

	GOVERNMENT OF THE PUNJAB TECHNICAL EDUCATION & VOCATIONAL TRAINING AUTHORITY 96-H, GULBERG II, LAHORE PHONE: 042-99263055-59 www.tevta.gov.pk		
	(FINANCE WING)		
TEVTA/Bud/AAA/2026-26	Rev No 00	Date: the Lahore, <u>27th</u> February, 2026	

NOTIFICATION

Subject: **SOP FOR OPERATION OF SUB ASSAN ASSIGNMENT ACCOUNT (LOCAL CURRENCY)**

In pursuance of Govt. of the Punjab, Finance Department's letter No.SO (IMCT)TEVTA/5-59/2008(P-VII) dated 04.07.2025 and in line of Punjab Assan Assignment Account (Local Currency)-2020 Procedure notified vide letter No.SO(TT)6-4/2021 dated 16.03.2021, the following Standard Operating Procedures are hereby notified for operation of **Sub Assan Assignment Account (Local Currency)** at institutions / service centers / offices in all over the Punjab for disbursement of non-development grant and making expenditure with immediate effect.

2. GENERAL INSTRUCTIONS:

a. The Sub-Assan Assignment Account (s) shall be opened at designated branches of NBP all over the Punjab.

b. Sub-Assan Assignment Accounts (Local Currency) shall be part of Main Assan Assignment Account (Local Currency) (A/C No. 1513235116), maintained at National Bank of Pakistan, Main Branch, the Mall, Lahore.

c. Sub-Assan Assignment Accounts (Local Currency) shall be opened in designated branches of National Bank of Pakistan in the jurisdiction of the Accounting Offices (TO/AG/DAO) in which institutions / service centers / offices are located.

d. The officers of BS / PS-17 & above on payroll of TEVTA as nominated by the competent authority shall act as signatories to the accounts. A signatory on current / acting charge of BS / PS-17 or equivalent may operate the account till he / she holds current charge of BS / PS-17 and shall no more operate the account on the completion of period of current charge.

e. No withdrawal from Assan Assignment Account / Sub-Assan Assignment Account is permissible as advance withdrawals or for en-block transfer of funds in commercial banks, except with the express approval of competent authority.

f. Withdrawals from Sub-Assan Assignment Account shall only be admissible to discharge valid accrued liabilities / booked expenditure.

g. No cheque will be withdrawn for "Self" unless these are expressly meant for the recoument of imprest account where so authorized.

h. All payments through Sub-Assan Assignment Account shall be made through "**Crossed Cheque**" in the name of "**Valid "Payees"**" only.

i. Cash withdrawal or transfer of funds to any bank account is not allowed except employees related deduction like pension contribution, GP fund etc. This deduction shall be made as per rules / policy guidelines / procedure of the relevant offices. Payment shall be made only through crossed cheques to contractors, vendors, suppliers, employees etc.

j. The drawing authorities shall be responsible for reconciliation of expenditure with Accounts Offices on monthly basis. They shall maintain a proper account of all expenditure.

k. The unspent balance at the close of financial year shall be surrendered by respective institutions / service centers / offices as per government instructions; otherwise it shall be treated as lapse amount.

3. PROCEDURE AND RESPONSIBILITIES PERTAINING TO SUB-ASSAN ASSIGNMENT ACCOUNT

a. Finance Wing-TEVTA will communicate the sanction to Account Offices (AG/DAO/TO) for placement of amounts as ceiling with clear-cut bifurcation of each Sub-Assan Assignment Account as per **Form-C**. On the receipt of the said sanction, the Account Offices (AG/DAO/TO) will authorize ceiling in **Form-D** along with the ceiling detail of each Sub-Assan Assignment Account to the Manager, NBP, the Mall Lahore where main Assan Assignment Account is maintained by TEVTA as well as concerned NBP branches in District. Payments from Sub-Assan Assignment Account shall be recorded by AG/DAO/TO at the place where main Assan Assignment Account is maintained.

b. The Finance Wing TEVTA shall distribute the budget according to its needs at various places and convey to AG/DAO/TO. The Manager, NBP, the Mall Lahore maintaining the main Assan Assignment Account will intimate ceiling to NBP branches where Sub-Assan Assignment Accounts are maintained as per break-up provided by AG/DAO/TO concerned.

c. Payment will be made by the said NBP branch immediately after necessary verification of authorized ceiling of the Sub-Assan Assignment Account and details of authorize signatories etc.

d. After payment, the NBP branch dealing with Sub-Assan Assignment Accounts will inform to the NBP main branch, the Mall Lahore maintaining the main Assan Assignment Account which will claim reimbursement from the SBP. The SBP shall reimburse as per existing practice and shall issue debit vouchers containing necessary accounting detail (Demand No. Cost center and Object Classification) to the respective Accounting Offices (DAO/TO).

e. Payment from Sub-Assan Assignment Account shall not require endorsement of AG/DAO/TO but photocopies of cheque (s) and schedule / scroll shall be submitted to them as well as TEVTA Secretariat for the booking of expenditure by AG/DAO/TO concerned as soon as the cheques are issued.

4. BUDGET APPROVAL, ALLOCATION AND RELEASE

Annual budget estimates for the next financial year must be submitted on or before 30th November of proceeding financial year to this Secretariat after consolidation at each level. After approval and allocation of budget from Govt. of the Punjab, Finance Department, Finance Wing TEVTA Secretariat shall issue annual allocation and release funds on quarterly / monthly or need basis from main Assan Assignment Account (Local Currency) into the Sub Assan Assignment Accounts (Local Currency) of the institutes / service centers / offices.

5. OPERATION OF SUB-ASSAN ASSIGNMENT ACCOUNT

The Sub Assan Assignment Account (Local Currency) will jointly be operated by signatories as approved and notified by Finance Department / TEVTA from time to time for the purpose. The names of the signatories will be sent to the bank for joint operation of the account by the concerned institutes / service centers / offices.

6. PROCUREMENT UNDER PUNJAB PROCUREMENT RULES

All procurement from operating expenses budget (Non Salary) shall be made in accordance with PPRA Rules, 2014 or as amended from time to time by the concerned institute / office under the delegation of financial powers through procurement committees where required.

7. PROCUREMENT COMMITTEE

The following committees for procurement of goods / services or works are hereby notified with immediate effect.

(a) FIELD OFFICES

The district / regional office committee shall comprise of the following members. The district office committee shall be responsible for procurement of its own office and GVTIs / GTTCs / ATCs / AMTS of the district.

1	Head of the respective District / Region	Convener
2	Head of concerned institution	Member
3	Assistant Director (Finance) for field offices (District / Region)	Member
4	Assistant Director (P&P) of the concerned District / Region	Member / Secretary

Note: If AD (P&P) is not available then DD / AD (T&V) shall be nominated. In case of procurement of GVTIs / GTTCs / ATCs / AMTS, the senior most head of institution of concerned district may be nominated as member of Procurement Committee where central procurement is involved. In case of hiring of services (civil work, AR/SR work, the convener of the committee shall be nominated from concerned institute or other institute of District along with a technical expert not below the rank of PS-14.

(b) INSTITUTIONS (FOR GCTs, GTTIs, GSTCs AND SCs)

The GCTs, GTTIs, GSTCs and SCs committee shall comprise of the following:

1	Head of the respective institution / Center	Convener
2	Vice Principal or senior most faculty member	Member
3	Head of relevant technology / trade	Member
4	Accounts Officer / Accountant of the respective institution	Member / Secretary

Note: In case of hiring of services (civil work, AR/SR work), the convener of the committee shall be nominated from concerned institute or other institute of District along with a technical expert not below the rank of PS-14.

8. FINANCIAL POWERS AND PAYMENT PROCEDURE

(a) Financial powers shall be exercised as per standard TEVTA Delegation of Financial Powers-2012 vide Notification No. TEVTA/GM (F&A)F.Powers/2012/567 dated 22.09.2012 or as amended / issued from time to time.

(b) However, administrative & financial powers for procurement of training material / stationery / printing in case of GVTIs / GTTCs / ATCs / AMTs shall be exercised by District Director concerned up to Rs.5.000 million and by Regional Director in case of GCTs.

(c) The payment file after due process shall be submitted by AD (P&P) to Finance Section of concerned District Office through District Director. Any payment on account of procurement of goods / services / works of GVTIs / GTTCs / ATCs / AMTS shall be made by concerned AO / AD (F) / DD (F). The cheque books of these institutes along with District Office concerned will remain in the custody of AD (F) / DD (F) concerned.

(d) The copy of payment advice / cheque shall be submitted to concerned District Accounts Office (DAO) and Finance Wing TEVTA Secretariat for updation of accounting record.

(e) No excess payment shall be allowed against any object code by the concerned DDO / Signatories. The budget register will be maintained regularly on transaction basis to keep check and balance on excess expenditure against any object code. The head of institute / office shall be responsible for any lapse on this account.

9. BOOKS OF ACCOUNTS

Separate books of account along-with cash books will be maintained by the accounting staff of the relevant Institute / service center / office. The expenditure of GVTIs / GTTCs / ATCs / AMTS will be made by district offices. The electronic / software vouchers will be recorded in the relevant heads of concerned institutes. The monthly accounts along with financial statements shall be reconciled, prepared and signed by AD (F) / DD (F) / District Director in case of GVTIs / GTTCs / ATCs / AMTS while for GCTs / GTTIs / GSTCs / SCs by Principal / HOIs, & accounting staff. The same will be submitted to Regional Director / District Director / Director concerned for onward submission to DG (Finance) TEVTA Secretariat, Lahore. The books of account shall be checked by Deputy Director (Finance) of relevant division once in a month.

10. FINANCIAL STATEMENTS

Institution-wise and consolidated financial statements of each district after verification will be sent to Director General (Finance), TEVTA within 15 days of each preceding month.

11. AUDIT

Institute wise Internal Audit will be conducted by Internal Audit Wing of TEVTA on annual basis.

12. ACCOUNTABILITY

In case of failure of scheme, mismanagement, misconduct or serious laps, disciplinary action will be taken against the concerned staff.

13. RESOLVING

In case, there is any problem during the implementation of the scheme, the matter should be referred to Director General (Finance) who will be responsible to get it resolved within a week positively.

**Chairperson
TEVTA**

A copy is forwarded for information to:

1. All Director Generals TEVTA Secretariat, Lahore.
2. The Chief Internal Audit TEVTA Secretariat Lahore.
3. All Regional Directors TEVTA in Punjab.
4. The Director to Chairperson TEVTA, Lahore.
5. All Directors at TEVTA Secretariat Lahore.
6. All District Directors TEVTA in Punjab with the request to circulate the same to lower formation.
7. All Project Directors of Service Centers concerned.
8. All Deputy/ Assistant Director Finance TEVTA in Punjab.
9. P.S. to COO TEVTA, Lahore.
10. P.S. to SDG. TEVTA Lahore.


**Mirza Umar Farooq
Director General Finance**

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	(FINANCE WING)	
TEVTA/Bud/AAA/2025-26	Rev No 00	Date: the Lahore, _____

To

FORM-C

The Accountant General, Punjab or
The District Account Officer,

Subject: **SANCTION FOR PLACEMENT OF AMOUNT AS CEILING IN THE SUB-ASSIGNMENT ACCOUNT RELATING TO _____**

I am directed to convey the sanction to the placement of Rs. _____ (Rupees _____ only) already released in Assignment Account No.1513235116 titled Assan Assignment Account (LC) in the name of Punjab Technical Education and Vocational Training Authority Lahore into the Sub-Assan Assignment Account No. _____, titled Sub-Assan Assignment Account in the name of _____ as ceiling for the quarter / month _____ of the current financial year _____ (object wise detail attached).

2. It is requested that Manager of National Bank of Pakistan _____ branch _____ may be advised to arrange payment against above mentioned ceiling of Rs. _____ on the receipt of cheque and prescribed schedule of payment duly signed by the authorized signatories of the account.

3. The above release of funds have been made against budgetary allocation in Grant No.PC21022, Fund Center, LQ5928, Cost Center LO5928 bearing function-cum object classification 044101 for the year _____ to which the expenditure may be debited in account.

Director (Finance)
TEVTA Secretariat, Lahore.

No. & Date Even.

A copy is forwarded for information to:

1. The Accountant General Punjab, Lahore.
2. The Treasury Officer, Lahore.
3. All Regional Directors TEVTA in Punjab.
4. All District Directors TEVTA in Punjab.
5. All Principals / HOIs in Punjab.
6. PA to DG (Finance) TEVTA.

Director (Finance)
TEVTA Secretariat, Lahore.

(Authority of NBP for opening of Assignment Account)

From The Accountant General, Punjab /
District Accounts Officer,

To The Manager
National Bank of Pakistan,
_____.

No. _____ Dated _____

Subject:- **AUTHORIZATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT ACCOUNT**
NO. _____ TITLED _____

In pursuance of Government of Punjab, _____ sanctioned letter No. _____ dated _____ duly endorsed by the Finance Department vide letter No. _____ dated _____, you are hereby authorized to arrange payments upto a ceiling of Rs. _____ (Rupees _____ only) from the Assignment Account titled "_____ allowed for the quarter month _____ of the current financial year 2020-202x.

2. The amounts may be paid on receipt of Assignment Account cheques signed by the authorized signatories of the account after verification from the schedule of cheques received in the banks.
3. The above authorization of funds has been made against budgetary allocation in Grant No. _____ Cost Centre _____ bearing Function-cum-object classification _____ for the year 2020-2x to which expenditure is debitible in accounts.
4. The paid cheques with a copy of scroll may be provided to this office on next working day. The debit on account of paid cheques may be passed on through daily accounts to the Treasury / DAO as per existing practice.
5. Re-imbusement for such payments will be made by the State Bank of Pakistan on receipt of claim from the Head Office of the National Bank of Pakistan.
6. The Assignment Account will be maintained only to keep a record of withdrawals out of them by their authorized officer and no receipt will be creditable to the said Account.
7. The amount remaining un-utilized at the close of the financial year would lapse. It is, therefore, requested that the amount remaining un-utilized on the 30th June each year may be intimated to this office immediately after the close of financial year. The amount remaining un-utilized may be determined after providing for cheques already issued before the close of the year as per schedule of cheques received by 30th June.
8. Please acknowledge receipt.

DEPUTY A. G./ACCOUNTS OFFICER /
DISTRICT ACCOUNTS OFFICER

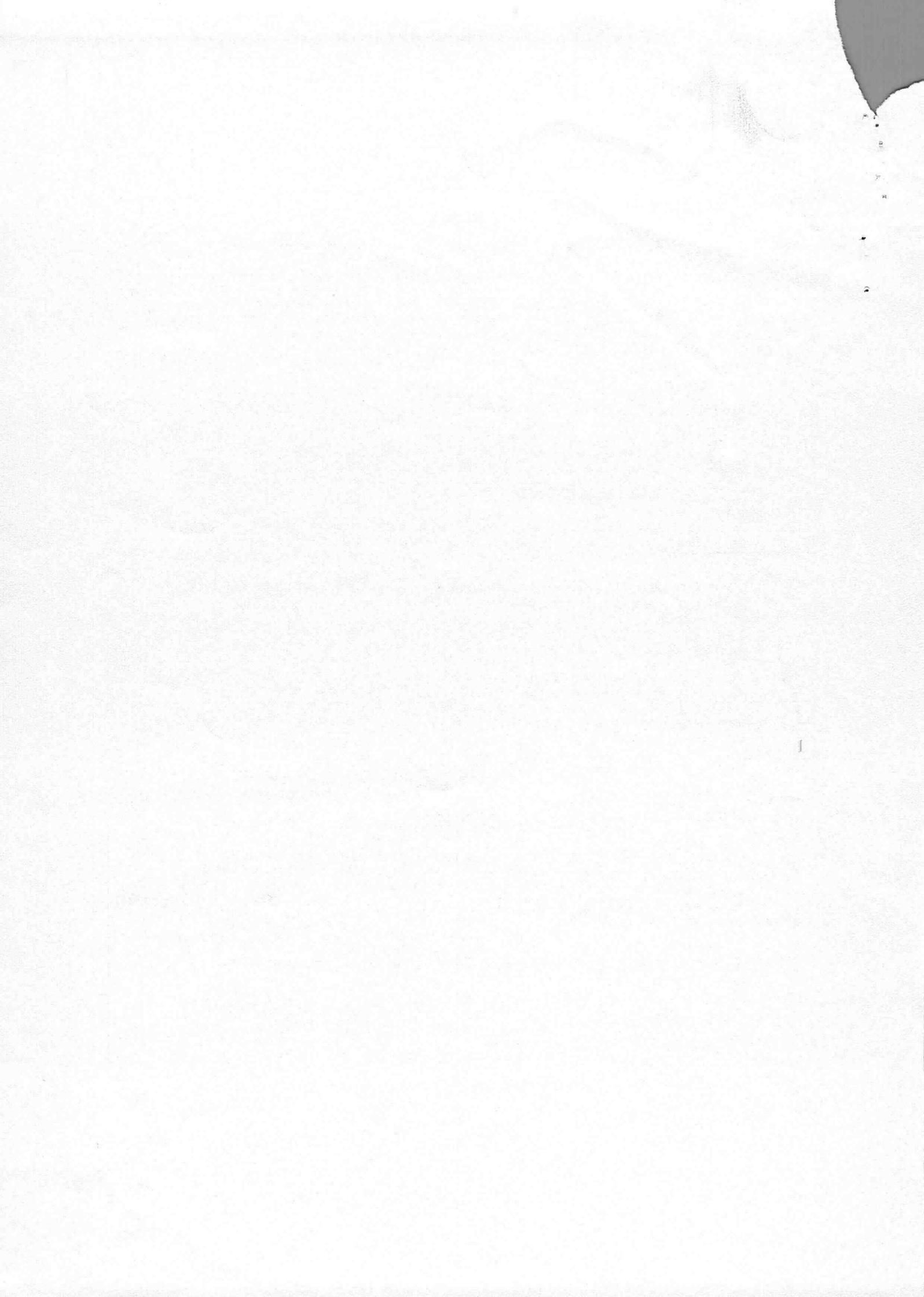
No. & Date-----

Copy forwarded to _____ for information and necessary action.
The authorization made in the above letter is subject to the condition that no moneys would be drawn from the assignment account unless they are required for immediate disbursement. No cash shall be drawn from an Assignment Account except for imprest and in such limit as well be sanctioned by the Finance Department.

DEPUTY A. G./ACCOUNTS OFFICER /
DISTRICT ACCOUNTS OFFICER

A copy is forwarded to Manager, State Bank of Pakistan _____ for information and necessary action.

DEPUTY A. G./ACCOUNTS OFFICER /
DISTRICT ACCOUNTS OFFICER



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	(FINANCE WING)	

No. _____

Dated: _____

To,

The Manager,
National Bank of Pakistan,

Schedule Serial No. (Pre Numbered)	
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Subject: SCHEDULE OF SUB-ASSAN ASSIGNMENT ACCOUNT CHEQUES

Name of Department and DDO	XXXXXXXXXXXXXXXXXX
Account Title	XXXXXXXXXXXXXXXXXX
Sub-Assan Assignment Account (LC) No.	XXXXXXXXXXXXXXXXXX
Cost Center	LO5928
Fund Center	LQ5928
Sub Detailed Function	044101-Support for Industrial Development
Grant No.	PC21022 (022)

Sr. No.	Cheque No.	Date of Cheque	Payee Name	Amount (Rs.)	Detailed Object Code
1	1234567	xx-xx-2026	M/S Al Munir & Sons	5,000	A03901-Stationery
2	1234568	xx-xx-2026	WAPDA	15,000	A03303-Electricity
3					
4					
5					

Certificate:

It is certified that money being drawn through above cheque / cheques is required for immediate disbursement and will not be kept in any bank account.

(1st authorized signatory)
Signature and Stamp

(2nd authorized signatory)
Signature and Stamp

A copy is forwarded for information and necessary action to:

1. The Accountant General Punjab, Lahore.
2. The Treasury Officer, Lahore.
3. The Manager, National Bank of Pakistan, Main Branch, The Mall, Lahore.
4. The Director General (Finance), TEVTA Secretariat, Lahore.
5. The Regional Director concerned.
6. The District Director concerned.
7. The Deputy Director / Assistant Director (Finance) concerned.

