

OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS  
ISLAMABAD

# **PIPFA SYLLABUS**

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## **FOR CGA DEPARTMENT**

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# Level -1

1. Quantitative Methods
2. Basic Accounting
3. Business English and Behavioral Studies

# 1. Quantitative Methods

(CBE)

Level: 1

Subject: 1

Marks: 100

## Learning Outcomes

On the successful completion of this paper candidates will be able to:

1	Understand basic mathematical tools that would be used in financial analysis at the next levels
2	Apply financial mathematics to solve problems related to financial management
3	Use calculus to solve maximization and minimization problems
4	Solve problems involving linear programming by the use of graphical methods
5	Understand different methods of collecting and presenting statistical data
6	Compute and analyses measures of central tendency and measures of dispersion
7	Understand the concept of index numbers and their practical applications
8	Using regression and correlation analysis to study historic trends and predicting changes in dependent variable on the basis of its relationship with independent variable
9	Compute probability involving discreet as well as continuous data
10	Making decisions using sampling techniques involved in hypothesis testing, confidence interval estimation and determination of probability

## Specification Grid

S. No.	Syllabus Contents Area	Weightage %
<b>A</b>	<b>Business Mathematics</b>	
1	Basic Mathematics	10 – 15
2	Mathematics of Finance	15 – 20
3	Calculus and Linear Programming	15 – 20
<b>B</b>	<b>Statistical Data Analysis for Decision Making</b>	
4	Statistical Concepts	10 – 15
5	Correlation & Regression Analysis	10 – 15
6	Probability and probability distribution	10 – 15
7	Sampling and decision making	10 – 15
	<b>Total</b>	<b>100</b>

**1. Basic Mathematics**

- a) Exponential and logarithmic functions.
- b) Equation of straight line and its application.
- c) Simultaneous linear equations and their application.
- d) Solving Quadratic Equation.
- e) Factorization of Equations (Square of sum of two expressions, Square of difference of two expressions, Difference between two squares, Completion of squares).
- f) Co-ordinate System (Understanding of slope, intercept, slope intercept form of equation and preparation of graph of linear equations).
- g) Arithmetic and Geometric progression and their applications.

**2. Mathematics of Finance**

- a) Simple and compound interest.
- b) Annual, periodic and effective interest rates.
- c) Time value of money.
- d) Present Value and Discounting.
- e) Future values
- f) Net Present Value
- g) Annuities and Perpetuities
- h) Internal rate of return (including the use of interpolation)

**3A Calculus**

- a) Rules for finding derivatives (Sum, difference, product and quotient rule).
- b) Marginal Revenue, Cost and Profit functions.
- c) Maximization and minimization problems and the use of second order derivatives.

**3B Linear Programming**

- a) Linear inequalities
- b) Converting simple situations into linear inequalities.
- c) Graphical solution to linear programming problems.
- d) Feasible region (bounded as well as unbounded), redundant constraints, no feasible solution, alternative optimum solution.

**4 Statistical Data analysis for Decision making.**

**5 Statistical Concepts**

- a) Collection and tabulation of data.
- b) Bar charts, pie charts, histograms, frequency polygons, ogives, stem and leaf display.

- c) Measures of central tendencies (Arithmetic/geometrics/harmonic means, median, mode).
- d) Measures of dispersion (standard deviation, variance).
- e) Index numbers, weighted index numbers (Laspeyre, Paasche and Fisher price indices), purchasing power and deflation of income.

**6 Correlation & Regression analysis**

- a) Scatter diagram
- b) Linear regression lines by method of least squares
- c) Co-efficient of correlation and determination
- d) Rank correlation
- e) Interpretation

**7 Probability and probability distribution**

- a) Permutations and Combinations
- b) Probability
- c) Addition law for mutually exclusive and not mutually exclusive events
- d) Multiplicative laws for dependent and independent events
- e) Probability Distributions (Binomial, Hyper-geometric and Normal)

**8 Sampling and decision making**

- a) Population and sample.
- b) Random Sampling
- c) Sampling Distribution and Sampling Error of mean
- d) Sampling with and without replacement
- e) Hypothesis testing (population mean, population proportion, difference between population mean, proportion and variance.
- f) Estimation (Confidence intervals for population mean, proportion and variance and difference between population mean, proportion and variance.
- g) Chi-Square distribution (test of independence and test of goodness of fit).

**Prescribed Books:**

Study Text prescribed by ICAP

## 2. Basic Accounting

(CBE)

**Level: 1**

**Subject: 2**

**Marks: 100**

### Learning Outcomes

On the successful completion of this paper candidates will be able to:

1	Understand how businesses are organized and the different types of business transactions.
2	Identify financial transactions and make journal entries.
3	Understand the formats of special journals and record entries therein.
4	Prepare journal ledger accounts and trial balance.
5	Make adjustments prior to preparation of final accounts.
6	Prepare bank reconciliation statements, reconcile control accounts with subsidiary ledger and make related correcting entries in general and subsidiary ledgers.
7	Prepare financial statements of a sole trader
8	Prepare accounts from incomplete records

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Introduction to Accounting	8 – 12
2	Book Keeping	35 – 45
3	Preparation of Financial Statements of a sole trader.	20 – 30
4	Preparation of Accounts from Incomplete Records.	20 – 30
<b>Total</b>		<b>100</b>

#### 1 Introduction to Accounting

- a) Business Entities and Business Transactions.
- b) Forms of business organizations (sole proprietorship).
- c) Fundamental accounting concepts (Accrual, going concern, true and fair view, consistency, prudence, substance over form, materiality, completeness).
- d) Financial Statements (Components, responsibility, presentation, users).

#### 2. Book Keeping

- a) Elements of financial statements (Assets, Liabilities, Equity, Income, Expense).

- b) Double entry system and rules for debit and credit.
- c) General Journal
- d) Cash Book
- e) Sales Journal and Sales Ledger
- f) Purchase Journal and Purchase Ledger
- g) General Ledger
- h) General Ledger Control Accounts and their reconciliation with subsidiary ledgers.
- i) Bank Reconciliation Statement

**3. Preparation of Financial Statements of a sole trader**

- a) Unadjusted trial balance
- b) Adjustments
  - i) Depreciation on fixed assets and methods of depreciation (Straight Line, Diminishing Balance, Sum of Years' digits, Number of Units produced).
  - ii) Allowance for bad debts and write offs
  - iii) Closing inventory.
  - iv) Pre-payments and accruals
  - v) Correction of errors including those relating to bank reconciliations and other control account reconciliations.
- c) Statement of Financial Position (Balance Sheet)
- d) Income Statement

**4. Preparation of Accounts from incomplete records.**

**Prescribed Books:**

Study Text prescribed by ICAP



### 3. Business English and Behavioral Studies

(CBE)

Level: 1

Subject: 3

Marks: 100

#### Learning Outcomes

On the successful completion of this paper candidates will be able to:

1	Have a reasonably large vocabulary and the ability to use the different words in business English.
2	Construct grammatically correct sentences.
3	Demonstrate good English comprehension skills.
4	Understand basic concepts of organizational and human behavior in the context of a business organization.

#### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Vocabulary	15 – 20
2	English Grammar	40 – 45
3	Comprehension	10 – 15
4	Behavioral Studies	25 – 30
<b>Total</b>		<b>100</b>

#### 1 Vocabulary

- (a) Identify the correct meaning of the words (A list of approximately 3500 commonly used words would be provided by PIPFA).
- (b) Identification of synonyms and antonyms of the above words.
- (c) Using the above words into sentences.

#### 2 English Grammar

- (a) Parts of speech
- (b) Rules for formation of sentences
- (c) Declarative, interrogative, imperative, exclamatory and optative sentences
- (d) Simple, compound, complex, multiple and conditional sentences

- (e) Phrases and Idioms
- (f) Use of tenses
- (g) Direct and indirect speech
- (h) Active and passive voice
- (i) Punctuation

### **3 Comprehension**

- (a) Answering questions from given passage

### **4 Behavioral Studies**

- (a) Definition and approaches to behavioral studies
- (b) Organizational cultures
- (c) External and general factors affecting organizational behavior
- (d) Management by objectives and management by exception
- (e) Individual behavior
  - Perceptions and attitudes
  - Job satisfaction and stress
  - Self-efficacy
  - Motivation and motivational factors
- (f) Types and theories of leadership and skills of leaders
- (g) Conflict and negotiation

#### **Prescribed Books:**

Study Text prescribed by ICAP

# Level -2

1. **Cost Accounting**
2. **Public Financial Management, Financial Rules and Budgeting (Federal) OR Public Financial Management, Financial Rules and Budgeting (Provincial)**
3. **Business Economics**
4. **Public Sector-NAM (Theory)**
5. **Public Sector-NAM (Application)**

# 1. Cost Accounting

Level: 2

Subject: 1

Marks: 100

## Learning Outcomes

On the successful completion of this paper candidates will be able to:

1	Understand the cost accounting concepts and the cost.
2	Understand the elements of cost and their accounting.
3	Differentiate between applied and actual overheads and understand the basis of allocation of overheads.
4.	Comprehend the process of cost accounting under various costing systems.
5	Determine the cost of products (including joint products and by-products) and jobs.
6	Comprehend the system of standard costing and compute and analyze variances.

## Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Cost accounting concepts and accounting for material, labor and factory overheads	30-40
2	Costing Systems	40-50
3	Standard costing and variance analysis	15-25
	<b>Total</b>	<b>100</b>

### 1A Cost accounting concepts

- a) Elements of cost
- b) Direct and indirect cost
- c) Applied and actual overheads
- d) Fixed and variable overheads
- e) Period and product cost

### 1B Accounting for material, labor and factory overheads

- a) Material
  - Procedure for procurement and recording of material
  - Material Costing methods
  - Basis of valuation (FIFO, weighted average)
  - Accounting for material and related costs
- b) Labor
  - Direct and indirect labor.
  - Remuneration methods (periodic basis, hourly rate, straight piece rate, differential piece rate, incentive wage plans).
  - Labor related costs (overtime, bonus, vacation pay, guaranteed wage plans and pensions).

- Accounting for labor and labor related costs.
- c) Overheads
- Nature of factory overhead expenses.
  - Calculation and use of predetermined factory overhead rate.
  - Accounting for actual and applied overheads and under/over absorbed overheads.
  - Allocation, apportionment and absorption of service department's overheads.
  - Analysis of under/over absorption in terms of expenditure and volume variance.
  - Administrative and selling overheads.
2. **Costing systems**
- a) Job costing and batch costing
  - b) Process costing
  - c) Costing of joint and by-products
  - d) Marginal and absorption costing
3. **Standard costing and variance analysis**
- a) Introduction to standard costing
  - b) Establishing standard costs
  - c) Calculation of variances
    - Material variances (Price, Usage, Mix and Yield variance)
    - Labor variances (Rate and efficiency variances)
    - Overheads (Three and four variance methods)
  - d) Analysis and interpretation of variance

**Prescribed Books:**

Study Text prescribed by ICAP

## 2.Public Financial Management, Financial Rules and Budgeting (Federal) (With Books)

Level: 2

Subject: 2

Marks: 100

### Learning Outcomes

The aim of this paper is to enable the students to:

1. Act in accordance with the basic laws constituted under the constitution of the Islamic Republic of Pakistan.
2. Ensure that all orders and instructions issued by any functionary of the government are conforming to the statutory rules and regulations having the constitutional sanction.
3. Make the functionaries of the government aware of the consequences of non-observance of rules and regulations

Be able to pinpoint that any deviation from express limits to the power and authority of the functionaries of the government would lead to the mal-administration.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Public Financial Management	10
2.	Financial Provisions under the constitution	10
3.	System of Financial Control and Budgeting	10
4.	Financial Rules and Instructions: A. General Financial Rules B. Treasury Rules	20 20
5.	Public Procurement Rules	10
6.	Withholding Tax: Income, Sales tax on goods and services	10
7t.	Staff Car Rules	10
	<b>Total</b>	<b>100</b>

**Note:** Paper will consist of two parts, Part 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario based questions, short form questions, practical/ numerical questions, etc

## Course Contents

### 1. Public Financial Management

- (i) Introduction to Financial Administration
- (ii) Budget and Budgetary Procedure
- (iii) Audit
- (iv) Federal and Provincial Accounts

### 2. Financial Provisions under the Constitution

- i) Federal Consolidated Fund (Articles 78)
- ii) Custody, etc of Federal Consolidated Fund and Public Account (Articles 79)
- iii) Annual Budget Statement (Article 80)
- iv) Expenditure Charged upon Federal Consolidated Fund (Article 81)
- v) Procedure relating to Annual Budget Statement (Article 82)
- vi) Authentication of Schedule of Authorized Expenditure (Article 83)
- vii) Supplementary and excess grants (Article 84)
- viii) Votes on accounts (Article 85)
- ix) Power to authorize expenditure when assembly stands dissolved (Article 86)
- x) Constitutional Provisions relating to Audit and Accounts (Article 168 to 171)

### 3. System of Financial Control and Budgeting

- (i) Preamble
- (ii) Principal Accounting Officer
- (iii) Duties and Responsibilities of Principal Accounting Officer
- (iv) Chief Finance and Accounts Officer
- (v) Powers Delegated to Ministries/Divisions/Departments
- (vi) Role of Financial Adviser
- (vii) Reference to Financial Adviser/Finance Division
- (viii) Responsibilities and Powers of the Financial Adviser (Current Expenditure and Development Expenditure).
- (ix) Representation of the Finance Division in Development Working Parties.
- (x) Budgetary Procedure
- (xi) Power of Sanctioning Projects

### 4. Financial Rules and Instructions

#### (A) General Financial Rules and Instructions

- (i) General principles regarding receipt of money (Rules 4 to 8)
- (ii) Withdrawal of money from the Public Account (Rule 9)
- (iii) Standard of financial propriety (Rule 10)
- (iv) Control of Expenditure (Rules 11 to 17)
- (v) Contracts – General Principles (Rules 18 & 19)
- (vi) Defalcation and losses etc. (Rules 20 & 23)
- (vii) Departmental Regulations
- (viii) Revenue and Receipts (Rules 26 to 38)

- (ix) Power of Sanctions (Rules 39 to 49)
- (x) Communication of sanctions (Rules 51 to 59)
- (xi) Establishment (Rules 108 to 113)
- (xii) Headquarters of a Government Servant and transfer of Charge (Rules 114 to 115)
- (xiii) Date of Birth (Rules 116 to 117)
- (xiv) Leave applications (Rule 118)
- (xv) Service Books (Rules 120 to 122)
- (xvi) Arrear claims (Rules 123 to 126)
- (xvii) Powers of subordinate authorities to sanction contingent expenditure (Rules 130-131)
- (xviii) Permanent Advance (Rule 132)
- (xix) Purchase and acquisition of Stores (Rules 141 to 147)
- (xx) Receipt of Stores (Rule 148)
- (xxi) Issue of Stores (Rule 149)
- (xxii) Custody and accounts of Stores (Rules 151 to 157)
- (xxiii) Physical verification (Rules 158 to 162)
- (xxiv) Sale and disposal of Stores (Rules 166 to 168)
- (xxv) Works (Rules 176 to 200)
- (xxvi) Grants-in-aid (Rules 206 to 209)
- (xxvii) Loans and advances:
  - General conditions House Building Advance (Rules 249 to 253)
  - Advances for purchase of motor car (Rule 256)
  - Advances for purchase of motor cycle (Rule 262)
  - Advance for Purchase of bicycle (Rule 263)
  - Computation of Interest on Advances.
- (xxviii) Interest-free-loans:
  - Imprest/ O.B. Advances
  - Advances on transfer (Rule 265)
  - Advance for Journey on tour (Rule 269)

**(B) Treasury Rules**

- (i) Introduction and Definition (Rules 1-2)
- (ii) Location of Public Money (Rule 3)
- (iii) General System of Control over Federal Treasury (Rules 4 & 5)
- (iv) Other Collecting and Disbursing Officers (Rule 6)
- (v) Payment of Revenues into the Public Account (Rules 7 to 10)
- (vi) Withdrawals of Public money from the Public Account (Rules 12 to 28)
- (vii) General Instructions for handling cash (Rules 76 to 77)
- (viii) Receipts of government money (Rules 78 to 81)
- (ix) Grant of Receipt to the payer (Rules 82 to 86)
- (x) Procedure for paying public moneys (Rules 88 to 96)
- (xi) Presentation of Claims (Rules 130 to 134)
- (xii) Instructions regarding preparation and form of bills (Rule 138)
- (xiii) Signature or countersignature of bills (Rules 141 to 144)
- (xiv) Duplicate copies of the bills (Rule 145)
- (xv) Mode of making payments against bills (Rules 147 to 167)



- (xvi) Specimen signature and other safeguards (Rules 172 to 174)
- (xvii) Checks to be applied to claims (Rules 177 to 188)
- (xviii) Responsibility for the money withdrawn (Rules 205 to 216)
- (xix) Due date of submission of monthly pay bills (Rule 217 to 219)
- (xx) Deductions from pay bills (Rules 221 to 229)
- (xxi) First payment of pay and allowances (Rules 230 to 231)
- (xxii) Payment on quitting the service (Rule 232)
- (xxiii) Death of Payee (Rules 233-234)
- (xxiv) Place of Payment (Rules 235 to 243)
- (xxv) Payment of Pay, Leave Salary etc through agents (Rules 244 to 246)
- (xxvi) Bills of B-16 and above Government Servants (Rules 248 to 261)
- (xxvii) Bills of B-1 to B-15 Government Servants (Rules 262 to 282)
- (xxviii) Computerized Pay Roll
- (xxix) Contingencies (Rules 284 to 317) – General Rules :
  - Classification of contingencies (Rule 287)
  - Permanent Advance; its general limitation (Rule 288 to 294)
  - Responsibility of the Drawing Officer (Rule 295)
  - Responsibility of the Controlling Authority (Rule 296)
  - Cancellation and Destruction of Vouchers (Rule 297)
  - Record of Contingent expenditure (Rules 298 to 301)
  - Bills for Contingent Charges (Rules 302 to 314)
  - Service Postage Stamps (Rule 317)

5. **Public Procurement Rules:** Principles, methods and other Procurement guidelines by the Public Procurement Regulatory Authorities
6. **Withholding Tax:** Income Tax
7. **Sales Tax on goods Services**(Provincial Sales Tax)
8. **Staff Car Rules.**

**Prescribed Books( allowed in examination):**

1. The Constitution of the Islamic Republic of Pakistan, 1973
2. GFR Vol-I & Vol-II
3. Treasury Rules Vol-I & Vol-II
4. Revised System of Financial Controls and Budgeting
5. Hand Book for Drawing and Disbursing Officers
6. Public Procurement Rules and guidelines by PPRA
7. Income Tax Ordinance (Withholding Tax applicable to Public Sector)
8. Sales Tax and Provincial Sales Tax (Provisions applicable to Public Sector)
9. Staff Car Rules and G.P. Fund Rules
10. Relevant O.Ms. and S.R.Os.

**OR**

**PUBLIC FINANCIAL MANAGEMENT, FINANCIAL RULES and BUDGETING**

**(Provincial)**

**(With books)**

**Level: 2**

**Subject: 2**

**Marks: 100**

**Specification Grid**

<b>S. No.</b>	<b>Syllabus Contents Area</b>	<b>Weightage %</b>
1.	Public Financial Management, Financial Provisions of the Constitution and Financial Control	10-20
2.	PFR Vol-I & Vol-II and Delegation of Powers	45-60
3.	Departmental Financial Rules	10-20
4.	Budget	10-20
5.	a. Treasury and Subsidiary Treasury Rules b. Punjab Rules of Business(updated) c. Punjab Public Procurement Act/ Rules d. Withholding Tax(Income Tax) e. Sales Tax Special Procedure (Withholding) Rules,2007(updated) f. Sales Tax on Services(Withholding)Rules,2015 g. Transparency and Right to Inspection Act,2014	15-30
<b>Total</b>		<b>100</b>

**COURSE CONTENTS**

1. **Concepts of Public Financial Management, Financial Provisions of the Constitution and Financial Control.**
  - i. **An introduction to Public & Private Finance and Public Financial Management.**
  - ii. **Financial provisions of the Constitution of the Islamic Republic of Pakistan.**
  - iii. **Financial Control including General Characteristics of Financial Administration.**
2. **(a) PFR Vol -I & Vol-II**

- i. Definitions
- ii. General Principles and Rules
- iii. Special Rules for the Treasuries
- iv. Revenue Receipts and their check
- v. Pay, Allowances and Pensions-General Rules
- vi. Pay, Allowances, etc of Officers
- vii. Pay, Allowances of Establishment
- viii. Contingencies
- ix. Miscellaneous Charges
- x. Loans and Advances including computation of interest on advances.
- xi. Remittances through Telegraphic Transfers, Bank Drafts and Government Drafts
- xii. Deposits
- xiii. Local Funds
- xiv. Service and Other Funds
- xv. Stores
- xvi. Works
- xvii. Budget
- xviii. Powers of Sanction

(b) Delegation of Powers

### **3. Departmental Financial Rules**

#### **4. Budget**

- i. Budget Making Process
- ii. Budget Terminology
- iii. Annual Budget Statement
- iv. Annual Development Program
- v. Estimates of Receipts
- vi. Estimates of Expenditure on Permanent Activities
- vii. Estimates of Expenditure on Continuing Temporary Activities
- viii. Estimates of Expenditure on New Activities
- ix. Estimates of Expenditure on Foreign Exchange
- x. Consolidation of Estimates and Presentation to the Provincial Assembly
- xi. Communication and Distribution of Grants
- xii. Watching Progress of Receipts
- xiii. Control over Expenditure
- xiv. Statement of Excesses and Surrenders
- xv. Expenditure not provided for in the Schedule of Authorized Expenditure
- xvi. Appropriation, Finance and Commercial Accounts
- xvii. Fiscal Decentralization.

#### **1. (a) Treasury and Subsidiary Treasury Rules**

- i. Definitions

- ii. Location of moneys standing in the Consolidated Fund or Public Account of the Province.
- iii. General System of Control over Treasuries.
- iv. Payment of revenue of the Province into the Consolidated Fund or the Public Account.
- v. Custody of moneys relating to or standing in the Consolidated Fund or the Public Account of the Province.
- vi. Withdrawal of moneys from the Consolidated Fund or the Public Account.
- vii. Transfer of moneys.
- viii. Responsibility for moneys withdrawn.
- ix. Inter-Government Transfers.
- x. Place of Payments including Pensions.
- xi. Rules regarding the form and preparation of Last Pay Certificates.
- xii. Treasury Officers authorized to correct arithmetical inaccuracies or obvious mistakes in bills.
- xiii. Payments in circumstances of urgency.

**(b) The Punjab Rules of Business**

**(c) The Punjab Public Procurement Act/Rules**

**(d) Withholding Tax (Income Tax)**

**(e) Sales Tax (Withholding)**

**(f) Sales Tax on Services (Withholding)**

**(g) Transparency and Right to Inspection**

**Prescribed Books:**

1. Chapter-1 of Hand Book of Drawing & Disbursing Officers
2. Financial Provisions in the Constitution of the Islamic Republic of Pakistan
3. Punjab Financial Rules Vol. I & II
4. Delegation of Powers Rules
5. Departmental Financial Rules
6. The Punjab Budget Manual
7. Treasury & Subsidiary Treasury Rules
8. Punjab Rules of Business
9. Punjab Public Procurement Act/Rules
10. Provisions relevant to Withholding Tax in the Income Tax Ordinance and Rules/Circulars issued thereunder
11. Sales Tax Special Procedure (Withholding) Rules, 2007 (updated)
12. Sales Tax on Services (Withholding) Rules
13. Transparency and Right to Inspection Act, 2014.

### 3. Business Economics

Level: 2

Subject: 3

Marks: 100

#### Learning Outcomes

On the successful completion of this paper candidates will be able;-

1	Understand the basic concepts of economics and their importance.
2	Understand the basic concepts of micro-economics (Demand and supply, consumer behavior, equilibrium, of firms, market competition and laws of returns.
3	Understand the basic concepts of macro-economics and their impact on economic condition of a country.
4	Understand the working of a banking system, financial markets and international trade.

#### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Basic Concepts of Economics	05 – 10
2	Micro-economics	25 – 35
3	Macro-economics	25 – 35
4	Banking System, Financial Markets and International trade	25 – 35
<b>Total</b>		<b>100</b>

#### 1. Basic Concepts of Economics

- a) Multiplicity of wants and scarcity of resources
- b) Factors of Production]
- c) Production Possibility Curve
- d) Economic Systems (Market, Planned, Mixed, Islamic).

#### 2. Micro-economics

- a) Importance, scope and limitations of microeconomics
- b) Demand and Supply:
  - Law of Demand
  - Law of Supply
  - Equilibrium of Demand and Supply
  - Elasticity of Demand and Supply
- c) Law of diminishing marginal utility and law of equi-marginal utility
- d) Consumer's equilibrium
- e) Indifference curves

- f) Perfect competition, Monopoly, monopolistic competition and oligopoly.
- g) Equilibrium of firms under various market and in short-term and long-term
- h) Law of increasing returns and law of diminishing returns.

### **3. Macro-economics**

- a) Scope and limitations of macroeconomics.
- b) Circular flow of income.
- c) National Income and related concepts i.e. GDP, GNP, NNP, and DI.
- d) Three approaches to measurement of national income.
- e) Consumption, savings and investment functions.
- f) Marginal propensity to consume and save.
- g) Multiplier and accelerator.
- h) Phases of business cycle.
- i) Inflation and unemployment.
- j) Fiscal Budget.
- k) Principles, methods and forms of taxation.

### **4. Banking System, Financial Markets and International Trade**

#### **a) Banking System**

- Functions and demand for money
- Types of banks and financial institutions and their functions
- Credit formation by bank
- Role of central bank
- Monetary policy and its objectives
- Islamic banking system

#### **b) Financial Markets**

- Money Markets
- Capital Markets

#### **c) International Trade**

- Balance of Trade
- Balance of Payment
- Foreign exchange rate (fixed and floating) and its determination.
- Factors affecting the size of international trades.

#### **Prescribed Books:**

Study Text prescribed by ICAP

# Public Sector-NAM (Theory)

(Without Books)

Level: 2

Subject: 4

Marks: 100

## Learning Outcomes

This paper aims to:

1. Ensure that students have adequate knowledge of Accounting Framework prescribed by the Auditor General of Pakistan for Public Sector Entities;
2. Provide knowledge and skills in Financial Reporting and Controls for Public Budgeting, Public Expenditure, Public Debt and Public Revenues;
3. Provide knowledge and skills in Recording, Reconciling and Reporting Inter Department and Inter Government Transactions;
4. Provide understanding of Identifying, Budgeting, recording and reporting the transactions of Consolidated Fund and Public Account as required under the Constitution;
5. Impart students' Knowledge and skills in Identifying, analyzing, classifying, recording and reporting accounting elements along with functions, roles and responsibilities of various system functionaries;
6. Ensure understanding the receipts and payment methods, procedures for Salaries and Wages, Contingencies, Project Expenditure, Pension and General Provident Fund including use of Assignment Accounts and Personal Ledger Accounts.

## Specification Grid

S. No.	Syllabus Contents Area	Weight age %
1	Introduction and Overview of Public Sector Accounting Framework, Constitutional Requirements, Roles and Responsibilities for accounting of the system functionaries, Functions of the Auditor-General of Pakistan, Controller General of Accounts and Accountant General.	15
2	Accounting principles, policies and procedures for Public Budgeting, Public Expenditure, Public Revenues, Public Assets, Public Debt and Equity.	35
3	Accounting for development Projects, Insurance transactions, Public Account Transactions, Budgetary Controls and Commitments.	25
4	Accounting policies and procedures for Self- Accounting Entities, Loss and Recoveries of Public money, Accounting and Settlement of Inter department and inter Government transactions	15
5	International best accounting practices (IPSAS)	10
	<b>Total</b>	<b>100</b>

- (A) Multiple Choice Questions : 20%,  
(B) Short Form questions : 20%  
(C) Descriptive questions : 60%

## Course Contents

Mandate of Auditor General of Pakistan and Controller General of Accounts.	<ul style="list-style-type: none"> <li>• Constitutional Provision Regarding Audit &amp; Accounts.</li> <li>• AGP Ordinance 2001.</li> <li>• CGA Ordinance 2001.</li> </ul>
IPSAS (Cash Basis)	<ul style="list-style-type: none"> <li>• Introduction to International Public Sector Accounting Standards.</li> <li>• The basic concepts of cash and cash equivalents.</li> <li>• The key components of mandatory presentation and disclosures under cash based IPSAS.</li> <li>• The encouraged presentation and disclosure of financial information under cash based IPSAS.</li> </ul>
Introduction to GAAP for Public Sector in Pakistan	<ul style="list-style-type: none"> <li>• Basic Requirements, Concepts, Principles, and Policies for Public Sector Accounting.</li> <li>• Organizational structure of the Public Sector Accounting system and responsibilities of organizations and officers.</li> </ul>
Budgetary and Accounting Controls	<ul style="list-style-type: none"> <li>• Introduction to Accounting, Reporting Controls and qualitative characteristics of financial information for public sector in Pakistan;</li> <li>• Understanding the methods of budget preparation i.e. incremental budgeting, Activity based Budgeting and Output based budgeting.</li> <li>• Specific Budgetary Procedures and methods for permanent and temporary budgeting in Pakistan</li> </ul>
Accounting for Expenditure	<ul style="list-style-type: none"> <li>• Introduction to the steps involved in the payment cycle for public expenditure.</li> <li>• General and accounting policies prescribed for payments out of Consolidated Fund including commitments, arrears and refunds.</li> <li>• Accounting Principles, Policies and Procedures involved in Salaries and Wages, Pension payments, General Provident Fund and Loans and Advances</li> <li>• The prescribed methods for employee related payments to various classes of the government servants.</li> <li>• Accounting Principles, Policies and Procedures involved in payments of Contingencies and Civil Works</li> <li>• The key internal controls prescribed for making payments out of government accounts.</li> <li>• The various procedures prescribed for transfer and processing of Pay and allowances, Pension, GP Fund, Loans and Advances and other Contingent payments.</li> <li>• The special procedures prescribed under modified cash basis of accounting for recognitions/ recording,</li> </ul>



	reconciliation, consolidation and reporting of employee related and other payments.
Accounting for Receipts	<ul style="list-style-type: none"> <li>• Introduction to the Policies, methods and steps involved in the collection of receipts under Consolidated Fund and Public Accounts</li> <li>• The General and Accounting Principles, Policies and Procedures prescribed for receipts under Consolidated Funds and Public Accounts of the Government</li> <li>• The special procedures prescribed under modified cash basis of accounting for recognitions/ recording, reconciliation, consolidation and reporting of receipts.</li> </ul>
Accounting for Liabilities	<ul style="list-style-type: none"> <li>• Definition and basic concept of government Liabilities.</li> <li>• General and Accounting Policies and Procedures for recording, compilation and consolidation of accounts of liabilities.</li> <li>• The policies for year-end adjustments in presentation and disclosure of liabilities.</li> </ul>
Accounting for Assets	<ul style="list-style-type: none"> <li>• Definition and basic concept of government Assets.</li> <li>• Accounting policies for Financial Assets, stores and Fixed Assets.</li> <li>• Policies and procedures for recording the disposal of fixed assets.</li> <li>• General and Accounting Policies and Procedures for recording, compilation and consolidation and year- end adjustments in the accounts of assets</li> </ul>
Accounting for other transactions	<ul style="list-style-type: none"> <li>• General and Accounting Policies and procedures for transactions relating to Insurance, Losses and recoveries of public money, Public Account</li> <li>• General and Accounting Policies and Procedures for preparation, compilation and consolidation of accounts of departmentalized/ self-accounting entities, projects, inter department and inter government transactions.</li> </ul>

**Prescribed Books for study (not allowed in examination):**

- (i) Manual of Accounting Principles by Auditor General of Pakistan
- (ii) Accounting Policies and Procedures Manual by Auditor General of Pakistan
- (iii) IPSAS (Cash Basis) by IPSASB (IFAC)

## 5. Public Sector -NAM (Application) (With Books)

**Level: 2**

**Subject: 5**

**Marks: 100**

### Learning Outcomes

This paper aims to:

7. Provide knowledge and skills in Financial Reporting and Controls for Public Budgeting, Public Expenditure, Public Debt and Public Revenues;
8. Provide knowledge and skills in Recording, Reconciling and Reporting Inter Department and Inter Government Transactions;
9. Provide understanding of Identifying, Budgeting, recording and reporting the transactions of Consolidated Fund and Public Account as required under the Constitution;
10. Impart students' Knowledge and skills in Identifying, analyzing, classifying, recording and reporting for accounting elements, Consolidated Fund and Public Accounts.
11. Ensure knowledge and skills in maintenance of Primary books of accounts, General Purpose Financial Statements and other reporting requirements of the users of the Financial Information regarding Public Sector Entities.

### Specification Grid

S. No.	Syllabus Contents Area	Weight age %
1	The key elements of the Chart of Accounts (CoA). The codification of financial transactions and the transactions relating to Human Resource Information.	20
2	Accounting policies and procedures for recording and reporting of Public Expenditure, Public Revenues, Public Money losses, Public Assets, Public Debt and Equity related transactions. Budgeting Cycle and Budgetary controls and Commitments. Certification of Claims and various methods of payments	30
3	Maintenance of primary/ subsidiary accounting records (Journal entries, sub-ledger, Abstracts, General Ledger, Appropriation Register, etc.) by DAO/TO/FTO AG/AGPR, PAO/ DDO and SBP/NBP for all accounting transactions of receipts and payments. Bank Reconciliation at DAO/TO/FTO and AG/AGPR levels.	20
4	The monthly and annual preparation of Financial Statements. The month-end and year-end closing procedures. The use and clearance of Suspense Accounts, Clearing Accounts and Control Accounts. Inter-departmental and Inter-Government Transactional adjustments.	20
5	International best accounting practices (IPSAS)	10
	<b>Total</b>	<b>100</b>

- (A) Codification and de-codification of transactions : 20%,  
 (B) Numerical questions : 50%  
 (C) Case Study/Analytical questions : 30%

## Course Contents

Chart of Accounts	<ul style="list-style-type: none"> <li>• The purpose and Coding structure of the Elements of the Chart of Accounts (CoA).</li> <li>• Use of the Entity element codes, Function element codes, Fund element codes and Object element codes</li> <li>• Use of HR information codes for recording and reporting purposes.</li> </ul>
Budgetary and Accounting Controls	<ul style="list-style-type: none"> <li>• Maintenance of Budget Controls Register for commitments.</li> <li>• The daily/ monthly procedures by DAO/ Banks for reporting cash balances.</li> <li>• Preparation of Bank Reconciliation Statements by DAO and AG offices.</li> </ul>
Accounting for Expenditure	<ul style="list-style-type: none"> <li>• The special procedures prescribed under modified cash basis of accounting for recognitions/ recording, reconciliation, consolidation and reporting of employee related and other payments.</li> <li>• Computation of interest on GP Fund and Preparation of closing balance statement followed by Journal Entries in the books of accounts.</li> <li>• Computation of interest on Loans and Advances to Government Servants followed by Journal Entries in the books of Accounts.</li> <li>• Recording of expenditure in manual/ computerized system with and without recording Commitments.</li> <li>• Recording of transactions relating to Refunds, Petty Cash, pay and allowances, pension/ gratuity and contingencies with deductions for taxes at source.</li> </ul>
Accounting for Receipts	<ul style="list-style-type: none"> <li>• The special procedures prescribed under modified cash basis of accounting for recognitions/ recording, reconciliation, consolidation and reporting of receipts.</li> <li>• Recording of Receipts in consideration and without consideration (Grants) in manual/ computerized system.</li> <li>• Accounting for conditional and unconditional Cash and non-cash grants for the federal government and on behalf of other (provincial) governments.</li> </ul>
Accounting for Liabilities	<ul style="list-style-type: none"> <li>• Recording, compilation and consolidation of accounts of liabilities.</li> <li>• The policies and recording for year-end adjustments in presentation and disclosure of domestic and foreign liabilities.</li> </ul>

Accounting for Assets	<ul style="list-style-type: none"> <li>Recording of Financial Assets, stores and Fixed Assets under modified cash basis of accounting.</li> <li>Policies and procedures for recording the assets on acquisition, month/year-end and disposal of fixed assets.</li> <li>General and Accounting Policies and Procedures for recording, compilation and consolidation and reporting of assets.</li> </ul>
Accounting for other transactions	<ul style="list-style-type: none"> <li>Recording of transactions relating to Insurance, Losses and recoveries of public money, Public Account</li> <li>Recording and reporting of cash deposits and withdrawals from SBP by Self-accounting entities</li> <li>Recording of Inter department (exchange) and inter government (settlements) transactions.</li> </ul>
Best International practices in Public Sector Accounting	<ul style="list-style-type: none"> <li>Mandatory and Encouraged Reporting under Cash based International Public Sector Accounting Standards.</li> <li>Presentation of Financial Statements (IPSAS-1)</li> <li>Components and preparation of Cash Flow Statement(IPSAS-1)</li> </ul>
Financial Reporting and accounting records	<ul style="list-style-type: none"> <li>Monthly/ Annual production of Financial Statements and Reports. Compilation of Monthly Consolidated accounts and Annual Appropriation Accounts. Consolidated Financial Statements of the Federation.</li> <li>Maintenance and Retention of Accounting Records</li> <li>Use of Suspense, clearance and control Accounts</li> <li>Control of Official Forms and Cheque Books</li> </ul>

**Prescribed Books (allowed in examination):**

- (i) CGA's Ordinance 2001 and AGP's Ordinance 2001
- (ii) Manual of Accounting Principles by Auditor General of Pakistan
- (iii) Accounting Policies and Procedures Manual by Auditor General of Pakistan
- (iv) Chart of Accounts
- (v) IPSAS(Cash Basis) by IPSASB (IFAC)
- (vi) IPSAS-1 and 2 (Accrual Basis) by IPSASB (IFAC)

# Level -3

1. Public Finance
2. Audit & Assurance (PS)
3. Management Accounting
4. Business Communication and Report Writing (PS)

# 1. Public Finance

(Without Books)

**Level: 3**

**Subject: 1**

**Marks: 100**

## Learning Objectives:

The learning objectives of this course are:

- To understand the theory and practice of how government finances itself from both positive and normative points of view.
- To understand the consequences of government policies on resources allocation and income distribution affecting welfare of the people.
- To understand the concept of fiscal federalism and issues therein.
- To understand the role of the public sector in the economy using microeconomics.
- To understand public expenditure analysis and methods of financing government expenditures.
- To study the underlying theory of welfare economics as well as the economic effects of public policy.

## Learning Outcomes:

By the end of this course, the students should be able to apply knowledge and principles public finance and to perform economic policy analysis by applying microeconomics principals and theories.

## Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Definition, Scope, concepts and importance of the study of Public Finance. Empirical tools of Public finance. Externalities and Public goods.	15
2	Government Budgeting and Fiscal Policy	20
3	Public Revenue, Tax Criteria and Tax Incidence	20
4	Public Expenditure	20
5	Public Debt	15
6	National Finance Commission of Pakistan and Divisible pool of Taxes and straight transfers.	10
	<b>Total</b>	<b>100</b>

- (A) Multiple Choice Questions : 15%,  
(B) Short Form questions : 25%  
(C) Descriptive questions : 60%

## Course Contents

Introduction to Public Finance and theory of Public Goods.	<ul style="list-style-type: none"> <li>• Concept, Definition and Scope of Public Finance.</li> <li>• Functions of a Modern State and role of Budget Policy in a Modern State.</li> <li>• Social or Public Goods and their Properties</li> <li>• Private Goods and their Properties</li> <li>• Models of Efficient Allocation of Resources.</li> </ul>
Government Budgeting and Fiscal Policy	<ul style="list-style-type: none"> <li>• Definition, concepts, importance and Structure of Govt. budgeting.</li> <li>• Legal framework for budgeting in Pakistan.</li> <li>• Methods in public budgeting and properties &amp; difference between <i>Incremental and Zero-Based Budgeting</i>. Capital Budgeting and long-term budgeting.</li> <li>• Scope, Properties and Process of <i>Program Budgeting</i>,</li> <li>• The concepts of Annual Budget Statement, Revenue Vs Development Budget Vs No-Development Budget, Surplus Vs Deficit Budget, Balanced Budget, Budget Constraint and budgetary adjustments.</li> <li>• Definition, instruments, Objectives, roles and limitations of Fiscal Policy.</li> </ul>
Public Revenue, Tax Criteria and Tax Incidence	<ul style="list-style-type: none"> <li>• Various types of taxes, merits and demerits, effects of taxation on economy. Cannons of Taxation.</li> <li>• What are the differences between, merits and demerits of <b><i>Benefit-received Theory</i></b> and <b><i>Ability to Pay Theory</i></b></li> <li>• What is tax incidence, impact and criteria? Why? Calculation and reporting of Tax Expenditure.</li> </ul>
Public Expenditure	<ul style="list-style-type: none"> <li>• Concept, nature and classification and cannons of Public Expenditure. Cannons of Financial propriety.</li> <li>• <i>Wagner's Hypothesis</i>, various effects of Public Expenditure.</li> <li>• Why governments do spend on Education, Health and Social Protection?</li> <li>• Why governments pay grants and subsidies? The Schedule of authorized expenditure.</li> </ul>
Public Debt	<ul style="list-style-type: none"> <li>• Meaning, classification and structure/ sources of Public Debt.</li> <li>• Legal Framework, authority, roles and responsibilities of Governments institutions for public borrowing in Pakistan.</li> <li>• The Concepts of Debt, Credit, Cash Grants, Technical Grants, Commodity Grants, Conditional Vs. unconditional grants and foreign Aid. The concepts of sovereign debt fund and economic sustainability. Estimating and reporting the Pension liability.</li> </ul>

National Finance Commission of Pakistan and Divisible pool of Taxes and straight transfers	<ul style="list-style-type: none"> <li>• Legal Framework for taxation in Federal and Provincial Governments- Constitutional provisions and Presidential Orders.</li> <li>• Distribution of Revenues and Grant-in-Aid Order 2010</li> <li>• Ratio for distribution of taxes among provinces, straight transfers, Sales Tax on Services and Grant-in-aid for provinces.</li> </ul>
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**Prescribed Books for study (not allowed in examination):**

- (i) Constitution of Islamic Republic of Pakistan and Presidential Orders
- (ii) Monetary Economics and Public Finance by A. Hamid Shahid
- (iii) Public Finance 9<sup>th</sup>/e by Harvey S. Rosen and Ted Gayer
- (iv) Public Finance and Public Policy by Jonathan Gruber



## 2. Audit & Assurance (PS)

(Without Books)

Level: 3

Subject: 2

Marks: 100

### Learning Outcomes

- i. As a first course in auditing, it is designed to provide students with a basic understanding of the nature and objectives of an audit, basic principles and procedures involved in auditing and general auditing practice. A familiarity of auditing techniques such as routine checking, vouching and verification is necessary to inspire confidence in the approach to work.
- ii. Students will be expected to have the knowledge of the International Standards on Auditing and Auditing Practice Statements.
- iii. Candidates will be expected to be aware of the role of Information Technology as part of the assurance process and should be fully conversant with the use of Computer Assisted Audit Techniques (CAATS).
- iv. Candidates will be expected to possess knowledge of the implications on the audit, of laws, rules and regulations covered in the Financial Audit Manual and Legislative framework. They will be required to possess knowledge of the function and responsibilities of Office of the Auditor-General of Pakistan. Case studies and Scenario based questions will be set in the examination.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage
1	Organization and Purpose of the Manual, Role of the Auditor-General, The Job of the Auditor.	20
2	DAGP Audit Standards	
3	DAGP's Annual Planning Process	
4	The Audit Cycle	20
5	Planning The Audit	15
6	Activity And Resource Planning For Individual Audits	
7	Conducting The Audit	
8	Evaluating Audits Results	15
9	The Reporting Process	
10	The Audit Report	
11	Documentation And Working Papers	
12	Audit Follow Up	15
13	Quality Assurance	
14	Internal Controls and Audit	15
	<b>Total</b>	<b>100</b>

**Note:** The weightage given above is for guidance purposes only and deviations in setting of paper may be expected.

(A) Multiple Choice Questions 25%, (B) Practical application/ case studies 40% and (C) Descriptive & short form questions having 35% weight age in the examinations. There would be no choice in sections A and B, while section C will have 33% choice (2 questions from 3).

## Course Contents

<p>1. Organisation and Purpose of the Manual</p>	<ul style="list-style-type: none"> <li>• Purpose of the Audit manual</li> <li>• Types of audits dealt with</li> <li>• Audit entities dealt with</li> <li>• Accounting Responsibility Structure of the Government of Pakistan</li> <li>• Stages of audit work dealt with</li> <li>• Organization of the manual</li> <li>• Links to other guidance material</li> <li>• Standard audit working paper kit</li> <li>• Need for professional judgment</li> <li>• Updating the Audit Manual</li> </ul>
<p>Role of the Auditor-General</p>	<ul style="list-style-type: none"> <li>• Parliamentary Control and Public Accountability</li> <li>• Introduction to Auditing</li> <li>• Legislative Basis</li> <li>• Vision, Mission and Values</li> </ul>
<p>The Job of the Auditor</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Expectations</li> <li>• Conditions of Employment</li> <li>• Code of Ethics</li> <li>• Glossary</li> <li>• Protection of the Auditor</li> <li>• 3 Protection of the Auditor</li> </ul>
<p>2. DAGP Audit Standards</p>	<ul style="list-style-type: none"> <li>• INTOSAI's Professional Standards</li> <li>• The International Standards of Supermen Audit Institutions (ISSAIs)</li> <li>• Fundamental Auditing Standards</li> <li>• Level-4 Auditing Guidelines (ISSAIs 1000 – 4999)</li> </ul>

<p>3. DAGP’S Annual Planning Process</p>	<ul style="list-style-type: none"> <li>• DAGP Strategic Audit Objectives</li> <li>• DAGP Audit Scope</li> <li>• DAGP Strategic Audit Plans</li> <li>• The annual planning process</li> <li>• Integration of Audit Work</li> <li>• Approval Process for the Budget of Centrally-Led Audits</li> </ul>
<p>4. The Audit Cycle</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• General audit planning</li> <li>• Activity and Resource Planning</li> <li>• Roles and responsibilities</li> </ul>
<p>5. Planning the Audit</p>	<ul style="list-style-type: none"> <li>• Introduction <ul style="list-style-type: none"> <li>Step 1 – Establish Audit Objectives and Scope</li> <li>Step 2 – Understand the Entity’s Business</li> <li>Step 3 – Assess materiality, planned precision, and audit risk</li> <li>Step 4 – Understand the Entity’s Internal Control Structure</li> <li>Step 5 – Determine Components</li> <li>Step 6 – Determine financial audit and compliance with authority objective, and error/irregularity conditions</li> <li>Step 7 – Assess inherent risk and control risk</li> <li>Step 8 – Determine mix of tests of internal controls, analytical procedures and Substantive tests of details</li> </ul> </li> <li>• Reliance on Other Auditors</li> <li>• Documenting strategic planning decisions</li> <li>• Application to Government-wide Audits</li> </ul>

<p>6. Activity and Resource Planning for Individual Audits</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Formulate/update Audit Programs</li> <li>• Updating staffing requirements and allocating resources</li> <li>• Updating budget requirements</li> <li>• Updating timing considerations</li> <li>• Factors to consider when determining the optimum timing</li> <li>• Updating information required from the entity</li> <li>• Re-assessing the general and detailed planning decision for individual audit.</li> <li>• Documenting the detailed planning decision</li> <li>• Updating planning file</li> <li>• Approval of the general and detailed planning decisions</li> </ul>
<p>7. Conducting the Audit</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Compliance Testing</li> <li>• Substantive Testing</li> <li>• Evidence</li> <li>• Matters to deal with during field work</li> <li>• Cause and Effect Analysis</li> <li>• Developing conclusions and Recommendations</li> <li>• Keeping entity official informed</li> <li>• Documenting the work performed</li> <li>• Custody and maintenance of working paper files</li> <li>• Quality assurance during field work</li> </ul>

<p>8. Evaluating Audits Results</p>	<ul style="list-style-type: none"> <li>• Evaluating Financial Audit Results</li> <li>• Known Errors, Most likely Errors, Further Possible Errors and Maximum Possible Error.</li> <li>• Determining the cause of errors, violations and deviations</li> <li>• Concluding on the Results of Each Test</li> <li>• Concluding on the results of each component</li> <li>• Concluding on the financial statements as a whole</li> <li>• Dealing with unacceptable results</li> <li>• Dealing with acceptable results</li> <li>• Documenting the evaluation process</li> <li>• Evaluating Regularity Audit Results</li> <li>• Quality assurance during the evaluation phase</li> </ul>
<p>9. The Reporting Process</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Focus on the Reporting Process</li> <li>• Clearing Observations, Conclusions and Recommendations</li> <li>• Obtaining Management Responses</li> <li>• Management representation letter</li> <li>• Audit completion checklist</li> <li>• Producing the Audit Report</li> <li>• Review of reports by others</li> </ul>
<p>10. The Audit Report</p>	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• The Certification Report and Types of Opinion</li> <li>• Audit reports other than opinions on financial statement</li> <li>• Reporting style and format</li> <li>• Compliance and Performance Reports</li> </ul>
<p>11. Documentation and Working Papers</p>	<ul style="list-style-type: none"> <li>• The Need for Documentation and Working Paper Files</li> <li>• The Purpose of Working Paper Files</li> <li>• The Quality of Working Paper Files</li> <li>• Custody and Maintenance of the Working Paper Files</li> </ul>

12. Audit Follow Up	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Timing of the Follow Up</li> <li>• Determining the Desired Level of Assurance</li> <li>• Performing the Follow Up</li> <li>• Reporting the results of the Follow Up</li> <li>• Performing additional follow ups</li> </ul>
13. Quality Assurance	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• General Quality Assurance Techniques Described in this Manual.</li> <li>• Quality Assurance During Planning Phases for Individual Audits.</li> <li>• Quality Assurance During the Field Work Phase for Individual Audits.</li> <li>• Quality Assurance during the Evaluation Phase.</li> <li>• Quality assurance during the reporting phase.</li> <li>• Quality assurance during the follow up phase.</li> <li>• Other quality assurance procedures.</li> </ul>
14. Internal Controls and Internal Audit	Working of Chief Finance and Accounts Officer in the Federal Ministries. Re

**Prescribed Books:**

1. Financial Audit Manual with Appendices
2. Audit Working Paper Kit
3. Quality Management Framework

**Additional Reading Material:**

1. Sectoral Audit Guidelines

### 3. Management Accounting

Level: 3

Subject: 3

Marks: 100

#### Learning Outcomes

On the successful completion of this paper candidates will be able to:

1	Prepare budgets and forecasts and understand budgetary controls.
2	Apply the cost accounting concepts and techniques in the decision making process.
3	Carry out performance analysis.
4.	Apply the concept of time value of money.

#### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Introduction to management accounting	3-7
2	Forecasting and budgeting	15-20
3	Performance analysis	25-35
4	Decision making	30-40
5	Introduction to financial management	10-15
	<b>Total</b>	<b>100</b>

#### Course Contents

##### 1 Introduction to management accounting

- a) Scope of management accounting
- b) Objectives and role of management accounting
- c) Limitations of management accounting

##### 2 Forecasting and budgeting

- a) Purpose of budgeting and forecasting
- b) Budget and planning process
- c) Revenue and production budgets
- d) Cash budgets
- e) Zero based budgeting and flexible budgets
- f) Budgetary Controls

##### 3. Performance analysis

- a) Cost, volume and profit analysis
- b) Break-even analysis
- c) Working capital management (Cash, debtor, creditors and inventory management techniques and policies),
- d) Return on capital

- e) Divisional performance
- f) Transfer pricing
- g) Performance analysis of non-profit and public welfare organization.

#### **4. Performance analysis**

- (a) Cost concepts in decision making
  - Relevant cost
  - Sunk cost
  - Opportunity cost / imputed cost
  - Replacement cost
  - Differential cost
- b) Pricing decisions and pricing strategies
- c) Make or buy decisions
- d) Sell or process decision
- e) Operate or shut down decision
- f) Utilization of spare capacity
- g) Pricing for special orders

#### **5. Introduction to financial management**

- a) Concept or present value and net present value
- b) Discounted cash flow
- c) Pay-back period (simple and discounted)
- d) Internal rate of return (IRR)
- e) Cost of capital
- f) Capital Budgeting
- g) Debt vs. equity financing

#### **Prescribed Books:**

Study Text prescribed by ICAP



## 4. Business Communication and Report Writing (PS)

Level: 3

Subject: 4

Marks: 100

### Learning Outcomes

On the successful completion of this paper candidates will be able:

- Comprehend the concepts and principles of communication in public sector.
- Apply knowledge and demonstrate interpersonal and intra-personal skills.
- Understand different types of electronic communication, its key features, benefits and limitations.
- Understand and write various types of communication in public sector.
- Write Précis, Summary and Reports applicable to Public Sector.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Types of Communication in Public Sector and their Preparation.	20-30
2.	Précis writing	40-60
3.	Secretariat Instructions	20-30
	<b>Total</b>	100

- The above grid is tentative.
- Paper will be subjective. The paper will consist of four questions, one on Précis Writing of 40 marks, second on preparation of draft of 20 marks and third & fourth about Public Sector Communication and Secretariat Instructions of 20 marks each.

### Course Contents

#### 2. Types of Communication in Public Sector and their Preparation.

- Letter
- Demi-official letter
- Office Memorandum
- Memorandum
- Officer Order
- Circular
- Un-official Note
- Endorsement
- Notification Agenda for Meeting/Minutes of Meeting
- Office Note
- Electronic Communications e.g. website, email, Skype, video-conferencing, fax
- Telegraph and Tele-printer Message (Obsolete now)

#### 3. Fundamentals of Communication

- a) Definition, Goals, Patterns and Channels of Communication

- b) Information needs Components of Communication Process, Methods, Barriers
- c) Formal and Informal communications and different Types of Communications networks.
- d) Seven Cs of effective communication
- e) English Grammar and Comprehension

#### **4. Noting, Drafting, Précis / Summary and Report Writing**

Developing skills through actual practice for preparation of

- Office Note
- Précis from a chain of correspondence
- Drafts of different types of official correspondence
- Draft Para
- Summary for the President/Prime Minister, Governor/Chief Minister, Minister, etc.
- Reports of different types including Audit Reports, Inquiry Reports of Disciplinary Cases.

#### **5. Secretariat Instructions**

##### **Prescribed Books:**

- Secretariat Instructions by Management Services Division, Cabinet Secretariat
- Précis and Report Writing by Murphy
- Types of Communication by A.A. Zaidi

##### **Additional Reading Books:**

- Business Communication by Boove.
- Précis & Report Writing by T.M. Dogar published by Dogar Sons

# Computer Competency Practical Training

(100 Hours)

**Level: 3**

The training is prerequisite for issuance of PIPFA certificate. The training will be organized at Pakistan Audit and Accounts Academy for DAGP trainees.

## Learning Outcomes

After completion of training the trainee will be able to gain skill of Office Management Information System. He will also able to generate reports from SAP and gain foundation level skill of Audit Command Language.

## Contents of the Training

S. No.	Contents	Hours
1	Introduction to IT	10
2	SAP HR	10
3	SAP FI	10
4	ACL	20
5	MS Word	10
6	MS Excel	20
7	MS PowerPoint	10
8	MS Access	10
	<b>Total</b>	<b>100</b>

The training will be followed by an online test by PAAA.

# Level -4

## GAA Branch

1. **Service Rules Federal (Theory)**  
Or  
**Civil Service Rules Provincial (Theory)**
2. **Service Rules Federal (Application)**  
Or  
**Civil Service Rules Provincial (Application)**
3. **Public Works Accounts Rules & Procedures (Theory)**
4. **Public Works Accounts Rules & Procedures (Application)**

## 1. Service Rules Federal (Theory)

Level: 4

Subject: 1

Marks: 100

### Learning Outcomes

On completion of this paper, the trainee officer should be able to:-

1. Know basic laws and rules constituted in consonance with the Constitution of the Islamic Republic of Pakistan.
2. Understand Fundamental Rules relating to terms and conditions of service in government, admissibility of pay and allowances to government servants and fringe benefits available to them in the shape of leave, pension etc while in service and after retirement.
3. Exercise checks and balances devised to control the authority and powers of government functionaries in the matter of personal management and public funds.
4. Acquire knowledge and skill to hold position of a supervisory officer of a section in any accounts and audit office.

### Specification Grid

S. No.	Syllabus Contents Area	Weight age %
1	Terms and Conditions of Civil Servants	20
2	Fundamental and Supplementary Rules with Pay and Allowances	25
3	TA Rules/Leave Rules	20
4	Pension	20
5	General Provident Fund , Benevolent Fund and Group Insurance	15
	<b>Total</b>	<b>100</b>

**Note:** The Paper will consist of two parts, Part 1: MCQs (without books) of 20 marks and Part II: Subjective of 80 marks containing scenario based questions, short form questions etc.

### Course Contents

S. No.	Course Contents
1	<b>Terms and Conditions of Civil Servants</b>
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973.
	Terms and conditions of appointment of public servants and probationers.
	Deputation, Foreign Service
	Types and Computation of Pension, Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension.
	Seniority Rules-1993 with time to time amendments

	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
<b>2</b>	<b>Pay and Allowances</b>
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales.
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc.
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
<b>3</b>	<b>TA Rules</b>
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
<b>4</b>	<b>Leave Rules</b>
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR.
<b>5</b>	<b>Pension</b>
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension

	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension.
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service.
	Preparation of pension papers
<b>6</b>	<b>General Provident Fund</b>
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers ( manual and computerized).
<b>7</b>	<b>Group Insurance and Benevolent Fund</b>
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

### Prescribed Books:

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules
9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973
11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations.

**OR**

## **Civil Service Rules Provincial (Theory)**

**Level: 4**

**Subject: 1**

**Marks: 100**

### **Learning Outcomes**

The main objective of the subject is to acquaint candidates with Civil Service Rules and Allied Laws/Procedures through thorough study and Comprehensive Application.

### **Specification Grid**

<b>Syllabus Contents Area</b>	<b>Weightage %</b>
1.Civil Service Rules	50
2. Punjab Civil Servants Act,1974(updated)	15
3.Punjab Civil Servants(Appointment and Conditions of Service) Rules, 1974 (updated)	15
4.Auxiliary Instructions(Estacode) relating to the subject including PEEDA	20
<b>TOTAL</b>	<b>100</b>

### **Course Contents**

- Extent of Application
- Definitions
- General Conditions of Service
- Pay
- Addition to Pay
- Deputation including Deputation out of Pakistan and Foreign Service
- Dismissal, Removal & Suspension
- Joining Time
- Service under Government/Local Fund
- Record of Service
- Classification of Service (including Number & Character of Posts, Method of Recruitment and Appointment thereto).



- Conduct/Conduct Orders/ Employees Efficiency and Discipline Act/Rules (of relevant province).
- Discipline & Appeals( including writing of Fact Finding Report, Inquiry Report, etc)
- Delegation Orders
- Leave Rules (of relevant province)
- Pension Rules(of relevant province)
- Traveling Allowance Rules (of relevant province).

**Prescribed Books:**

- i) Civil Service Rules(of relevant province)
- ii) Civil Servants Act,1974(of relevant province-updated)
- iii) Civil Servants(Appointment and Conditions of Service) Rules,1974(of relevant province-updated).
- iv) Estacode/ Employees Efficiency and Discipline Act/Rules(of relevant province-updated).
- v) Auxiliary Instructions relating to the subject.

## 2. Service Rules Federal (Application)

Level: 4

Subject: 2

Marks: 100

### Learning Outcomes

On completion of this paper, the trainee officer should be able to:-

1. Know basic laws and rules constituted in consonance with the Constitution of the Islamic Republic of Pakistan.
2. Understand Fundamental Rules relating to terms and conditions of service in government, admissibility of pay and allowances to government servants and fringe benefits available to them in the shape of leave, pension etc while in service and after retirement.
3. Exercise checks and balances devised to control the authority and powers of government functionaries in the matter of personal management and public funds.
4. Acquire knowledge and skill to hold position of a supervisory officer of a section in any accounts and audit office.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Terms and Conditions of Civil Servants	20
2	Pay and Allowances	20
3	TA Rules/Leave Rules	20
4	Pension	20
5	General Provident Fund , Benevolent Fund and Group Insurance	20
	<b>Total</b>	<b>100</b>

The paper will consist of questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, case study and Commentary etc.

### Course Contents

S. No.	Course Contents
1	<b>Terms and Conditions of Civil Servants</b>
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973.
	Terms and conditions of appointment of public servants and probationers.
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension.
	Seniority Rules, 1993 with time to time amendments.
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973

	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
<b>2</b>	<b>Pay and Allowances</b>
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments.
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales.
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc.
	House Rent, Conveyance, Dearness and other allowances.
	Preparation of pay slip, last payment certificate, service statement.
<b>3</b>	<b>TA Rules</b>
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
<b>4</b>	<b>Leave Rules</b>
	Earning and accumulation of leave, Various types of leave, Extension of leave.
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR.
<b>5</b>	<b>Pension</b>
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Computation of Pension, Commutation and Gratuity

	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension.
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service.
	Preparation of pension papers
<b>6</b>	<b>General Provident Fund</b>
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers ( manual and computerized)
<b>7</b>	<b>Group Insurance and Benevolent Fund</b>
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

### **Prescribed Books (allowed during examination)**

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules
9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973
11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations.

**OR**

## **Civil Service Rules Provincial (Application)**

**Level: 4**

**Subject: 2**

**Marks: 100**

### **Learning Outcomes**

The main objective of the subject is to acquaint candidates with Civil Service Rules and Allied Laws/Procedures through thorough study and Comprehensive Application.

### **Specification Grid**

<b>Syllabus Contents Area</b>	<b>Weightage %</b>
1. Civil Service Rules	50
2. Civil Servants Act,1974(updated)	15
3. Civil Servants (Appointment and Conditions of Service) Rules, 1974 (updated).	15
4. Auxiliary Instructions (Estacode) relating to the subject including PEEDA.	20
<b>TOTAL</b>	<b>100</b>

### **Course Contents**

- Extent of Application
- Definitions
- General Conditions of Service
- Pay
- Addition to Pay
- Deputation including Deputation out of Pakistan and Foreign Service
- Dismissal
- Removal & Suspension
- Joining Time
- Service under Government/Local Fund
- Record of Service
  
- Classification of Service(including Number & Character of Posts, Method of Recruitment and Appointment thereto).
- Conduct/Conduct Orders
- Discipline & Appeals/Employees Efficiency and Discipline Act/Rules(including writing of Fact Finding Report, Inquiry Report, etc).
- Delegation Orders

- Leave Rules (of relevant province)
- Pension Rules(of relevant province)
- Traveling Allowance Rules (of relevant province).

**Prescribed Books:**

- i) Civil Service Rules (of relevant province)
- ii) Civil Servants Act,1974 (of relevant province-updated)
- iii) Civil Servants(Appointment and Conditions of Service) Rules,1974(of relevant province-updated).
- iv) Estacode and Employees Efficiency & Discipline Act/Rules(of relevant province-updated).
- v) Auxiliary Instructions relating to the subject.

### 3. Public Works Accounts Rules & Procedures (Theory)

(Without Books)

**Level: 4**

**Subject: 3**

**Marks: 100**

#### Learning Outcomes

The main objective is to:

1. Acquaint candidate with the working of Public Works Departments.
2. Give knowledge of concepts, systems and organization of accounts.
3. Develop skills and expertise required of a candidate to become a Divisional Accounts Officer.
4. Develop the human resource an efficient auditor of public works through comprehensive study of the concepts.

#### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Concepts, systems, organization of accounts	50
2	Working of Public Works Departments	20
3	Audit of Public Works	30
<b>Total</b>		<b>100</b>

Note:

The Paper will consist of two parts, Part 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario based questions, short form questions etc.

#### Course Contents

##### 1. Accounts

Establishment and miscellaneous matters, Duties of PWD officers, works buildings and stores, relation with account offices, Organizational structure, Definitions, General outline of system of accounts, Divisional Accountant and his duties, Cash accounts, Modes of obtaining cash from treasuries and manner of payments, maintenance of cash book, Stores accounts quality and value accounts, tools and plant, Transfer entries, Revenue Receipts, Works Accounts, muster roll, measurement book, payment to suppliers and contractors, Issue of materials, adjustments, works abstracts, register of works and contractor's ledger, suspense account, Accounts records for lump sum contracts, Manufacturing accounts, Workshop accounts, Deposit Works, Non-Government Works, Transactions with other divisions, departments and governments, Accounts returns of Sub Divisional Officers, Administrative Approval, Technical Sanction, Preparation of PC-I and Project Appraisal.

## **2. Audit of Public Works**

General principles and rules of audit, Audit of expenditure, Objective of audit of expenditure, audit against provision of funds, audit of sanctions to expenditure, audit against rules and orders (regularity) audit against propriety, Audit of receipt and Accounts of stores and stock, Works audit, Preliminary audit by Divisional Accounts Officer, Audit in audit office, Test audit at the periodical inspection of Divisional office, Works Audit Register, audit of vouchers and schedule dockets, audit of works Accounts, audit of remittances and suspense heads, Results of audit, Advance Para, Draft Para.

Salient features of scheme of departmentalization of Pak PWD with regard to accounts and audit.

### **Prescribed Books:**

1. CPWA Code
2. CPWD Code
3. Book of Forms referred in CPWA Code
4. Audit Code (Only relevant chapters)
5. Account Code Vol. III (Only works relevant portion)
6. Financial Audit Manual (Only portion relevant to the syllabus)
7. Chart of Accounts
8. Scheme of Departmentalization of Accounts of Pak PWD
9. Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules.
10. Sectoral Audit Guidelines relating to Public Work
11. Withholding Tax Rates

### **Additional Reading Material:**

1. B & R Department Code
2. Manual of Orders (i) C & W Department (ii) Irrigation Department.



## 4. Public Works Accounts Rules & Procedures

(Application – With Books)

Level: 4

Subject: 4

Marks: 100

### Learning Outcomes

The main objective is to:

1. Acquaint candidate with the working of Public Works Departments.
2. Give knowledge of concepts, systems and organization of accounts.
3. Develop skills and expertise required of a candidate to become a Divisional Accounts Officer.
4. Develop the human resource an efficient auditor of public works through comprehensive study and practice.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Concepts, systems, organization of accounts	50
2	Working of Public Works Departments	20
3	Audit of Public Works	30
<b>Total</b>		<b>100</b>

The paper will consist of questions in Numerical in nature, Practical Working e.g. Contractor's Bill, Contractor's Ledger, Cash Book, Scenario based questions, case studies, and Commentary etc.

### Course Contents

#### 1. Accounts

Establishment and miscellaneous matters, Duties of PWD officers, works buildings and stores, relation with account offices, Organizational structure, Definitions, General outline of system of accounts, Divisional Accountant and his duties, Cash accounts, Modes of obtaining cash from treasuries and manner of payments, maintenance of cash book, Stores accounts quality and value accounts, tools and plant, Transfer entries, Revenue Receipts, Works Accounts, muster roll, measurement book, payment to suppliers and contractors, Issue of materials, adjustments, works abstracts, register of works and contractor's ledger, suspense account, Accounts records for lump sum contracts, Manufacturing accounts, Workshop accounts, Deposit Works, Non - Government Works, Transactions with other divisions, departments and governments, Accounts returns of Sub Divisional Officers, Administrative Approval, Technical Sanction, Preparation of PC-I and Project Appraisal.

## 2. Audit of Public Works

General principles and rules of audit, Audit of expenditure, Objective of audit of expenditure, audit against provision of funds, audit of sanctions to expenditure, audit against rules and orders (regularity), audit against propriety, Audit of receipt and Accounts of stores and stock, Works audit, Preliminary audit by Divisional Accounts Officer, Audit in audit office, Test audit at the periodical inspection of Divisional office, Works Audit Register, audit of vouchers and schedule dockets, audit of works Accounts, audit of remittances and suspense heads, Results of audit, Advance Para, Draft Para.

Salient features of scheme of departmentalization of Pak PWD with regard to accounts and audit.

### **Prescribed Books (allowed during examination):**

- CPWA Code
- CPWD Code
- Book of Forms referred in CPWA Code
- Audit Code (Only relevant chapters)
- Account Code Vol-III (Only works relevant portion)
- Financial Audit Manual (Only portion relevant to the syllabus)
- Chart of Accounts
- Scheme of Departmentalization of Accounts of Pak PWD
- Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules
- Sectoral Audit Guidelines relating to Public Works
- Withholding Tax Rates.

Additional Reading Material:

1. B & R Department Code
2. Manual of Orders (i) C & W Department (ii) Irrigation Department

### **Note**

- For a practical /numerical question on Cash Book, Contractors' Ledger or Contractors' Bill, a blank prescribed/applicable form will be provided to the candidates in the exam.

# Level -4

## Pakistan Postal Accounts

1. Service Rules (Application)
2. Postal Accounts Rules and Procedures (Application)
3. Telecommunication Rules Accounts Rules and Procedures (Application)
4. Postal & Telecommunication Works Rules and Procedures (Application)

**1. Service Rules (Application- With Books)**  
**Federal**

**Level: 4**

**Subject: 1**

**Marks: 100**

**Learning Outcomes**

On completion of this paper, the trainee officer should be able to:-

1. Know basic laws and rules constituted in consonance with the Constitution of the Islamic Republic of Pakistan.
2. Understand Fundamental Rules relating to terms and conditions of service in government, admissibility of pay and allowances to government servants and fringe benefits available to them in the shape of leave, pension etc. while in service and after retirement.
3. Exercise checks and balances devised to control the authority and powers of government functionaries in the matter of personal management and public funds.
4. Acquire knowledge and skill to hold position of a supervisory officer of a section in any accounts and audit office.

**Specification Grid**

<b>S. No.</b>	<b>Syllabus Contents Area</b>	<b>Weightage %</b>
1	Terms and Conditions of Civil Servants	20
2	Pay and Allowances	20
3	TA Rules/Leave Rules	20
4	Pension	20
5	General Provident Fund , Benevolent Fund and Group Insurance	20
	<b>Total</b>	<b>100</b>

The paper will consist of questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, case study and Commentary etc.

## Course Contents

S. No.	Course Contents
<b>1</b>	<b>Terms and Conditions of Civil Servants</b>
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973.
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension.
	Seniority Rules-1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
<b>2</b>	<b>Pay and Allowances</b>

	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc.
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
<b>3</b>	<b>TA Rules</b>
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
<b>4</b>	<b>Leave Rules</b>
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR.
<b>5</b>	<b>Pension</b>
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions

	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension.
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service.
	Preparation of pension papers
<b>6</b>	<b>General Provident Fund</b>
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized).
<b>7</b>	<b>Group Insurance and Benevolent Fund</b>
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

## **Prescribed Books (allowed in examination)**

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules
9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973
11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations



## 2. Postal Accounts Rules and Procedures (Application)

(With Books)

Postal Accounts Branch

Level: 4

Subject: 2

Marks: 100

### Learning Outcomes

On successful completion of this paper, the candidate will be able to understand and apply:

1. General Principles & Rules of system of PPO Accounts, Allocation of expenditure between Capital & Fund, Revenues Receipts, Pay & Allowances and other allied employees related expenses.
2. Legislative enactments containing Post Offices Act 1898, Statuary Rules & Notifications.
3. General Regulations applicable to different branches of the Department viz Post Office Mail Sorting and Transportation.
4. Special regulations of issue, payment, Void Money Orders, and Saving Bank/ Saving Certificates work rules.
5. Post Office Certificates Ordinance/Rules and Government Saving Bank Act, 1873.
6. Post Office Insurance Fund Rules.
7. Contract Implement/Execution.

### Specification Grid and Course Contents

S. No.	Syllabus contents Area	Weightage %
1	General Principles and Rules, General outlines of the system of accounts, Allocation of expenditure between Capital RR Fund and Working Expenses, supply of funds and other remittance transactions, supply of stamps, cash, revenue receipts, pay and allowances, gazette officers bills, establishment, contingent charges, miscellaneous charges, miscellaneous advances, post office accounts, railway mail service accounts, buildings and railway mail service vans (P&T IAC Vol-I, Chapter 1 to 3, 5 to 16, 21 & Appendix 01 to 20).	30
2	Legislative Enactments Containing Post Office Act. 1898 Ordinances, Statutory Rules & Notifications relating to P.P.O. Department. (Post Office Manual Vol.- I).	10
3	General Regulations applicable to different branches of the Department viz; Post Office Mail Sorting and Transportation under head:- Organization, Discipline, Appeals, Representations and Petitions, Personal Matters, Security	20

	Deposits, Stock, Printing, Contracts, Buildings, Miscellaneous Rules, Budget Estimates and Control etc. (Post Office Manual Vol.-II).	
4	Special regulations of Issue, Payment, Void Money orders, Foreign Money orders, Saving Bank Account Opening procedure, Deposits, withdrawals, closing of an account, Posting in Ledger, Transfer of account procedure in Head Office / Sub Offices, Profit and Miscellaneous rules and Post Office Saving Certificates work rules. (Chapter 07, 08 and 09 of Post Office Manual Vol.-VI).	20
5	Post Office National Saving Certificates Ordinance 1944, Government Saving Banks Act 1873, Defence Saving Certificate Rules 1966, Special Saving Certificates Rules 1990, Regular Income Certificate Rules, 1993, Bahbood Saving Certificates Rules 2003, National Savings Deposit Accounts Rules 1974, Post office Savings Banks Rules, Mahana Amdani Account Rules 1983 and Pensioners Benefits Accounts Rules 2003. (National Savings Hand Book Vol.-0I).	10
6	Post Office Insurance Funds Rules containing types of Policies, Minimum and Maximum limits of Sum assured, Manner & Rate of Premium, Lapsing of Policy, Revival of Policy, Loans and Surrender of Policies. (Post Office Insurance Fund Rules.	10
	<b>Total</b>	<b>100</b>

The paper will consist of two parts, Part 1 of 25 marks: MCQs, True/False and short form questions. Part-II of 75 marks covering scenario based questions and Numerical / Practical, Commentary questions, etc.

### **Prescribed Books (allowed in examination)**

1. P&T IAC Vol. I
2. Post Office Manual Vol. I, II & VI.
3. National Savings Hand Book Vol. I
4. Post Office Insurance Fund Rules.
5. Audit Guidelines Post Telecommunication and Telegraph.
6. An Introduction to terminology of PPO / Telecom Sector.
7. Post Office Guide.

### 3. Telecommunication Rules, Accounts and Procedures (Application)

(With Books)

Postal Accounts Branch

**Level: 4**

**Subject: 3**

**Marks: 100**

#### Learning Outcomes

On successful completion of this paper, the candidate will be able to understand, prepare and apply:

1. Preparation of Budget, allocation of expenditure and accounting in Telecommunication Sector.
2. Powers/Authority of the Board of Directors as incorporated in the Act.
3. Pakistan Telecommunication, (Re-Organization Act 1996) of telecommunication entities (PTA, FAB, NTC, NRTC, TIP, USF and ICT R&D).
4. Memorandum and Articles of Association of telecom entities (NRTC, TIP, USF and ICT R&D).
5. Incorporation of Companies, Corporate Law Commission of Private and Public Limited Companies.
6. Impact of ICT and Brand Bands as a vital for social and Economic Development.

#### Specification Grid and Course Contents:

S. No.	Syllabus Contents Area	Weightage %
1	Preparation of Budget Estimates, Approval, Allocation of Expenditure and Accounting in Telecommunication Sector Entities {Accounting Procedures/Manuals & Telecommunication (Re-organization) Act, 1996 (Amended 2006)}.	20
2	Powers of the Board of Directors / Authority as incorporated in the Act and Memorandum & Article of Association of the respective Telecomm Entities.	10
3	Pakistan Telecommunication (Re-organization) Act for PTA, FAB, NTC, USF and ICT R&D.	5
4	Memorandum & Article of Association for NRTC, TIP, USF (Company) and ICT R&D (Company).	20
5	Incorporation of Companies, Corporate Law Commission and Management & Administration of Private & Public Limited Companies (Companies Ordinance 1984 Part-I to Part-IV and Part-VIII).	15

6	Impact of ICT and Broad Bands as vital for social and economic Development and Telecommunication Challenges in Developing Countries (Telecommunication Rules, 2000, De-Regulation Policy 2003 and Broad Band Policy 2004 and Telecommunication Policy 2015).	10
7	Public Sector Companies Corporate Governance Rules 2013 and Audit Guidelines Posts Telecommunications and Telegraph.	10
8	Rules of Business 1973.	5
9	Public Procurement Rules, 2004	5
	<b>Total</b>	<b>100</b>

**Note:**

There will be two parts of the papers, Part I: Objective of 30 marks consisting of MCQs and short form questions and Part II: Subjective 70 marks based upon Scenario-based questions, commentary, numerical questions etc. relating to Telecommunication Accounts, Laws, Rules & Procedures of Private and Public Limited Companies and Telecommunication.

**Prescribed Books (allowed in examination)**

1. The Companies Ordinance 1984
2. The Rules of Business 1973
3. Telecommunication Regulation Handbook

## 4. Postal and Telecommunication Works Rules (Application)

(With Books)

Postal Accounts Branch

Level: 4

Subject: 4

Marks: 100

### Learning Outcomes

On successful completion of this paper, the candidate will be able to understand the rules and regulations regarding works of Postal and Telecommunication and conduct audit thereof.

### Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	<b><u>POSTAL WORKS RULES</u></b>  <b>Contract Implementation / Execution</b>  Work order in original contract / work order, Measurement of Works, Payments, violation of contract specification / design, imposition of liquidated damages, payment of advances, Bank Guarantee, Security Deposits, Major Works (Development Works,) Minor Works (Repair & Maintenance). (C.P.W.A. Code and Guidelines of Project Management of Audit Guidelines Post Telecommunication and Telegraph).	25
2	Building works, Funds provision, Agency of work, Administrative approval & Rates.	25
3	<b><u>TELECOMMUNICAITON WORKS RULES</u></b>  Building Works, detailed estimates, contractor's bill etc (Public Works Department Code 2004 Chapter II, III and IV).	25
4	Telecommunication Works, Line & Wires (L&W), Apparatus & Plants (A&P) and Stores (Telegraph and Telephone Manual Volume-V Chapter-III,IV and V).	25
	<b>Total</b>	<b>100</b>

**Note:**

Paper will consist of two parts, Part 1: MCQs of 20 marks and Part II: Subjective of 80 marks. Subjective part will cover scenario based questions, numerical, commentary and short form questions etc.

**Prescribed Books**

1. Audit Guidelines - Post Telecommunication and Telegraph.
2. P&T Manual Vol-II
3. Telegraph and Telephone Manual Volume-V
4. Public Works Department Code.
5. C.P.W.A. Code.
6. Guidelines of Project Management.