

PIPFA Syllabus

For

Pakistan Military Accounts

Department

(PMAD)-2019

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Level -1

1. **Quantitative Methods (CBE)**
2. **Basic Accounting (CBE)**
3. **Business English and Behavioral Studies (CBE)**

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 %
A	Business Mathematics	
1	Basic Mathematics	10 – 15
2	Mathematics of Finance	15 – 20
3	Calculus and Linear Programming	15 – 20
B	Statistical Data Analysis for Decision Making	
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
	Total	100

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
Total		100

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
Total		100

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 words
- (c) Using the 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**
3. **Business Economics**
4. **New Accounting Model -NAM**

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
	Total	100

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)

- Labour related costs (overtime, bonus, vacation pay, guaranteed wage plans and pensions)
- Accounting for labour and labour 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 departments 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)
 - Labour 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 (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. Financial Rules B. Treasury Rules	20 20
5.	Public Procurement Rules	10
6.	Withholding Tax: Income Tax and Sales Tax on Goods and Services	10
7	Staff Car Rules	10
	Total	100

Note:

Paper will consist of two parts, Part I: 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)

(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 Authority

6. Withholding Tax Income Tax, Sales Tax on Goods and Services (Sales Tax and Provincial Sales Tax

7. 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 of 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. All relevant provincial laws rules, etc. Relevant O.Ms and SROs.

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
Total		100

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

4. New Accounting Model (NAM) (With Books)

Level: 2

Subject: 4

Marks: 100

Learning Outcomes

This paper aims to:

1. Ensure that students have adequate knowledge of important elements and concepts of NAM.
2. Provide knowledge and skills in Budgetary Controls, Expenditure Policies and Procedures and the System of Receipts accounting.
3. Provide knowledge and skills in Bank Reconciliation, Self-Accounting Entities, and Financial Reporting Procedures, Loss and Recoveries of Public Money and Accounting for Liabilities in SAP environment.
4. Provide knowledge and skills in Transaction between Government Entities, Procurement and Asset Management, Public Account Transaction and Insurance.
5. Impart students' Knowledge and skills in General Accounting in NAM and use of Assignment and Personal Ledger Accounts.
6. Create awareness pertaining to Salaries and Wages, Pension and General Provident Fund in NAM

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Introduction and Overview of NAM concepts, General Accounting in NAM, Financial Reporting and Closing procedures.	15
2	Expenditure, Commitments, payments, Accounting for liabilities, Assignment & personal ledger Account, Receipts, Cash forecasting, petty cash.	35
3	Procurement and Asset management, Project Accounting, Insurance, Budgetary Controls and Bank Reconciliation.	25
4	Self- Accounting Entities, Transaction between Government Entities, Loss and Recoveries of Public money, Public Account Transaction, Chart of Accounts.	15
5	IPSAS Cash Basis.	10
	Total	100

- (A) Multiple Choice Questions : 25%,
 (B) Practical application/ case studies : 50%
 (C) Descriptive & Short Form questions : 25%

There would be no choice in Sections (A) and (B) while Section (C) will have 33% choice (2 questions out of 3).

Course Contents

Mandate of Auditor General of Pakistan and Controller General of Accounts.	<ul style="list-style-type: none"> • Constitutional Provision Regarding Audit & Accounts. • AGP Ordinance 2001. • CGA Ordinance 2001.
Introduction and Overview of NAM concepts	<ul style="list-style-type: none"> • Organizational structure of the Accounting system. • The Accounting system. • Basic NAM definitions and abbreviations. • Introduction. • General Policies. • Year-end accounting policies. • Detailed Procedure
Salaries and Wages	<ul style="list-style-type: none"> • Introduction • Due date • Payment by direct credit • Payment by cheque • Deduction from salaries and wages • Transfer of employees to other department/entities • Deputation • Final payment • Payment of sums due at death • Leave payment • Payroll processing • Payment in cash to employee below grade V • Recoding of payroll expenditure • Consolidation of payroll expenditure • Reporting of payroll expenditure • Recording, Consolidation of payroll expenditure flow chart • Reconciliation of payroll expenditure • Reporting of pensions
Pension Payments	<ul style="list-style-type: none"> • Introduction • Due date • Payment by direct credit • Payment by cheque • Pension Payment Order (Pension Book) • Personal appearance of pensioner • Overseas pension payment • Gratuities • Undrawn pensions and arrears • Death of pensioner • Processing of pension application • Processing of pension expenditure • Recoding of Pension expenditure • Consolidation of Pension expenditure

	<ul style="list-style-type: none"> • Reporting of Pension expenditure • Recording, Consolidation and reporting of pension expenditure flow chart • Reconciliation of pension expenditure <p>Reporting of pensions</p>
General Provident Fund	<ul style="list-style-type: none"> • Introduction • Advance from GP Fund • Payment by direct credit • GP Fund monthly deductions from salary • Processing of GP Fund Payment • Recoding of GP Fund expenditure • Consolidation of GP Fund expenditure • Reporting of GP Fund expenditure • Recording, Consolidation and reporting of GP Fund expenditure flow chart • Reconciliation of GP Fund expenditure
Insurance	<ul style="list-style-type: none"> • Introduction • General Policies • Claims Against the Government • Accounting Policies
Budgetary Controls	<ul style="list-style-type: none"> • Introduction • General Policies • Detailed Procedures • Specific Budgetary Procedures
Reconciliation	<ul style="list-style-type: none"> • Introduction • Overview • General Policies • Daily Procedures • Monthly Procedure
Transaction between Government Entities	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Accounting for Transaction between Government Entities • Detailed Procedures
Loss and Recoveries of Public Money	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting for Loss and Recoveries
Public Account Transaction	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Detailed Procedures • Reconciliation of Public Account Transactions • Reporting of Public Account Balance

Cash flow Forecasting Analysis	<ul style="list-style-type: none"> • Why cash flow forecasting analysis? • Information required • Sources of information
Self- Accounting Entities	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Accounting for Self-accounting Entities Transactions • Detailed Procedures
Procurement and Asset Management	<ul style="list-style-type: none"> • Introduction • General Policies for Procurement • Accounting for Stores • Fixed Assets Management • General Policies for Disposal of Fixed Assets • Accounting for proceeds from Disposals
Project Accounting	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Accounting for Project Expenditure
General Accounting	<ul style="list-style-type: none"> • Introduction • Retention of Accounting Records • Maintenance of Accounting Records • Use of Suspense Account • Control of Official Forms and Cheque Books
Expenditure	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Accounting for Expenditure • Detailed Procedures • Salaries and Wages • Pension Payment • General provident Fund • Contractor/Work Payments • Loans and Advances • Overseas Payments. • Grants-in-aid, Contribution etc. • Assignment Accounts and Personal Ledger Account • Maintenance of Payment Accounting Records.
Accounting for Liabilities	<ul style="list-style-type: none"> • Introduction • General Policies • Categories of Liabilities • Accounting Policies • Accounting procedures • Reconciliation of Liability Records • Reporting of Liabilities

Commitments	<ul style="list-style-type: none"> • Introduction • Why commitments? • Criteria of follow • Reversal of commitment • Reinstatement of commitments
Assignment Accounts & Special Deposit Accounts	<ul style="list-style-type: none"> • Introduction • Policies • Detailed Procedure • Appendix Account Transactions
Receipts	<ul style="list-style-type: none"> • Introduction • General Policies • Accounting Policies • Accounting for receipts • Detailed of procedures • Treatment specific classes of receipt
IPSAS	<ul style="list-style-type: none"> • IPSAS (Cash Basis)

Prescribed Books (allowed in examination):

- (i) Manual of Accounting Principles
- (ii) Accounting Policies and Procedures Manual
- (iii) Chart of Accounts
- (iv) IPSAS (Cash Basis).

Level -3

1. **Public Finance**
2. **Audit and Assurance (PS)**
3. **Internal Audit Framework**
4. **Business Communication & 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
	Total	100

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

Course Contents

<p>Introduction to Public Finance and theory of Public Goods.</p>	<ul style="list-style-type: none"> • Concept, Definition and Scope of Public Finance. • Functions of a Modern State and role of Budget Policy in a Modern State. • Social or Public Goods and their Properties • Private Goods and their Properties • Models of Efficient Allocation of Resources.
<p>Government Budgeting and Fiscal Policy</p>	<ul style="list-style-type: none"> • Definition, concepts, importance and Structure of Govt. budgeting. • Legal framework for budgeting in Pakistan • Methods in public budgeting and properties & difference between <i>Incremental and Zero-Based Budgeting</i>. Capital Budgeting and long-term budgeting. • Scope, Properties and Process of <i>Program Budgeting</i>, • 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. • Definition, instruments, Objectives, roles and limitations of Fiscal Policy.
<p>Public Revenue, Tax Criteria and Tax Incidence</p>	<ul style="list-style-type: none"> • Various types of taxes, merits and demerits, effects of taxation on economy. Canons of Taxation. • What are the differences between, merits and demerits of <i>Benefit-received Theory</i> and <i>Ability to Pay Theory</i> • What is tax incidence, impact and criteria. Why? Calculation and reporting of Tax Expenditure.
<p>Public Expenditure</p>	<ul style="list-style-type: none"> • Concept, nature and classification and canons of Public Expenditure. Canons of Financial propriety. • <i>Wagner's Hypothesis</i>, various effects of Public Expenditure. • Why governments do spend on Education, Health and Social Protection? • Why governments pay grants and subsidies. The Schedule of authorized expenditure
<p>Public Debt</p>	<ul style="list-style-type: none"> • Meaning, classification and structure/ sources of Public Debt. • Legal Framework, authority, roles and responsibilities of Governments institutions for public borrowing in Pakistan. • 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.

National Finance Commission of Pakistan and Divisible pool of Taxes and straight transfers	<ul style="list-style-type: none"> • Legal Framework for taxation in Federal and Provincial Governments- Constitutional provisions and Presidential Orders. • Distribution of Revenues and Grant-in-Aid Order 2010 • Ratio for distribution of taxes among provinces, straight transfers, Sales Tax on Services and Grant-in-aid for provinces
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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 9th/e by Harvey S. Rosen and Ted Gayer
- (iv) Public Finance and Public Policy by Jonathan Gruber

2. Audit and 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 New 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	15
	Total	100

Note: The weightage 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% weightage 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

Organization and Purpose of the Manual	<ul style="list-style-type: none"> • Purpose of the Audit manual • Types of audits dealt with • Audit entities dealt with • Accounting Responsibility Structure of the Government of Pakistan • Stages of audit work dealt with • Organization of the manual • Links to other guidance material • Standard audit working paper kit • Need for professional judgment • Updating the Audit Manual
Role of the Auditor-General	Parliamentary Control and Public Accountability Introduction to Auditing Legislative Basis Vision, Mission and Values
The Job of the Auditor	Introduction Expectations Conditions of Employment Code of Ethics Glossary Protection of the Auditor 1. Protection of the Auditor
DAGP Audit Standards	INTOSAI's Professional Standards The International Standards of Supermen Audit Institutions (ISSAIs) Fundamental Auditing Standards Level-4 Auditing Guidelines (ISSAIs 1000 – 4999)
DAGP'S Annual Planning Process	DAGP Strategic Audit Objectives DAGP Audit Scope DAGP Strategic Audit Plans The annual planning process Integration of Audit Work Approval Process for the Budget of Centrally-Led Audits

<p>The Audit Cycle</p>	<p>Introduction General audit planning Activity and Resource Planning Roles and responsibilities</p>
<p>Planning the Audit</p>	<p>Introduction Step 1 – Establish Audit Objectives and Scope Step 2 – Understand the Entity’s Business Step 3 – Assess materiality, planned precision, and audit risk Step 4 – Understand the Entity’s Internal Control Structure Step 5 – Determine Components Step 6 – Determine financial audit and compliance with authority objective, and error/irregularity conditions Step 7 – Assess inherent risk and control risk Step 8 – Determine mix of tests of internal controls, analytical procedures and Substantive tests of details Reliance on Other Auditors Documenting strategic planning decisions Application to Government-wide Audits</p>
<p>Activity and Resource Planning for Individual Audits</p>	<p>Introduction Formulate/update Audit Programs Updating staffing requirements and allocating resources Updating budget requirements Updating timing considerations Factors to consider when determining the optimum timing Updating information required from the entity Re-assessing the general and detailed planning decision for individual audit Documenting the detailed planning decision Updating planning file Approval of the general and detailed planning decisions</p>

<p>Conducting the Audit</p>	<p>Introduction Compliance Testing Substantive Testing Evidence Matters to deal with during field work Cause and Effect Analysis Developing conclusions and Recommendations Keeping entity official informed Documenting the work performed Custody and maintenance of working paper files Quality assurance during field work</p>
<p>Evaluating Audits Results</p>	<p>Evaluating Financial Audit Results Known Errors, Most likely Errors, Further Possible Errors and Maximum Possible Error Determining the cause of errors, violations and deviations Concluding on the Results of Each Test Concluding on the results of each component Concluding on the financial statements as a whole Dealing with unacceptable results Dealing with acceptable results Documenting the evaluation process Evaluating Regularity Audit Results Quality assurance during the evaluation phase</p>
<p>The Reporting Process</p>	<p>Introduction Focus on the Reporting Process Clearing Observations, Conclusions and Recommendations Obtaining Management Responses Management representation letter Audit completion checklist Producing the Audit Report Review of reports by others</p>
<p>The Audit Report</p>	<p>Introduction The Certification Report and Types of Opinion Audit reports other than opinions on financial statement Reporting style and format Compliance and Performance Reports</p>
<p>Documentation and Working Papers</p>	<p>The Need for Documentation and Working Paper Files The Purpose of Working Paper Files The Quality of Working Paper Files Custody and Maintenance of the Working Paper Files</p>

<p style="text-align: center;">Audit Follow Up</p>	<p>Introduction Timing of the Follow Up Determining the Desired Level of Assurance Performing the Follow Up Reporting the results of the Follow Up Performing additional follow ups</p>
<p style="text-align: center;">Quality Assurance</p>	<p>Introduction General Quality Assurance Techniques Described in this Manual Quality Assurance During Planning Phases for Individual Audits Quality Assurance During the Field Work Phase for Individual Audits Quality Assurance during the Evaluation Phase Quality assurance during the reporting phase Quality assurance during the follow up phase Other quality assurance procedures</p>
<p style="text-align: center;">Internal Controls</p>	<p>Working of Chief Finance and Accounts Officer in the Federal Ministries.</p>

Prescribed Books:

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

Additional Reading Material:

1. Sectorial Audit Guidelines

3. Internal Audit Framework

Level: 3

Subject: 3

Marks: 100

Learning Outcomes:

Course contents of this paper are designed to provide trainees with a basic understanding of the nature and objectives of an internal audit, basic principles and procedures involved in such 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.

Candidates will be expected to possess knowledge of the implications of internal audit, laws, rules and regulations covered in this framework so as to give assurance that internal controls are in place and are being enforced in letter and spirit.

Specification Grid:

S.No	Syllabus Content Area	Weightage
1	Military Audit Code	35
2	Local Audit of Defence Services a. Office Manual Part XI b. LAO's Handbook Part-I (Army) c. LAO's Handbook Part II (Army)	40
3	Local Audit of D.P. Establishments	25
Total		100

Course Contents:

	Contents	
Military Audit Code	Audit Principles and Arrangements	<ul style="list-style-type: none"> • Duties and Powers with regard to Audit of Defences Services Accounts • Scope of Audit • Sanctions and Orders, their Audit and Scrutiny • Audit of Sanctions to Expenditure • Audit OF Expenditure • Audit against propriety • Object of Audit of Expenditure • Provisional Payments • Audit of Bills and Vouchers • Specimen Signatures • Result of Audit (Procedure as described in

Military Audit Code (cont.)		serial No.1 to 28 of Appendix XI of “Military Audit Code”) <ul style="list-style-type: none"> • Reports of defalcations and other losses • Amendments and Interpretation of Rules • Financial Advice
	Appropriation Audit	<ul style="list-style-type: none"> • Appropriation Audit • Watch of Progress of Expenditure
	Audit of Receipts and Recoveries	<ul style="list-style-type: none"> • General Provisions • Recoveries of Advances Made abroad • Recoveries of Advances Made in Pakistan • Recoveries from officers and others after their departure from Pakistan • Recoveries of Income Tax • Contribution Towards Pensions of officers and others Lent to Foreign Service and Passage Contribution of such Officers.
	Points to be Observed in the Audit of Particular items of Defence Expenditure	<ul style="list-style-type: none"> • Audit of PAY and Allowances of Officers (Civil Gazetted Officers, Pakistan Commissioned Officers) • Staff and Other Establishment (Other than those employed with Units) • Travelling Allowance • Audit of Bills Received from Shipping Companies (Para 130) • Audit of Travelling Allowance Claims (Para 132) • Audit of Railway Warrants and Credit Notes • Disbursement and Audit of Tour Grants • Contingent and Miscellaneous Charges. • Hot Weather Establishment
	Miscellaneous Accounts and Payments	<ul style="list-style-type: none"> • Remount Depots. • Recruiting officers’ accounts • Military Treasure Chests • Hired land Transport • Expenditure on Supplies • Audit of Debits on Accounts of Stationary Supplied
Local Audit of Defence Services	Store Accounts (Navy)	<ul style="list-style-type: none"> • Store Account of PN Dockyard • Sales Account • Recovery Claims
	Federal Appropriation Accounts (Defence Services)	<ul style="list-style-type: none"> • Preparation and Submission • Annual Review of MES Expenditure • Instructions for Preparation of Statement ‘A’ to statement ‘J’ (As Given in ‘Appendix IX’ of Military Audit Code) • Exhibition of Losses in the Federal

		<p>Appropriation Accounts (Defence Services)</p> <ul style="list-style-type: none"> • Exhibition of Ex-Gratia Payments in the Federal Appropriation Accounts (Defence Services) • Infructuous Expenditure • Preparation and Submission of Federal Appropriation Accounts (Defence Services) in respect of following Heads: • Q – Loans and Advances by the Central Govt. loans to Govt. Servants. • 22 – Interest on Other Obligations. • 83 – Commuted Value of Pensions. • Report on the Federal Appropriation Accounts (Defence Services) • Financial Irregularities
	Financial and Audit Powers of Military Accountant General Instructions for the Audit of MES Expenditure	<ul style="list-style-type: none"> • Part – I Financial Powers • Part – II Audit Powers • Appendix – III <ul style="list-style-type: none"> ○ Part I ○ Part II
	Scale Audit	•Appendix – V
	<p>A. <u>LAO's Hand Book Part – I</u></p> <ul style="list-style-type: none"> ❖ Definitions ❖ General 	<ul style="list-style-type: none"> • Definitions • Responsibility of Units Formation for the Preparation of Accounts etc. • Internal Check by the Military Accounts Department • Agencies by which Local Audit is Conducted • General Rules for the Conduct of Local Audit • Scope of Local Audit • Duties and Responsibilities of the LAO • Review of Orders and Sanctions • Duties of AAO's • Discretion vested in LAOs in Carrying out Local Audit Duties and Programme of Work • General Audit Procedure • Local Audit of Units Moving within Pakistan Limits • Final Closing Audit of Store Accounts of Units in Pakistan which are Ordered to be Mobilized (Para 17, Appendix 'H')

		<ul style="list-style-type: none"> • Programme of Internal Audit • Lists of Accounts and Registers to be Audited • Audit Enforcement • Result of Audit (Para 21) • Objection Statement (Para 22, 23, Appendix "B") • Financial Advice (Para 24 to 29) • Audit of Air Passage Warrant, Railway Warrants and Credit Notes, Books of Form 'D' and 'E' and 'P.A.F'S-T-1712 AND T-1954, Service Book, L.P.C Books and Sheet Rolls (Appendix 'C')
	<ul style="list-style-type: none"> ❖ Verification of casting, Closing and Opening Book Balances ❖ Verification of Credit for Stores Transferred between Army Units and Formations and those Purchased Locally or Centrally 	<ul style="list-style-type: none"> • Verification of casting, Closing and Opening Book Balances (Para 37 to 42) • Introduction and Definitions (Para 44 to 45) • Stores Transferred from one Supply or Store Depot to another or to a Consuming Unit (Para 46 to 59) • Store Transferred from One Consuming Unit to Another or Supply and Store Depots (Para 60 to 66) • Local Purchase Vouchers (Para 70 to 71) • Stores Purchased in England or Received from other Overseas Stations (Para 72) • Preparation of Reconciliation Statement (Appendix 'A')
	<ul style="list-style-type: none"> ❖ Local Audit of Store Accounts 	<ul style="list-style-type: none"> • General Rules for the Audit of Stores Accounts of Supply and Stores Depots • Audit of Accounts of ASC Supply • Audit of Accounts of Ammunition and Ordnance Depot including Vehicles Sub-depots and C.M.T & S.D • Audit of Accounts of central E.M.E workshops including laundry • Audit of store Accounts of Units • Audit of Accounts of Hospitals • Audit of Accounts of units with Mechanically Propelled Vehicles on Charge and Station Transport Officers • Audit of Accounts of Medical store Depots • Audit of Accounts of Embarkation Headquarters • Audit of Accounts of Defence Works of Operational Nature (Para 236)

		<ul style="list-style-type: none"> • Audit of Accounts of Military Farms • Audit of Accounts of Remount Depots • Audit of Accounts of F.G Schools / Colleges
	B. <u>LAO's Hand Book Part – II (Army)</u>	<ul style="list-style-type: none"> • Preamble • General • Units • A.S.C Offices (Including S.T.Os) • Transport Units - - - A.T. & M.T. • A Company of A.M.C. • Military Dairy Farms • Remount Depots • Arsenal and Ordnance Depots • Supply Depots • M.L&C Revenue Collection Offices • Headquarters, Corps, Divisions, Log-Area and Brigade offices, Military Hospitals, Veterinary Hospitals, Detention Barracks, Fort Armaments, Station Staff Offices, Staff College and Special and Mic. Units and Formations • Ordnance and Clothing Factories
	C. <u>Office Manual Part XI</u>	<ul style="list-style-type: none"> • Procedure for the Various Sections of the Office of the CLA(DS) and D.C.L.A (DS)
Local Audit of D.P Establishments	<u>Office Manual Part XII</u>	<ul style="list-style-type: none"> • Definitions • Mission, Vision and Goals of the Office of the CLA (DP) • Code of Conduct of CLA (DP) Employees • Responsibilities of CLA (DP) Office • Responsibilities of Audit Section • Contract Audit • Audit verification of Castings and Book Balances • Audit of Store Accounts of Supply and Store Depot • Fund and Receipt Audit • Factory Audit • Audit Procedures

Prescribe Books:

- 1- Military Audit Code
- 2- Office Manual Part XI
- 3- LAO's Handbook Part I (Army)
- 4- LAO's Handbook Part II (Army)
- 5- Office Manual Part -XII
- 6- Financial Regulations – Volume I (Relevant Area)
- 7- Financial Regulations – Volume II (Relevant Area)

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
- 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
- Write Précis, Summary and Reports applicable to Public and Corporate Sectors.

Specification Grid

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
	Total	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

1.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)

1. **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

2. **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.

3. **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 Thill.
- Précis & Report Writing by T.M. Dogar published by Dogar Sons

Computer Competency Practical Training

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
	Total	100

The training will be followed by a test by PAAA.

Level -4

Defence Audit Branch

- 1. Works (MES) (Theory & Application)**
- 2. Pay, Pension & TA Rules (Theory)**
- 3. Pay, Pension and TA Rules (Application)**
- 4. Military Accounting Procedure (Theory & Application)**
- 5. Store Accounting & Contract Evaluation. (Theory & Application)**

1. Works (MES)

(Theory & Application)

Level: 4

Subject: 1

Marks: 100

Learning Outcomes

After successful completion the candidate will be able to

1. Understand and conduct audit of MES contracts with reference to applicable administrative, financial & technical controls.
2. Acquaint with Store accounting procedures relating to execution of MES contracts.
3. Learn maintenance of construction accounts.
4. Understand procedure realization of recoveries / advances.

Specification Grid

S.No.	Syllabus Contents Area	Weightage %
1.	Administrative, financial and technical control	16
2.	Execution of works	18
3.	Contracts	18
4.	Recoveries and receipts	16
5.	i. Deposit works ii. Provision of stores	16
6.	Audit of works	16
Total		100

Note:

- There will be two separate papers, one 'Theoretical' of 40 marks and the other of 'Application' of 60 marks.
- Books will be allowed in Application Paper only.

Course Contents

1. Administrative, financial and technical control.
2. Execution of works (sites, methods, orders for work, progress, completion & Inspection)
3. Contracts (types of contracts, tenders, acceptance and amendments)
4. Recoveries and receipts (recovery of rent, electricity, sui gas, water and furniture charges and cash receipts).
5. Works accounts (construction accounts, bills, cash assignment, imprest, payments etc).
6. Deposit works (advances and deposits etc).
7. Provision of store (issuance, care and maintenance, disposal of store, store accounts).
8. Audit of Works (MES).

Prescribed Books (allowed in examination in APPLICATION paper only):

- i. MES Regulations
- ii. MES local audit manual
- iii. Quarters and Rents
- iv. FR Vol-I & Vol-II Portions relating to MES)
- v. Military Audit Code
- vi. MES Unit Accountant Manual.
- vii. Sectoral Audit Guidelines relevant to MES

2. Pay, Pension & TA Rules (Theory)

Level: 4

Subject: 2

Marks: 100

Learning Outcomes

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

1. Fixation of pay
2. Admissible allowances
3. Calculation / Maintenance of leave account
4. Joining time, admissibility of TA/DA for temporary duty, permanent transfer and other nature of duties.
5. Calculation of different type of pension.

Specification Grid

S.No.	Syllabus Contents Area	Weightage %
1.	Pay	55
2.	Pension	25
3.	TA	20
Total		100

Note:

- The paper will consist of two parts, Part I:, MCQs of 20 Marks and Part II: Subjective of 80 Marks counting questions to test knowledge of the examinees' Scenario based questions, short form questions etc.
- Books will be allowed in Application Paper only.

Course Contents

Pay:

Pay and allowances of commissioned officers, nursing services, civilians, JCO's, Ors, reservists, re-employed, religious and casual personnel, leave.

Pension:

1. Grant of pension / gratuity to commissioned officers (General, Pension & Gratuity, disability pension, constant attendance allowance, family / dependent pension and pension allowance)
2. Grant of pension / gratuity to personnel below commissioned rank (general scale of pension / gratuity, disability pension, family pension, dependent pension, children allowance etc)
3. Military pension, commutation, pension restoration
4. Recoveries and over payments.

TA:

Passage regulations, TA rules and leave rules

Prescribed Books

(Allowed in examination in APPLICATION paper only):

- i. Pay & Allowances Regulation (Vol-I & Vol-II)
- ii. Financial Regulations Vol-I & Vol-II
- iii. Pension Regulation Vol-I & Vol-II
- iv. Civil Service Regulations (CSR)
- v. Fundamental & Supplementary Rules (FR & SR) relevant to Military Pay, Pension & TA.
- vi. Military Leave Rules / Revised Leave Rules
- vii. TA Rules

3. Pay, Pension & TA Rules (Application)

Level: 4

Subject: 3

Marks: 100

Learning Outcomes

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

1. Fixation of pay
2. Admissible allowances
3. Calculation / Maintenance of leave account
4. Joining time, admissibility of TA/DA for temporary duty, permanent transfer and other nature of duties.
5. Calculation of different type of pension.

Specification Grid

S.No.	Syllabus Contents Area	Weightage %
1.	Pay	55
2.	Pension	25
3.	TA	20
Total		100

Note:

- The paper will consist of two parts, Part I:, MCQs of 20 Marks and Part II: Subjective of 80 Marks counting questions to test knowledge of the examinees' Scenario based questions, short form questions etc.
- Books will be allowed in Application Paper only.

Course Contents

Pay:

Pay and allowances of commissioned officers, nursing services, civilians, JCO's, Ors, reservists, re-employed, religious and casual personnel, leave.

Pension:

1. Grant of pension / gratuity to commissioned officers (General, Pension & Gratuity, disability pension, constant attendance allowance, family / dependent pension and pension allowance)
2. Grant of pension / gratuity to personnel below commissioned rank (general scale of pension / gratuity, disability pension, family pension, dependent pension, children allowance etc)
3. Military pension, commutation, pension restoration
4. Recoveries and over payments.

TA:

Passage regulations, TA rules and leave rules

Prescribed Books (allowed in examination) in APPLICATION paper only):

- viii. Pay & Allowances Regulation (Vol-I & Vol-II)
- ix. Financial Regulations Vol-I & Vol-II
- x. Pension Regulation Vol-I & Vol-II
- xi. Civil Service Regulations (CSR)
- xii. Fundamental & Supplementary Rules (FR & SR) relevant to Military Pay, Pension & TA.
- xiii. Military Leave Rules / Revised Leave Rules
- xiv. TA Rules

4. Military Accounting Procedure

(Theory and Application)

Level: 4

Subject: 4

Marks: 100

Learning Outcomes
To acquaint candidates with working knowledge of concepts, procedures and practices of accounting being followed in Pakistan Military Accounts Department to enable them to carry out financial attest of accounts in fulfillment of constitutional obligation of the DAGP.

Specification Grid

Sr. No.	Syllabus Contents Area	Weightage %
1	General Principles and Methods of Accounts	20
2	Code of Classification	10
3	Budgeting	15
4	Exchange Accounts	15
5	Compilation and Consolidation of Accounts (including financial attest of accounts)	20
6	Defence Computerized Accounting Procedure (Army, Air Force and Navy).	20
Total		100

Note:

- There will be two separate papers, one Theoretical of 40 marks and the other of Application of 60 marks.
Books will be allowed in Application Paper only.

Course Contents

1. General Principles and Methods of Accounts

Functions of Controllers in relation to Defence Accounts, General outlines of the system of accounts, General principles and methods of accounts Deposits, Advances, Transfer Entries, Exhibitions of Recoveries in Government Accounts, Exhibition of Losses in Government Accounts, Inter-Departmental Transfers.

2. Exchange Accounts

General Rules and Procedures applicable to Exchange Accounts, Adjustments with foreign Governments and States acceded to Pakistan, form and treatment of civil exchange accounts, Special procedure applicable to Military Exchange Accounts, Accounting of remittances/adjustment of Defence adjustments abroad,

3. Compilation and Consolidation of Accounts

Compilation and consolidation of accounts Check of classification and review of compilation, Military Ledger, Verification of Balances.

4. Financial attest of Accounts

Prescribed Books (allowed in examination in APPLICATION paper only):

- Military Accounts Code
- Classification Code List of Defence Services (Receipts and Charges)
- Pamphlet of Revenue, Debt and Remittance Heads with Code Numbers ‘Revised Edition’ 2008 by MAG.
- Financial Regulations (Army and Air Force) Vol-I Chapter 4
- Financial Regulations (Navy) relevant chapter
- System of Financial Control and Budgeting.
- Relevant portion of FAM and Sectoral Audit Guidelines.

5. Store Accounting & Contract Evaluation (Theory & Applications)

Level: 4

Subject: 5

Marks: 100

Learning Outcome:

After Successful completion, the candidate will be able to;

- Understand and Conduct Audit of Accounting of Store in Defence Services
- Carry out Audit of Provisioning, Indenting, Procurement, Inspection, Storing and issuance of store to dependent units/space formations.

Specification Grid

S. No	Syllabus Contents Area	Weightage
1	Store Accounting	20
2	Defence Services Financial Regulations and Instructions A. Financial Regulations – Volume I B. Financial Regulations – Volume II C. Office Manual Part – III (Store Section)	40
3	Procedures to be followed for procurement and disposal of defence stores	25
4	Public Procurement Rules	15
Total		100

Note

- There will be two separate papers. One ‘Theoretical’ of 50 Marks and the other of ‘Application’ of 50 Marks.
- Books will be allowed in ‘Application’ paper only.

Course Contents

S.No	Contents
1.	<u>Store Accounting Instructions</u> <ul style="list-style-type: none"> • Instructions for store Accounting in supply and store depots, units and Formations and Preparation of Trading Accounts of Manufacturing Establishments of the Army in Pakistan

2.	<p><u>Financial Regulations Volume I</u></p> <ul style="list-style-type: none"> • General Provisions • Losses, wastage and damage to Public Property • Purchase of stores, Training Aid and Training Publications • Claims and Recoveries • Vocabulary and Payment Issue Rates • Audit and objections • Standing Security Deposits • Contracts • Miscellaneous Provisions • Annexes (Annex “A” to Annex ‘J’)
3.	<p><u>Financial Regulations Volume II</u></p> <ul style="list-style-type: none"> • General Provisions <ul style="list-style-type: none"> ◦ Public Fund and Stores ◦ Bills and vouchers ◦ Audit and objections ◦ Contingent and miscellaneous charges ◦ Miscellaneous Points <ul style="list-style-type: none"> • Military Farms • Accounts of Remount wing of Remount veterinary Farm Corps • Ordnance Accounts • Losses • Repayment Issues • Medical Store, Depots and workshops • Annual Training Grant • Annexes (Annex “A” to Annex “M”)
4.	<p><u>Office Manual Part –III</u></p> <ul style="list-style-type: none"> • Instructions and procedures for the conduct and disposal of work dealt with in “Store” Section.
5.	<p><u>Defence Purchase Procedures and Instructions – 35 (Revised 2017)</u></p> <ul style="list-style-type: none"> • Procedures to be followed for procurement and disposal of defence stores
6.	<p><u>Public Procurement Rules</u></p> <ul style="list-style-type: none"> • Principles and Methods of Procurements as prescribed in Public Procurement Rules 2004

Prescribed Books

1. Financial Regulations – Volume I
2. Financial Regulations – Volume II
3. Manual of store Accounting Instructions (S.A.I)
4. Office Manual Part – III
5. Defence Purchase Procedure and Instructions – 35 (Revised 2017)
6. Public Procurement Rules - 2004