



**Pakistan Institute of Public
Finance Accountants**

**PIPFA Syllabus-2022
for
Treasury
&
Accounts
(Sindh Government)**

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PIPFA Public Sector Syllabus, Treasury (Punjab Govt.)

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Level -1

- 1. Quantitative Methods (Computer Based Exam)**
- 2. Basic Accounting (Computer Based Exam)**
- 3. Business English (Public Sector)(Subjective)**

1. Quantitative Methods

Computer Based Exam (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 analyse 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 discrete 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

PAPER Format:

Paper will be computer based and 50 questions of 2 marks each will be asked.

A Business Mathematics

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.

B Statistical Data analysis for Decision- making

4 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.

5 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

6 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)

7 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

Computer Based Exam (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

PAPER Format:

Paper will be computer based and 50 questions of 2 marks each will be asked.

1. Introduction to Accounting

- Business Entities and Business Transactions
- Forms of business organizations (sole proprietorship, partnership, company)
- Fundamental accounting concepts (Accrual, going concern, true and fair view, consistency, prudence, substance over form, materiality, completeness).
- 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 (Public Sector)

(Subjective)

Level: 1 Subject: 3 Marks: 100

Learning Outcomes

On the successful completion of this paper candidates will be able to acquire **Medium Level** knowledge and skill to:

1	Apply knowledge and demonstrate inter-personal and intra-personal skills
2	Have a reasonably large vocabulary and the ability to use the different words in Business English and Fiscal English
3	Construct grammatically correct sentences
4	Demonstrate good English comprehension skills
5	Understand and write various types of communication in public sector i.e. noting, drafting, audit paras development, report writing, etc.

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Fundamentals of communication, Inter-personal & intra-personal skills	15-25
2	Vocabulary	10-15
3	English Grammar and Comprehension	20-30
4	Fiscal English	15-20
5	Types of communication in public sector and their preparation	20-30
Total		100

PAPER Format:

The above weightage is for guidance purpose only and deviations in setting of paper may be expected.

Paper will be Subjective.

1. (a) Fundamentals of Communication

- (i) Fundamentals of Communication –Overview
- (ii) Definition, Goals, Patterns and Channels of Communication
- (iii) Information needs, Components of Communication Process, Methods, Barriers
- (iv) Formal and informal communication and different Types of Communication networks
- (v) Seven Cs of effective communication

(b) Inter-personal and Intra-personal skills

- (i) Axioms and purposes of Inter-personal communication
- (ii) Forms of Communication
 - Oral Communication
 - Written Communication.
- (iii) Listening Skills
- (iv) Non-Verbal Communication
- (v) Ethics and Inter-Personal Communication
 - Basic aspects of Intra-personal (self-concept, perception & expectation)

2. Vocabulary

- (i) Identify the correct meaning of words (A list of approximately 3,000 commonly used words would be provided by PIPFA).
- (ii) Identification of synonyms and antonyms of the above words
- (iii) Using the above words into sentences.

3. English Grammar and Comprehension

- (i) Sentences - an introduction
- (ii) Kinds of Sentences
- (iii) Parts of speech
- (iv) Rules for formation of sentences
- (v) Forms of verb
- (vi) Pair of Words
- (vii) Phrases and Idioms
- (viii) Use of Tenses
- (ix) Active and Passive Voice (x) Direct and Indirect Speech (xi) Punctuation.

4. Fiscal English

- (i) Identify the correct meaning of words of Fiscal English, especially those commonly used in public sector
- (ii) Using the above words into sentences.

5. Types of Communication in Public Sector and their Preparation

- (i) Office note
- (ii) Memorandum (iii) Office order (iv) Circular
- (v) Endorsement
- (vi) Letters
- (vii) Demi-official letter
- (viii) Office Memorandum
- (ix) Un-official Note
- (x) Notification, Agenda, Working Paper and Minutes of Meeting
- (xi) Electronic Communications e.g. website, email, Skype, video-conferencing, fax, etc) and their key terms introduction.

Prescribed Books:

1. Study Text of Secretariat Training Institute/ Management and Professional Development Department/ Pakistan Audit and Accounts Academy/ Military Accountant Training Institute
2. Study Text prescribed by ICAP
3. Secretarial instructions/ Manual of Secretariat Instructions
4. Precise and Report writing by Murphy
5. Types of Communication by A.A. Zaidi
6. Dictionary/collection of words of Fiscal English

Additional Reading Book

1. Business Communication by Boove.

Level -2

- 1. Cost Accounting (Computer Based Exam)**
- 2. Business Economics (Computer Based Exam)**
- 3. Public Financial Management, Financial Rules and Budgeting (Application)**
- 4. Public Sector Accounting (Application)**

1. Cost Accounting

Computer Based Exam (CBE)

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

PAPER Format:

- Paper will be computer based and 50 questions of 2 marks each will be asked.

1A Cost accounting concepts

- Elements of cost
- Direct and indirect cost
- Applied and actual overheads
- Fixed and variable overheads
- 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 relate 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. Business Economics

Computer Based Exam (CBE)

Level: 2 Subject: 2 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

PAPER Format:

- Paper will be computer based and 50 questions of 2 marks each will be asked.

1. Basic Concepts of Economics

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

2. Micro-economics

- Importance, scope and limitations of microeconomics
- Demand and Supply:
 - Law of Demand
 - Law of Supply
 - Equilibrium of Demand and Supply
 - Elasticity of Demand and Supply
- Law of diminishing marginal utility and law of equi-marginal utility
- Consumer's equilibrium
- Indifference curves
- 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 (including Deficit Financing and its impact upon Economy)
- 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

3. Public Financial Management, Financial Rules and Budgeting (Provincial) (Application - With Books)

Level: 2 Subject: 3 Marks: 100

Learning Outcomes:

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

1.	Understand the basic features of Public Financial Management, Financial Provisions of the Constitution and System of Financial Control
2.	Demonstrate knowledge of general concepts regarding Rules and Regulations for SFR-Vol-I & SFR-Vol-II, Departmental Financial Rules, Delegation of Financial Powers Rules and Treasury and Subsidiary Treasury Rules
3.	Understand and demonstrate the Basic Concepts of Sindh Budget Manual
4.	Understand the Basic Concepts of Sindh Government Rules of Business (Updated), Sindh Procurement Act/ Rules and Transparency and Right to Information Act
5.	Demonstrate and apply working knowledge of Withholding Tax(Income Tax), Sales Tax Special Procedure (Withholding) Rules (Updated) and Sales Tax on Services (Withholding) Rules

Specification Grid

Specification Grid of the Syllabus Contents Areas will be as under:

S. No.	Syllabus Contents Area	Weightage %
1.	Public Financial Management, Financial Provisions of the Constitution and System of Financial Control	10
2.	a) SFR Vol-I & PFR Vol-II	15
	b) Departmental Financial Rules	5
	c) Delegation of Financial Powers Rules	10
	d) Treasury and Subsidiary Treasury Rules	10
3.	Sindh Budget Manual	10
4.	a) Sindh Government Rules of Business (Updated)	5
	b) Sindh Procurement Act/ Rules and Procurement Taxes	20
	c) Transparency and Right to information Act	5
5.	Withholding Taxes(Income Tax& Sales Tax) and Sales Tax on Services	10
Total		100

Course Contents:

Course Contents of the Syllabus Contents Areas will be as under:

S.No.	Syllabus Contents Area	Course Contents
1.	Public Financial Management, Financial Provisions of the Constitution and System of Financial Control	<ul style="list-style-type: none"> • An introduction to Public & Private Finance and Public Financial Management • Financial provisions of the Constitution of the Islamic Republic of Pakistan • Financial Control including General Characteristics of Financial Administration
2.	a) SFR Vol -I & Vol-II	<ul style="list-style-type: none"> • Definitions • General Principles and Rules • Special Rules for the Treasuries • Revenue Receipts and their check • Pay, Allowances and Pensions-General Rules • Pay, Allowances etc. of Officers • Pay, Allowances etc. of Establishment • Contingencies • Miscellaneous Charges • Loans and Advances • Remittances through Telegraphic Transfers, Bank Drafts and Government Drafts • Deposits • Local Funds • Service and Other Funds • Stores • Works • Budget • Powers of Sanction • All relevant forms, etc. in SFR Vol-II
	b) Departmental Financial Rules	<ul style="list-style-type: none"> • Departmental Financial Rules
	c) Delegation of Financial Powers Rules	<ul style="list-style-type: none"> • Delegation of Financial Powers Rules
	d) Treasury and Subsidiary Treasury Rules	<ul style="list-style-type: none"> • Definitions • Location of moneys standing in the Consolidated Fund or Public Account of the Province • General System of Control over Treasuries • Payment of revenue of the Province into the Consolidated Fund or the Public Account • Custody of moneys relating to or standing in the Consolidated Fund or the Public Account of the Province

S. No.	Syllabus Contents Area	Course Contents
		<ul style="list-style-type: none"> • Withdrawal of moneys from the Consolidated Fund or the Public Account • Transfer of moneys • Responsibility for moneys withdrawn • Inter-Government Transfers • Place of Payments including Pensions • Rules regarding the form and preparation of Last Pay Certificates • Treasury Officers authorized to correct arithmetical inaccuracies or obvious mistakes in bills • Payments in circumstances of urgency.
3.	Sindh Budget Manual	<ul style="list-style-type: none"> • Budget Making • Budget Terminology • Annual Budget Statement • Annual Development Program • Estimates of Receipts • Estimates of Expenditure on Permanent Activities • Estimates of Expenditure on Continuing Temporary Activities • Estimates of Expenditure on New Activities • Estimates of Expenditure on Foreign Exchange • Consolidation of Estimates and Presentation to the Provincial Assembly • Communication and Distribution of Grants • Watching Progress of Receipts • Control over Expenditure • Statement of Excesses and Surrenders • Expenditure not provided for in the Schedule of Authorized Expenditure • Appropriation, Finance and Commercial Accounts • Fiscal Decentralization.
4.	a) The Sindh Government Rules of Business	<ul style="list-style-type: none"> • The Sindh Government Rules of Business
	b) The Sindh Public Procurement Act/Rules	<ul style="list-style-type: none"> • The Sindh Public Procurement Act / Rules
	c) Transparency and Right to Information	<ul style="list-style-type: none"> • Transparency and Right to Information Act

S. No.	Syllabus Contents Area	Course Contents
5.	a) Withholding Tax (Income Tax)	<ul style="list-style-type: none"> Provisions relating to withholding Tax in the Income Tax Ordinance and Rules / Circulars issued there-under
	b) Sales Tax (Withholding)	<ul style="list-style-type: none"> Sales Tax Special Procedure (withholding) Rules (Updated)
	c) Sales Tax on Services (Withholding)	<ul style="list-style-type: none"> Sales Tax on Services (withholding) Rules

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- Paper will consist of two parts, Part I: MCQs of 20 marks and Part II: Subjective of 80 marks containing 60% scenario-based & practical/ numerical questions, etc and 20% Descriptive & short form questions,

Prescribed Books (allowed in examination):

- Hand Book of Drawing & Disbursing Officers (Updated)
- Financial Provisions in the Constitution of the Islamic Republic of Pakistan (Updated)
- Sindh Financial Rules Vol. I & II (Updated)
- Departmental Financial Rules (Updated)
- Sindh Delegation of Financial Powers Rules (Updated)
- Treasury & Subsidiary Treasury Rules (Updated)
- The Sindh Budget Manual (Updated)
- Sindh Government Rules of Business (Updated)
- Sindh Public Procurement Act/Rules (Updated)
- Transparency and Right to Information Act (Updated)
- Provisions relevant to Withholding Tax in the Income Tax Ordinance and Rules/Circulars issued there-under (Updated)
- Sales Tax Special Procedure (Withholding) Rules (Updated)
- Sales Tax on Services (Withholding) Rules (Updated)

4. Public Sector Accounting

(Application-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

Paper Format:

- The above weightage is for guidance purpose only and deviations in setting of paper may be expected.
- Paper will consist of two parts, Part 1: MCQs of 20 marks and Part II: Subjective of 80 marks
- There will be 33% choice in Descriptive & Short Form Questions.

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 • Recording 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 • Recording 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 • Reporting of pensions
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 • Recording 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 1 & 2.

Prescribed Books (allowed in examination):

1. Manual of Accounting Principles
2. Accounting Policies and Procedures Manual
3. Chart of Accounts
4. International Public Sector Accounting Standard Vol-II (Modified Cash Basis) .

Level -3

- 1. Audit and Assurance (Public Sector) (Application)**
- 2. Treasury and Subsidiary Treasury Rules (Theory & Application)**
- 3. Management Accounting**
- 4. Public Sector Business Communication & Report Writing**

1. Audit and Assurance (PS)

(Application with Books)

Level: 3 Subject: 1 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.
- v. 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	
6	Activity and Resource Planning for Individual Audits	15
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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- Paper will consist of two parts, Part I: MCQs of 20 marks and Part II: Subjective of 80 marks
- There will be 33% choice in Descriptive & Short Form Questions

Course Contents

1.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	<ul style="list-style-type: none"> • Parliamentary Control and Public Accountability • Introduction to Auditing • Legislative Basis • Vision, Mission and Values
The Job of the Auditor	<ul style="list-style-type: none"> • Introduction • Expectations • Conditions of Employment • Code of Ethics • Glossary • Protection of the Auditor
2. DAGP Audit Standards	<ul style="list-style-type: none"> • INTOSAI's Professional Standards • The International Standards of Supreme Audit Institutions (ISSAIs) • Fundamental Auditing Standards • Level-4 Auditing Guidelines (ISSAIs 1000 – 4999)
3. DAGP'S Annual Planning Process	<ul style="list-style-type: none"> • 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

4. The Audit Cycle	<ul style="list-style-type: none"> • Introduction • General Audit Planning • Activity and Resource Planning • Roles and Responsibilities
5. Planning the Audit	<ul style="list-style-type: none"> • 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
6. Activity and Resource Planning for Individual Audits	<ul style="list-style-type: none"> • 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
7. Conducting the Audit	<ul style="list-style-type: none"> • 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

8. Evaluating Audits Results	<ul style="list-style-type: none"> • 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
9. The Reporting Process	<ul style="list-style-type: none"> • 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
10. The Audit Report	<ul style="list-style-type: none"> • Introduction • The Certification Report and Types of Opinion • Audit reports other than opinions on financial statement • Reporting style and format • Compliance and Performance Reports
11. Documentation and Working Papers	<ul style="list-style-type: none"> • 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
12. Audit Follow Up	<ul style="list-style-type: none"> • 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

13. Quality Assurance	<ul style="list-style-type: none"> • 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
14. Internal Controls	<ul style="list-style-type: none"> • Working of Chief Finance and Accounts Officer in the Federal Ministries.

Prescribed Books (allowed in examination):

1. Financial Audit Manual with Appendices
2. Audit Working Paper Kit
3. Quality Management Framework
4. System of Financial Control and Budgeting 2006 (updated)

Additional Reading Material:

1. Sectoral Audit Guidelines

2. Treasury and Subsidiary Treasury Rules (Theory and Application)

Level: 3 Subject: 2 Marks: 100

LEARNING OUTCOMES

On successful completion of this paper, candidates will be able to

- i. Understand general system of control over treasuries
- ii. Know as to how payment into and withdrawal of money from Consolidated Fund or Public Account is carried out
- iii. Learn the measures taken by treasuries for custody of money relating to or standing in the Consolidated Fund or Public Account and responsibility of functionaries of the government for money withdrawn
- iv. Familiarize with treatment of Inter-Government Transactions and dealing with various types of Deposits and Payments by treasuries; and
- v. Understand accounting required to be done by treasuries.

SPECIFICATION GRID

<u>Sr.#</u>	<u>Syllabus Contents Area</u>	<u>Weightage %</u>
1.	Treasury Rules & Subsidiary Treasury Rules(Theory)	50
2.	Treasury Rules & Subsidiary Treasury Rules (Application)	50
	Total	100

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- There will be two separate Subjective papers, one 'Theoretical' of 50 marks and the other of 'Application' of 50 marks.
- Books will be allowed in the application paper.

Course Contents

1. Treasury Rules

Section I to section XI of Treasury Rules (Sindh)

2. Subsidiary Treasury Rules

- a) General system of control over treasuries.
 - District Treasury
 - Sub- treasuries
 - Office of the Accountant General.

b) Payment of Revenues into Consolidated Fund or Public Account of the Province.

- Deposit of money which do not relate to or form part of revenue of the province.
- Deposit of money withdrawn from the Provincial Consolidated Fund or Public Account of the province in a bank.
- Receipt of money by Govt. Servants and grant of receipt thereof .
- General
- Public works Department
- Procedure for paying money into treasuries
- Special instructions for particular departments or particular class of receipts.
- Procedure at treasuries of which business is conducted by banks.
- Procedure at sub-treasuries.

c) Custody of the money relating to or standing in the Consolidated Fund or Public Account of the Province

- Custody of money relating to the Consolidated Fund or Public Account of the province (a) general (b) Security Deposits.
- Custody of moneys standing in the Consolidated Fund or Public Account (a) Treasury Balances (b) the Treasure (c) Treasury strong room (d) Storing Treasure.

d) Withdrawal of money from the Consolidated Fund or Public Account

- Section I : Procedure for drawing money from treasuries Rule 4.1 to Rule 4.146
- Section II: Limitation on the powers of other Treasury Officer to make payment.
- Section III: Place of payments-cases in which payments can be made in a district other than the district in which claim arises.
- Section IV : Place for payment of pension
- Section V : Place for payment of pension certificate prescribed by Auditor - General of Pakistan.
- Section VI : Treasury officers authorized to correct arithmetical inaccuracy or obvious mistakes in bills

e) Responsibility for money withdrawn

- Section I : Retrenchments ordered by the Accountant General and the duty of the Treasury Officer.
- Section II : Responsibility of a government servant in respect of funds supplied to him for expenditure.

f) Inter-Government Transaction

- Section I : Inter- provincial transaction-Extract from the instructions issued by the Auditor General of Pakistan
- Section II : Receipt and payments relating to Federal Government
- Section III : Payment of leave salary of officers and pensions of all government servants belong to the Federal and Provincial Governments at treasuries in the Sindh
- Agreement between Sindh Government and the SBP(Appendix A of the Sindh Treasury & Subsidiary Treasury Rules, including Memorandum of Procedure for Ways & Means Advance to Govt. of the Sindh).
- Sindh Financial Rules

g) General Principles -Section –I: Inter- provincial

- Handling of cash and recording of transactions connected therewith:
General Maintenances of accounts-Cash book
- Payments
General principles and restrictions relating to expenditure
Responsibility for over- charge.
- Control over Accounts
- Defalcation and losses and remission of and abandonment of claims to Revenue
- Miscellaneous rules and orders
- Erasure, overwriting and corrections
- Signing of sanctions
- Call of vouchers from audit
- Recovery of moneys due to government from the amount in the Provident Fund Account of a government servant
- Claims against railways for the goods lost in transit
- Destruction of Accounting Record

h) Special Rules for the Treasuries:

- Monetary limits for stamps, imprest, opium , etc held in treasury custody
- Deposit in the treasury of cash chests and valuables for other departments
- Treasurers padlock and keys
- Treasurer's record
- Classification of transactions in treasury account
- Returns to the Accountant General
- Erasure, overwriting and corrections
- Special rules relating to departmental payments/receipts
- Miscellaneous rules for and orders for cipher code
- Destruction of treasury record.

- i) Special Rules for the Treasuries for which business is conducted by bank
 - General
 - Accounts
 - Daily Returns
- j) Pay, allowances and pensions-General Rules
 - Date of death
 - Death of a Payee
 - Bond of indemnity for drawing leave salary, pension
 - Last pay certificate
 - Transfer of pensions
 - Attachment of pay & allowances and pension for debt
- k) Special Rules relating to particular kind of contingencies and other expenditure
 - Contract contingencies
 - Countersigned contingencies
 - Audited contingencies
 - Grants in aid
- l) Loan and Advances to government Servants
 - Advances on tour, transfer, law suits m) Irrecoverable advances
- n) Revenue Deposits.
 - Treasury Accounts and procedure
 - Maintenance of Accounts
- o) Civil Court Deposits
- p) Personal Deposits.
 - Maintenance of accounts
 - Verification of pass book
- q) Local Funds
 - Custody of funds
 - Power for incurring and sanctioning of expenditure
 - Maintenance of accounts at treasuries
 - Attachment orders issued by civil court
- r) Stores
 - Purchase and acquisition of stores
 - Sale and disposal of stores and write off of losses
- s) Work
 - Classification
 - Procedure for execution of work and incurring of expenditure.

t) Budget

- Appropriation of funds necessary to make sanctions to expenditure effective.
- Communication of budget allotments
- Incurring of expenditure in anticipation of funds
- Inevitable payments and the general rules for payments against sanctioned grants
- Provision for expenditure in respect of a work undertaken by one department on behalf of other

u) Powers of sanctions

- Power of various departments in the matter of financial sanctions
- Power of Administrative Departments
- Power of Subordinate Authorities
- Power in regard to certain special matters
- Write of losses
- Communication of Sanctions
- Signing of Sanctions
- Date of effect of sanctions.
- Lapse of effect and Administrative Approvals.

Prescribed Books:

1. Treasury Rules and Subsidiary Treasury Rules of the Sindh Government. In case any provisions of Treasury Rules or Subsidiary Treasury Rules are inconsistent with NAM, the provisions of NAM would have the overriding effect.
2. The above outlines of Treasury Rules and Subsidiary Treasury Rules shall include all amendments made in the Rules from time to time, including instruction etc. issued in relation thereto.

NOTE: The above books will be allowed in Application paper only.

3. Management Accounting

Level: 3 Subject: 3 Marks: 100

Learning Outcomes

On the successful completion of this paper, candidates are supposed to acquire **Medium Level** knowledge so as to 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
	Total	100

PAPER Format:

Paper will be subjective containing short forms, Long forms and Scenario based questions.

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. Decision Making

- (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 of 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. Public Sector Business Communication and Report Writing

Level: 3 Subject: 4 Marks: 100

Learning Outcomes

On the successful completion of this paper, candidate is supposed to acquire **Proficiency**

Level knowledge & skill and will be able to:

- 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, including Noting, Drafting, Audit Paras Development and writing of Audit Reports
- Write Précis, Summary and Reports, etc applicable to Public Sector.

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Fundamentals of Communication and Types of Communication in Public Sector and their Preparation	20-30
2.	Noting, Drafting, Précis Writing and Report Writing	40-60
3.	Secretariat Instructions/ Manual of Secretariat Instructions and Rules of Business	20-30
	Total	100

Paper Format

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

Paper will be subjective. The paper will consist of Précis Writing or Report Writing, Draft of any type of Communication, Short questions on Secretariat Instructions/ Manual of Secretariat Instructions and Rules of Business.

Course Contents

1. (a) Fundamentals of Communication

- Definition, Goals, Patterns and Channels of Communication, Information needs, Components of Communication Process, Methods, Barriers
- Formal and Informal communications and different Types of Communications Networks
- Seven Cs of effective communication.

(b) Types of Communication in Public Sector and their Preparation

- Letter
- Demi-official letter
- Office Memorandum
- Memorandum
- Officer Order
- Notification
- Circular
- Un-official Note
- Endorsement
- Notice, Agenda, Working Paper and Minutes of Meeting
- Office Noting, Drafting
- Electronic Communications e.g. website, email, Skype, video-conferencing & fax
- Audit Observations
- Audit and Inspection Reports
- Advance Paras/ Proposed Draft Paras
- Audit Reports

2. Noting, Drafting, Précis Writing 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 as narrated above
- Audit Observations, Audit Paras, Proposed Draft Paras and Draft Paras
- Reports of different types including Audit and Inspection Reports, Audit Reports, Inquiry Reports of Disciplinary Cases, etc.
- Summary for the President/Prime Minister, Governor/Chief Minister, Minister, etc.

3. Secretariat Instructions / Manual of Secretariat Instructions, and Rules of Business

Prescribed Books:

1. Secretariat Instructions/ Manual of Secretariat Instructions
2. Rules of Business
3. Précis and Report Writing by Murphy
4. Types of Communication by A. A. Zaidi
5. Study text prescribed by Secretariat Training Institute/ Management and Professional Department/ Military Accounts Training Institute.

Additional Reading Books:

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

Computer Competency Practical Training (CCPT)

The training is pre-requisite for issuance of PIPFA Result Card (Final Level). The training will be organized at Pakistan Audit and Accounts Academy for students of DAGP and CGA's organization while others will undergo CCPT at PIPFA approved CCPT educational institutions.

Learning Outcomes

After completion of training, the trainee is supposed to gain Proficiency Level skill of Office Management Information System. He will, however, be able to acquire Orientation of SAP and Audit Command Language which when supplemented by subsequent Hands-on-Practice will enable him to generate foundation level reports of SAP and ACL.

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 or PIPFA approved CCPT institution concerned.

Detailed CCPT Syllabus for Public Sectors

Total allocated hours: 100

Introduction to Information Technology Allocated Hours:10	
Central Processing Units (CPUs) – processor, hard disk, random access memory, read-only memory	<ul style="list-style-type: none"> Explain the role and importance of basic components of a CPU.
Input devices – Key board, mouse, touch pads, magnetic ink character reader, optical mark reader, optical character reader, barcode reader and electronic point of sale.	<ul style="list-style-type: none"> State the uses/benefits and limitations of common input devices.
Output devices – monitor, printer	<ul style="list-style-type: none"> State the differences between CRT and LCD/LED monitors Classify different types of printers and state their relative advantages and limitations.
Operating systems – DOS, Windows, Linux	<ul style="list-style-type: none"> State key operating system commands used for efficient searches, formatting disks, viewing IP configurations, testing network connections and exploring the network
Core Windows tasks – customize desktop and start menus, work with files and folders, log-on and log-off, search for information, lock the computer, use a screen-saver password, reset a password	<ul style="list-style-type: none"> State methods for customizing desktop presentation and the start menu Define techniques to work efficiently with files and folders State efficient ways to search for required information from active and archive files State the important information that could be recorded whilst a user is logged-in Define basic controls and practices that should be adopted by users for safeguarding data stored in computers.

Detailed CCPT Syllabus for Public Sectors

SAP (Fi) Allocated Hours: 10 To enhance the skill of participants in the operational use of SAP Main	
Course Contents	<ul style="list-style-type: none"> • Overview of SAP FI • Basic Components of Fi Module • Terminology used in SAP FI • Budgeting in SAP • Bill Punching, Processing, and Cheque Printing • Expenditure Tracking • Financial Reports in SAP
SAP (HR) Allocated Hours: 10 To enable the participants to generate financial reports in SAP HR Module	
Main Course Content.	<ul style="list-style-type: none"> • Overview of SAP HR • Basic component of HR Module • Payroll (Personal Actions, Hiring) • Payroll Processing Steps in SAP H.R. • Simulation & Error Removal from Sim • Payroll & Error Removal (Correction) • Wage Type Statements & Pre-Audit Checks (Stat Rep) • Reports for (Banks, DDO's, Post Audit) & its Processing • Posting to Accounting (Simulation & Actual) • GPF Up-dation • GPF Off Cycle • Pension Roll • Reports prepared under SAP

Detailed CCPT Syllabus for Public Sectors

ACL Allocated Hours: 20	
Introduction to ACL	<ul style="list-style-type: none"> • Advantages • Difficulties • Salient features of ACL
Elements of ACL Project	<ul style="list-style-type: none"> • Tables • Scripts • Logs • Workspaces • Folders
	<ul style="list-style-type: none"> • Data Analysis Guidelines for Acquiring Data Reporting

Detailed CCPT Syllabus for Public Sectors

Ms. Word Contents Allocated Hours:10	
Getting Started with Word • Create and Save Word Documents	<ul style="list-style-type: none"> • Edit Documents • Preview and Print Documents
Formatting Text and Paragraphs • Apply Character Formatting	<ul style="list-style-type: none"> • Control Paragraph Layout • Align Text Using Tabs • Display Text in Bulleted or Numbered Lists • Apply Borders and Shading
Managing Lists • Sort a List	<ul style="list-style-type: none"> • Format a List
Adding Tables • Insert a Table	<ul style="list-style-type: none"> • Modify a Table • Format a Table • Convert Text to a Table
Inserting Graphic Objects • Insert Symbols and Special Characters	<ul style="list-style-type: none"> • Add Images to a Document
Controlling Page Appearance • Apply a Page Border and Color	<ul style="list-style-type: none"> • Add Headers and Footers • Control Page Layout • Add a Watermark
Preparing to Publish a Document • Check Spelling, Grammar, and Readability	<ul style="list-style-type: none"> • Use Research Tools • Check Accessibility • Save a Document to Other Formats

Detailed CCPT Syllabus for Public Sectors

Ms. Excel Contents Allocated Hours: 20	
Getting Started • Starting Excel	<ul style="list-style-type: none"> • Opening a Workbook • Understanding the Display Screen
Entering Data • Moving the Cell Pointer	<ul style="list-style-type: none"> • Selecting a Range of Cells • Creating a New Workbook • Inserting, Renaming, and Deleting Worksheets • Entering Constant Values • Using Auto Fill to Enter Data • Saving a Workbook • Editing Cell Contents • Clearing Cell Contents • Working with Undo and Redo • Closing a Workbook
Using Formulas • Entering Formulas	<ul style="list-style-type: none"> • Using Auto Fill with Formulas • Using the SUM Function • Summing Columns or Rows Automatically • Using Statistical Functions • Working with the Range Finder • Using Formula Error Checking
Working with Constant Values and Formulas	<ul style="list-style-type: none"> • Copying and Pasting Constant Values and Formulas • Cutting and Pasting Constant Values and Formulas • Using Collect and Paste
Modifying Columns and Rows • Changing Column Width	<ul style="list-style-type: none"> • Changing Row Height • Inserting and Deleting Columns or Rows • Hiding Columns or Rows
Printing Worksheets • Using Print Preview	<ul style="list-style-type: none"> • Working with Print Settings • Using Page Setup Tools • Working in Page Layout View • Creating a Header and Footer • Using Page Break Preview • Printing a Worksheet • Exiting Excel

Detailed CCPT Syllabus for Public Sectors

Ms. PowerPoint Contents Allocated Hours: 10	
Getting Started with PowerPoint	<ul style="list-style-type: none"> • Create and Save a PowerPoint Presentation • Use PowerPoint Help
Developing a PowerPoint Presentation	<ul style="list-style-type: none"> • Select a Presentation Type • View and Navigate a Presentation • Edit Text • Build a Presentation
Performing Advanced Text Editing Operations	<ul style="list-style-type: none"> • Format Characters • Format Paragraphs • Format Text Boxes
Adding Graphical Elements to Your Presentation	<ul style="list-style-type: none"> • Insert Images • Insert Shapes
Modifying Objects in Your Presentation	<ul style="list-style-type: none"> • Edit Objects • Format Objects • Group Objects • Arrange Objects • Animate Objects
Adding Charts to Your Presentation	<ul style="list-style-type: none"> • Create a Chart • Format a Chart • Insert a Chart from Microsoft Excel
Preparing to Deliver Your Presentation	<ul style="list-style-type: none"> • Review Your Presentation • Apply Transitions • Print Your Presentation • Deliver Your Presentation

Detailed CCPT Syllabus for Public Sectors

Ms. Access Contents Allocated Hours:10	
Getting Started with Access • Orientation to Microsoft Access <div style="float: right; border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div> <ul style="list-style-type: none"> • Create a Simple Access Database • Get Help and Configure Options in Microsoft Access 	
Working with Table Data	<ul style="list-style-type: none"> • Modify Table Data • Sort and Filter Records
Querying a Database	<ul style="list-style-type: none"> • Create Basic Queries • Sort and Filter Data in a Query • Perform Calculations in a Query
Using Forms	<ul style="list-style-type: none"> • Create Basic Access Forms • Work with Data on Access Forms
Generating Reports	<ul style="list-style-type: none"> • Create a Report • Add Controls to a Report • Enhance the Appearance of a Report • Prepare a Report for Print • Organize Report Information • Format Reports
Designing a Relational Database	<ul style="list-style-type: none"> • Relational Database Design • Create a Table • Create Table Relationships
Sharing Data Across Applications	<ul style="list-style-type: none"> • Import Data into Access • Export Data to Text File Formats • Export Access Data to Excel • Create a Mail Merge

Level -4

- 1. Civil Service Rules and Pension Rules (Theory)**
- 2. Civil Service Rules and Pension Rules (Application)**
- 3. Public Works Accounts Rules and Procedures (Application)**

1. Civil Service Rules and Pension Rules(Theory)

Level: 4 Subject: 1 Marks: 100

Learning Outcomes

- The main Objective is to acquaint candidates with Civil Service and Local Councils Rules through thorough study and comprehensive application.

Specification Grid

S. No.	Syllabus Contents Area	Weightage%
1.	Sind Civil Service Rules (GFP,BF, and Leave	15
2.	Sind Civil Servants Act (Updated)	20
3	Sind Civil Servants (Appointment and promotion and transfer) Rules (Updated)	35
4.	Pension Rules (updated)	30
Total		100

Paper Format:

- The above weightage is for guidance purpose only and deviations in setting of paper may be expected.
- Paper will consist of two parts, Part I: MCQs of 20 marks and Part II: Subjective of 80 marks containing descriptive and short form questions

COURSE CONTENTS

- Extent of Application
- Definitions
- General Conditions of Service
- Appointment, Promotion and Transfer of Service
- Regular Promotion, Acting Charge Promotion, Current Charge Appointment, etc
- Pay, Special Pay, Personal Pay, etc and emoluments treated as Pay
- National Pay Scales & Fringe Benefits and revision thereof with specific emphasis to pay scales & fringe benefits introduced from 2001 and onwards
- Deputations including Deputation out of Pakistan and Foreign Service

- Joining Time
- Service under Government/Local Fund
- Record of Service
- Classification of Service (including Method of Recruitment and Appointment thereof and Number and Character of Posts)
- Conduct, Conduct Rules/ Orders
- Discipline, Suspension, Inquiry Proceedings, Inquiry Report, Show Cause
- Notice, Removal from Service, Dismissal from Service, etc
- Appeals to different fora
- Leave Rules(including kinds of Leave), Calculation of Leave and Maintenance of Leave Account
- Pension Rules (including kinds of Pension) and Preparation of Pension Papers and Calculation of Pension
- Increases in Pension
- Commuted Value of Pension and its Restoration
- Traveling Allowance Rules and Preparation of TA Bill
- GP Fund, Calculation of Profit/Mark-up, Maintenance of G.P Fund Account, Annual G.P Fund Slip, Refundable and Non-Refundable Advances, Final Payment to Subscriber, etc
- PM/CM 's Package for Family of Deceased Government Servants in case of In-service Death
- Group Insurance and Benevolent Fund Rules
- Medical Attendance Rules for Government Servants and Pensioners

Prescribed Books:

1. Sindh Civil Servants Act
2. Sindh Civil Servants (Appointment and promotion and transfer of service Rules)
3. Sindh Civil Servants Rules Vol. 1 and 11
4. Sindh Civil Servants Leave Rules 1986
5. Sindh Liberalized Pension Rules 1977
6. Sindh province pension Fund Ordinance,2002
7. Misc. Rules including Travelling allowance rules, Medical Attendance Rules, GP Fund Rules, e&D Rules, Group Insurance and Benevolent Fund Rules, etc

2. Civil Service Rules and Pension Rules (Application - With Books)

Level: 4 Subject: 2 Marks: 100

Learning Outcomes

- The main Objective is to acquaint candidates with Civil Service and Local Councils Rules through thorough study and comprehensive application.

Specification Grid

S. No.	Syllabus Contents Area	Weightage%
1.	Sind Civil Service Rules (GFP,BF, and Leave Rules)	15
2.	Sind Civil Servants Act (Updated)	20
3	Sind Civil Servants (Appointment and promotion and transfer) Rules (Updated)	35
4.	Pension Rules (updated)	30
Total		100

Paper Format:

- The above weightage is for guidance purpose only and deviations in setting of paper may be expected.
- Paper will be Subjective of 100marks containing scenario-based and numerical questions.

COURSE CONTENTS

- Extent of Application
- Definitions
- General Conditions of Service
- Appointment, Promotion and Transfer of Service
- Regular Promotion, Acting Charge Promotion, Current Charge Appointment, etc
- Pay, Special Pay, Personal Pay, etc and emoluments treated as Pay
- National Pay Scales & Fringe Benefits and revision thereof with specific emphasis to pay scales & fringe benefits introduced from 2001 and onwards
- Deputations including Deputation out of Pakistan and Foreign Service
- Joining Time
- Service under Government/Local Fund
- Record of Service

- Classification of Service (including Method of Recruitment and Appointment thereof and Number and Character of Posts)
- Conduct, Conduct Rules/ Orders
- Discipline, Suspension, Inquiry Proceedings, Inquiry Report, Show Cause Notice, Removal from Service, Dismissal from Service, etc
- Appeals to different fora
- Leave Rules(including kinds of Leave), Calculation of Leave and Maintenance of Leave Account
- Pension Rules (including kinds of Pension) and Preparation of Pension Papers and Calculation of Pension
- Increases in Pension
- Commuted Value of Pension and its Restoration
- Traveling Allowance Rules and Preparation of TA Bill
- GP Fund, Calculation of Profit/Mark-up, Maintenance of G.P Fund Account, Annual G.P Fund Slip, Refundable and Non-Refundable Advances, Final Payment to Subscriber, etc
- PM/CM 's Package for Family of Deceased Government Servants in case of In-service Death
- Group Insurance and Benevolent Fund Rules
- Medical Attendance Rules for Government Servants and Pensioners

Prescribed Books (allowed in examinations):

1. Sindh Civil Servants Act
2. Sindh Civil Servants (Appointment and promotion and transfer of service Rules)
3. Sindh Civil Servants Rules Vol. 1 and 11
4. Sindh Civil Servants Leave Rules 1986
5. Sindh Liberalized Pension Rules 1977
6. Sindh province pension Fund Ordinance,2002
7. Misc Rules including Travelling allowance rules, Medical Attendance Rules, GP Fund Rules, e&D Rules, Group Insurance and Benevolent Fund Rules, etc

3. 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, Works related Procurement Rules, etc	30
Total		100

Paper Format:

- The above weightage is for guidance purpose only and deviations in setting of paper may be expected
- The paper will be Subjective containing 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, Works related procurement Rules, etc

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, Audit Report, Compliance of Audit Outputs/Follow-up. Salient features of scheme of departmentalization of Pak PWD with regard to accounts and audit Audit under Procurement Rules(Works Related)

Prescribed Books (allowed in examination):

- a. CPWA Code
- b. CPWD Code
- c. Book of Forms referred in CPWA Code
- d. Audit Code (Only relevant chapters)
- e. Account Code Vol-III (Only works relevant portion)
- f. Financial Audit Manual (Only portion relevant to the syllabus)
- g. Chart of Accounts
- h. Scheme of Departmentalization of Accounts of Pak PWD
- i. Procurement Rules (Works related)
- j. Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules
- k. Sectoral Audit Guidelines relating to Public Works
- l. 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 in the exam.