



**Pakistan Institute of Public
Finance Accountants**

PIPFA
Syllabus-Winter 2018
for
DAGP
(Updated 2020)

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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

PAPER Format:

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

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

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

- a) Business Entities and Business Transactions
- b) Forms of business organizations (sole proprietorship, partnership, company)
- 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 (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 purposes 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

- Material
 - Procedure for procurement and recording of material
 - Material Costing methods
 - Basis of valuation (FIFO, weighted average)
 - Accounting for material and related costs
- 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

- 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 (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 (Federal) (Application - With Books)

Level: 2**Subject: 3****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 and 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	15
4.	Financial Rules and Instructions: A. Financial Rules B. Treasury Rules	25
5.	Public Procurement Rules and Procurement Taxes	15
6.	Withholding Tax, Sales Tax and Provincial Sales Tax	15
7.	Staff Car Rules	10
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based questions, short form questions, practical/ numerical questions, etc

Course Contents

1. Public Financial Management

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

2. Financial Provisions under the Constitution

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

3. System of Financial Control and Budgeting

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

4. Financial Rules and Instructions

(A) General Financial Rules and Instructions

- (a)
 - (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:
 - = Advances on Transfer (Rule 265)
 - = Advances for Journey Tour (Rule 269)□

b) Delegation of Powers (Latest)

(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 and Procurement Taxes

6. Withholding Tax, 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 Control and Budgeting
5. Delegation of Powers
6. Hand Book for Drawing and Disbursing Officers
7. Public Procurement Rules
8. Income Tax Ordinance (Withholding Tax applicable to Public Sector)
9. Sales Tax and Provincial Sales Tax (Provisions applicable to Public Sector)
10. Staff Car Rules
11. All relevant provincial laws, rules, etc.

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 purposes 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 • 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 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 • 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 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 (Cash Basis) .

Level -3

1. **Audit and Assurance (PS)** (Application)
2. **Performance Auditing** (Application)
3. **Database Management System** (Application)
4. **Management Accounting**
5. **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. 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

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 Supermen 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. Performance Auditing (Application-With Books)

Level: 3**Subject: 2****Marks: 100****Learning Outcomes**

On successful completion of this paper, students should be able to:

1. Understand what Performance Audit is? Evolution in Performance Auditing, and Differentiation between Performance Auditing and Special Audit / Special Studies.
2. Understand the concept of three Es', Performance Auditing and its Benefits, and Difference between Performance Auditing and Authority/Financial/Regularity/ Compliance Auditing.
3. Learn Performance Auditing in different scenarios and Performance Audit Cycle.
4. Understand Planning Stages in Performance Auditing.
5. Execute a Performance Audit and prepare a report thereon.

Course Contents

S. No.	Syllabus Contents Area	Weightage %
1.	<p>Introduction to Performance Audit</p> <ul style="list-style-type: none"> i) Concept of Three E's ii) Performance Auditing and its Benefits iii) Difference between PA with Authority/Financial/Regularity and Compliance Auditing <p>Evolution in Performance Auditing</p> <ul style="list-style-type: none"> i) International Perspective ii) Local Perspective iii) ISSAI Standards iv) Key Principles v) Guidelines 	10
2.	<p>Application of Performance Auditing in different scenarios:</p> <ul style="list-style-type: none"> (i) PA in Project (ii) PA in Programs (iii) PA of Authorities (iv) PA in Ministries/Departments (v) Activity Based Auditing <p>Performance Audit Cycle</p> <ul style="list-style-type: none"> (i) Planning (ii) Execution (iii) Reporting (iv) Follow-up 	10

3.	Planning in Performance Audit <ol style="list-style-type: none"> 1. Understanding the entity to be audited 2. Designing the Audit – Audit Design Matrix 3. Setting Audit Objectives and Scope in Performance Auditing 4. Approach in Performance Auditing 5. Potential Impacts of Performance Auditing 6. Establishing Audit Criteria in Performance Auditing 	10
4.	Planning Stages in Performance Auditing <ol style="list-style-type: none"> 1. Preliminary Survey Report <ol style="list-style-type: none"> (i) Introduction of Preliminary Survey Report (PSR) (ii) Components of Preliminary Survey Report (PSR) (iii) Defining the Audit Scope (iv) Developing of Specific Audit Questions. (v) Identification of Issues of Potential Significance (vi) Assessing Auditability (vii) Decision Point ‘Audit’ or ‘Not to Audit’ 2. Audit Assignment Plan <ol style="list-style-type: none"> (i) Introduction to Audit Assignment Plan (ii) Reviewing and Deciding the Audit Objectives (iii) Reviewing and Deciding the Audit Scope (iv) Reviewing and Deciding the Audit Approach (v) Reviewing and Determining the Issues of Potential Significance (vi) Development of Audit Criteria against Selected Issues (vii) Finalizing Audit Assignment Plan 	25
5.	Execution in Performance Auditing <ol style="list-style-type: none"> 1. Audit Execution Cycle: <ol style="list-style-type: none"> (i) Introduction to Audit Execution Cycle (ii) Preparation of Audit Program (Step by Step Approach) 2. Evidence in Performance Auditing <ol style="list-style-type: none"> (i) Definition (ii) Sources (iii) Categories (iv) Qualities (v) Types (vi) Methods for Gathering and Analyzing Audit Evidence (vii) Tools & Techniques for Gathering Audit Evidence (viii) Techniques for Analyzing Audit Evidence (ix) Documenting Audit Evidence 3. Internal Controls <ol style="list-style-type: none"> (i) Definition of Internal Controls (ii) Sources of Internal Controls (iii) Sufficiency of Internal Controls (iv) Relevance of Internal Controls (v) Implementation of Internal Controls (vi) Evaluation of Internal Controls (vii) Reporting on Internal Controls in PA 4. Data Analysis <p>Types of Data and its analysis in Performance Auditing.</p> 	20

	5. Finalizing Auditing Activities (i) Incorporating Auditee Response (ii) Development of Preliminary Audit Findings (iii) Drawing Conclusions (iv) Making Recommendations	
	6. Reporting in Performance Audit (i) Report Writing in Performance Auditing (ii) Quality Control and Quality Assurance (iii) Mechanisms in Performance Auditing (iv) Audit Impact Analysis and Lessons Learned (v) Follow Up in Performance Auditing within the SAI/PAC	15
6	Performance Audit in IT Environment Overview of Performance Audit Cycle	10
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, Case Studies, Descriptive short form questions & commentary.

Prescribed Books(allowed in examination):

1. Performance Audit Manual by Performance Audit Wing of DAGP.
2. Performance Audit Manual by Muhammad Akram Khan
3. Performance Audit Guidelines(booklets) by Muhammad Akram Khan

Additional Reading Material

1. ISSAI Audit Guidelines on Performance Audit

3. Database Management System (Application-With Books)

Level: 3**Subject: 3****Marks: 100****Learning Outcomes**

The main aim of this course is to introduce the basic level fundamental concepts necessary for designing, using, and implementing database systems and applications. After the completion of course candidate will be able to know:

1. Database management systems - general characteristics and system structure.
2. Data modeling with an emphasis on entity-relationship models.
3. Relational database model for database systems, database schema and data integrity.
4. Query Languages.
5. Design theory for relational databases.
6. System Design and programming using database systems.
7. Data storage, file organization and index structures.
8. Execution of database queries.

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
i.	DBMS Introduction	40
ii.	ER Model	10
iii.	Relational Model	10
iv.	SQL	20
v.	Storage & File Structure	20
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing case studies and short form questions. **No technical questions concerning programming will be asked.**

Course Contents**Introduction**

- Database Management Systems
- Purpose of Database Systems
- Data Abstraction
- Data Models
 - Object-based Logical Models
 - The E-R Model
 - The Object-Oriented Model

- Record-based Logical Models
 - The Relational Model
 - The Network Model
 - The Hierarchical Model
- Physical Data Models
- Life Cycle of Database
- Instances and Schemes
- Data Independence
- Data Definition Language (DDL)
- Data Manipulation Language (DML)
- Database Manager
- Database Administrator
- Database Users

Entity-Relationship Model

- Entities and Entity Sets
- Relationships & Relationship Sets
- Attributes
- Mapping Constraints
- Keys
- Primary Keys for Relationship Sets
- The Entity Relationship Diagram
- Other Styles of E-R Diagram
- Generalization
- Aggregation
- Design of an E-R Database Scheme
 - Mapping Cardinalities
 - Use of Entity or Relationship Sets

Relational Model

- Structure of Relational Database
 - Basic Structure
 - Database Scheme
 - Keys
 - Query Languages
- The Relational Algebra
 - Fundamental Operations
 - Formal Definition of Relational Algebra
 - Additional Operations
- The Tuple Relational Calculus
 - Example Queries
 - Formal Definitions
 - Safety of Expressions
 - Expressive Power of Languages
- The Domain Relational Calculus
 - Formal Definitions

- Example Queries
 - Safety of Expressions
 - Expressive Power of Languages
- Modifying the Database
 - Deletion
 - Insertions
 - Updating
- Views
 - View Definition

SQL

- Background
- Basic Structure
 - The select Clause
 - The where Clause
 - The from Clause
 - The Rename Operation
 - Tuple Variables
 - String Operations
 - Ordering the Display of Tuples
 - Duplicate Tuples
- Set Operations
- Aggregate Functions
- Null Values
- Derived Relations
 - Views
- Modification of the Database
 - Deletion
 - Insertion
 - Updates
 - Update of a view
- Joined Relations
 - Examples
 - Join types and conditions
- Data-Definition Language
 - Domain Types in SQL
 - Schema definition in SQL

Storage and File Structure

- Overview of Physical Storage Media
- Magnetic Disks
 - Physical Characteristics of Disks
 - Performance Measures of Disks
 - Optimization of Disk-Block Access
- RAID: Redundant Arrays of Inexpensive Disks (Not covered)

- Tertiary Storage
 - Optical Disks
 - Magnetic Tapes
- Storage Access
 - Buffer manager
 - Buffer replacement policies
- File Organization
 - Fixed-Length Records
 - Variable-Length Records
 - Byte string representation
 - Fixed-length representation
- Organization of Records in Files
 - Sequential File Organization
 - Clustering File Organization
- Data Dictionary Storage

Prescribed Books (allowed in examination)

1. The Relational Database by John Carter
2. Fundamentals of Database Systems by Ramez Elmasri & Shamkant B. Navathe

4. Management Accounting

Level: 3**Subject: 4****Marks: 100****Learning Outcomes**

On the successful completion of this paper, candidates are supposed to acquire **just 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**

- Scope of management accounting
- Objectives and role of management accounting
- Limitations of management accounting

2 Forecasting and budgeting

- Purpose of budgeting and forecasting
- Budget and planning process
- Revenue and production budgets
- Cash budgets
- Zero based budgeting and flexible budgets
- Budgetary Controls

3. Performance analysis

- Cost, volume and profit analysis
- Break-even analysis
- Working capital management (Cash, debtor, creditors and inventory management techniques and policies)
- 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 or present value and net present value
- b) Discounted cash flow
- c) Pay-back period (simple and discounted)
- d) Internal rate of return (IRR)
- e) Cost of capital
- f) Capital Budgeting
- g) Debt vs. equity financing

Prescribed Books:

Study Text prescribed by ICAP

5. Public Sector Business Communication and Report Writing

Level: 3

Subject: 5

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 Precise Writing or Report Writing, Draft of any type of Communication, Short questions on Secretarial Instructions/ Manual of Secretarial 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
- 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

<p>SAP (Fi) Allocated Hours: 10 To enhance the skill of participants in the operational use of SAP Main</p>	
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
<p>SAP (HR) Allocated Hours: 10 To enable the participants to generate financial reports in SAP HR Module</p>	
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 of CAAT to the auditor • Difficulties in using audit software • 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	<ul style="list-style-type: none"> • Create and Save Word Documents • Edit Documents • Preview and Print Documents
Formatting Text and Paragraphs	<ul style="list-style-type: none"> • Apply Character Formatting • Control Paragraph Layout • Align Text Using Tabs • Display Text in Bulleted or Numbered Lists • Apply Borders and Shading
Managing Lists	<ul style="list-style-type: none"> • Sort a List • Format a List
Adding Tables	<ul style="list-style-type: none"> • Insert a Table • Modify a Table • Format a Table • Convert Text to a Table
Inserting Graphic Objects	<ul style="list-style-type: none"> • Insert Symbols and Special Characters • Add Images to a Document
Controlling Page Appearance	<ul style="list-style-type: none"> • Apply a Page Border and Color • Add Headers and Footers • Control Page Layout • Add a Watermark
Preparing to Publish a Document	<ul style="list-style-type: none"> • Check Spelling, Grammar, and Readability • 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	<ul style="list-style-type: none"> • Starting Excel • Opening a Workbook • Understanding the Display Screen
Entering Data	<ul style="list-style-type: none"> • Moving the Cell Pointer • 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	<ul style="list-style-type: none"> • Entering Formulas • 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	<ul style="list-style-type: none"> • Changing Column Width • Changing Row Height • Inserting and Deleting Columns or Rows • Hiding Columns or Rows
Printing Worksheets	<ul style="list-style-type: none"> • Using Print Preview • 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	<ul style="list-style-type: none"> • Orientation to Microsoft Access • 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

GAA Branch

- 1. Service Rules (Theory)**
- 2. Service Rules (Application)**
- 3. Public Works Accounts Rules & Procedures (Theory)**
- 4. Public Works Accounts Rules & Procedures (Application)**
- 5. Provincial Receipts and Expenditure & Receipts of Autonomous Bodies (Application)**

1. Service Rules (Theory)

Level: 4

Subject: 1

Marks: 100

Learning Outcomes

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics of Course Contents with reference to provincial laws, rules, etc as well. Questions based upon Federal and/or provincial laws/rules may be asked in examination
- The 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 etc.

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules-1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills

4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books:

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules

9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973
11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules,1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations.
19. All relevant provincial laws, rules, etc.

2. Service Rules (Application-With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc.

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement

3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

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

3. Public Works Accounts Rules & Procedures (Theory)

Level: 4**Subject:3****Marks: 100****Learning Outcomes**

The main objective is to:

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

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Concepts, systems, organization of accounts	50
2	Working of Public Works Departments	20
3	Audit of Public Works, Works related Procurement Rules, etc	30
Total		100

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The Paper will consist of two parts, Part 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, descriptive and short form questions etc.

Course Contents**1. Accounts**

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

2. Audit of Public Works, Audit under 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:

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

Additional Reading Material:

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

4. Public Works Accounts Rules & Procedures (Application-With Books)

Level: 4**Subject: 4****Marks: 100****Learning Outcomes**

The main objective is to:

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

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Concepts, systems, organization of accounts	50
2	Working of Public Works Departments	20
3	Audit of Public Works, Works related Procurement Rules, etc	30
Total		100

Paper Format:

- The above weightage is for guidance purposes 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 docket, 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):

1. CPWA Code
2. CPWD Code
3. Book of Forms referred in CPWA Code
4. Audit Code (Only relevant chapters)
5. Account Code Vol-III (Only works relevant portion)
6. Financial Audit Manual (Only portion relevant to the syllabus)
7. Chart of Accounts
8. Scheme of Departmentalization of Accounts of Pak PWD
9. Procurement Rules (Works related)
10. Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules
11. Sectoral Audit Guidelines relating to Public Works
12. 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.

5. Provincial Receipts and Expenditure & Receipts of Autonomous Bodies (Application-With Books)

Level: 4**Subject: 5****Marks: 100****Learning Outcomes**

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

1. Understand the system of taxation and flow chart of Receipts in relevant province;
2. Understand ethical principles related to tax and non-tax receipts;
3. Understand and apply provisions of law of tax and non-tax receipts;
4. Develop and apply audit check lists;
5. Understand provisions regarding inception of autonomous bodies and HR & Accounts/ Treasury rules applicable to them; and
6. Develop and apply check lists for audit of autonomous bodies.

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Receipts of Excise & Taxation Department and provincial Revenue Authority	40
2.	i. Receipts of Board of Revenue ii. Receipts of Irrigation and Power Department iii. Receipts of Other Departments	20
3.	Autonomous Bodies i. Universities : 20 ii. BISE : 10 iii. Other autonomous bodies : 10	40
	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 containing scenario based questions, short form questions, numerical/commentary, etc.

Course Contents

A. PROVINCIAL RECEIPTS

Receipts of Excise and Taxation

1. Urban Immovable Property Tax
2. Registration of Motor Vehicles
3. Motor Vehicles Taxation
4. Provincial Excise Duty
5. Entertainment Duty
6. Professional Tax
7. Cotton Fee

Receipts of Revenue Authority

1. Provincial Sales Tax on Services
2. Capital Value Tax
3. Withholding Tax(Federal)

Receipts of Board of Revenue

1. Registration
2. Stamp Duty
3. Land Revenue
4. Water Rates(Recovery)

Receipts of Irrigation and Power Department

1. Water Rates (Assessment)
2. Electricity Duty

Receipts of Other Departments

1. Motor Vehicles Fitness Fee
2. Route Permit Fee
3. Sugarcane Cess.

B. AUTONOMOUS BODIES

1. Two universities
2. Two Board of Intermediate and Secondary Education
3. Two other autonomous bodies

Prescribed Books (allowed in examination):

1. Acts/Ordinances and Rules of relevant duties and taxes of the concerned province
2. HR, Accounts/Treasury Rules of the above-mentioned universities, BISE and other autonomous bodies

Level -4

Defence Audit Branch

- 1. Works (MES) (Theory & Application)**
- 2. Pay, Pension & TA Rules (Theory and Application)**
- 3. Military Accounting Procedure (Theory & Application)**
- 4. 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.	<ol style="list-style-type: none"> i. Deposit works i. Provision of stores 	16
6.	Audit of works	16
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 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):

1. MES Regulations
2. MES local audit manual
3. Quarters and Rents
4. FR Vol-I & Vol-II (Portions relating to MES)
5. Military Audit Code
6. MES Unit Accountant Manual.
7. Sectoral Audit Guidelines relevant to MES

2. Pay, Pension & TA Rules (Theory & Application)

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

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 40 marks and the other of 'Application' of 60 marks.
- 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):

1. Pay & Allowances Regulation (Vol-I & Vol-II)
2. Financial Regulations Vol-I & Vol-II
3. Pension Regulation Vol-I & Vol-II
4. Civil Service Regulations (CSR)
5. Fundamental & Supplementary Rules (FR & SR) relevant to Military Pay, Pension & TA.
6. Military Leave Rules / Revised Leave Rules
7. TA Rules

3. Military Accounting Procedure (Theory and Application)

Level: 4**Subject: 3****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

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 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):

1. Military Accounts Code
2. Classification Code List of Defence Services (Receipts and Charges)
3. Pamphlet of Revenue, Debt and Remittance Heads with Code Numbers 'Revised Edition' 2008 by MAG.
4. Financial Regulations (Army and Air Force) Vol-I Chapter 4
5. Financial Regulations (Navy) relevant chapter
6. System of Financial Control and Budgeting.
7. 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

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 Application Paper only.

Course Contents

S.No	Contents
1.	<p style="text-align: center;"><u>Store Accounting Instructions</u></p> <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>A. 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’)
	<p><u>B. 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”)
	<p><u>C. 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.
3.	<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
4.	<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

Level -4

PT&T Audit Branch

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

1. Service Rules

(Application-With Books)

Level: 4**Subject: 1****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc.

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills

4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

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

2. Postal Accounts Rules and Procedures (Application - With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

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

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

Specification Grid and Course Contents

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

4	Special regulations of Issue, Payment, Void Money orders, Foreign Money orders, Saving Bank Account Opening procedure, Deposits, withdrawals, closing of an account, Posting in Ledger, Transfer of account procedure in Head Office / Sub Offices, Profit and Miscellaneous rules and Post Office Saving Certificates work rules. (Chapter 07, 08 and 09 of Post Office Manual Vol.-VI)	20
5	Post Office National Saving Certificates Ordinance 1944, Government Saving Banks Act 1873, Defence Saving Certificate Rules 1966, Special Saving Certificates Rules 1990, Regular Income Certificate Rules, 1993, Bahbood Saving Certificates Rules 2003, National Savings Deposit Accounts Rules 1974, Post office Savings Banks Rules, Mahana Amdani Account Rules 1983 and Pensioners Benefits Accounts Rules 2003. (National Savings Hand Book Vol.-0I)	10
6	Post Office Insurance Funds Rules containing types of Policies, Minimum and Maximum limits of Sum assured, Manner & Rate of Premium, Lapsing of Policy, Revival of Policy, Loans and Surrender of Policies. (Post Office Insurance Fund Rules)	10
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, practical/ numerical & Commentary questions, etc.

Prescribed Books (allowed in examination)

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

ANNEX-III**3. Telecommunication Rules, Accounts and Procedures
(Application- With Books)****Level: 4****Subject: 3****Marks: 100****Learning Outcomes**

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

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

Specification Grid and Course Contents:

S. No.	Syllabus Contents Area	Weightage %
1	Preparation of Budget Estimates, Approval, Allocation of Expenditure and Accounting in Telecommunication Sector Entities (Accounting Procedures/Manuals & Telecommunication (Re- organization) Act, 1996 (Amended 2006)).	20
2	Powers of the Board of Directors / Authority as incorporated in the Act and Memorandum & Article of Association of the respective Telecomm Entities.	10
3	Pakistan Telecommunication (Re-organization) Act for PTA, FAB, NTC, USF and ICT R&D.	5
4	Memorandum & Article of Association for NRTC, TIP, USF (Company) and ICT R&D (Company).	20
5	Incorporation of Companies, Corporate Law Commission and Management & Administration of Private & Public Limited Companies (Companies Ordinance 1984 Part-I to Part-IV and Part- VIII).	15
6	Impact of ICT and Broad Bands as vital for social and economic Development and Telecommunication Challenges in Developing Countries (Telecommunication Rules, 2000, De-Regulation Policy 2003 and Broad Band Policy 2004 and Telecommunication Policy 2015).	10
7	Public Sector Companies Corporate Governance Rules 2013 and Audit Guidelines Posts Telecommunications and Telegraph	10
8	Rules of Business 1973.	5
9	Public Procurement Rules, 2004	5
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing Scenario-based questions, commentary, numerical questions etc. relating to Telecommunication Accounts, Laws, Rules & Procedures of Private and Public Limited Companies and Telecommunication

Prescribed Books (allowed in examination)

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

4. Postal and Telecommunication Works Rules and Procedures

(Application - With Books)

Level: 4

Subject: 4

Marks: 100

Learning Outcomes

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

Specification Grid and Course Contents:

S. No.	Syllabus Contents Area	Weightage %
1	<p><u>POSTAL WORKS RULES</u></p> <p>Contract Implementation / Execution</p> <p>Work order in original contract / work order, Measurement of Works, Payments, violation of contract specification / design, imposition of liquidated damages, payment of advances, Bank Guarantee, Security Deposits, Major Works (Development Works,) Minor Works (Repair & Maintenance). (C.P.W.A. Code and Guidelines of Project Management of Audit Guidelines Post Telecommunication and Telegraph).</p>	25
2	Building works, Funds provision, Agency of work, Administrative approval & Rates	25
3	<p><u>TELECOMMUNICATION WORKS RULES</u></p> <p>Building Works, detailed estimates, contractor's bill etc (Public Works Department Code 2004 Chapter II, III and IV).</p>	25
4	Telecommunication Works, Line & Wires (L&W), Apparatus & Plants (A&P) and Stores (Telegraph and Telephone Manual Volume-V Chapter-III, IV and V).	25
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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing Scenario-based questions, commentary, numerical and short form questions.

Prescribed Books (allowed in examination)

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

Level -4

Railways Audit Branch

- 1. Service Rules (Application)**
- 2. Constructions, Project Management and Contract
Evaluation (Application)**
- 3. Stores, Workshops and Services Accounts (Application)**
- 4. General and Revenue Accounts of Railways (Application)**

1. Service Rules

(Application-With Books)

Level: 4**Subject: 1****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc.

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave

	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

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

2. Construction, Project Management and Contract Evaluation

(Application-With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

On the successful completion of this paper candidates will be able to acquire sufficient knowledge to understand and evaluate initial accounts & Subsidiary accounts record of:

- a. the projects (including Railways subsidiaries)
- b. Project Management and contract evaluation, in accordance with the provisions of Pakistan Government Railways Code for Engineering Department, Way & Works Manual, State Railways General Code Volume-I, PPR Rules 2004, Public Sector Companies (Corporate Governance Rules 2013, the Companies Ordinance 1984 and Securities and Exchange Commission of Pakistan Act, 1997.

Specification Grid

S. No.	Syllabus Content Area	Weightage (%)
1	Railways Construction Accounts (Civil, Electrical, Signal & Telecom)	40
2	Corporate Law, Project Management & Contract Evaluation	40
3	Accounts of Subsidiaries	20
	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

Course Contents

- a) Kinds of Estimates, their preparation and verification by Accounts Office (including estimates for deposit works and Assisted sidings), Financial justification and operating ratio.
- b) Project Management including preparation, vetting and formulation of PC-I to PC-V, Tendering procedure including import of Plant, Machinery and equipment for the projects chargeable to PSDP.

- c) Execution of works, urgency certificates, Material Modification, Measuring & Payment of the value of work done, Responsibility of Executive Engineers in control over expenditure and action warranted in case of excess over estimates.
- d) Initial Accounts of Construction & Open Lines, completion of works, Leasing & Licensing of Railways land and rules concerning rent of buildings.
- e) Procedure for execution of Misc. works such as deposit works and incidence of assisted sidings including the works for Defence, Civil & Postal Departments.
- f) Definitions, incorporation of companies, shares, debentures & rights of shareholders, charges and mortgages, management & administration of companies, investments, contracts and disclosure of interests, accounts, audit and distribution of profit as per provisions of Companies Ordinance 1984.
- g) Powers and functions of SECP and its Policy Board and Audit oversight Board as per provisions of SECP Act 1997.
- h) Procurement planning, prequalification, qualification and disqualification of suppliers and contractors, methods of procurement, Maintenance of record and freedom of Information as per Public Procurement Rules 2004.
- i) Responsibility, powers and functions of BOD of a Public Sector Company, Key Information to be placed for decision by the Board. Role and qualification of Chief Financial Officer and Company Secretary, and Duties & Responsibilities of Audit Committee as per Public Sector Companies (Corporate Governance) Rules, 2013.
- j) System of Book keeping, Internal Audit, financial management, risk management and audit of companies owned by Pak. Railways.

Prescribed Books (allowed in examination)

1. Pakistan Government Railways Code for the Engineering Department
2. Pakistan Railways Way & Works Manual
3. State Railways General Code Vol-I
4. Public Procurement Rules, 2004 and supplementary regulations issued by PPRA.
5. The Companies Ordinance 1984.
6. The Public Sector Companies (Corporate Governance) Rules 2013.
7. The Securities & Exchange Commission of Pakistan Act 1997.
8. The Memorandum and Articles of Association of the subsidiaries of Pakistan Railways.
9. Relevant Sectoral Audit Guidelines.

3. Stores, Workshop & Services Accounts (Application-With Books)

Level: 4**Subject: 3****Marks: 100****Learning Outcomes**

On the successful completion of this paper, the candidates will be able to understand and conduct audit of:

1. Workshop Manufacturing Suspense Accounts,
2. Inventory Controls,
3. Physical Stock verification in accordance with State Railways Code, Store Code and Mechanical Code, their Manuals and PPRA Rules.

Specification Grid

S.No.	Syllabus Content Area	Weightage (%)
1	Purchase and Stores Accounts (including Service Accounts)	60
2	Workshop Accounts	40
	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

Course Contents

- i. Standard Classification of Railways Stores, including custody of stores, Minima & Maxima, nature & distribution of stocks, Location of Store Depots, Receipt, custody and Issue of store from Depots, Maintenance of Depot Ledgers. Issues to and Receipt from Workshops, and Condemnation & Auction of Railways Stores.
- ii. Inventory Controls and Accounting of Receipt and Issue of Stores in the Accounts Office including Transfer transactions, Stores journal and final Accounts.
- iii. Preparation of Annual Statement of Stores Transactions & Stores Budget.
- iv. Procurement, Planning, Tendering, Method of Procurement, Inspection of procured material and its ultimate transfer to depots and site of works.

- v. Internal check and payment of Supplier's bills in Accounts Office.
- vi. Physical Stock Verification, its scope, frequency and Method of verification by the Inspector of Stores Accounts and Stock Verifier, and Preparation, issuance & ultimate disposal of Accounts Stock Sheets, Account Notes & Inspection Reports.
- vii. Attendance and payment system of workshop labour including payment by results.
h) Annual Rolling Stock Program and Budget.
- viii. Onecost, Job costing, Work Order system, estimates, foundry and Saw Mill Accounts, compilation and maintenance of Workshop Manufacturing Suspense Accounts (WMS A/c) including Workshop General Register Workshop Account Current and Workshop Out-turn Statement.
- ix. Financial justification of expenditure including productivity tests.
- x. Rules and regulations applicable to Railways Hospitals, Educational Institutions and other Services organizations.

Prescribed Books (allowed in examination)

1. State Railways General Code Vol-I
2. State Railways Code for Stores Department
3. Manual of Stock Verification
4. Pakistan Govt. Railways Code for Mechanical Department
5. Modernized Accounting Procedure Manual (Chapter 10,11,12 & 16)
6. Public Procurement Rules, 2004 and supplementary regulations issued by PPRA.
7. Rules and regulations applicable to Railways Hospitals, Educational Institutions and other Services organizations.
8. Relevant Sectoral Audit Guidelines.

4. General and Revenue Accounts of Railways (Application-With Books)

Level: 4

Subject: 4

Marks: 100

Learning Outcomes

On the successful completion of this paper, candidates will be able to acquire sufficient knowledge and skills in understanding and audit of accounts of PR in accordance with Railways Accounts Code Volume-II, State Railways General Code, Pakistan Railways Commercial Manual, etc.

Specification Grid

S. No.	Syllabus Content Area	Weightage (%)
1	Organization of Railways Accounts and Applicable Department and Allied Regulations	20
2	Structure and Compilation of General Accounts	30
3	Revenue Accounting	30
4	Internal Controls and Functions of Internal Audit	20
	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

Course Contents

<p>1. Organization of Railways Executive, Accounts and Railways Audit Departments.</p>	<ul style="list-style-type: none"> • Functions of Railways Accounts Department. • Organization of the Office of FA&CAO/PR, FA&CAO Revenue, FA&CAO/M&S. • Organization and Function of the Office of the Chief Internal Auditor of Pak. Railways. • Organization & Function of D.G. Audit/Railways. • Organization of Ministry of Railways/ Railway Board. • Organization of the Offices of CEO, GM/M&S & G.M./Welfare of Pakistan Railways. • Duties of Accounts Officers. Relationship between Accounts & Executive. Relationship between Accounts, Internal Audit and Statutory Audit of Pakistan Railways. • Scope, Method and result of Internal check on the Transactions relating to Pakistan Railways. • Investigation of Fraud & embezzlement cases and its depiction in the Books of Accounts.
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2. Structure of Railways Accounts	<ul style="list-style-type: none"> • Commercial and Government Accounts • Capital & Revenue Accounts of Railways • Classification in Government Accounts • Accounts heads linking Commercial & Government Accounts • Suspense heads. • Compilation of Railways Accounts, including maintenance of General and Subsidiary Accounts Record/Books. • Monthly, Annual and Finance Account of Railways • Debt Head Report • Remittance Transactions • Audit Communications, its liaison and ultimate disposal.
3. Revenue Accounting	<ul style="list-style-type: none"> • Procedure followed at Railway Stations for booking of coaching goods and other traffic including system of cash collection • Procedure followed by Traffic Accounts Branch for checking of returns received from stations • Check of Station Balance Sheet including preparation of approximate Balance Sheet • Error Sheets and its disposal • Maintenance of carriage bills and Accounts Office Balance Sheet • Check of handling bills • Compilation of Traffic Book, Part-A,B& C. • Duties & functions of Inspector of Station Accounts.
4. Internal Controls and Functions of Internal Audit	<ul style="list-style-type: none"> • Internal Controls • Inspection of Executive & Accounts Office including Purchase, Stores Workshop, Divisions, Subordinate Offices, subsidiaries etc. • Liaison with audit and Railway Executive for speedy disposal of audit Reports etc. • Compilation of annual Internal Audit Report
5. Financial attest of annual Accounts	<ul style="list-style-type: none"> • Financial Attest of final accounts to certify that the accounts present a true and correct picture of financial health of Pakistan Railways and its subsidiaries.

Prescribed Books (allowed in examination)

1. Pakistan Government Railways Codes for the Accounts Department (Vol-I & II).
2. Pakistan Railways Commercial Manual
3. Manual of Instructions for the Guidance of Travelling Inspectors of Station Accounts (ICGs)
4. Manual of Inspection Accounts (IA) Section of Traffic Accounts Branch
5. Manual of Balance Sheet Section of Traffic Accounts Branch
6. Manual of Accounts & Approximate Returns (A&AR) Section of Traffic Accounts Branch.
7. The Railways Act, 1890
8. The Organization Manual of Pakistan Railways, 1930.
9. Relevant portion of FAM and QMF.

Level -4

Commercial Audit Branch

- 1. Service Rules (Application)**
- 2. Financial Accounting and Analytical Review of Audited Accounts**
- 3. Business Laws and Taxation (Application)**
- 4. Rules and Regulations of Public Sector Enterprises (Application)**
- 5. Public Works Accounts Rules & Procedures (Application)**

1. Service Rules

(Application-With Books)

Level: 4**Subject: 1****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills
4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave

	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

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

2. Financial Accounting and Analytical Review of Audited Accounts

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

On the successful completion of this paper candidates will be able to:	
1.	Prepare financial statements on the format prescribed by IAS 1
2	Determine the cost of inventory and Property, Plant and Equipment in accordance with IAS and their subsequent recording in the financial statements.
3	Understand and apply the rules related to revenue recognition
4	Understand the concepts involved in branch accounting, record transactions involving branches and prepare branch trading and profit and loss account.
5	Prepare partnership accounts and prepare entries in respect of admission/retirement of partners and amalgamation/dissolution of partnership.
6	Carry out analytical review of accounts audited by corporate auditors.

Specification Grid

S.No.	Syllabus Contents Area	Weightage%
1	General Framework	5
2	Preparation of Financial Statements of limited liability companies in accordance with IFRS and Companies Ordinance, 1984	20
3	Accounting for Inventories and Property, Plant and Equipment	20
4	Revenue recognition	10
5	Branch accounting	10
6	Partnership Accounts	10
7	Interpretation of Financial Statements	10
8	Accounting and Reporting Issues	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.

Course Contents**1. General Framework**

- a) General purpose of financial statements, users and their needs
- b) Financial Statements
 - (i) Income statement
 - (ii) Balance sheet
 - (iii) Interaction of the income statement and balance sheet

- c) Elements of financial statements and their interaction
 - (i) Assets
 - (ii) Liabilities
 - (iii) Equity contributions from owners and distributions to owners
 - (iv) Income
 - (v) Expenses
- d) **Conceptual framework**
 - (i) Framework for the preparation and presentation of financial statements
 - (ii) Accounting concepts principles and policies
- e) **Regulatory Framework**
 - (i) Standard-setting process
 - (ii) Relevant International Accounting Standards
 - (iii) Format of accounts and disclosure requirements
 - (iv) Statement of Changes in Equity
 - (v) Research and development Expenditure

2. Preparation of Financial Statement in accordance with IFRS

- (a) Statement of financial position under (IAS 1)
- (b) Statement of comprehensive income (IAS 1)
- (c) Statement of cash flow (IAS 7) using direct and indirect method
- (d) Interpretation of cash flow statements

3 (A). Accounting for Inventories (IAS 2)

- (a) Periodical and perpetual inventory systems and the difference between the accounting entries under the two systems.
- (b) Cost of inventories including cost of conversion
- (c) Net Realizable Value
- (d) Presentation of inventories and the related disclosures as per (IAS 2)

3 (B). Accounting for Property, Plant and Equipment (IAS 16)

- (a) **Initial measurement of property, plant and equipment (components of cost, determining cost in case of exchange of assets)**
- (b) Revaluation of property, plant and equipment (basic principles, accounting entries for revaluation, impairment and depreciation after revaluation)
- (c) Disposal (de-recognition) of fixed assets (under cost as well as revaluation method).
- (d) Disclosure requirements as per (IAS 16)

4. Revenue Recognition (IAS 18)

Basic principles governing revenue recognition as regards

- (a) Sale of goods
- (b) Rendering of services
- (c) Interest (d)
- Royalties (e)
- Dividends

5. Branch Accounting (Excluding Foreign Branches)

- (a) Basic concepts (branch inventories, invoicing of goods at cost and mark-up, branch debtors and reserve)
- (b) Journal entries to record transactions between head office and branch
- (c) Branch trading and profit and loss account

6. Partnership Accounts

- (a) Partners' capitals and current accounts
- (b) Allocation of profit and loss and preparation of income statement and balance sheet
- (c) Admission and retirement (death) of partners
- (d) Computation and recording of goodwill
- (e) Amalgamation and dissolution

7. Interpretation of Ratio Analysis of Financial Statements

- (a)
 - (i) Interpretation of Financial Statements including horizontal and vertical analysis.
 - (ii) Profitability
 - (iii) Liquidity
 - (iv) Efficient use of resources
 - (v) Investors
 - (vi) Financial position
- (b) Identification of unusual issues or trends
- (c) Presentation of records targeted at the user and drawing appropriate conclusions

8. Accounting and Reporting Issues

- (i) Inventories
- (ii) Borrowing Costs
- (iii) Property, Plant and Equipment
- (iv) Change in accounting policies
- (v) Change in accounting estimates & errors
- (vi) Events occurring after the balance sheet
- (vii) Construction contracts
- (viii) Revenue recognition
- (ix) Related party disclosures
- (x) Earnings per share
- (xi) Accounting treatment of provisions, contingent losses and contingent gains
- (xii) Accounting for Investment

Prescribed Books:

1. Internal Accounting Standards Issued by IASC
2. Advanced Accountancy by R.L. Gupta
3. Accounting: The Basis for Business Decisions by Robert F.Meigs/Walter B.Meigs
4. Frank Wood's Business Accounting by Frank Wood / Alan Sangster.

Additional Reading Material

Financial Accounting & Tax Principles by PBP

3. Business Laws and Taxation (Application- With Books)

Level: 4**Subject: 3****Marks: 100****Learning Outcomes**

On successful completion of this subject, students should be able to:-

1. Understand the basic features of Pakistan's legal system
2. Comprehend laws governing contracts, sale of goods and partnership
3. Demonstrate understanding of Companies Ordinance, 1984 as regards different types of companies, incorporation of companies, issuance of shares and debentures, management & administration companies and audit & accounts.
4. Understand the system of taxation in Pakistan
5. Understand the ethical principles related to taxation
6. Understand and apply provisions of Income Tax Ordinance, 2001
7. Understand and apply provisions of Sales Tax Act, 1990
8. Understand the main provisions(Chapters I & II) of Federal Excise Act, 2005

Specification Grid

S.No.	Syllabus Contents Area	Weightage %
Section-A (Mercantile Law)		
1.	Introduction to Pakistan's Legal System	10-20
2.	Contract Act 1872	
3.	Sale of Goods Act 1930	
4.	Partnership Act 1932	
Section – B (Corporate Law)		
1.	Preliminaries of Company Law and Companies Act,2017	35-50
2.	Role of SECP as an Industry regulator as described in SECP Ordinance, 1969 and Incorporation of companies and matters incident thereto	
3.	Public Sector Companies (Corporate Governance) Rules 2013.	
4.	Study of Banking Sector Operations	
5.	Prudential Regulations	
6.	Commencement of business by Public Company	
7.	Meeting and Proceedings	
8.	Directors, Company Secretary, CFO, Chief Executive and Managing Agents	
9.	Role of Company Auditors	

Section – C (Taxation)		
1.	Income Tax Ordinance, 2001	35-50
2.	Sales Tax Act, 1990 (Basic Concepts)	
3.	Federal Excise Act 2005 (Basic Concepts)	
4.	Provincial Sales Tax (Services), Act (Basic Concepts)	
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 containing scenario-based questions, short form questions, practical/ numerical questions, etc.

Course Contents**Introduction to Pakistan's Legal System**

- Sources of law and introduction to Constitution of Pakistan
- Process of legislation
- Legal system in Pakistan

1. Contract Act 1872

- Communication, acceptance and revocation of proposals
- Essentials of a valid contract
- Void agreements and voidable contracts
- Contingent contracts
- Performance of contract and related matters
- Certain relations resembling those created by contract
- Breach of contracts
- Contracts involving indemnity & guarantee, bailment & pledge and contract of agency.

2. Sale of Goods Act 1930

- Formation of the contract of sale
- Transfer of property and transfer of title
- Performance of the contract of sale
- Rights of unpaid seller
- Breach of contracts
- Sales by auction

3. Partnership Act 1932

- Scope and definitions
- Nature of partnership
- Mutual rights and duties of partners
- Relations of partners to third parties

4. Companies Ordinance, 2017

- Definitions, jurisdiction of Courts and incorporation of companies
- Shares and debentures, rights of shareholders, charges and mortgages
- Management and Administration

- (d) Investments, contracts and disclosure of interests
- (e) Accounts, audit and distribution of profits.

5. System of taxation in Pakistan and constitutional provisions

- (a) Different kinds of taxes and their scope
- (b) Federal financial procedures (Article 78 to 88 of the Constitution)
- (c) Provincial financial procedures (Article 118 to 127 of the Constitution)
- (d) Distribution of revenue between Federation and the Provinces (related part of Fourth Schedule to the Constitution of Pakistan)
- (e) Federal Legislative List of relating to revenue generating measures (related part of Fourth Schedule to the Constitution of Pakistan)

6. Income Tax

- (a) Chapter I (Definitions as per Section 2 sub-section
1,5,5A,9,10,11,12,11A,14,15,16,17,18,19,19A,19B,20,21,22,23,23A,24,25,26,27,29,29A,29C,3
0.30A,30AA,32,33,36,37,38,40,41,42,43,44,44A,45,46,47,48,49,50,51,52,53,54,55,58,59,59A,
61,61A,62,63,64,66,68,69,70,70A,73)
- (b) Chapter II-Charge of tax (Excluding section7)
- (c) Chapter III-Tax on taxable income (Excluding sections 14,23B,29A,30,31,42,43 and 49)
- (d) Chapter IV –Common Rules
- (e) Chapter V-Provisions governing persons (Excluding Sections 90,95,97,97A,98, 98A,98C)
- (f) Chapter VI-Special industries (Section 100B and 100C)
- (g) Chapter VII-International (Excluding sections 106 and 107)
- (h) Chapter VIII-Anti-avoidance (Section 111)
- (i) Chapter IX-Minimum Tax
- (j) Chapter X-Procedure (Excluding sections 134A, 138, 138A, 141, 143, 144, 146, 146A, 146B,
156A, 156B, 165A, 170, 178, 179, 180, 181A, 181A, 181C, 182, 183, 194, 197, 198,
199,200,201,202,203,203A, 204, 205A, 206, 206A)
- (k) Chapter XII-Transitional Advance Tax Provisions (Section 231A, 231A, 233, 236A, 236C,
236I, 236K, 236M and 236N)
- (l) Income Tax rules related to above mentioned provisions of the Income Tax Ordinance, 2001
- (m) First, Second and Third Schedules to the Income Tax Ordinance, 2001

Prescribed Books (allowed in examination)

1. Business Laws Published by ICAP
2. Practical Approach to Company Ordinance 1984 by Nazir Ahmed Shaheen
3. SECP Ordinance, 1969.
4. Public Sector Companies (Corporate Governance) Rules 2013.
5. Study material on Banking Sector Operations.
6. Prudential Regulations.
7. Income Tax Ordinance, 2001 and Income Tax Rules 2002 (Latest Edition)
8. Sales Tax Act 1990 (Latest Edition)
9. Federal Excise Act, 2005 (Latest Edition)
10. Provincial Sales Tax (Services) Act (Latest Edition)

Additional Reading Books

1. Company Law (Luqman Baig)
2. Contract Law (Khalid Mehmood Cheema)
3. Business Law (Khalid Mehmood Cheema)

4. Rules and Regulations of Public Sector Enterprises

(Application-With Books)

Level: 4**Subject: 4****Marks: 100****Learning Outcomes**

On successful completion of this subject, students should be able to:-

1. Understand the process of incorporation of Significant Public Sector Enterprises.
2. Familiarize with Memorandums and Articles of Association, Bye Laws, HR and Accounts Rules, Annual Accounts and their Statutory Audit by Corporate Auditors.
3. Identify areas of their audit focus and way forward to achieve their audit objectives.

Specification Grid

S.No.	Syllabus Content Area	Weightage %
1.	POFs, Pakistan Steel Mills and PIA	40
2.	OGDCL, PSO and SNGPL/SSGCL	30
3.	SBP, ADBL, National Insurance Corporation, NESPAK and Urban Unit	30
	Total	100

- 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.

Course Contents

1. Incorporation Documents / Enactment
2. Memorandum and Articles of Association of PSEs
3. Banking Sector Operations and Prudential Regulations
4. Bye-Laws of PSEs etc.
5. HR and Accounts Roles of the concerned organization
6. Annual Accounts (Latest published)
7. Audit Result / Reports of Statutory Auditors and their follow-up
8. Identification of Audit Areas and Designing of Audit check lists through process mapping.
9. Execution of audit and reporting.

Prescribed Books (allowed in examination)

1. Books / Documents of the aforementioned PSEs etc. as described in course contents.

5. 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 purposes 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):

1. CPWA Code
2. CPWD Code
3. Book of Forms referred in CPWA Code
4. Audit Code (Only relevant chapters)
5. Account Code Vol-III (Only works relevant portion)
6. Financial Audit Manual (Only portion relevant to the syllabus)
7. Chart of Accounts
8. Scheme of Departmentalization of Accounts of Pak PWD
9. Procurement Rules (Works related)
10. Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules
11. Sectoral Audit Guidelines relating to Public Works
12. 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.

Level -4

Local Government Audit Branch

- 1. Civil Service Rules and Local Councils Service Rules (Application)**
- 2. Public Works Accounts Rules and Procedures (Application)**
- 3. Local Government Act and Rules (Application)**
- 4. Accounting and Reporting System of Local Governments (Application)**
- 5. Expenditure and Receipts of Local Governments and District Education/Health Authorities (Application)**

1. Civil Service Rules and Local Councils Service Rules

(Application-With Books)

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.	Civil Service Rules	35
2.	Local Councils Service Rules	15
3.	Civil Servants Act (Updated)	15
4.	Civil Servants (Appointment and Conditions of Service) Rules (Updated)	15
5.	Auxiliary instructions relating to the subject- Estacada (Updated)	20
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 containing scenario-based, Short Form or numerical questions.

Course Contents

- Extent of Application
- Definitions
- General Conditions of Service
- Pay
- Addition to pay
- Deputations including deputation out of Pakistan and Foreign Service
- Dismissal
- Removal & Suspension
- Joining Time
- Service under Government/Local Fund

- Record of Service
- Classification of Service (including Method of Recruitment and Appointment thereof and Number and Character of Posts)
- Conduct/Conduct Orders
- Discipline & Appeals
- Leave Rules (of relevant province)
- Pension Rules (of relevant province)
- Traveling Allowance Rules (of relevant province).

Prescribed Books (of relevant province-allowed in examination)

1. Civil Service Rules
2. Local Councils Service Rules
3. Civil Servants Act (Updated)
4. Civil Servants (Appointment and Conditions of Service) Rules, 1974 (Updated)
5. Auxiliary instructions relating to the subject-Estacada (updated)
6. Sectoral Audit Guidelines (relevant only)

2. 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 purposes 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):

1. CPWA Code
2. CPWD Code
3. Book of Forms referred in CPWA Code
4. Audit Code (Only relevant chapters)
5. Account Code Vol-III (Only works relevant portion)
6. Financial Audit Manual (Only portion relevant to the syllabus)
7. Chart of Accounts
8. Scheme of Departmentalization of Accounts of Pak PWD
9. Procurement Rules (Works related)
10. Revised System of Financial Control and Budgeting/ Delegation of Financial Powers Rules
11. Sectoral Audit Guidelines relating to Public Works
12. 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.

3. Local Government Act and Rules (Application-With Books)

Level: 4**Subject: 3****Marks: 100****Learning Outcomes**

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

- Understand the basic features of the Local Government Act and Rules framed there under
- Understand structure, composition, functions, executive powers, conduct of business and matters concerning accounts, pre- audit and audit of the local governments
- Identify controls in relation to matters concerning accounts and pre audit, develop pre-audit checklist / road- map of accomplishment of pre audit and accounts assignments
- Prepare Monthly and Annual Accounts
- Deal with audit observations for compliance till their settlement.

Specification Grid:

S. No.	Syllabus Contents Area	Weightage%
1.	Local Governments Act(of relevant province)	50
2.	Rules framed under Local Government Act(of relevant province)	50
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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, Short Form or numerical questions.

Course Contents**Local Government Act (of relevant province)**

- Introduction
- Local Areas
- Constitution of Local Governments
- Composition of Local Governments
- Local Government Elections
- Term of Office
- Notification of election, resignation and removal

- Executive powers and conduct of business
- Union Councils and their functions
- District Councils, their structure and functions
- Municipal Committees, their structure, etc.
- Metropolitan and Municipal Corporations
- District Education and Health Authorities
- Local Government Finance
- Punjab Finance Commission and Fiscal Transfers
- Local Government Taxation
- Local Government Relations
- Local Government Property
- Offences and Enforcement
- Miscellaneous.

Local Government (Budget) Rules (of relevant province)

Local Government (Financial Powers) Rules (of relevant province)

Local Government (Fiscal Powers) Rules (of relevant province)

Local Government (Accounts) Rules (of relevant province)

Local Government (Union Councils Accounts) Rules (of relevant province)

Rules of Business (of relevant province)

Provisions relating to accounts, finance and audit - any other rules framed under Local Government Act (of relevant province)

Prescribed Books (of respective province-allowed in examination)

1. Local Government Act
2. Local Government (Budget) Rules (as amended to date)
3. Local Government (Financial Powers) Rules (as amended to date)
4. Local Government (Fiscal Transfers) Rules (as amended to date)
5. Local Government (Accounts) Rules (as amended to date)
6. Rules of Business (as amended to date).
7. Any other rules made under Local Government Act (as amended to date)

Additional Reading Material

1. History of Local Governments in Pakistan
2. History of Local Government Laws in Pakistan.

4. Accounting and Reporting System of Local Governments

(Application- With Books)

Level: 4**Subject: 4****Marks: 100****Learning Outcomes**

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

- a. Understand comprehensively the Local Government(Accounts) Rules of respective province;
- b. Understand the structure of accounts, executive powers and other matters concerning accounts, pre-audit and audit of accounts of local governments;
- c. Understand and do practice of Process Mapping of accounts, identification of controls in relation to accounts , and developing audit check lists/road-map of accomplishment of accounts and audit-related assignments;
- d. Understand the preparation of Monthly and Annual Accounts; and
- e. Carry out financial attest of accounts of local governments.

Specification Grid

S. No.	Syllabus Contents Area	Weightage%
i)	Accounting and Reporting in respect of Union Councils	15
ii)	Accounting and Reporting in respect of District Councils, Metropolitan and Municipal Corporations and Municipal Committees	35
iii)	Accounting and Reporting in respect of Education and Health Authorities	35
iv)	Financial attest of accounts and dealing with audit observations till final settlement through DAC, SDAC, PAC/Adhoc PAC, etc	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, Short Form or numerical questions.

Course Contents

Local Government (Accounts) Rules(of respective province)

- Preliminary and Definitions
- Custody of Local Fund, Operation of Bank Account, Maintenance of Accounts and Forms
- Responsibilities of Local Government Functionaries
- Receipts of Local Government
- Expenditures of Local Government
- Procedures for certain payments
- Monthly and Annual Accounts (from grass- root level upto the level of examination by PAC)
- Overseeing through Accounts and Settlement of Audit Objections
- Miscellaneous

Prescribed Books (allowed in examination)

1. Local Government Act (of respective province - as amended to date)
2. Local Government (Accounts) Rules (of respective province - as amended to date)
3. Local Government (Budget)Rules (of respective province)
4. Local Government (Fiscal Transfers) Rules (of respective province)
5. Local Government (Delegation of Financial Powers) Rules (of respective province)
6. Union Councils (Budget) Rules (of respective province)
7. Financial Audit Manual (portion relevant to Financial Attest only)
8. Quality Management Framework (portion relevant to accounts).

5. Expenditure and Receipts of Local Governments and District Education/Health Authorities

(Application- With Books)

Level: 4**Subject: 5****Marks: 100****Learning Outcomes:**

On successful completion of the course, candidates will be able to:

- a. Understand what an 'Authority' is;
- b. Know functions of District Education/Health Authorities;
- c. Have knowledge of provisions concerning performance of functions by the Education/Health Authorities;
- d. Understand the system of Local Government Taxation covering levy of taxes, rating areas and property tax, collection of taxes, minimum rate of tax etc; and
- e. Develop check list to carry out audit of taxation and expenditure & receipts of Education/Health Authorities.

Specification Grid:

S. No.	Syllabus Contents Area	Weightage %
1	District Education Authorities and their audit	30
2	District Health Authorities and their audit	30
3	Local Government Taxation and Audit Thereof	40
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks containing scenario-based, Short Form or numerical questions.

Course Contents**A. District Education and Health Authorities**

1. Description of Authority
2. Functions of District Education Authority
3. Functions of District Health Authority
4. Performance of Functions by the Authorities.

B. Local Government Taxation

1. Taxes to be levied
2. Rating Areas and Property Tax
3. Collection of Taxes
4. Minimum Rate of Tax etc.
5. Taxes and other levies by Union Councils

6. Additional Taxes and levies by rural Union Councils having urban characteristics
7. Taxes and other levies by District Councils
8. Taxes and other levies by Metropolitan Corporation, Municipal Corporation and Municipal Committees.

Prescribed Books (allowed in examination)

1. Local Government Act(of relevant province)
2. Rules made under Local Government Act (of relevant province-portions relevant to subject only)
3. Sectoral Audit Guidelines (relevant to subject only).

Level -4

Inland Revenue Branch

- 1. Service Rules (Application)**
- 2. Income Tax Law (Application)**
- 3. Sales Tax Act and Rules (Application)**
- 4. Federal Excise Duty and Revenue Accounting (Application)**

1. Service Rules

(Application-With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills

4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules
9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973

11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations.
19. All relevant provincial laws, rules etc.

2. Income Tax Law (Application-With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

On successful completion of this subject, students should be able to:

1. Understand the provision and application of Income Tax Ordinance, 2001
2. Understand the assessment of income under relevant provisions of law
3. Understand the collection and recovery of tax
4. Understand refund & tax credit
5. Understand income tax returns & its annexure including wealth statement

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Income Tax Law- History, Scope, Assesses etc.	20
2.	Assessment	20
3.	Head of Income	20
4.	Collection and Recovery of Tax	20
5.	Miscellaneous	20
	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 containing scenario-based, Short Form or numerical questions.

Course Contents**Income Tax Law**

1. History and Scope of Income Tax Laws
2. Definitions under section-2 of Income Tax Ordinance, 2001
3. Person as per section-80 of Income Tax Ordinance, 2001
4. Resident and Non-resident under section-81
5. Resident Individual under section-82
6. Resident Company under section-84

Assessment

1. Minimum Tax u/s 113
2. Assessment u/s 120
3. Best judgment u/s 121
4. Amendment of Assessment u/s 122
5. Provisional Assessment u/s 123

6. Evidence of Assessment
7. Rectification of mistakes u/s 221

Heads of Income

1. Salary
2. Income from Property
3. Income from Business
4. Capital Gains
5. Income from Other Sources

Collection & Recovery of Tax

1. Collection of tax at source under all sections concerned
2. Payment of tax along-with return under section-137
3. Payment of tax on demand
4. Default surcharge and penalties
5. Refund and Tax Credit

Miscellaneous

1. Income tax return under section-114
2. Statement under section-115(4)
3. Wealth statement under section-116
4. Statement under section-165
5. Disclosure of information by public servant under section-216(d) & (c)
6. Service of notices

Prescribed Books (allowed in examination)

1. Income Tax Ordinance, 2001(updated)
2. Income Tax Rules, 2002(updated)
3. Income Tax Circulars (in binding form duly authenticated by PAAA)

3. Sales Tax Act and Rules (Application-With Books)

Level: 4**Subject: 3****Marks: 100****Learning Outcomes**

On successful completion of this subject, students will be able to:

1. Understand the provision and application of Sales Tax Act, 1990
2. Understand the assessment of sales tax under relevant provisions of Law
3. Understand the collection and recovery of tax
4. Understand refund of tax and its procedure.
5. Understand sales tax returns & its annexure.

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1.	Sales Tax Act	50
2.	Sales Tax Rules	20
3.	Customs Act 1969	20
4.	Withdrawal and Special Procedure Rules	10
	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 containing scenario-based, Short Form or numerical questions & Commentary.

Course Contents**i) The Sales Tax Act,1990 (as amended upto last Finance Act)**

Chapter-I	: Definitions (Section 1 & 2)
Chapter-II	: Scope and payments of tax (Section 3 to 13 read with relevant schedules under section 3,4&13 of the Sales Tax Act ,1990
Chapter-III	: Registration (Section 14 & 21)
Chapter-IV	: Book Keeping and Invoicing Requirements (Section 22 to 25)
Chapter-V	: Returns (Section 26 to 29)
Chapter-VI	: Offences and Penalties (Section 33 to 42)
Chapter-VII	: Appeals (Section 43 to 47A)
Chapter-VIII	: Recovery of Arrear (Section 48)
Chapter-IX	: Miscellaneous (Section 49,49A & 66 to 76)

ii) **The Sales Tax Rules, 2006 (as amended upto last Finance Act)**

Definitions

Chapter-I : Registration (Rules 3 to 12)

Chapter-II : Filing of Returns (Rule 14 to 28)

Chapter-III : Credit and Debt Note (Rule 19 to 23)

Chapter-IV : Apportionment of Input Tax (Rule 24 & 25)

Chapter-V : Refund (Rules 26 to 39)

Chapter-IX : Recovery of Arrear (Rules 70 to 149)

iii) **The Customs Act, 1969 (as amended upto last Finance Act)**

Definitions

First Schedule (Customs Tariff for classification)

iv) **Withholding and Special Procedure Rules, 2007 (Latest)**

Withholding Rules, 2007

Special Procedure Rules, 2007

Prescribed Books(allowed in examination)

1. Sales Tax Act,1990 (as amended up to last Finance Act)
2. Sales Tax Rules,2006 (as amended up to last Finance Act)
3. Withholding Rules, 2007
4. Special Procedure Rules,2007
5. Customs Act, 1969 (for definition and customs tariff for classification)

4. Federal Excise Duty & Revenue Accounting

(Application-With Books)

Level: 4**Subject: 4****Marks: 100****Learning Outcomes**

On successful completion of this subject, students will be able to:

1. Understand the provision and application of Federal Excise Act, 2005.
2. Understand the levy of federal excise duty.
3. Understand the collection and recovery of duty.
4. NFC Award (latest) and distribution of net proceeds of divisible taxes.

Specification Grid

S. No.	Syllabus Contents Area	Weightage%
1.	Federal Excise Act	40
2.	Federal Excise Rules	10
3.	NFC Award and Distribution of Net Proceeds of Divisible Taxes	15
4.	Cash Flow	15
5.	Accounting	20
	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 containing scenario-based, Short Form or numerical questions & Commentary.

Course Contents**(A) FEDERAL EXCISE DUTY****i) The Federal Excise Act,2005 (as amended upto last Finance Act)**

Chapter-I	: Preliminary Definitions (Section 1 & 2)
Chapter-II	: Levy collection and payments of duty (Section 3 to 18 read with relevant Schedule under section 3 & 16 of the Federal Excise Act, 2005)
Chapter-III	: Offences and Penalties (Section 19)
Chapter-IV	: Powers Adjudications & Appeals (Section 31,33,34,37 & 38)
Chapter-V	: Supplementary Provisions (Section 44)

ii) The Federal Excise Rules 2005 (as amended upto last Finance Act)

(B) REVENUE ACCOUNTING

- i) Constitutional provisions and NFC Award (Latest).**
- ii) Distribution of Net Proceeds of Divisible Taxes under NFC Award.**
- iii) Cash Flow**
 - a. Cash flow from taxpayer to NBP to SBP / AGPR to Finance Division
 - b. Reconciliation of cash and accounts.
- iv) Accounting**
 - a. Assessment by RTOs/LTUs and other collecting agencies.
 - b. Accounting by Federal Treasuries of Income Tax and Sales Tax Treasuries.
 - c. Reconciliation between FBR and other collecting organizations, NBP, SBP and AGPR
 - d. Consolidation of accounts

Prescribed Books(allowed in examination)

1. Federal Excise Act,2005 (as amended up to last Finance Act)
2. Federal Excise Rules, 2005 (as amended up to last Finance Act)
3. The Constitution of Islamic Republic of Pakistan (portion relating to NFC Award).
4. NFC Award (Latest).
5. Accounting Procedures of Federal Treasuries of Income Tax, Sales Tax & Federal Excise Treasuries, Civil Treasuries, AGPR, etc.
6. Procedure/ Circulars of Distribution of Net Proceeds of Divisible Taxes by Finance Division.

Level -4

Customs Audit Branch

- 1. Service Rules (Application)**
- 2. Customs Law and Allied Taxes (Theory)**
- 3. Customs Law and Allied Taxes (Application)**
- 4. Petroleum and Other Indirect Taxes (ICT) (Application)**

1. Service Rules

(Application-With Books)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

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

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

Specification Grid

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

Paper Format:

- The above weightage is for guidance purposes only and deviations in setting of paper may be expected.
- The subject is Common for trainees of Federal and Provincial Governments. The syllabus has been designed keeping in view Federal Government rules. While coaching, the faculty will cover all topics in Course Contents with reference to provincial laws, rules, etc. Questions based upon Federal and/or Provincial laws, rules, etc. may be asked in examination.
- The paper will be subjective containing questions of Numerical in nature, Practical working e.g. Preparation of Pay Bill, Leave Account, TA Bill, LPC, Pension Calculation, Scenario based questions, Case Study and Commentary etc

Course Contents

S. No.	Course Contents
1	Terms and Conditions of Civil Servants
	Statutory provisions regarding terms and conditions of service of civil servants – Civil Servants Act 1973
	Terms and conditions of appointment of public servants and probationers
	Deputation, Foreign Service
	Pension Contribution, Apportionment of Pension (between Federal and Provincial Governments) and Capitalized Value of Pension
	Seniority Rules, 1993 with time to time amendments
	Seniority Rules relating to Service Groups
	Appointment, Promotion and Transfer Rules, 1973
	Definitions as contained in FR & SR Vol-I and II
	Medical certificate of fitness to join a new post
	Lien
	Age limit for appointments and age relaxation rules
	Government Servants Conduct Rules, 1964
	Government Servants Efficiency & Discipline Rules, 1973
	Procedure of departmental proceedings against government servants, Suspension, Reinstatement and Appeals etc.
	Resignation from service
	Combination of appointments (additional charge and current charge appointments)
	Contract Service – Regularization of contract into regular service
	Joining Time – provisions in FR&SR.
	Admissibility of joining time
	Calculation of joining time and joining time pay
2	Pay and Allowances
	Statutory provisions regarding pay and allowances
	Fixation of pay on initial appointments, revision of pay scales, promotions, acting charge appointment, officiating appointments, up-gradations, demotion, protection of pay, appointment from lower to higher and higher to lower pay scales, etc.
	Adhoc appointments, current charge, additional charge appointments
	Grant of annual increments, increment in the year of retirement, personal pay beyond maximum of pay scales
	Fixation of pay on initial appointments, promotions, adhoc appointments, current charge, additional charge and officiating appointments, re-fixation of pay on presumptive basis, anomaly etc
	House Rent, Conveyance, Dearness and other allowances
	Preparation of pay slip, last payment certificate, service statement
3	TA Rules
	TA Rules, TA on Tour, Transfer, Retirement etc.
	TA Rules for foreign tours
	Preparation of TA Bills

4	Leave Rules
	Earning and accumulation of leave
	Various types of leave
	Extension of leave
	Leave Account, calculation of leave, preparation of leave accounts, grant of leave with or without MC, encashment of LPR
5	Pension
	Basic conditions for grant of pension
	Minimum length of service for pension
	Classification and categorization of pensions
	Emoluments reckonable for pension
	Qualifying and non-qualifying service for pension
	Family members and distribution of pension
	Commutation and Gratuity
	Death / Disability pension
	Calculation of gross pension, commutation, gratuity, net pension, family pension (in service and after retirement death cases), increases on pension
	Other retiring benefits in accordance with Prime Minister's Assistance Package to the families of Government servants who die while in service
	Preparation of pension papers
6	General Provident Fund
	Statutory provisions
	GP Fund Rules
	Constitution of the Fund, Nomination, Subscriptions
	Allotment of number and maintenance of GPF Account
	Transfer of GPF balances from one Accounts Office to other
	Refundable and Non-refundable advances from GPF accounts, final payment of GPF
	Calculation of profit on GPF Accounts, maintenance of GPF Ledgers (manual and computerized)
7	Group Insurance and Benevolent Fund
	Method of deduction of GI and BF monthly contributions from salaries
	Payment of Group Insurance and monthly Benevolent Fund Grants
	Farewell Grant
	Educational scholarships / marriage and other grants

Prescribed Books (allowed in examination)

1. ESTACODE
2. Handbook of DDOs
3. TA Rules
4. Leave Rules, 1980
5. Compendium of Pay and Allowances
6. Compilation of Pension
7. GP Fund Rules
8. Benevolent Fund and Group Insurance Rules
9. Civil Servants Act 1973.
10. Government Servants (Efficiency and Disciplinary) Rules 1973

11. Civil Servants (Appointment, Promotion and Transfer) Rules, 1973
12. Civil Servants (Appeal) Rules, 1977
13. Civil Servants (Seniority) Rules, 1993
14. Civil Servants (Confirmation) Rules, 1993
15. Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993
16. Removal from Service (Special Powers) Ordinance, 2000
17. Fundamental Rules & Supplementary Rules
18. Civil Service Regulations.
19. All relevant provincial laws, rules etc.

2. Customs Law and Allied Taxes (Theory)

Level: 4**Subject: 2****Marks: 100****Learning Outcomes**

After successful completion of this paper, the candidate will be able to:	
I	Understand the laws regulating the import and export of goods into Pakistan
ii	Understand the procedures for assessment, classification and collection of customs receipts and allied taxes
iii	Examine the cases where exemption and concession of duty & taxes are available
iv	Develop audit program for audit of customs receipts
V	Understand the offences and violations relating to imported/exported goods
Vi	Understand procedure of collection, accounting and remittance of customs receipts and their distribution to provinces

Specification Grid

S. No.	Syllabus Contents Area	Weightage %
1	Customs Act	30
2	Customs Rules Sectoral Audit Guidelines	30
3	Revenue Accounting Sales Tax, Federal Excise and Withholding Tax on imports	20
4	Accounting Procedure of Customs Treasuries and Distribution of Net Proceeds of Divisible Taxes under NFC Awards	20
	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 1: MCQs of 20 marks and Part II: Subjective of 80 marks

Course Contents**CUSTOMS LAWS****A) The Customs Act, 1969 (Last amended)**

Chapter-I	:	Preliminary (Sections 1 & 2)
Chapter-V	:	Levy, Exemption and Refund of Customs Duties (Sections 18 to 34)
Chapter-IX	:	Discharge of Cargo and Entry Inwards of Goods (Sections 73 to 82)
Chapter-X	:	Clearance of Goods for Home Consumption (Sections 83)
Chapter-XI	:	Warehousing (Sections 84 to 119)
Chapter-XVIII	:	Prevention of Smuggling & Adjudication of Offences (Sections 168, 169, 179, 180, 181, 182, 184 & 186)
Chapter-XX	:	Miscellaneous (Sections 197, 201, 202-A, 203, 205, 211, 11-A and 224)

B) Pakistan Customs Tariff

- Rules of Interpretation
- Determination of Classification with the help of alphabetical Index
- Determination of rate of duty

C) The Customs Rules (Last amended)

- Chapter-I Definitions
- Chapter-II Baggage Rules, 2006
- Chapter-V Auction and Auctioneer
- Chapter-VIII Customs Agents Licensing
- Chapter-XI Recovery of Arrears
- Chapter-XII Duty Drawback
- Chapter-XV Warehousing Procedures

D) Revenue Accounting (including NFC Award)**E) Sectoral Audit Guidelines (Customs)****F) Sales Tax on imports (Sections 3, 3B, 4, 13 and 71 of Sales Tax Act, 1990 including Chapter-IX of the Volume-II of the First Schedule to the Customs Act, 1969)****G) Federal Excise Duty on imports (Sections 3, 8, 10 &12 of Federal Excise Duty, 2005 including Chapter-X of the Volume-II of the First Schedule to the Customs Act, 1969)****H) Withholding Tax on imports (Sections 148 to 158 of Income Tax Ordinance, 2001 including Chapter-XI of the Volume-II of the First Schedule to the Customs Act, 1969)****Prescribed Books**

1. The Customs Act, 1969 (Last amended)
2. Pakistan Customs Tariff (Last amended)
3. Customs Rules, 2001 (Last amended)
4. Manual of Customs Audit / Sectoral Audit Guidelines (Customs)
5. Import Policy Order (Latest)
6. Export Policy Order (Latest)
7. The Sales Tax Act, 1990 (Last amended)
8. The Federal Excise Act, 2005 (Last amended)
9. The Income Tax Ordinance, 2001 (Last amended)
10. Anti-Dumping Ordinance, 2015.
11. Accounting Procedure of Customs Treasuries, AGPR, etc.
12. NFC Award and Procedure of Distribution of Net Proceeds of Divisible Taxes.

3. Customs Law and Allied Taxes (Application- With Books)

Level: 4**Subject: 3****Marks: 100****Learning Outcomes**

After successful completion of this paper, the candidate will be able to:	
I	Apply audit program developed for audit of customs receipts
ii	Determine the import value and classification of imported goods
iii	Calculate the customs duty and allied taxes eviable at import stage
Iv	Understand the input/output ratios and their application to convert the input goods into output goods.
V	Calculate Net Proceeds of Divisible Taxes and their Distribution.

Specification Grid

S. No.	Syllabus Contents Area	Weight age
1	Customs Laws	30
2	Customs Rules, allied laws and Sectoral Audit Guidelines	30
3	Revenue Accounting	20
4	Numerical comprising calculation of FOB value and rebate payable on exported goods and revenue accounting	20
	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 containing scenario-based, Short Form or numerical questions & Commentary.

Course Contents**CUSTOMS LAWS****A. The Customs Act, 1969 (Last amended)**

Chapter-I	:	Preliminary (Sections 1 & 2)
Chapter-V	:	Levy, Exemption and Refund of Customs Duties (Sections 18 to 34)
Chapter-IX	:	Discharge of Cargo and Entry Inwards of Goods (Section 73 to 82)
Chapter-X	:	Clearance of Goods for Home Consumption (Sections 83)
Chapter-XI	:	Warehousing (Sections 84 to 119)
Chapter-XVIII	:	Prevention of Smuggling & Adjudication of Offences (Sections 168, 169, 179, 180, 181, 182, 184 & 186)
Chapter-XX	:	Miscellaneous (Sections 197, 201, 202-A, 203, 205, 211, 11-A and 224)

B. Pakistan Customs Tariff

- Rules of Interpretation
- Determination of Classification with the help of alphabetical Index
- Determination of rate of duty

C. The Customs Rules (Last amended)

- Chapter-I Definitions
- Chapter-II Baggage Rules, 2006
- Chapter-V Auction and Auctioneer
- Chapter-VIII Customs Agents Licensing
- Chapter-XI Recovery of Arrears
- Chapter-XII Duty Drawback
- Chapter-XV Warehousing Procedures

D. Revenue Accounting (including Accounting Procedure of Customs Treasuries)

E. Sectoral Audit Guidelines (Customs)

F. Sales Tax on imports (Sections 3, 3B, 4, 13 and 71 of Sales Tax Act, 1990 including Chapter-IX of the Volume-II of the First Schedule to the Customs Act, 1969)

G. Federal Excise Duty on imports (Sections 3, 8, 10 & 12 of Federal Excise Duty, 2005 including Chapter-X of the Volume-II of the First Schedule to the Customs Act, 1969)

H. Withholding Tax on imports (Sections 148 to 158 of Income Tax Ordinance, 2001 including Chapter-XI of the Volume-II of the First Schedule to the Customs Act, 1969).

I. Accounting Procedure of Customs Treasuries

Prescribed Books (Allowed in examinations)

1. The Customs Act, 1969 (Last amended)
2. Pakistan Customs Tariff (Last amended)
3. Customs Rules, 2001 (Last amended)
4. Manual of Customs Audit / Sectoral Audit Guidelines (Customs)
5. Import Policy Order (Latest)
6. Export Policy Order (Latest)
7. The Sales Tax Act, 1990 (Last amended)
8. The Federal Excise Act, 2005 (Last amended)
9. The Income Tax Ordinance, 2001 (Last amended)
10. Anti-Dumping Ordinance, 2015.
11. Accounting Procedure of Customs Treasuries, AGPR, etc.
12. NFC Award and Procedure of Distribution of Net Proceeds of Divisible Taxes.

4. Petroleum and Other Indirect Taxes (ICT) (Application-With Books)

Level: 4**Subject: 4****Marks: 100****Learning Outcomes**

After successful completion of this paper, the candidate will be able to:	
I	Understand the laws regulating the receipts of Ministry of Petroleum and Natural Resources and ICT
ii	Understand the procedures for assessment, classification and collection of Petroleum receipts and receipts of ICT
iii	Develop audit program for audit of Petroleum and ICT receipts
iv	Understand the offences and violations relating to these receipts

Specification Grid

S. No.	Syllabus Contents Area	Weight age %
1	Petroleum Levy	25
2	Gas Development Surcharge	25
3	Royalty on Oil and Gas	25
4	Other Taxes collected by ICT	25
	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 containing scenario-based, Short Form or numerical questions & Commentary.

1. PETROLEUM LEVY

- Petroleum Product (Development Surcharge) Ordinance, 1961
- The Petroleum Products (Development Surcharge) Rules, 1967

2. GAS DEVELOPMENT SURCHARGE

- Natural Gas Development Surcharge Ordinance, 1967
- Natural Gas Development Surcharge Rules, 1967

3. ROYALTY ON OIL AND GAS

- The Regulation of Mines and Oil-fields and Mineral Development Federal Control Act, 1948.
- Pakistan Petroleum (Exploration and Production) Rules, 1986 and 2001

4. OTHER TAXES COLLECTED BY ICT

- Stamp Duty (Article 40(b) of the Schedule to the Stamp Act, 1899)
- Registration Fee

- iii) Route Permit Fee
- iv) Motor Vehicle Registration Fee (Rule 42 of West Pakistan Motor Vehicle Rules, 1969)
- v) Token Tax (Section 3 of the Motor Vehicle Taxation Act, 1958)
- vi) Entertainment Duty (section 3 of The Entertainment Duty Act, 1958)
- vii) Capital Gain Tax (Section 236C of Income Tax Ordinance, 2001) and Capital Value Tax (Section 7 of Finance Act, 1989)
- viii) Advance Tax (Section 236K of Income Tax Ordinance, 2001)

Prescribed Books (allowed in examination):

1. Petroleum Product (Development Surcharge) Ordinance, 1961
2. The Petroleum Products (Development Surcharge) Rules, 1967
Natural Gas Development Surcharge Ordinance, 1967
3. Natural Gas Development Surcharge Rules, 1967
4. The Regulation of Mines and Oil-fields and Mineral Development Federal Control Act, 1948.
5. Pakistan Petroleum (Exploration and Production) Rules, 1986 and 2001
6. Petroleum Policy, 2009
7. Gas Infrastructure Cess Act, 2011
8. Stamp Act, 1899
9. Motor Vehicles Ordinance, 1965.
10. Land Revenue Act,
11. Motor Vehicles Taxation Act 1958
Motor Vehicles Rules, 1969
12. Entertainment Duty Act, 1958.
13. Relevant provisions of Finance Act 1989 and Income Tax Ordinance, 2001.