



SAP & ACL (Expenditure)

Data Extraction & Analysis

GUIDELINES FOR



The Auditor General Of Pakistan

ACKNOWLEDGMENT

We express our sincere appreciation for the work of Mr. Khurram Khan, Audit Officer, Audit Component, PIFRA and Mr. Muhammad Yousuf, Audit Officer, AATI, Karachi whose professional competence and dedication made these Guidelines possible. We acknowledge the hard work and commitment of our officers for producing this product which meets the requirements of the industry standards.

We are also indebted to the International practitioners of ACL for their input and feedback. Thanks are also due to Mr. Muhammad Azhar, Director, Audit Component, PIFRA for his continuous support, guidance and supervision for developing these guidelines.



TABLE OF CONTENTS

Preface	4
Purpose of the Manual	5
Organization of the Guidelines	6
Introduction	7
Chapter 1 Overview of ACL	8
1.1 What is ACL	9
1.2 The ACL Interface	10
1.3 The ACL Project	11
1.4 Element of Data Analysis	12
1.5 The Audit Analysis Cycle	13
Chapter 2 Plan the Project	15
2.1 Identify the Project objectives	16
2.2 Identify the Technical Requirements	17
2.3 Identify the Analytical Procedures	17
Chapter 3 Acquire Data for the Project	18
3.1 Guidelines for Acquiring Data	19
3.2 Requesting files & Layouts	19
3.3 Sample Data Requisition Letter	20
3.4 Sample reply to requisition Letter	21
Chapter 4 Access the Data	26
4.1 Creating Tables to Access the Data	27
4.2 Creating a New ACL Project	27
4.3 Uploading the Ms-Excel File through ODBC	38
4.4 Organize the Work	39
Chapter 5 Data Integrity Verification	40
5.1 Data Integrity Verification	41
5.2 Verify	42
5.3 Confirming Controls	48
5.4 Duplicate Command	52
5.5 Missing Gaps (Using Functions)	56

5.6	Reliability	59
5.7	Case Study	66
Chapter 6	Data Analysis	73
6.1	Data Analysis	74
6.1.1	Expenditure account with Credit Balance	74
6.1.2	Expenditure without Budget	78
6.1.3	Re-appropriation without original budget and supplementary grant	79
6.1.4	Does budget provided against proper demand number?	79
6.1.5	Does Re-appropriation plus field contain only positive value?	79
6.1.6	Does Re-appropriation minus field contain only negative number?	79
6.1.7	Does Re-appropriation plus equal to Re-appropriation Minus?	79
6.1.8	Does surrender should be negative value?	79
Chapter 7	Working Paper	80
7.1	Audit Planning File	81
7.2	ACL Working Paper for Budget & Expenditure Report (YPIFMIS)	122
7.3	ACL Working Paper for Receipts & Payments Report (ZRP)	125
7.4	ACL Working Paper for Book Transfer Report (YPBTN)	129
7.5	ACL Working Paper for Financial Statement for the year	130
Chapter 8	Reporting	131
8.1	Reporting	132
8.2	Types of Report	132
8.3	Sorted Report	132
Annexure		138
	Field Name for Budget and Expenditure Report (YPIFMIS)	Annexure-A
	Field Name for General Ledger Account (FBL3N)	Annexure-B
	Field Name for Receipts & Payments Report (ZRP)	Annexure-C
	Field Name for Book Transfer Report (YPBTN)	Annexure-D
	Input Parameter used in YPIFMIS Report	Annexure-E
	Input Parameter used in ZRP Report	Annexure-F
	Input Parameter used in FBL3N Report	Annexure-G
	Input Parameter used in YPBTN Report	Annexure-H
	Transaction Codes used in the SAP/R3 FI Module	Annexure-I
	Document Type	Annexure-J
	Glossary of Terms	Annexure-K

PREFACE

The Auditor General of Pakistan has initiated wide ranging reforms in Public Sector Auditing primarily through the implementation of Project to Improve Financial Reporting and Auditing (PIFRA). Under this project, SAP/R3 has been implemented in the Federal, Provincial and District Governments for budgeting, accounting and reporting. Moreover, a large number of commercial entities within the public sector have also implemented ERPs for data maintenance. In order to cater for the auditing requirements of such diverse clientele, use of the Computer Assisted Audit Tools & Techniques (CAATTS) cannot be over emphasized. The Audit Command Language (ACL) can greatly facilitate analysis of such large volumes of data which foster efficiency and effectiveness of the audit processes. Though Standard Manuals were available but there was an increasing demand from the field auditors for developing user friendly tailor-made guidelines for data extraction and analysis. Responding to the need, the officers of the DAGP have developed guidelines on Data Extraction and Analysis (Expenditure) in line with the International Best Practices by using in-house expertise. These guidelines cover a very wide range of processes starting such as Planning, Data Access, Data Integrity Verification, Data Analysis and Reporting.

The hard work of our ACL Master Trainers in developing these guidelines is manifest in appreciation and validation received from ACL Services, Ltd, Canada. Recognizing their practical utility, these guidelines have been placed on the Global ACL Knowledge Base Center and are accessible to all licensed users of the ACL at www.acl.com.

I sincerely believe that the step by step guidance provided in these guidelines and the use of the extensive screen shots will go a long way in assisting the auditors even with no prior experience in using the SAP/R3 system.

(Tanweer Ahmed)
DAG (AP&SS)

PURPOSE OF THE MANUAL

The guideline focuses on the case scenario where the entity provides the data against the requisition letter of auditor regarding the Certification Audit of Federal Government Accounts which was maintained on SAP/R3 FI Module and then apply ACL Data Analysis Methodology on different kinds of reports of SAP/R3 FI Module.

The manual is divided into Eight Chapters such as Introduction on ACL, Planning, acquiring data, Uploading Ms-Excel files through ODBC, Data Integrity Verification, Data Analysis, Working Papers regarding planning and execution files have been drawn up and generating Reports in ACL. The manual also contain several annexes that provide additional details and guidance material on specific matters and glossary of the terms used.

Sufficient and simple screen shots have been provided at each and every level to assist the field auditors for better understanding and effective use of this manual.

However, the auditors are encouraged to use the manual as a guideline and through their experience develop expertise in using the System in different scenarios and building different audit checks that could meet their audit needs.

ORGANIZATION OF THE GUIDELINES

The Guidelines begins with a comprehensive chapter that provide background material on ACL as an analytical tool, interface of ACL, a brief overview of different menus of ACL, creation of project in ACL, elements of ACL project and data analysis cycle.

The second chapter describes in detail the planning as the first phase of data analysis cycle in relation to the FI (Financial Information) data as processed through SAP R/3. It identifies the project objectives, technical requirements and analytical procedures.

The third chapter presents briefly the guidelines for acquiring data. It aims to standardize the data requisition letter and its response from the entity. Sample developed can be very helpful for identifying and acquiring the data required for accomplishing the task.

In chapter four, the procedure for creating project in ACL is explained in a simple way, elaborates with the help of interactive snap shots, method of creating tables in ACL project and accessing FI data received from the entity.

The Data integrity verification (DIV) phase of the data analysis cycle is covered in chapter five of these guidelines. The chapter also provides a list of different commands/functions available in ACL for Data Integrity Verification.

The sixth chapter of the guidelines provides data analysis phase in respect of the FI data and explains with the help of snap shots, methods for using ACL as an analytical tool. The audit objectives set in the planning phase are achieved through the use of ACL.

In chapter seven of the guidelines the detailed working papers regarding planning and execution files as per Financial Audit Manual (FAM) have been drawn up. ACL Log files are integral supporting working papers for the execution file.

The last chapter of the guidelines explains methodologies of generating reports for management and audit department.

The guidelines also contain several annexes that provide additional details and guidance material on specific matters and glossary of the terms used. Throughout the manual, various quality assurance procedures are introduced. The Manual concludes with a summary of these procedures.

INTRODUCTION

In accordance with Section 7 of the Auditor-General of Pakistan (Functions, Powers and Terms and Condition of Service) Ordinance, 2001 read with Article 169 of the Constitution of Islamic Republic of Pakistan, the Auditor-General of Pakistan is required to audit the financial statements of the Government and express an opinion thereon. The financial statements of the Government comprise of:

- Statement of receipts and payments;
- Statement of cash flows;
- Statement of comparison of budget and actual amounts by function;
- Statement of comparison of budget, actual expenditure by division; and
- Statement of appropriation of grants by object.

In addition to above, the Auditor-General is also required to audit the Annual Appropriation Accounts of the Government and issue a report thereon with reference to the compliance of laws and regulation by the executive ministries/departments.

The Auditor-General of Pakistan (AGP) conducts the audit of aforesaid financial statements in accordance with the auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI). These standards require that auditor shall plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. The audit process includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used, as well as evaluating the overall financial statement presentation. To implement the auditing standards, the Auditor-General of Pakistan has developed a "Financial Audit Manual (FAM)" which provides conceptual framework as well as practical guidelines for the auditor engaged in the audit of financial statements.

The Auditor-General does not plan audits for the financial statement as a whole. Rather, the financial statements are divided into parts and plan is prepared for each part separately. For an audit of financial statements, the most logical way of dividing up the financial statements is to consider each line item in the financial statements to be a separate component. For the ease of work, the components are further sub-divided into sub-component based on the risk assessment of different elements making up the component. In the case of Federal as well as Provincial Governments, a significant portion of the transactions are routed through the SAP R/3 which comprise HR Module and FI Module.

Formerly, a guideline was developed for extraction of data from the SAP HR Module and performs different audit procedures thereon through the use of ACL. This guideline focuses on the extraction of data related to SAP FI (Financial Information) Module and applying various audit procedures thereupon for the purpose of enabling the Auditor-General of Pakistan to express an opinion on the financial statements of the government as a whole. The main feature of the guidelines is to create awareness amongst the DAGP auditors about the paradigm shift in the auditors' approach through the use of Computer Assisted Auditing Techniques.

CHAPTER 1

OVERVIEW OF ACL

Learn how to view the data and find the tools that you need

ACL can be used to distill meanings from vast amount of data present in almost any format and from almost any platform. It meets all types of challenges to analyzing data in several unique ways.

In this chapter, we will learn about accessing data, key ACL concepts, and the kinds of operations we can use to analyze data with ACL.

In this chapter...

- 1.1 What is ACL?
- 1.2 The ACL Interface
- 1.3 The ACL Project
- 1.4 Elements of Data Analysis
- 1.5 The Data Analysis Cycle



1.1 WHAT IS ACL?

Effective decision making depends on timely access to information. This information may be hidden within vast data files, scattered across multiple databases, or stored in a variety of data types on different platforms. Decision makers and data analysts need tools that can help them access to various data types, process large files, and ask intelligent questions about the data.

The Data Analysis has long dependency on statistical methods. Statistics allows us to make useful categorization about data and rely on sampling to analyze a small percentage of the population. Conventional software, such as a spreadsheet application, analyzes only a limited number converted records which are on recognizable formats. Most of the data remains unread.

The analysis process requires more than a spreadsheet program to analyze data effectively. ACL is a tool which makes it possible to read and analyze data in any format and from any platform. ACL provides access to virtually any data source, in most cases without advance preparation or conversion. Queries and data manipulation on files that would require extensive manual preparation and conversion with other analysis software can be performed readily. ACL helps in combining data from dissimilar systems for conversion, reconciliation, and control. It can also be an integral component in system integration. A common view of data can be created to view data in different files and analyze it as though it existed in one file. ACL gives powerful data cleansing and manipulation abilities and flexible reporting options.

Salient features of ACL are summarized below:

- Gather essential information for effective decision-making
- Access server data
- Ensure data integrity
- Process any data type
- Process files of any size rapidly

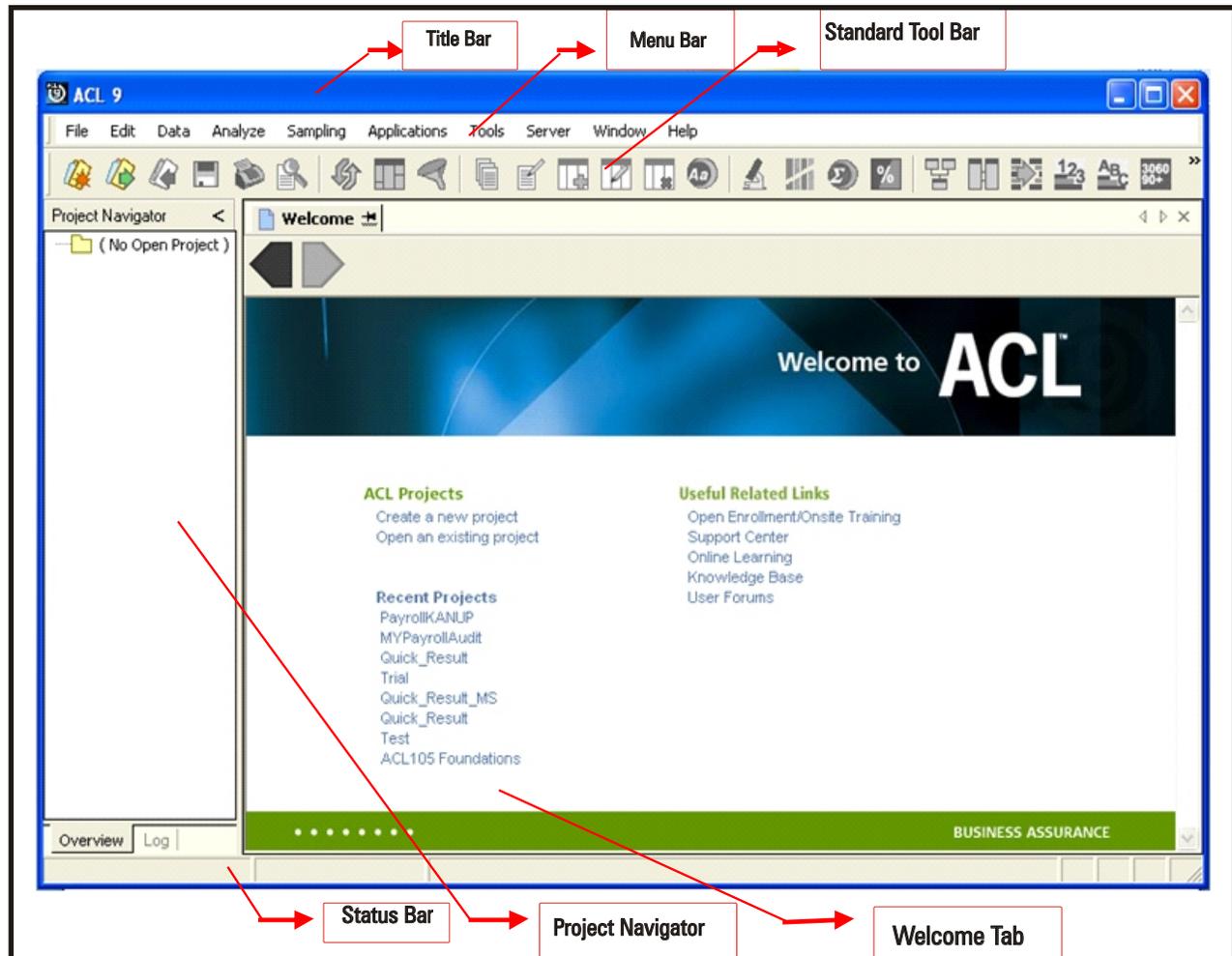
THE MAN WHO MADE 'AUDITING THROUGH THE COMPUTER' POSSIBLE



Hartmut (Hart) J. Will is Professor Emeritus of Accounting, Auditing, and Management Information Systems (MIS) in the School of Public Administration at the University of Victoria. He is the inventor and developer of ACL and Founder of ACL Services Ltd.

1.2 THE ACL INTERFACE

When ACL starts following application window appears which shows Welcome Tab, Project Navigator and Status Bar. The application window also contains Title Bar, Menu Bar and Standard Tool Bar.



Welcome Tab

The Welcome tab is a fast and easy way to navigate between your projects in ACL. You can create a project, open a project, or access different links to the ACL website. When online, you can download product enhancements, submit support requests, and search the knowledge base.

Project Navigator

The Project Navigator has an Overview tab and a Log tab. The Overview tab lets you organize items in your ACL project into folders and the Log tab browse a chronological record of your past activities, view command results, and save portions of the log to another files.

Status Bar

The Status Bar displays information about the active table, including the table name, the number of records, and any active filter criteria.

Title Bar

The Title Bar displays the name of the active project and corner of the Title Bar, an icon “Control Box” is available, which can be used to change size of the application window. In the right hand corner of the Title Bar, the icons to:

Minimize;
Maximize (Restore); and
Close

The application window is also available.

Menu Bar

Below the Title Bar is the Menu Bar. It contains several command menus. Each menu item can be selected by clicking on the same.

Standard Tool Bar

Standard Tool Bar provides an easy way to apply various commands available in the ACL by just clicking on the related icon. It can also be customized.

1.3 THE ACL PROJECT

The ACL Project folder is similar to a top-level folder in Windows, it uses to store and organize your analytical work. An ACL project can include tables, scripts, logs, workspaces, and folders.

Tables

A table is the combination of a table layout and the data source to which the table layout is linked. The data in a table is presented in a view.

Scripts

A script is a series of ACL commands that can be executed repeatedly within your project. Almost all commands can be executed in a script. Scripts can be designed to run automatically or to prompt the user for input.

Logs

ACL automatically creates a log when you create an ACL project. The log is an audit trail, recording the commands and results from your analysis. This trail lets you retrace your steps and reproduce results without always having to save your work. The log is also an excellent resource for generating reports at the conclusion of your analysis.

Workspaces

A workspace is a set of field definition that has been saved for reuse with other tables. When a workspace is activated, the field definitions within it are available for use with the active table. Workspaces let you maintain and reuse definitions of physical fields, computed fields, and filters, so you do not have to define these elements more than one time.

Folders

Folders are used to organize your work in an ACL project. ACL folders are similar to Windows folders.

1.4 ELEMENTS OF DATA ANALYSIS

The main elements of data analysis in ACL are commands, expressions, functions, and variables.

Commands

ACL commands are means of executing standard analysis, such as statistical analysis and data profiling. Results can be sent to file, screen, print, and in some cases, graphs.

Expressions

Expressions are statements used primarily to create filters and computed fields. They perform calculations, specify logical conditions, or create values that do not exist in the data file. Expressions can be named and saved as part of a project or else created just for immediate use.

Filters	A filter is a logical expression that lets you select the kind of data you want to see and work with. For example, you can create a filter that selects only records that fall within a specified range of dates.
Computed fields	A computed field, also known as a calculated field, is a virtual field that uses data derived from an expression or a specified constant. It does not contain physical data. For example, you can create a new field that is the product of the values in two other fields. You can also insert into a table a specific value such as an interest rate or a logical condition.

Functions

A function is a predefined routine that performs a computation on specified data. A function uses variable to accept input data values. ACL currently offers approximately 80 different functions.

Variables

A variable is a named memory space that stores data. The value stored in a variable can be a character, numeric, date, or logical type. Variables are widely used in functions, expressions, and scripts.

1.5 THE DATA ANALYSIS CYCLE

Every data analysis project follows a regular cycle of activities. Ensure that the work is performed thoroughly, accurately and efficiently. The data Analysis cycle has been divided into five phases.



Planning

Plan your work before you start a project. By formulating clear objectives before you begin your analysis, you can develop concise strategies and budget the right amount of time and resources.

Data Access

The next step is to access the data outlined in your strategic plans. This requires locating, requesting, and transferring the data prior to reading it with ACL.

Data Integrity Verification

Having received the data, it is necessary to test its integrity. If you start your project without having first verified the data's accuracy and completeness, your results may be unreliable or incorrect.

Data Analysis

In the analysis stage, you perform the tests necessary to achieve your objectives. You are likely to use a combination of commands, filters, and computed fields in your analysis.

Reporting Results

Depending on the project, you may need to create reports from your results. ACL can create different types of reports, including multiline, detail, and summary reports.

CHAPTER 2

PLAN THE PROJECT

Identify the objectives and steps needed to achieve them

Planning is the most important step in the data analysis project that comes before we start using ACL. With careful planning, we can clarify the objectives and avoid potential technical pitfalls. The time that we spend to set milestones and identify major objectives can ultimately save valuable time.

In preparation for the data analysis project, we can identify the project objectives, the technical requirements, and the analytical procedures.

In this chapter...

- 2.1 Identifying the project objectives
- 2.2 Identifying the technical requirements
- 2.3 Identifying the analytical procedures



2.1 IDENTIFYING THE PROJECT OBJECTIVES

The project is aimed to use ACL for the purpose of certification of financial statements of the federal government but this doesn't means Guidelines on Data Extraction and Analysis (SAP & ACL)- Expenditure only applicable to Federal Government. The guidelines are equally applicable for Provincial and District Governments entities using SAP/R3 for accounting. But as a case study we have limited the scope of the project to data relating to transactions originated at the pre-audit counter of AGPR, Islamabad and process through SAP R/3 workflow for the first quarter of the financial year 2008-09.

The following specific objectives for the projects were set:

Test of controls:

- To determine sample size for performing test of controls;
- To select sample of transactions for performing test of controls given in Internal Control Questionnaire relating to goods and services given in Working Paper Kit of Financial Audit Manual;
- To evaluate results of test of controls using ACL and form an opinion on the control risk;

Substantive test of details:

- To select High Value Items and Key Items as per pre-determined criterion;
- To determine sample size for performing substantive tests of details;
- To identify in the records any situations of "identical" transactions for performing checks to detect causes(s) of duplicate payments;
- To check whether any "identical" transactions resulted from a practice of "order splitting", i.e. purchase orders split to avoid need for sanction from a higher authority;
- To check arithmetical accuracy of documents entered in the system;

Analytical procedures:

- To check for vendors supplying different items of goods and services;
- To compare expenditure of the first quarter with the data of the first quarter of the previous year and to identify areas required to be investigated in detail;
- To compare expenditure with budget;

Compliance with authority objectives:

- To examine compliance with rules relating to re-appropriation;

2.2 IDENTIFY THE TECHNICAL REQUIREMENTS

Based on the above objective statements, several reports generated through SAP R/3 were reviewed. The

work flow process was also examined and found that the same is planned to keep the computerized record of documents generated manually. Need for examination of physical records thus cannot be ruled out as a result of applying ACL. The data required for the purposes of accomplishing the aforementioned objectives was identified to be included in the following reports generated through SAP R/3 System:

S. No.	Report	Transaction code	Description
1	Receipts and payments report	ZRP	Provides complete list of transactions routed through the SAP R/3 system.
2	Invoice Transaction posting to G/L	FBL3N	This report is a standard audit trail listing that details those invoice transactions that have been posted to the General Ledger.
3	Integrated Financial Management Information Report	YPIFMIS	This report provides budget figures for each cost centre, changes in budget grant and actual expenditure booked against the same.
4	Project System: Book Transfer Report	YPBTN	This report provides complete list of document no and vendor wise project report.
5	Financial Statement & Appropriation Account 08_09		Provides Appropriation Accounts and Financial Statement for the year 2008-2009.

Approximate size of data contained in the above reports is estimated at about 100 MB. We planned to receive the data on compact disk or USB. The capacity of our local disk drives is sufficient to manage the received data and apply ACL checks thereon.

2.3 IDENTIFYING ANALYTICAL PROCEDURES

Accomplishing an objective may require more than one step, so a detailed, step-by-step approach should be articulated and reviewed prior to beginning. The guidelines apply the same strategy.

CHAPTER 3

ACQUIRE DATA FOR THE PROJECT

Obtain the data needed for the analysis

Depending on the analysis that an auditor intends to perform, he/she may have to rely on others to provide the needed data.

Obtaining the data that the auditor need may require some planning on his part. He/ She may need the assistance or permission of others to access certain data, especially if it is on a mainframe computer system.

In this chapter...

- 3.1 Guidelines for acquiring data
- 3.2 Requesting files and layouts
- 3.3 Sample data requisition letter
- 3.4 Sample reply to requisition letter



3.1 GUIDELINES FOR ACQUIRING DATA

Regardless of how we obtain data, the following guidelines apply:

- **Request the data as either ODBC or a flat file**
Although ODBC is the preferred method for accessing data, the next best alternative is a flat, sequential file.
- **Request a copy of the data**
Request a copy, not a backup, of the original file. The only way you can use a backup file is to first restore the data to a regular file, and then make a copy of the file to use with ACL.
- **Request a file description or layout**
The more details you have about the file, including its contents and organization, the better. Having this information makes it simpler to define the data.

3.2 REQUESTING FILES AND LAYOUTS

Requesting data from the entity mainly depends upon the auditor's objectives. The information needed should be categorically notified so that only the requisite data is received. If the auditor provides the detail outlined here in his data request letter, he would hopefully be able to obtain the correct data from the entity.

- Name of the data file
- Record length
- Field name
- Field start position
- Field length
- Field type
- Field format
- Field description

Moreover, the above information will assist the auditor in creating the table for each data file. For the purpose of requesting data relating to FI Module of SAP/R3 a sample data requisition letter has been developed which is presented on the next page.

3.3 SAMPLE DATA REQUISITION LETTER

No. 101/Auditing/Cert_Audit/08-09

Dated: January 01, 2010

The Accountant General
Pakistan Revenues
G-8/4, Islamabad.

CERTIFICATION AUDIT OF THE FINANCIAL STATEMENTS OF THE FEDERAL GOVERNMENT FOR THE FINANCIAL YEAR 2008-2009

In terms of Section 7 of the Auditor-General (Functions, Powers and Terms and Conditions of Services) Ordinance, 2001 (The Ordinance) the Auditor-General of Pakistan is mandated to certify the financial statements of the Federal Government as compiled by your office in pursuance of Section 5 of the Controller General of Accounts (Appointment, Function and Powers) Ordinance 2001. As part of this mandate, we intend to perform the audit of expenditure of the Federal Government routed through the Pre-Audit Counter of your office and processed through SAP R/3 work flow relating to the First quarter of the financial year 2008-2009. We shall be obliged to have a soft copy of the data specified below:

Host System	SAP/R3
Report Requested	<p>Appropriation Account and Financial Statement for the year 2008-09.</p> <p>YPIFMIS- This Report contains the Budget wise expenditure of the entities. The Name of the Fields should be provided by the IS Department of the entity and are attached at Annexure-A (Fields of YPIFMIS Report)</p> <p>FBL3N- This Report includes the Vendor wise payments of the financial year 2008-2009. The Name of the Fields should be provided by the IS Department of the entity and are attached at Annexure-B (Fields of FBL3N Report)</p> <p>ZRP- This Report only contains the Payment for the financial year 2008-2009. The Name of the Fields should be provided by the IS Department of the entity and are attached at Annexure-C (Fields of ZRP Report)</p> <p>YPBTN- This Report includes the document no and vendor wise payments for the financial year 2008-09. The name of the Fields should be provided by the IS Department of the entity and are attached at Annexure-D (Fields of YPBTN Report)</p>
Time Period	From July 1, 2008 to September 30, 2008
Filter Criteria	Include Expenditure of Federal Government.
Delivery Date	15th January, 2010
Data Format	A dBase, Ms-Excel or Ms-Access file is preferred
Data Access Medium	Please provide the files on CD Readable form.

Please provide a summary report that includes Data Definition Information, Control Totals and a printed sample from the file (50 Records).

Director General Audit (Federal Government)

3.4 SAMPLE REPLY TO REQUISITION LETTER

No. SAP-CC/Cert_Audit/2008-09/

Dated: January 16, 2010

The Director General
(Federal Government)

CERTIFICATION AUDIT OF THE FINANCIAL STATEMENTS OF THE FEDERAL GOVERNMENT FOR THE FINANCIAL YEAR 2008-2009

Kindly refer to your letter No. 101/Auditing/Cert_Audit/08_09 dated 01-01-2010 on the above mentioned subject.

The data as per your request is provided herewith on a Compact Disk and the additional information regarding Summary Report that includes Data Definition Information, Control Totals and a printed sample from the file (50 Records) is enclosed herewith.

Encl: As above

Accountant General of Pakistan

Sample attachment to the reply of AGPR, Islamabad
Record Layout or Data Definition of Report YPIFMIS

Name	Type	Start	Length	Decimals	Field explanation
Releases	NUMERIC	1	10	0	
Release_Balance	NUMERIC	11	11	0	
AG_AGPR	ASCII	22	10		
Reapp_____	NUMERIC	32	7	0	
Profit_Center	ASCII	39	7		
Attached_Dept_Description	ASCII	46	47		
Reapp_____2	NUMERIC	93	7	0	
Quarter	NUMERIC	100	1	0	
Progressive_September	NUMERIC	101	10	0	
Detail_Object	ASCII	111	6		
Detail_Object_Description	ASCII	117	45		
Progressive_August	NUMERIC	162	10	0	
Old_Grant_No	NUMERIC	172	3	0	
Original_Budget	NUMERIC	175	10	0	
Final_Budget	NUMERIC	185	10	0	
July_Amount	NUMERIC	195	10	0	
August_Amount	NUMERIC	205	8	0	
Ministry_Department_Descriptio	ASCII	213	46		
September_Amount	NUMERIC	259	9	0	
Actual_Amount_On_Date	NUMERIC	268	10	0	

Control Totals for the Report YPIFMIS

Record Count: 159250 Records

Total Actual_amount_on_Date: 6,387,531,050,379.00

Summary Report for YPIFMIS

Integrated Financial Management Information System								
Date Run on Date	AGAGPR	Profit Cent.	Major Obj.	Major Object Description	Minor Obj.	Minor Object Description	Detail Object	Detail Object Description
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-AD	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01101	A01101-BASIC PAY
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-BR	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01273	A01273-HONORARIA
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-BR	A03	A03-OPERATING EXPENSES	A038	A038-TRAVEL & TRANSPORTATION	A03807	A03807-P.O.L.CARGES A,PLANES H.COPTORS S.C
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-BR	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01239	A01239-SPECIAL ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-BR	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A0120K	A0120K-SPECIAL JUDICIAL ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-BR	A07	A07-INTEREST PAYMENT	A071	A071-INTEREST DOMESTIC	A07101	A07101-TO FEDERAL GOVT.
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-BU	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01273	A01273-HONORARIA
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-BU	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01101	A01101-BASIC PAY
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-BU	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01207	A01207-WASHING ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-BU	A13	A13-REPAIRS AND MAINTENANCE	A131	A131-MACHINERY AND EQUIPMENT	A13101	A13101-MACHINERY AND EQUIPMENT
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-BU	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01101	A01101-BASIC PAY
01-07-2008to30-06-2009	AGPR-SO-LO	AGPR-OG	A03	A03-OPERATING EXPENSES	A034	A034-OCCUPANCY COSTS	A03402	A03402-RENT FOR OFFICE BUILDING
01-07-2008to30-06-2009	AGPR-SO-FR	AGPR-OI	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01101	A01101-BASIC PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01101	A01101-BASIC PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01102	A01102-PERSONAL PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01103	A01103-SPECIAL PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01150	A01150-OTHERS
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01151	A01151-PAY OF OTHER STAFF
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01152	A01152-PERSONAL PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01153	A01153-SPECIAL PAY
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A011	A011-PAY	A01156	A01156-PAY OF CONTRACT STAFF
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01202	A01202-HOUSE RENT ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01205	A01205-DEARNESS ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01207	A01207-WASHING ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01208	A01208-DRESS ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01209	A01209-SPECIAL ADDITIONAL ALLOWANCE
01-07-2008to30-06-2009	AGPR-SO-GL	AGPR-OM	A01	A01-EMPLOYEES RELATED EXPENSES	A012	A012-ALLOWANCES	A01211	A01211-AR.L ALLOWANCE

Sample attachment to the reply of AGPR, Islamabad Contd.

Record Layout or Data Definition of Report ZRP

Name	Type	Start	Length	Decimals	Field explanation
Grant_No_	ASCII	1	9		
G_L_Acc	ASCII	10	7		
New_Det_Func	PRINT	17	12	0	
New_S_det_func	PRINT	29	14	0	
New_Function_Desc	ASCII	43	40		
Amount	ASCII	83	18		
Document_No	PRINT	101	11	0	
C_code	ASCII	112	6		
Cn_cd_	PRINT	118	6	0	
Cn_desc_	ASCII	124	50		
G_L_Acc_Description	ASCII	174	50		
GFS_Object_code	ASCII	224	30		
User	ASCII	254	12		
Document_Type	ASCII	266	13		
Posting_Date	ASCII	279	12		
Document_Date	ASCII	291	13		
B_area	ASCII	304	6		
C_center	ASCII	310	8		
C_center_description	ASCII	318	160		
GFS_Function_code	ASCII	478	20		
Fund	ASCII	498	7		
Grant_No_desc	ASCII	505	40		

Control Totals for the Report ZRP

Record Count: 84,173

Total Amount in Local Currency: 32,342,298,850.00

Summary Report for ZRP

Profit Cent.	C code	Cn.cd.	Cn.desc.	B.area	C.center	C.center description
					ID1937	NATIONAL ASSEMBLY SECTT (CHARGED)
					ID0071	NATIONAL DOCUMENTATION CENTRE ISLAMABAD
					ID1944	CHAIRMEN STANDING COMMITTEES
					ID0061	CABINET DIVISION SECTT
					ID1931	SENATE SECTT (CHARGED)
					ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	NATIONAL ASSEMBLY SECTT	NAS1	ID1937	NATIONAL ASSEMBLY SECTT (CHARGED)
ID	F	01	SENATE SECRETARIAT	SEN1	ID1931	SENATE SECTT (CHARGED)
ID	F	01	NATIONAL ASSEMBLY SECTT	NAS1	ID1944	CHAIRMEN STANDING COMMITTEES
ID	F	01	NATIONAL ASSEMBLY SECTT	NAS1	ID1937	NATIONAL ASSEMBLY SECTT (CHARGED)
ID	F	01	SENATE SECRETARIAT	SEN1	ID1931	SENATE SECTT (CHARGED)
ID	F	01	CABINET DIVISION	COO1	ID0061	CABINET DIVISION SECTT
ID	F	01	CABINET DIVISION	COO1	ID0071	NATIONAL DOCUMENTATION CENTRE ISLAMABAD
ID	F	01	SENATE SECRETARIAT	SEN1	ID1931	SENATE SECTT (CHARGED)
ID	F	01	ADVISORY COUNCIL FOR ISLAMIC IDEALOGY	CI1	ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	ADVISORY COUNCIL FOR ISLAMIC IDEALOGY	CI1	ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	ADVISORY COUNCIL FOR ISLAMIC IDEALOGY	CI1	ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	ADVISORY COUNCIL FOR ISLAMIC IDEALOGY	CI1	ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	ADVISORY COUNCIL FOR ISLAMIC IDEALOGY	CI1	ID1663	COUNCIL FOR ISLAMIC IDEALOGY
ID	F	01	NATIONAL ASSEMBLY SECTT	NAS1	ID1944	CHAIRMEN STANDING COMMITTEES
ID	F	01	CABINET DIVISION	COO1	ID0061	CABINET DIVISION SECTT
ID	F	01	SENATE SECRETARIAT	SEN1	ID1931	SENATE SECTT (CHARGED)
ID	F	01	SENATE SECRETARIAT	SEN1	ID1931	SENATE SECTT (CHARGED)
ID	F	02	PARLIAMENTARY AFFAIRS DIVISION	PAOI	ID1929	PARLIAMENTARY AFFAIRS DIVISION
					ID1929	PARLIAMENTARY AFFAIRS DIVISION
					ID1943	KASHMIR COMMITTEE

Sample attachment to the reply of AGPR, Islamabad Contd.

Record Layout or Data Definition of Report FBL3N

Name	Type	Start	Length	Decimals	Field explanation
Profit_ctr	ASCII	1	9		
Order	NUMERIC	10	6	0	
Fund	ASCII	16	7		
G_L_acct	ASCII	23	6		
Amount_in_local_cur_	NUMERIC	29	12	0	
BA	ASCII	41	4		
Doc_no_	NUMERIC	45	10	0	
Document_type	ASCII	55	2		
Cost_ctr	ASCII	57	6		
Doc_date	DATE	63	10		PICTURE "YYYY-MM-DD"
S	ASCII	73	10		
Pstg_date	DATE	83	10		PICTURE "YYYY-MM-DD"
CoCd	ASCII	93	1		
Year	NUMERIC	94	4	0	
Year_month	ASCII	98	7		
Period	NUMERIC	105	1	0	
Entry_date	DATE	106	10		PICTURE "YYYY-MM-DD"
User_name	ASCII	116	12		

Control Totals for the Report FBL3N

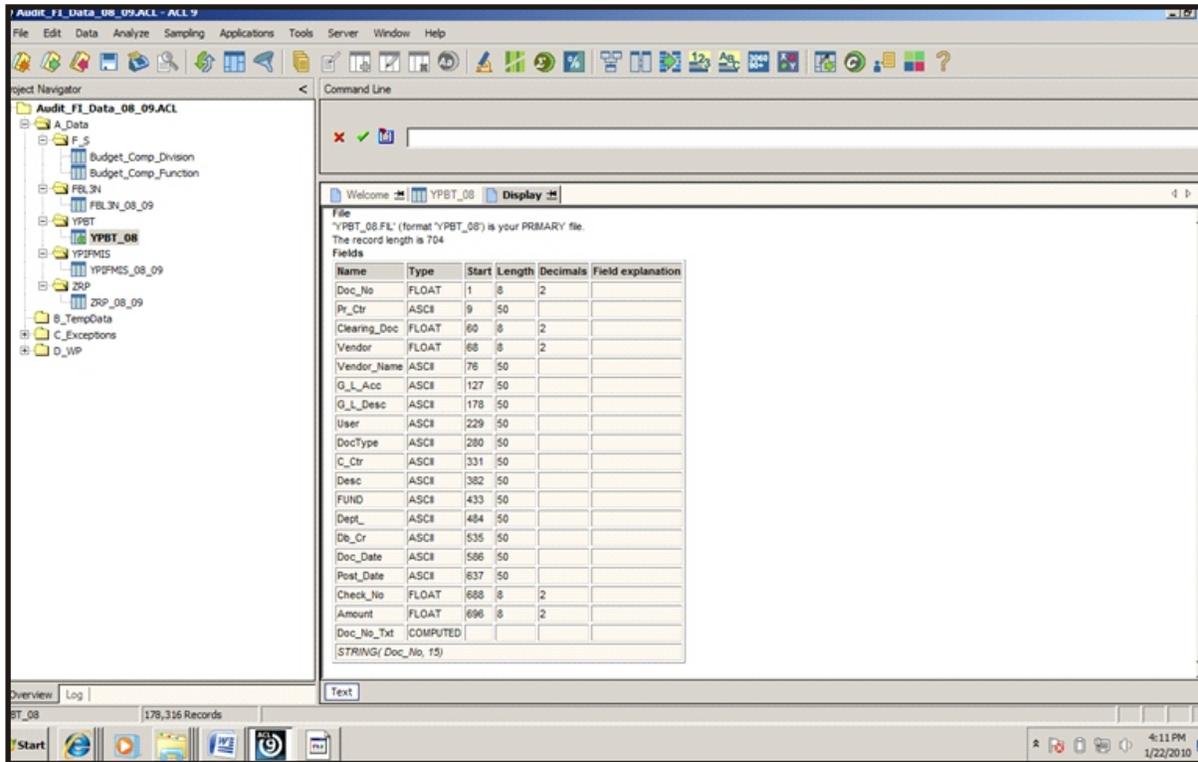
Record Count: 3, 56,125

Total Amount in Local Currency: 65,638,821,496.00

Summary Report for FBL3N

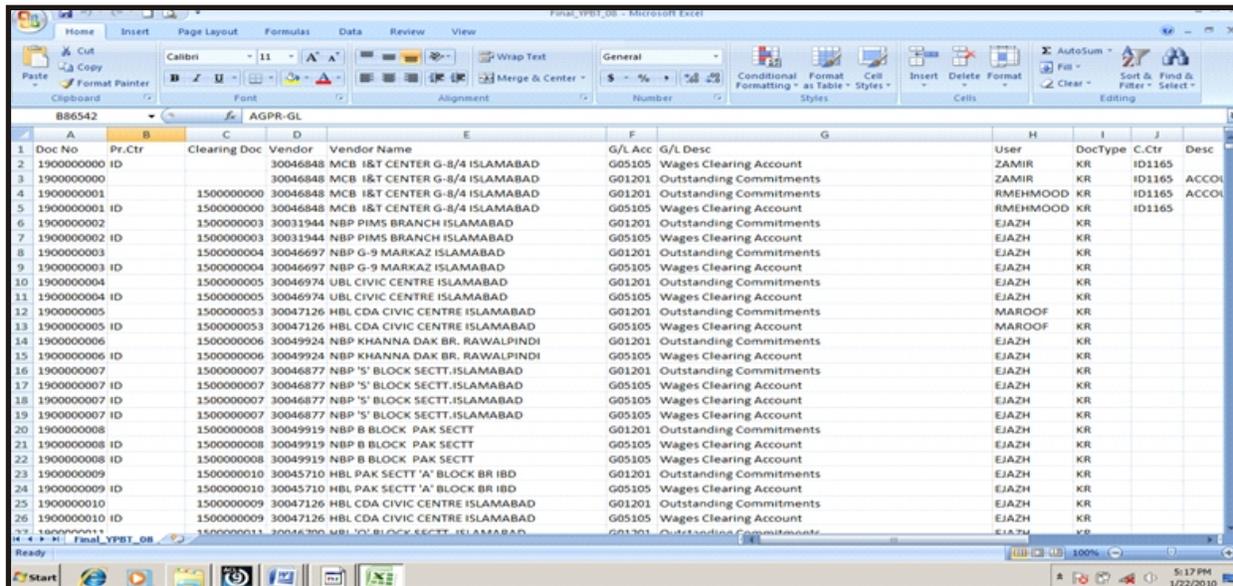
G/L Account Line Item													
G/L account no. *													
Company Code F													
Reference	Order	G/L acct.	Assignment	Document number	Type	Doc. date	Amount in local cur.	Cost ctr	Account	Accty	B111 doc.	Branch	BA
	11301	A01151	1900007983	1700000123	KA	26.07.2000	19,510.00-	H00532	A01151	S			PSA1
	11301	A01151	1900007983	1900007983	KR	26.07.2000	19,510.00	H00532	A01151	S			PSA1
	11301	A01151	1900007984	1700000124	KA	26.07.2000	19,510.00-	H00532	A01151	S			PSA1
	11301	A01151	1900007984	1900007984	KR	26.07.2000	19,510.00	H00532	A01151	S			PSA1
	11301	A01151	1900007985	1900007985	KR	26.07.2000	19,510.00	H00532	A01151	S			PSA1
	11301	A01203	1900007983	1700000123	KA	26.07.2000	2,760.00-	H00532	A01203	S			PSA1
	11301	A01203	1900007983	1900007983	KR	26.07.2000	2,760.00	H00532	A01203	S			PSA1
	11301	A01203	1900007984	1700000124	KA	26.07.2000	2,760.00-	H00532	A01203	S			PSA1
	11301	A01203	1900007984	1900007984	KR	26.07.2000	2,760.00	H00532	A01203	S			PSA1
	11301	A01203	1900007985	1900007985	KR	26.07.2000	2,760.00	H00532	A01203	S			PSA1
	11301	A01205	1900007983	1700000123	KA	26.07.2000	2,038.00-	H00532	A01205	S			PSA1
	11301	A01205	1900007983	1900007983	KR	26.07.2000	2,038.00	H00532	A01205	S			PSA1
	11301	A01205	1900007984	1700000124	KA	26.07.2000	2,038.00-	H00532	A01205	S			PSA1
	11301	A01205	1900007984	1900007984	KR	26.07.2000	2,038.00	H00532	A01205	S			PSA1
	11301	A01205	1900007985	1900007985	KR	26.07.2000	2,038.00	H00532	A01205	S			PSA1
	11301	A01209	1900007983	1700000123	KA	26.07.2000	1,070.00-	H00532	A01209	S			PSA1
	11301	A01209	1900007983	1900007983	KR	26.07.2000	1,070.00	H00532	A01209	S			PSA1
	11301	A01209	1900007984	1700000124	KA	26.07.2000	1,070.00-	H00532	A01209	S			PSA1
	11301	A01209	1900007984	1900007984	KR	26.07.2000	1,070.00	H00532	A01209	S			PSA1
	11301	A01209	1900007985	1900007985	KR	26.07.2000	1,070.00	H00532	A01209	S			PSA1
	11301	A01217	1900007983	1700000123	KA	26.07.2000	1,500.00-	H00532	A01217	S			PSA1
	11301	A01217	1900007983	1900007983	KR	26.07.2000	1,500.00	H00532	A01217	S			PSA1
	11301	A01217	1900007984	1700000124	KA	26.07.2000	1,500.00-	H00532	A01217	S			PSA1
	11301	A01217	1900007984	1900007984	KR	26.07.2000	1,500.00	H00532	A01217	S			PSA1
	11301	A01217	1900007985	1900007985	KR	26.07.2000	1,500.00	H00532	A01217	S			PSA1
	11301	A01244	1900007983	1700000123	KA	26.07.2000	1,895.00-	H00532	A01244	S			PSA1
	11301	A01244	1900007983	1900007983	KR	26.07.2000	1,895.00	H00532	A01244	S			PSA1
	11301	A01244	1900007984	1700000124	KA	26.07.2000	1,895.00-	H00532	A01244	S			PSA1
	11301	A01244	1900007984	1900007984	KR	26.07.2000	1,895.00	H00532	A01244	S			PSA1
	11301	A01244	1900007985	1900007985	KR	26.07.2000	1,895.00	H00532	A01244	S			PSA1
	11301	A01262	1900007983	1700000123	KA	26.07.2000	1,895.00-	H00532	A01262	S			PSA1

Sample attachment to the reply of AGPR, Islamabad Contd.
Record Layout or Data Definition of Report YPBTN



Control Totals for the Report YPBTN
Record Count: 178,316 Records
Total Amount: 605,434.00

Summary Report for YPBTN



CHAPTER 4

ACCESS THE DATA

Create tables to access the source data

Before starting work on a new data file, we need to tell the ACL how to read and interpret the data it contains. This can be done by adding tables to the ACL Project.

Before the auditor can create a table, he/she needs to open an existing ACL project or create a new project.

In this chapter...

- 4.1 Creating tables to access the data
- 4.2 Creating a New ACL Project
- 4.3 Uploading the Ms-Excel file through ODBC.
- 4.4 Organize the Work



4.1 CREATING TABLES TO ACCESS THE DATA

As mentioned in Chapter 3, the data was requested from the Accountant General Pakistan Revenues, Islamabad. Sample reply from that office was also indicated there. Following reports have been received from that office on compact disk in MS Excel format:

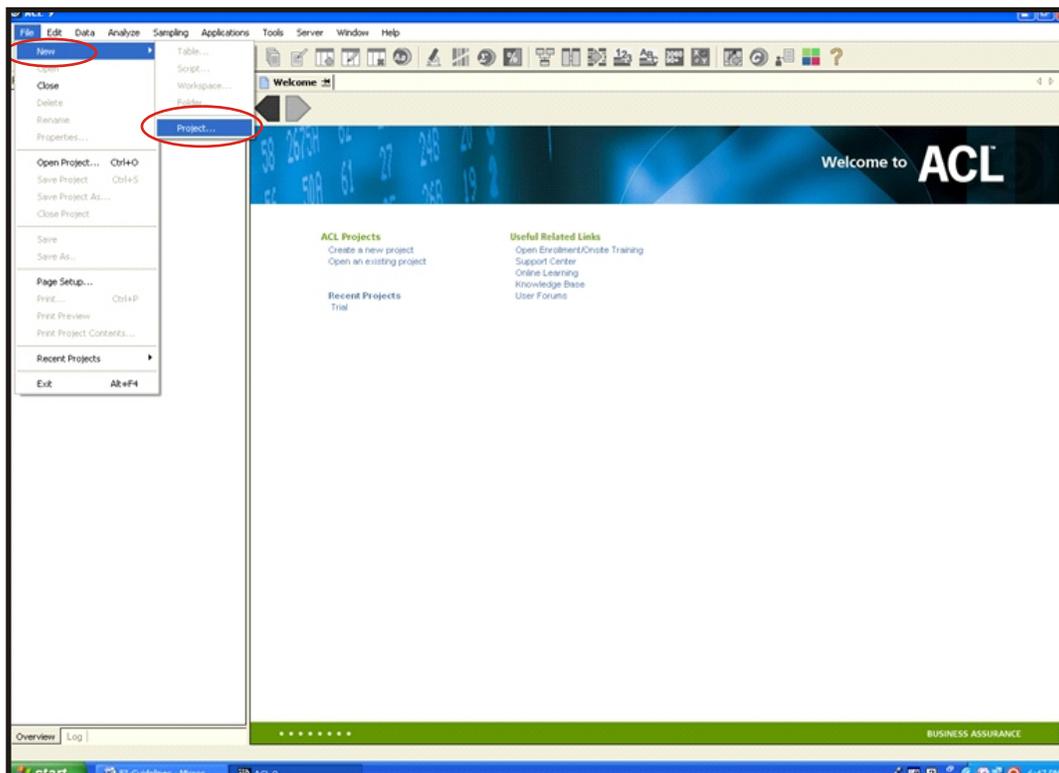
- Appropriation Accounts and IPSAS Financial Statement for the year 2008-09;
- YPIFMIS used for budget and expenditure comparison;
- ZRP used for Receipts and Payments;
- YPBTN used for Document No. and Vendor details; and
- FBL3N used for details of G_L Account.

To perform various audit procedures through ACL, there is a need to import all four files into ACL. For the sake of simplicity we will explain the process of importing data contained in FBL3N report through the use of Open Database Connectivity (ODBC). Remaining three files can also be accessed in ACL through the same procedure.

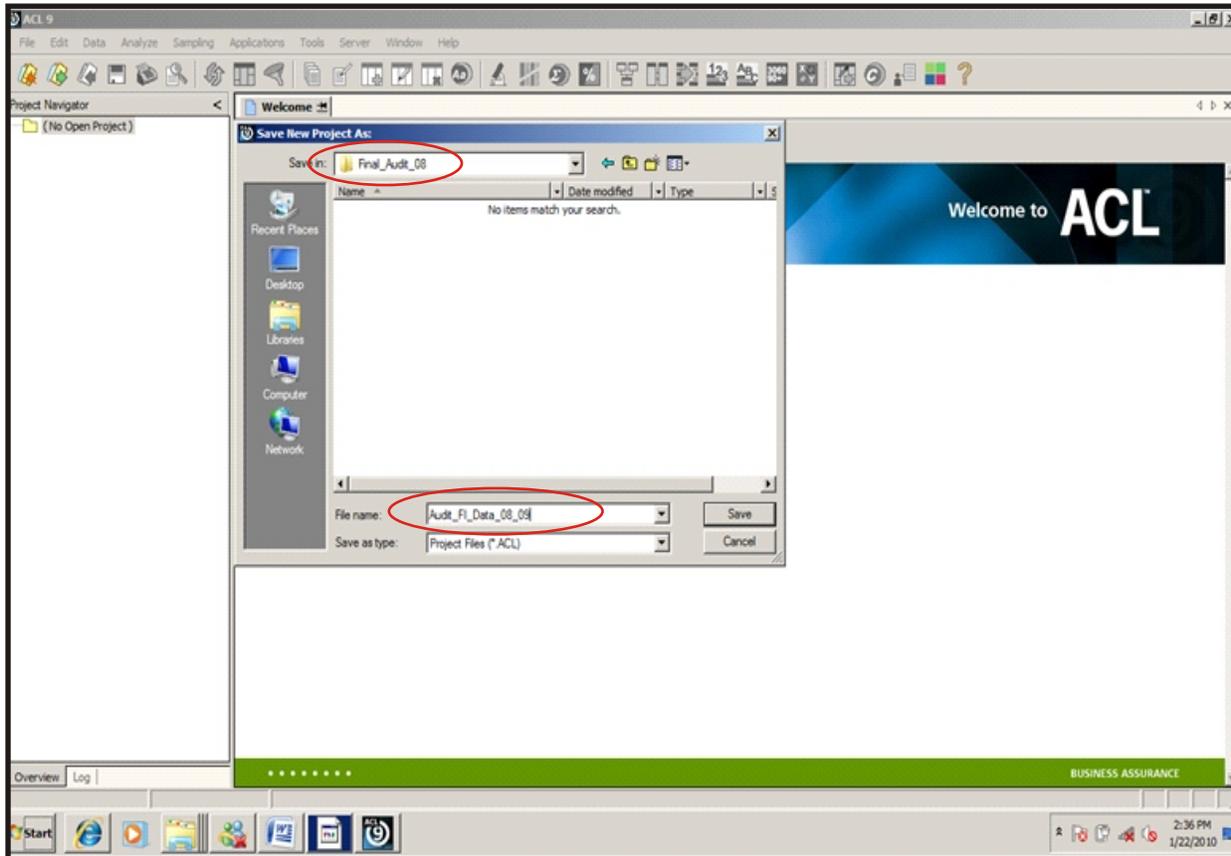
4.2 CREATING A NEW ACL PROJECT

A project gives you the way to organize your data analysis projects. It is used to store all related project items like tables, views, scripts, indexes, logs, and folders. To create a new project:

Step 1: From the menu bar select: File > New > Project

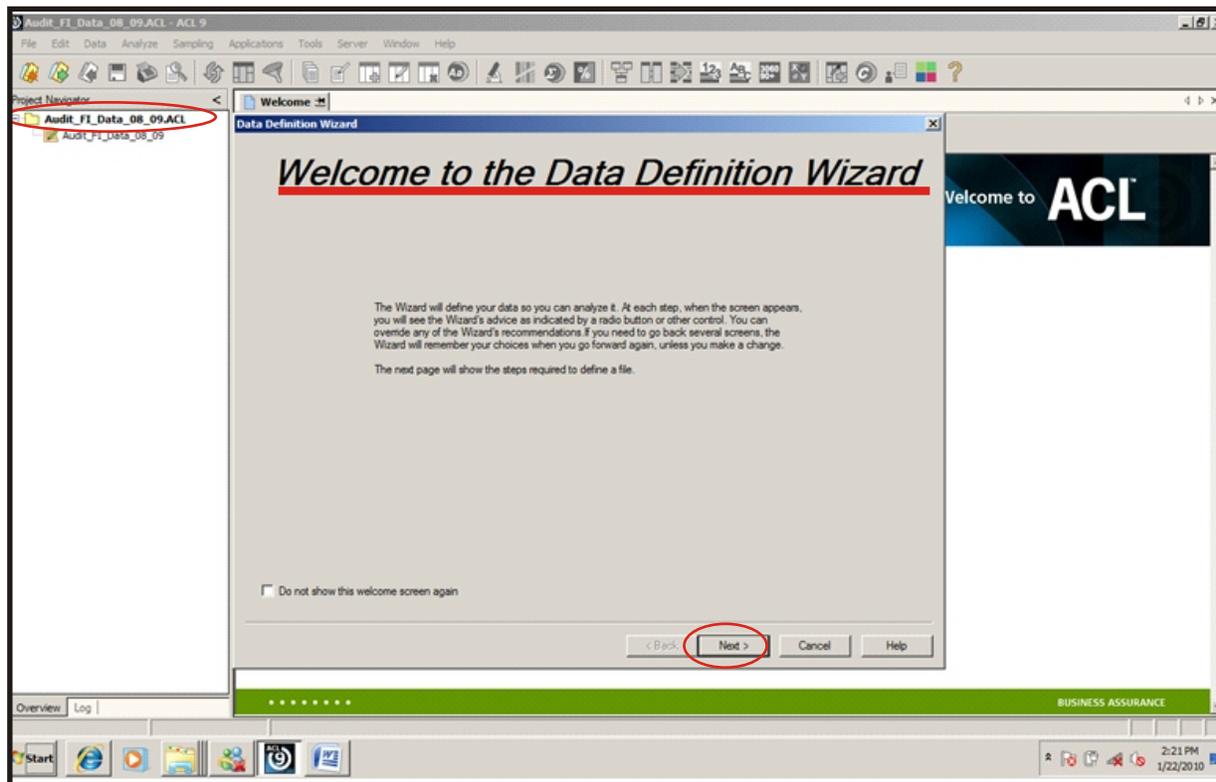


A dialogue box "Save New Project As: will appear.

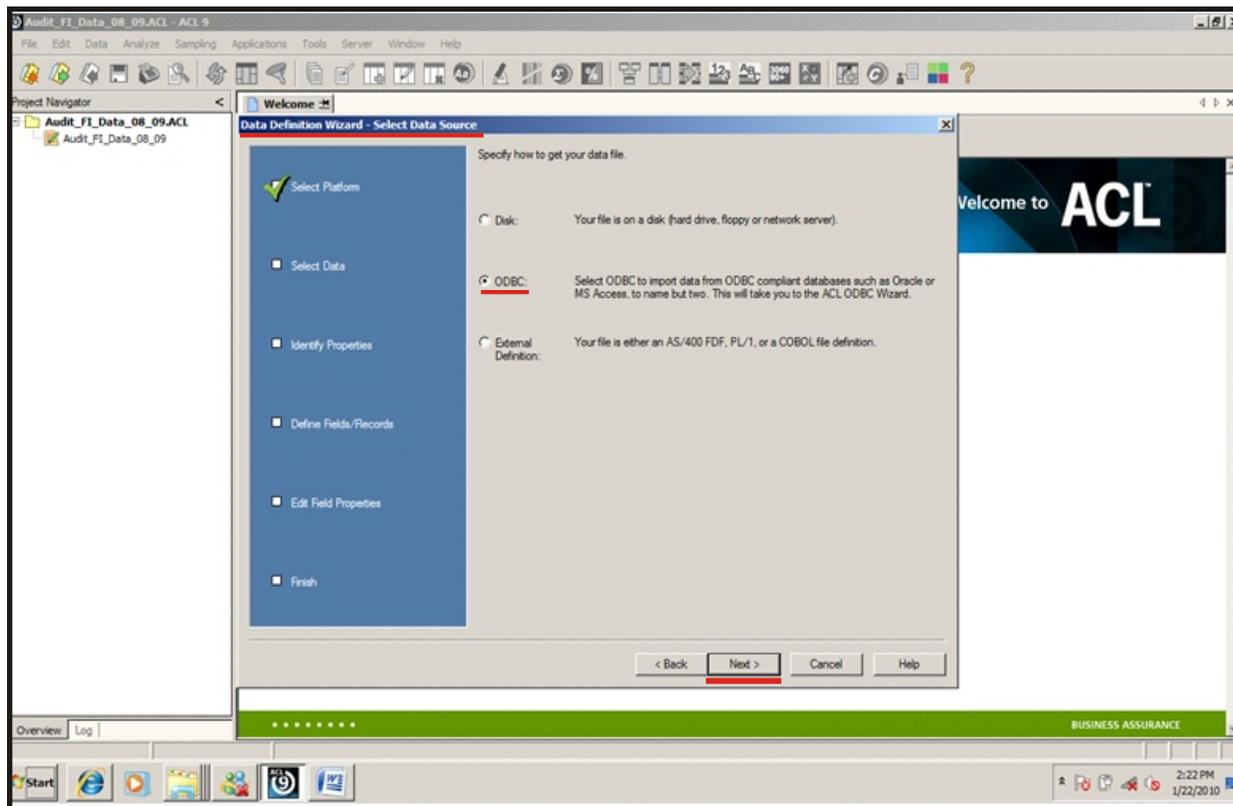


Annotate

1. Give a suitable name to the project and describe location where you like the project to save.

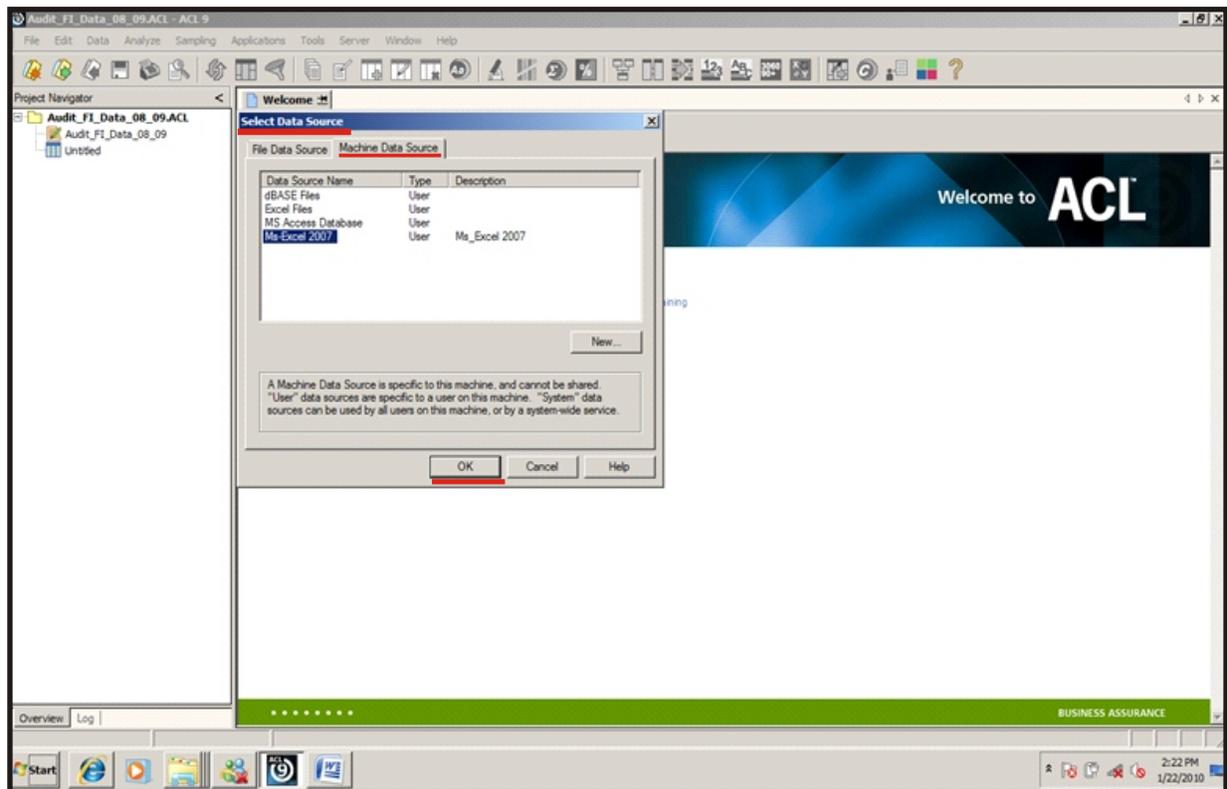
**Annotate:**

1. In "Project Navigator" a Project with the name "Audit_FI_Data_08_09.ACL" is created.
2. When you save the Project the Data Definition Wizard, as shown above, automatically appears to Import the table into the project.
3. Click on "Next" to continue.



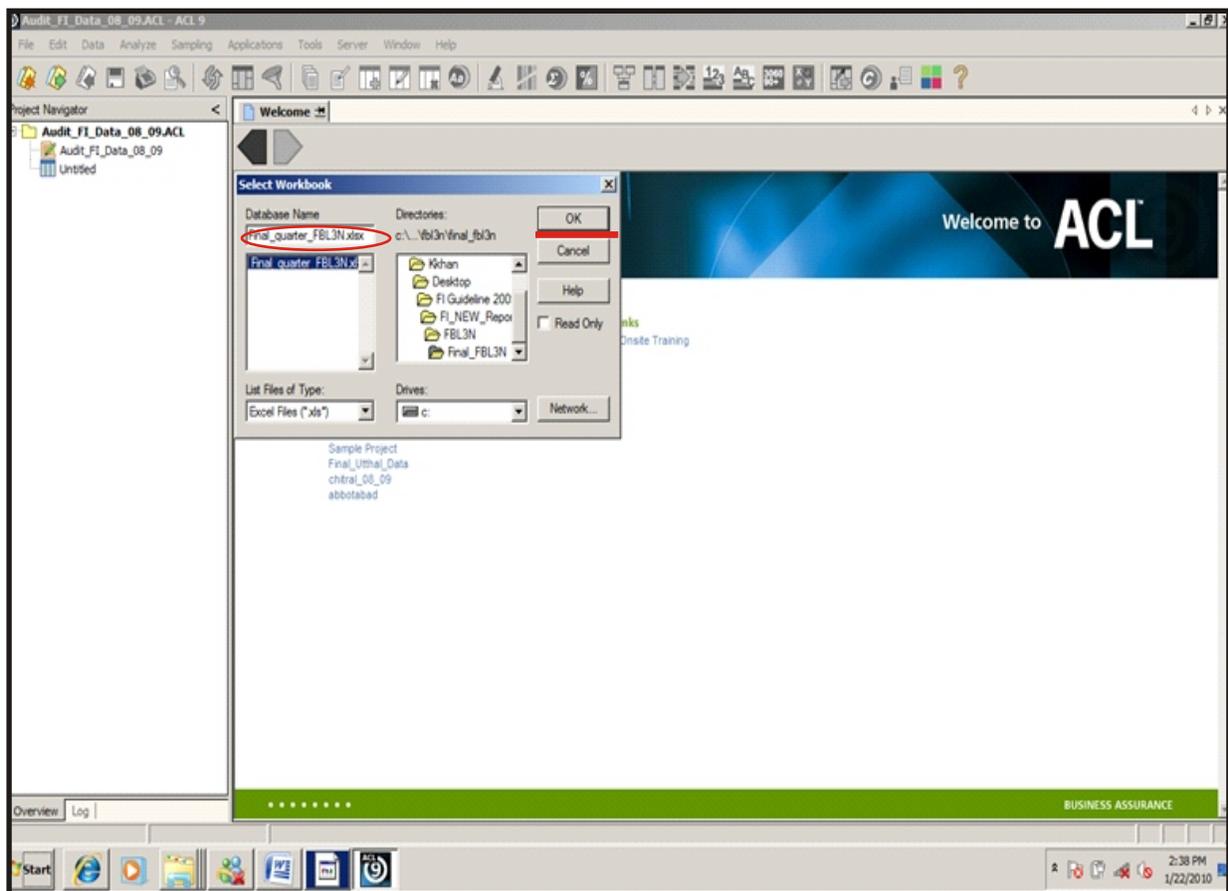
Annotate:

1. The screen appears “Data Definition Wizard: Select Data Source”
2. Here you need to specify how to get your data file.
 - a. Disk
 - b. ODBC- Open Database Connectivity
 - C. External Definition- Used for Mainframe computers or Legacy System.
3. The user has to specify the data source.
4. Select “ODBC (Open Database Connectivity)” radio Button.
5. Click on “Next” to continue.



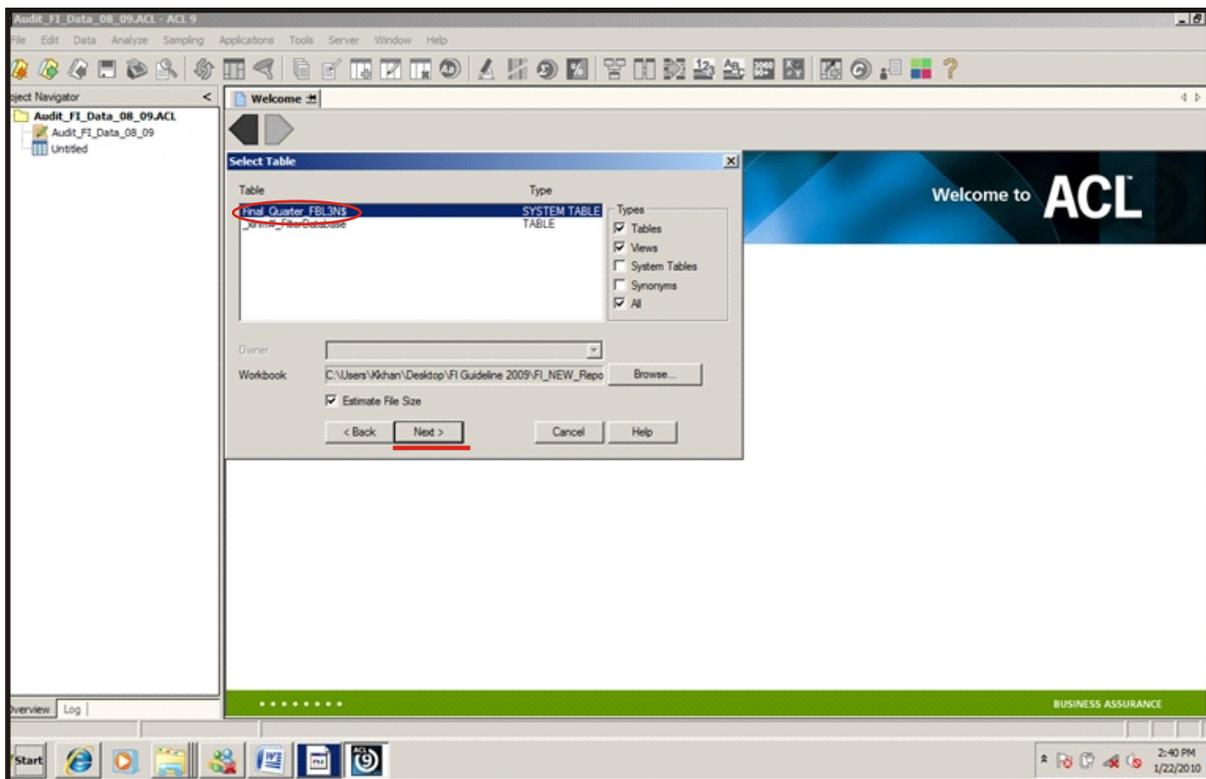
Annotate

1. The dialog box "Select Data Source" is opened.
2. Choose the "Machine Data Source" tab bar and then select the Ms-Excel Data Source Name because Your source file is in the Excel format i.e. "Final_quarter_FBL3N.xlsx".
3. Click on "OK" to continue.



Annotate

1. A dialog box with the name Select Work book.
2. Select the source where your file is kept in the C drive. Choose the file "Final_quarter_FBL3N.XLSX".
3. Click on "OK" to continue.

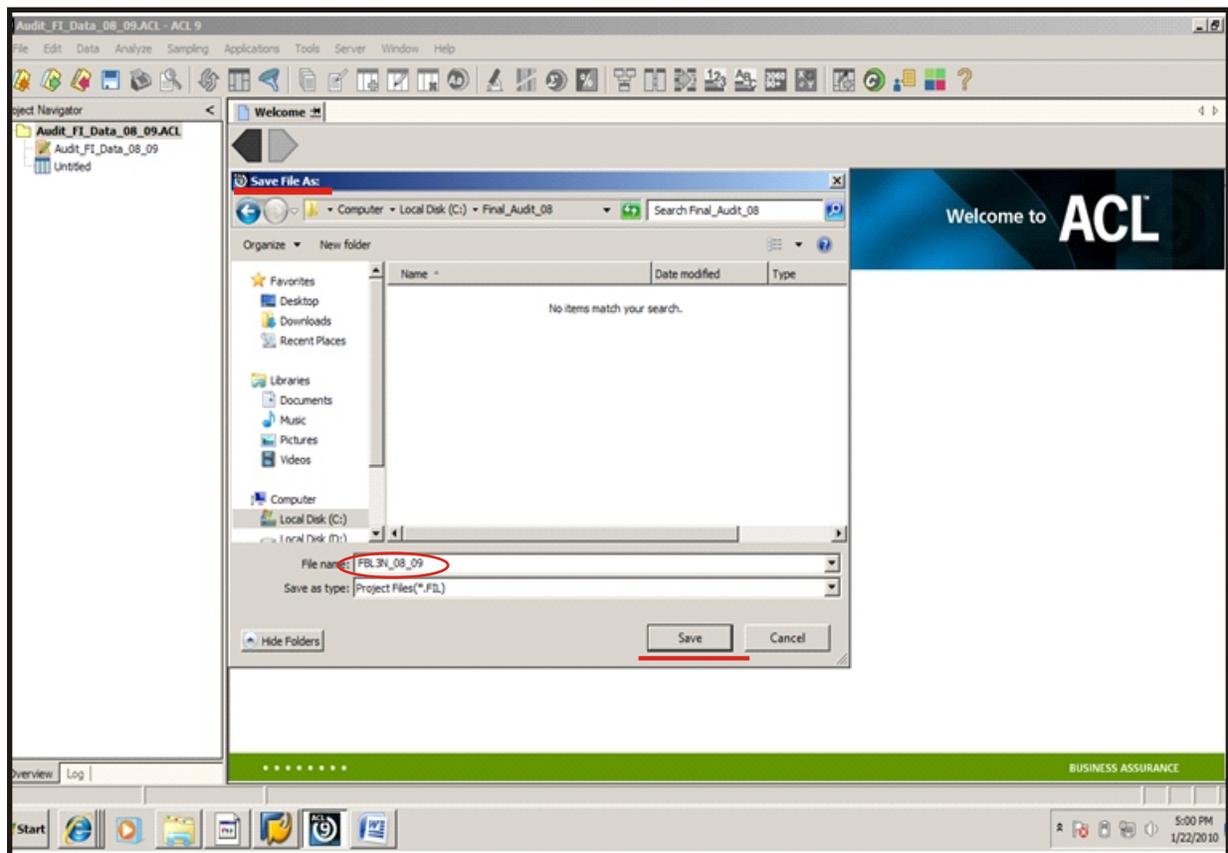


Annotate

1. The next screen of Data Definition Wizard shows “select table”.
2. There are two options as shown above.
 - a. “XInm#FilterDatabase (Don't select it)
 - b. “Final_Quarter_FBL3N\$” (Select the Worksheet)
3. Choose “Next” to continue.

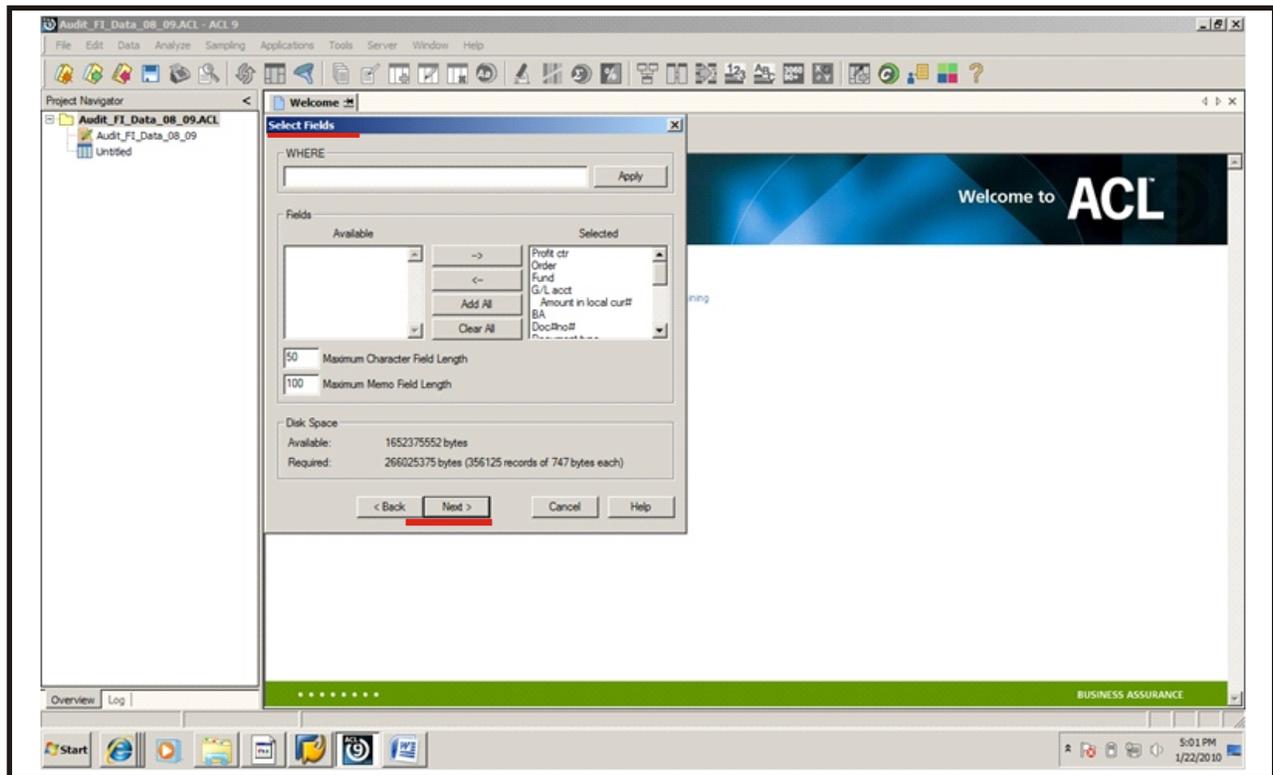
Note

ACL reads worksheets and named ranges in an Excel file. Worksheets appear with a dollar sign (\$) after their name and named ranges appear without it.



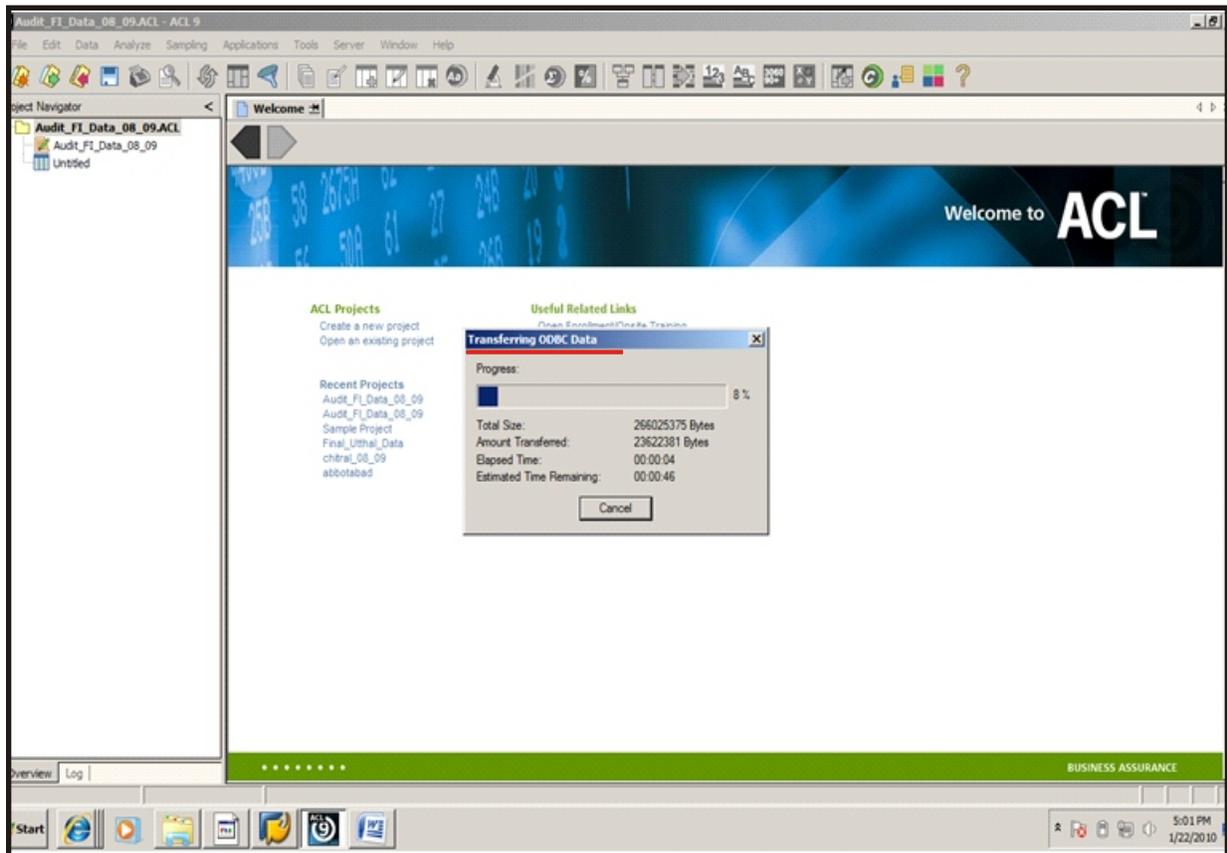
Annotate

1. The dialog box appears "Save File as"
2. Enter the File Name such as "FBL3N_08_09".
3. Enter the Save as type such as "Project Files (*.FIL)".
4. Click on "Save" Button.



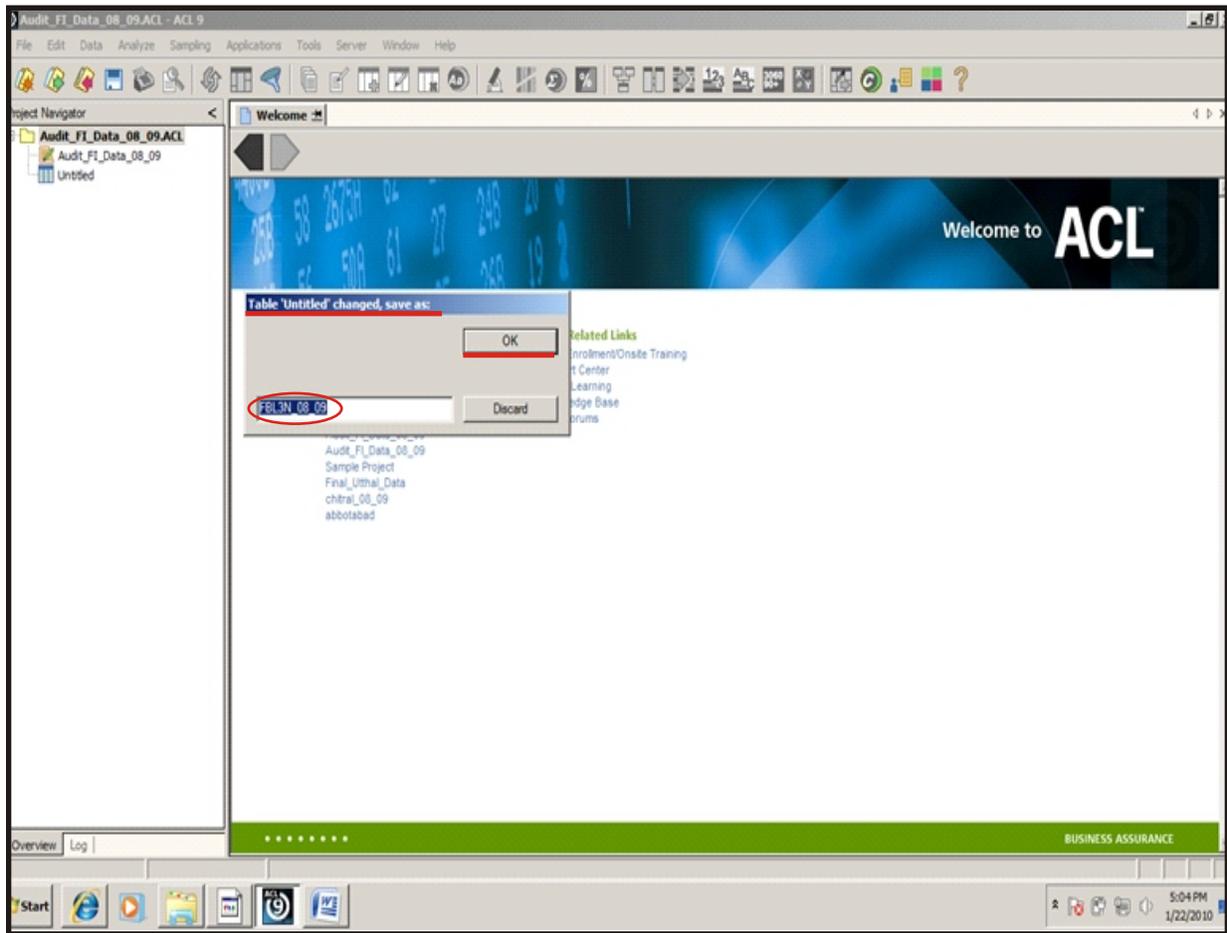
Annotate

1. The dialog box "Select Field" is opened.
2. Click on "Next" to continue.



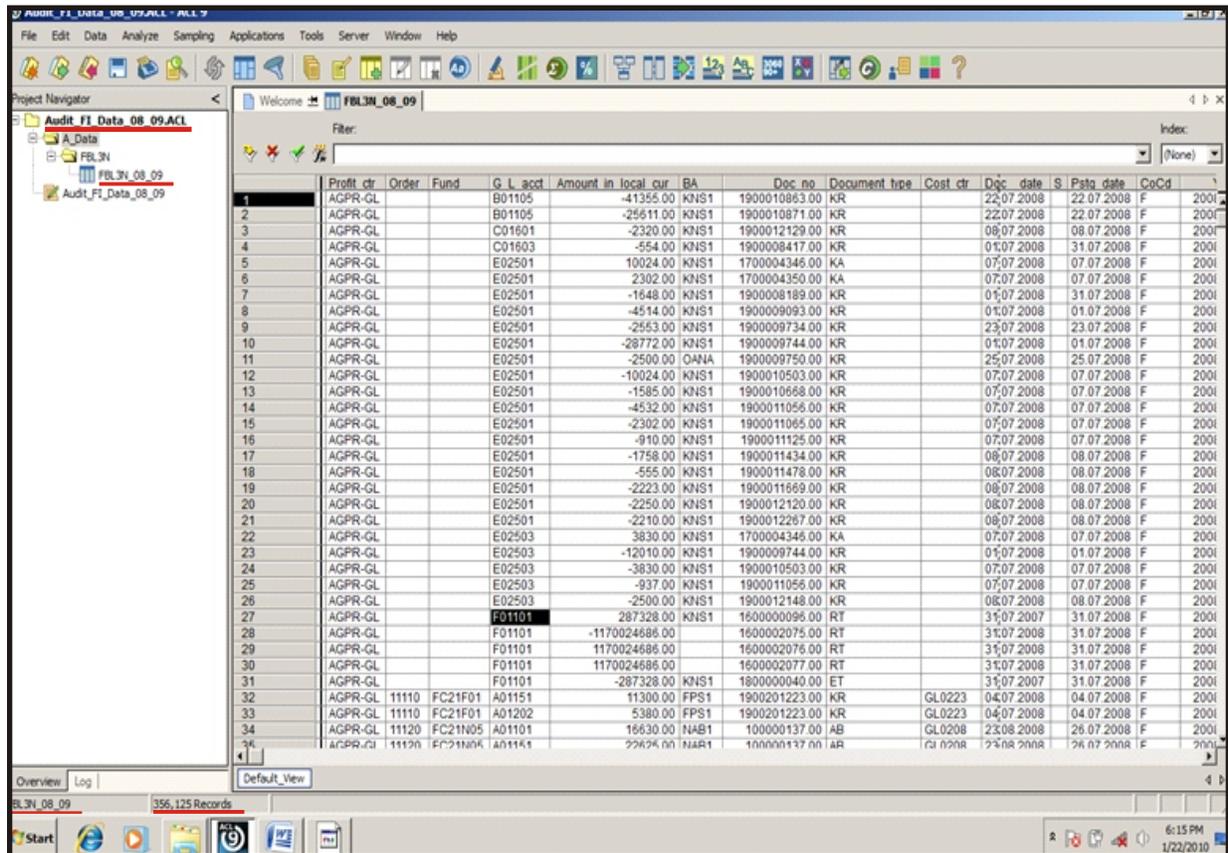
Annotate

1. The dialog Box "Transferring ODBC Data" is opened.



Annotate

1. A dialog box appears with the name "Table 'Untitled' Changed save as:"
2. The user has the option to "Save" the table with a different name but if doesn't change the name of the "Table" then press OK.



Annotate

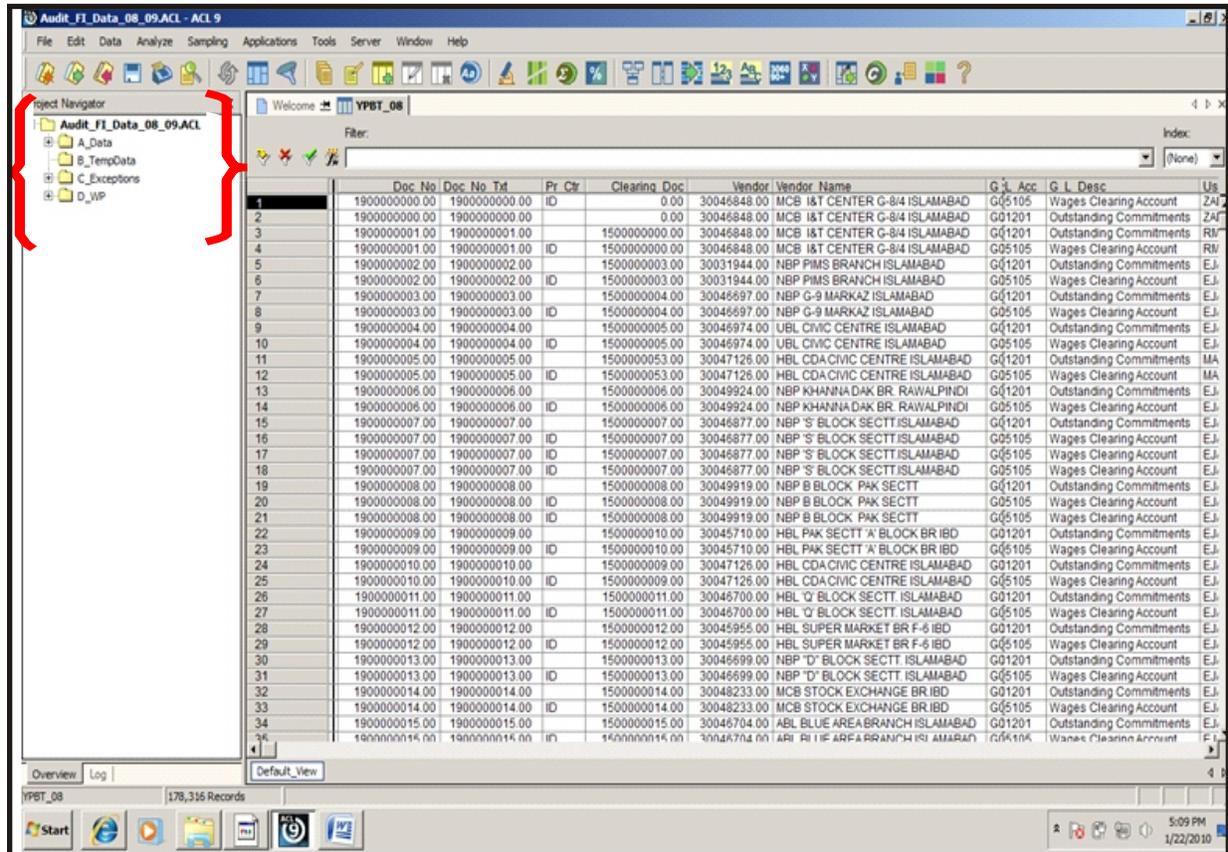
1. Now the “FBL3N_08_09” data has imported into ACL.
2. Project Navigator above shows the Name of the Project: “Audit FI Data 08 09.ACL”.
3. Status bar shows the following details such as:
 - a. Name of the table: “FBL3N_08_09”
 - b. Number of Records: “ 356125 Records”
4. Details of Document No and Vendor wise Fields shown in the “Welcome Screen”.

4.3 UPLOADING THE MS-EXCEL FILE THROUGH ODBC

1. Table Name: Appropriation Account_08.xlsx
2. Table Name: Financial Statement_08.xlsx
3. Table Name: Final_YPBT_08.XLSX
4. Table Name: Quarter_zrp_08.xlsx
5. Table Name: Final_YPIFMIS_08.XLS

You can import or upload the above mentioned 5 tables in Ms-Excel format into ACL by using the functionality of ODBC as already explained through screenshots of table Final_Quarterly_FBL3N.xlsx.

4.4 ORGANIZE THE WORK



Annotate

1. When performing Data Integrity Verification and Data Analysis, as explained in next chapters, on these tables, there is a need to keep your results or observations in an organized form in a Project. Please follow the steps to keep your work in organize form as mentioned below:
 - a. File → New → Folder.
 - b. The above screen of project Navigator shows that a folder name "A_Data" in which you kept all tables.
 - c. The folder name B_TempData in which we kept temporary data.
 - d. The folder name C_Exceptions in which we keep all the anomalies or irregularity shown in the tables.
 - e. The folder name D_WP in which the log of the activities is made for quality assurance.

CHAPTER 5

DATA INTEGRITY VERIFICATION

Data Integrity ensures that the data provided by the entity is complete as you being the auditor requested through a requisition letter. To perform the data Integrity Verification we used following audit procedures like Verify, Control Totals, Missing Gaps, Duplicates and Computed Fields. These audit procedures provide the assurance to the auditor that data is completed whatever he/she requested in his/her requisition letter. This will also help the auditor to perform analysis efficiently and effectively.

In this chapter...

- 5.1 Data Integrity Verification
- 5.2 Verify
- 5.3 Confirming Controls
- 5.4 Duplicate Commands
- 5.5 Missing Gaps (Using Functions)
- 5.6 Reliability
- 5.7 Case Study



5.1 DATA INTEGRITY VERIFICATION

One of the first tasks in data integrity is ensuring that you have a complete and valid data file. To have confidence that your conclusions are valid, you need to verify data's integrity. Data Integrity means that table contains:

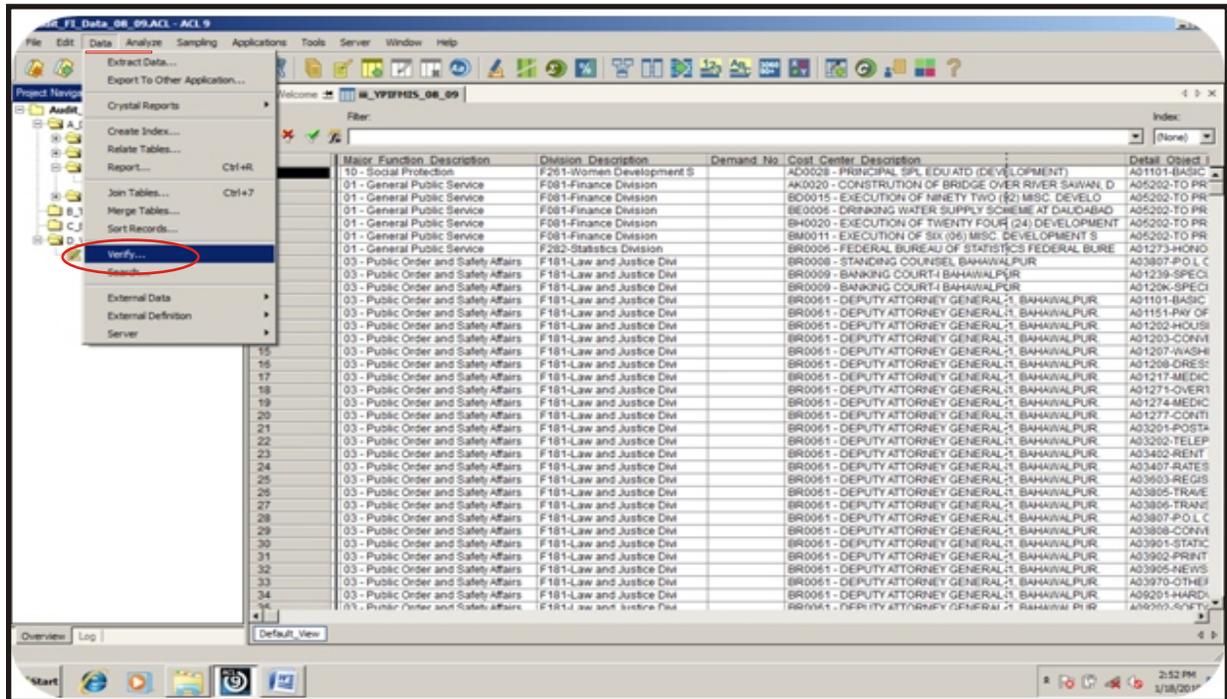
- i) Calculated fields that deliver correct values.
- ii) Only numeric data in numeric fields
- iii) Only unique records
- iv) Only valid dates
- v) Data in fields where it is expected.
- vi) Field relations that is consistent and logical.

Checking Validity

Checking data Integrity ensures that you have requested the data from the entity and they will provide the valid table. Tables are valid if the data is correct and the field definitions conform to the data.

5.2 VERIFY

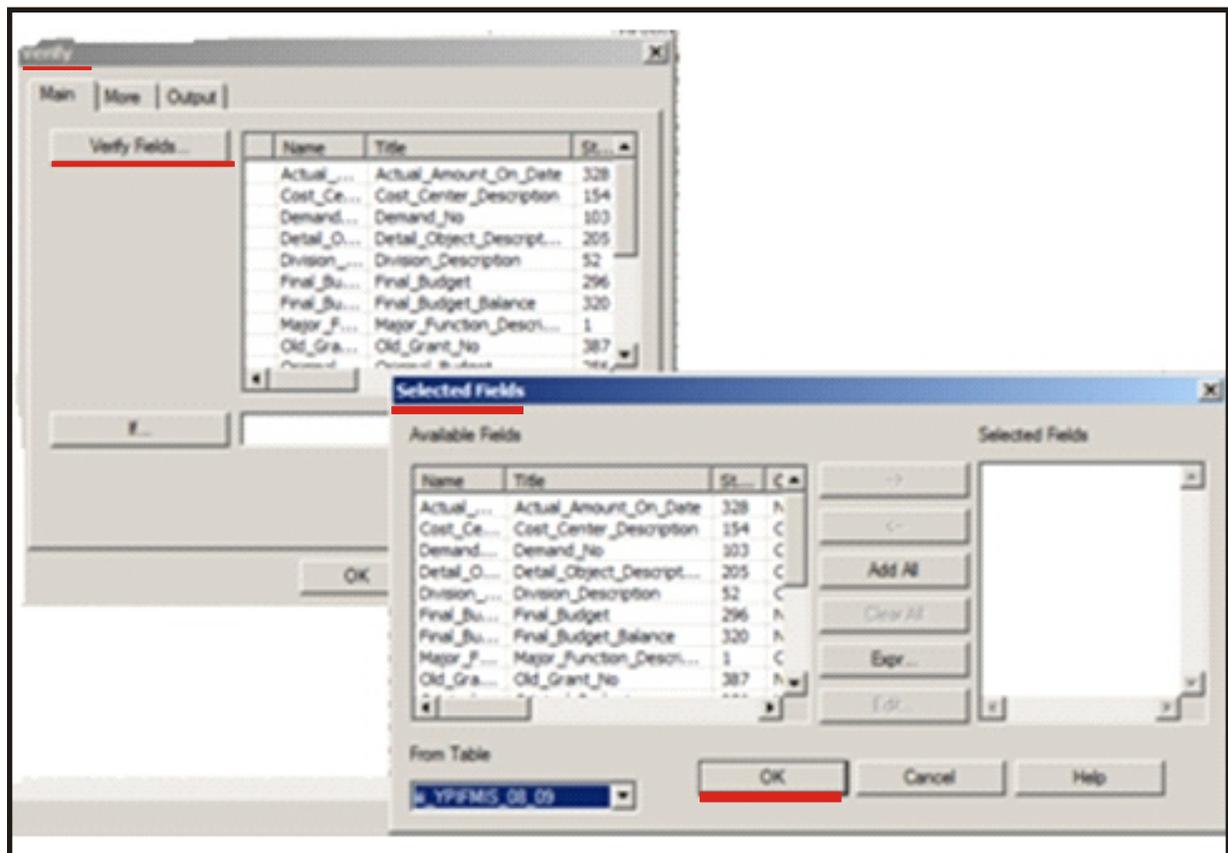
Verify command can identify data source, transmission and definition errors.



VERIFY COMMAND

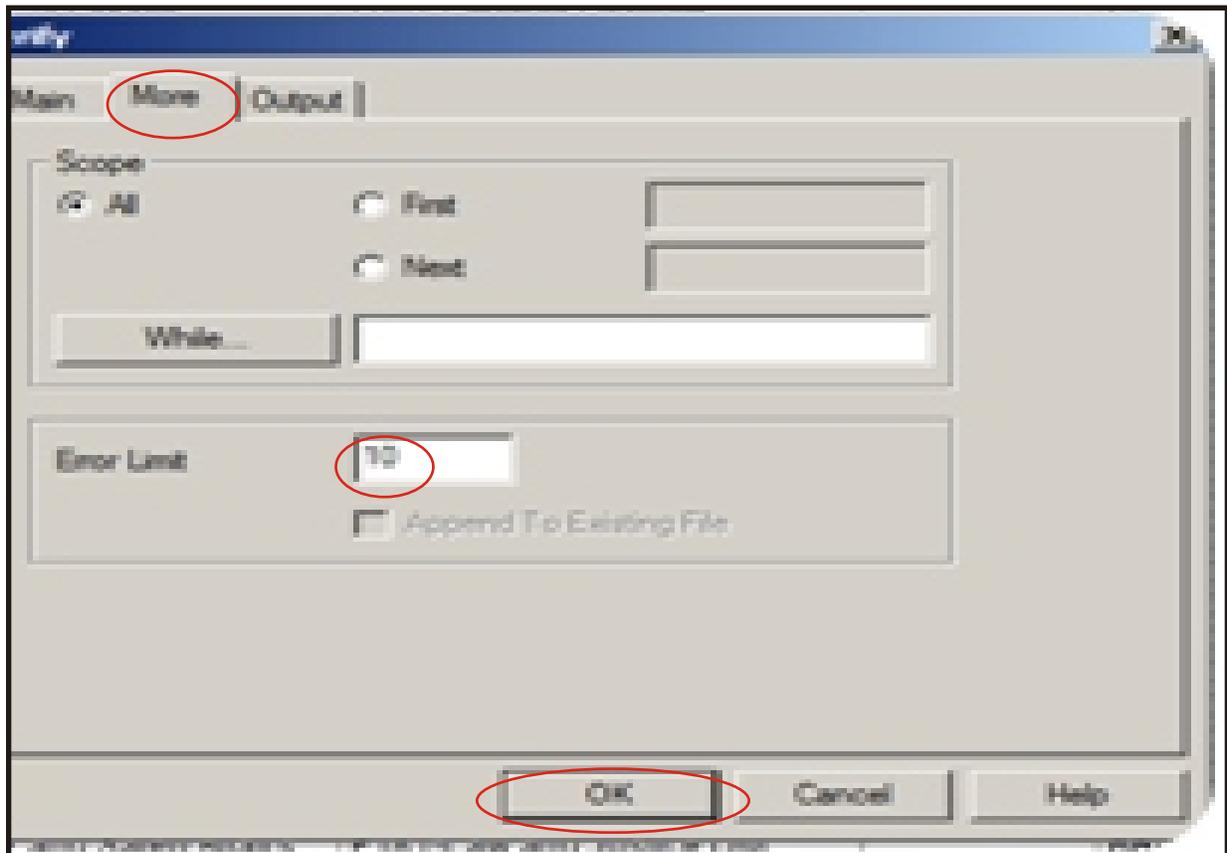
Verify Command is helpful to check the validity error in a table. It is better to run verify command on all fields which are in table or data but you have the options to select individual fields too.

1. Data → Verify

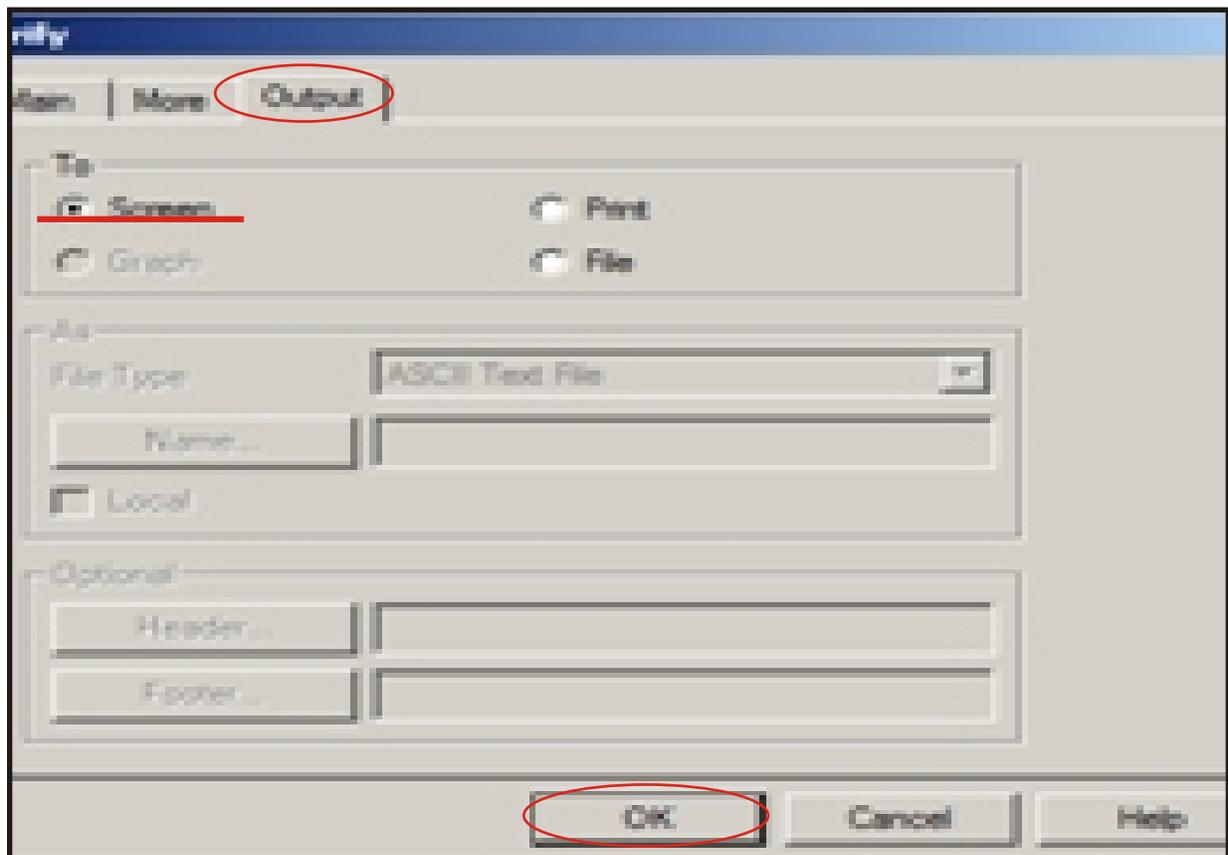


Annotate

1. Data → Verify
2. Select → "Verify Field"
3. Click on "Add All" Button.
4. All "Available Fields" from Table "iii_YPIFMS_08_09" are moved to "Selected Fields".
5. Click on "OK".

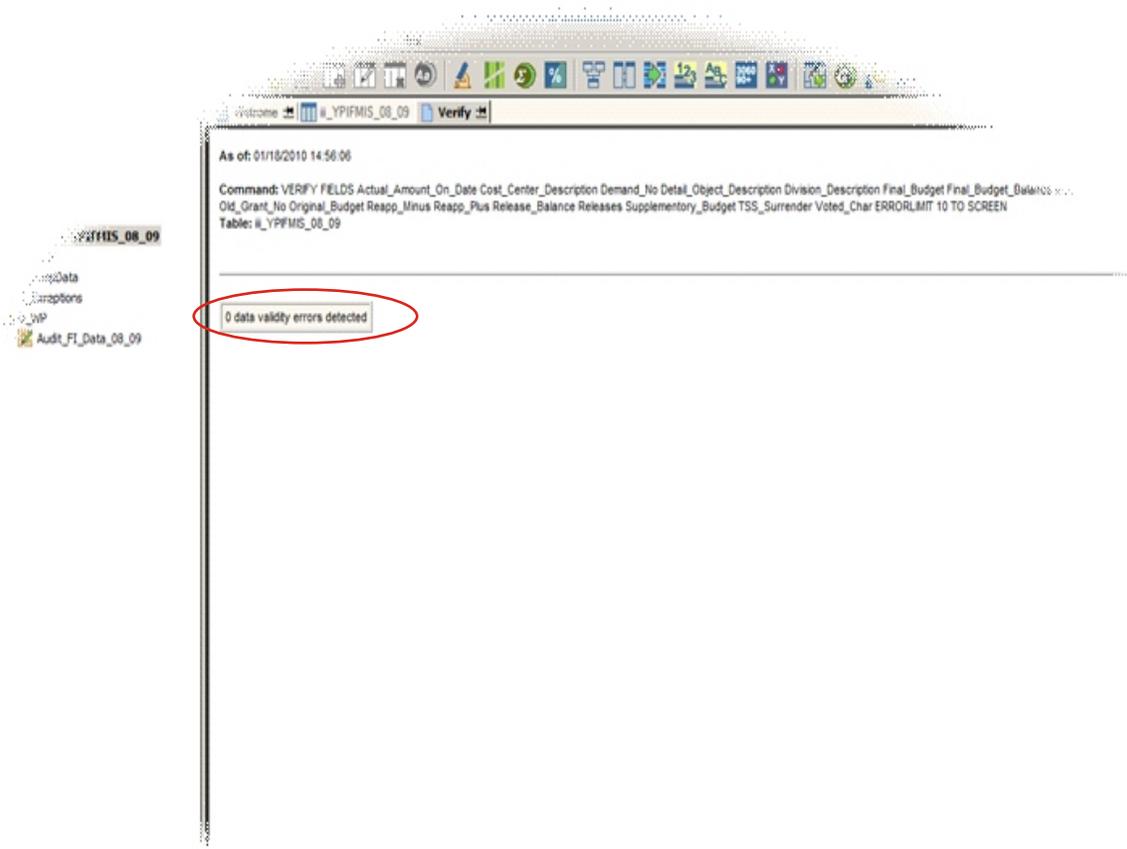
**Annotate**

1. There are three tabs shown in "Verify" dialog box.
 - a. Main
 - b. More
 - c. Output
2. "More" tab gives option to increase or decrease the error limit. By default error limit is 10.



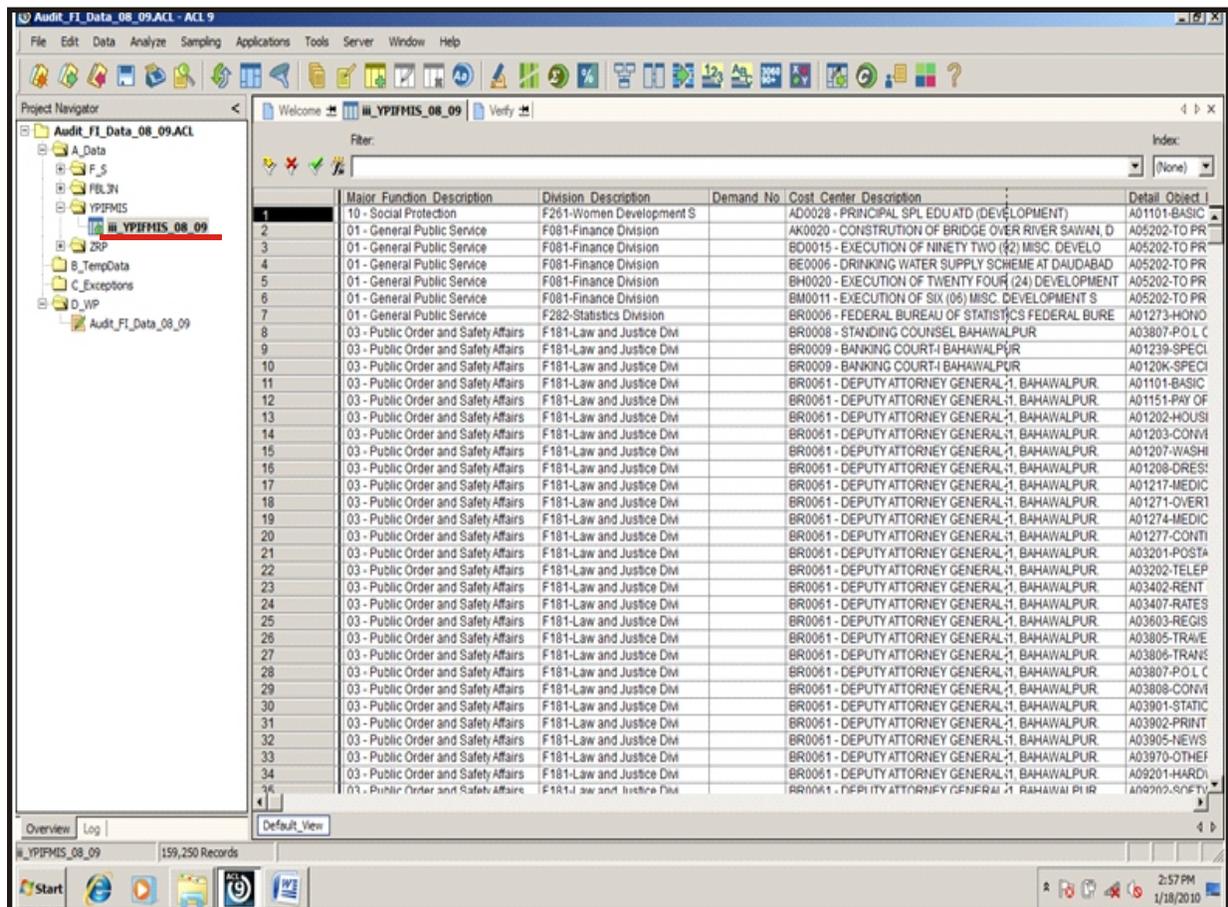
Annotate

1. In "output" tab, you have three options to view file.
 - a. Screen (Shows the result on display/monitor)
 - b. Print (Print the data by using printer)
 - c. File (User has the option to save the result on a hard disk drive).
2. It is preferred that the errors, if any, are viewed on screen. Therefore, select the "screen" radio button.
3. Click on "OK" Button.



Annotate

1. The screen displays the result of validity checks of "Verify" command which is "0 data validity errors Detected".



Annotate

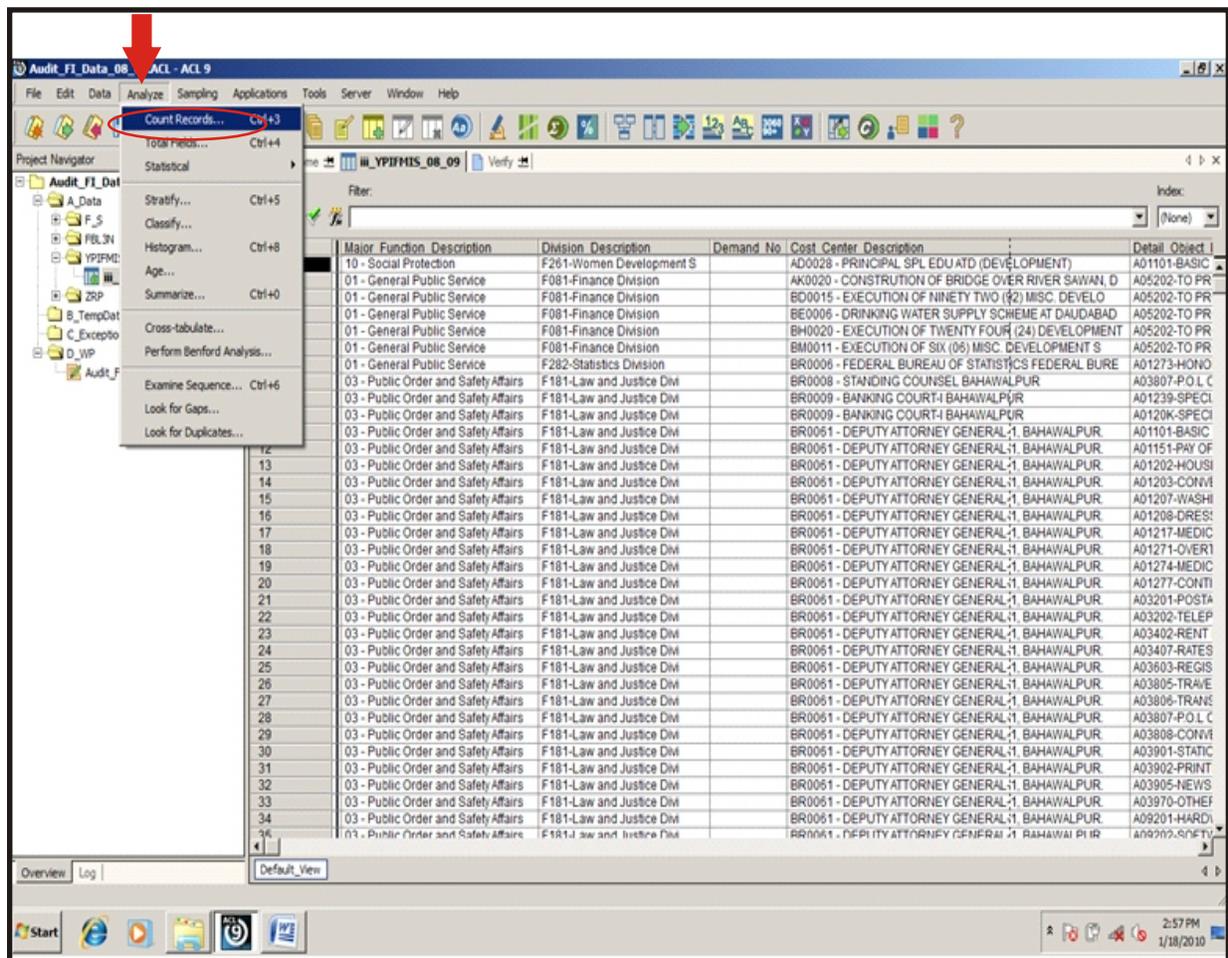
1. Now open your main table "iii_YPIFMIS_08_09" data for further data integrity checks.

5.3 CONFIRMING CONTROLS

After checking the validity of field definition and data then the next step is to confirm the controls which you requested from the entity in your requisition letter such as Summary Report which includes how many Records you have in the table? What is the total of the fields in a table?

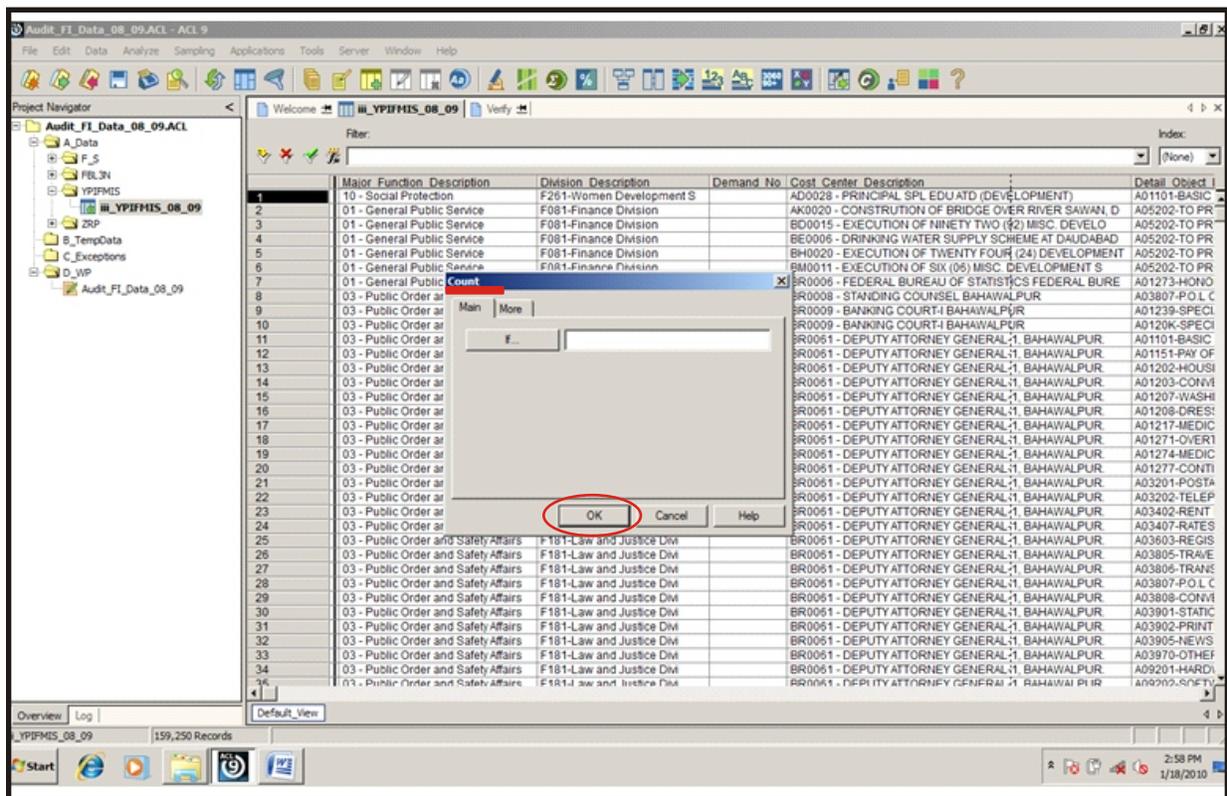
Count Records

Use the count command to count records.



Annotate

1. In project Navigator portion, double click the table "iii_YPIFMIS_08_09" and view it on the welcome Screen.
2. Analyze Count Records



Annotate

1. A dialog Box with the name "Count" is opened.
2. Click on "OK".

Major Function Description	Division Description	Demand No	Cost Center Description	Detail Object ID
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	F181-Law and Justice Divi	BR0061 - DEPUTY ATTO	

Annotate

- There are 159,250 Records in your table "iii_YPIFMIS_08_09" which can be seen on status bar. Now check that how many records entity mentioned in their letter. (Consult to Data Requisition Letter). The Entity has mentioned 159250 Records of Ms-Excel File.

Total Fields:

The screenshot shows the 'Analyze' menu with the following options:

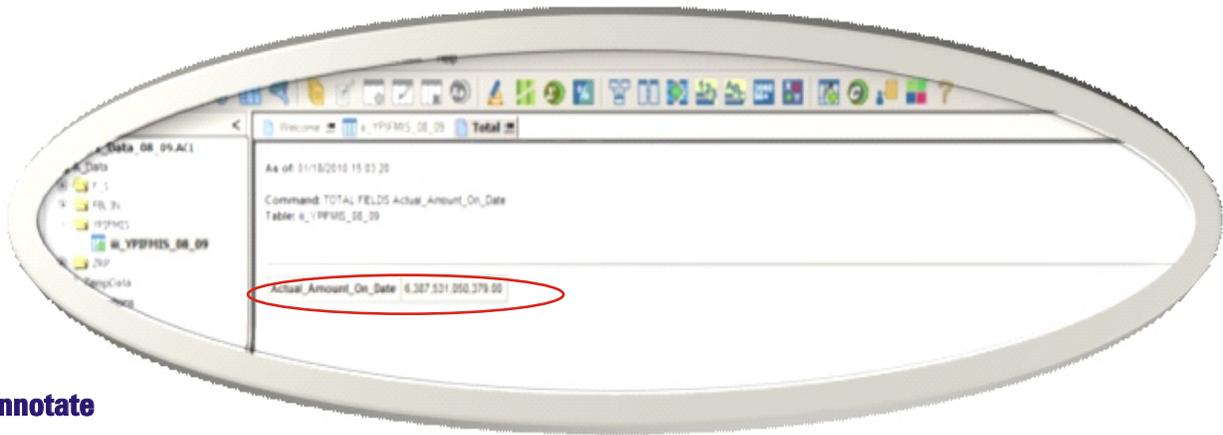
- Count Records... Ctrl+3
- Total Fields... Ctrl+4** (highlighted with a red circle and a red arrow)
- Statistics
- Stratify... Ctrl+5
- Classify...
- Histogram... Ctrl+8
- Age...
- Summarize... Ctrl+0
- Cross-tabulate...
- Perform Benford Analysis...
- Examine Sequence... Ctrl+6
- Look for Gaps...
- Look for Duplicates...

The background data table has the following columns:

Major Function Description	Division Description	Demand No	Cost Center Description	Detail Object ID
10 - Social Protection	F261-Women Development S	AD0028 - PRINCIPAL SPL EDU ATD (DEVELOPMENT)		A01101-BASIC
01 - General Public Service	F081-Finance Division	AK0020 - CONSTRUCTION OF BRIDGE OVER RIVER SAWAN, D		A05202-TO PR
01 - General Public Service	F081-Finance Division	BD0015 - EXECUTION OF NINETY TWO (92) MISC. DEVELO		A05202-TO PR
01 - General Public Service	F081-Finance Division	BE0006 - DRINKING WATER SUPPLY SCHEME AT DAUDABAD		A05202-TO PR
01 - General Public Service	F081-Finance Division	BI0020 - EXECUTION OF TWENTY FOUR (24) DEVELOPMENT		A05202-TO PR
01 - General Public Service	F081-Finance Division	BM0011 - EXECUTION OF SIX (06) MISC. DEVELOPMENT S		A05202-TO PR
01 - General Public Service	F282-Statistics Division	BR0006 - FEDERAL BUREAU OF STATISTICS FEDERAL BURE		A01273-HONO
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0008 - STANDING COUNSEL BAHAWALPUR		A03807-P.O L C
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0009 - BANKING COURT-I BAHAWALPUR		A01239-SPECI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0009 - BANKING COURT-I BAHAWALPUR		A0120K-SPECI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01101-BASIC
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01151-PAY OF
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01202-HOUSI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01203-CONVI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01207-WASHI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01208-DRESI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01217-MEDIC
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01271-OVER1
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01274-MEDIC
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A01277-CONVI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03201-POSTA
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03202-TELEP
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03402-RENT
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03407-RATES
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03603-REGIS
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03805-TRAVE
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03806-TRAVE
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03807-P.O L C
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03808-CONVI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03901-STATIC
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03902-PRINT
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03905-NEWS
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A03970-OTHEP
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A09201-HARDI
03 - Public Order and Safety Affairs	F181-Law and Justice Divi	BR0061 - DEPUTY ATTORNEY GENERAL-I, BAHAWALPUR		A09705-SERVIC

Annotate

- Use the "Total Fields" Command to sum numeric fields in the data. Use the Total Fields Command to generate Control Total.
- To run the "Total Command", Select Analyze → Total Fields

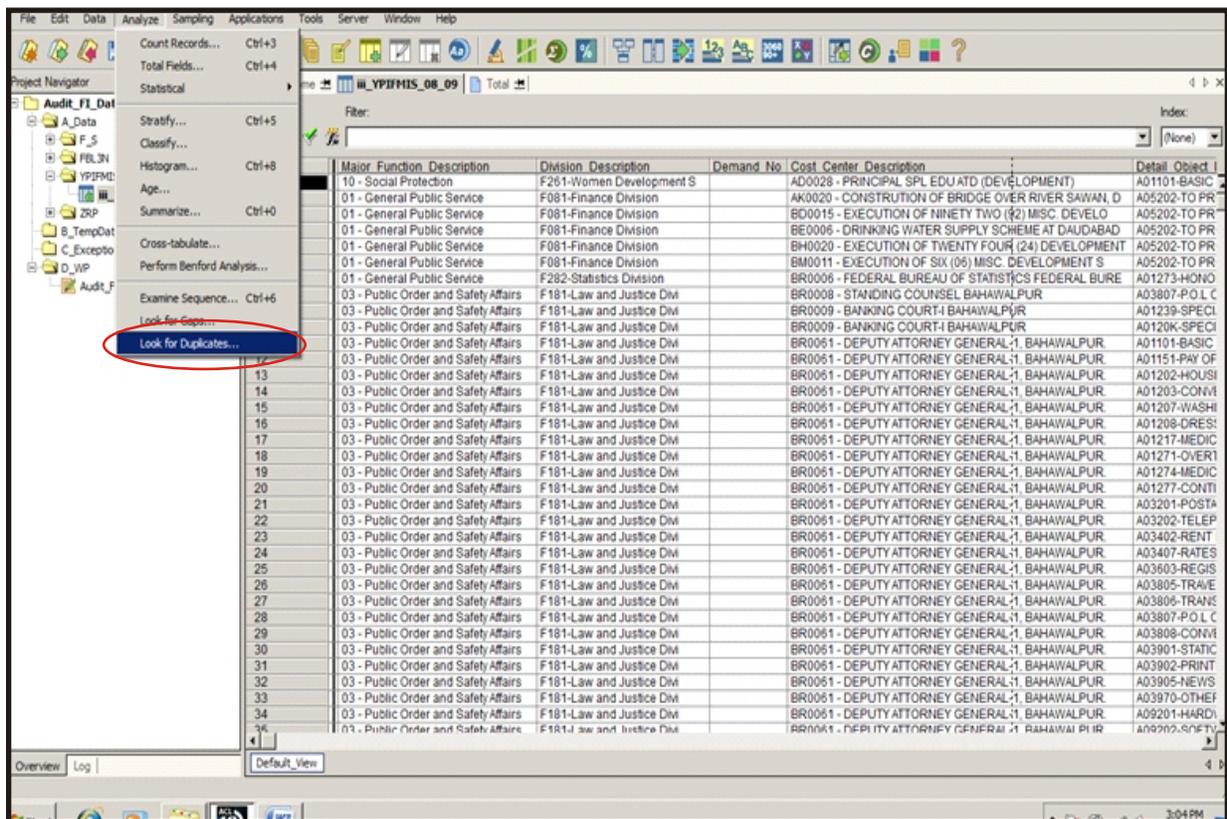


Annotate

1. Compare the Total Field of “Actual_Amount_on_Date” of the table “iii_YPIFMIS_08_09” with your Summary Report data provided by the Information System Department.
2. In case, when Control totals do not match with your provided summary report from the entity then this Means that the data was not properly downloaded from the system.

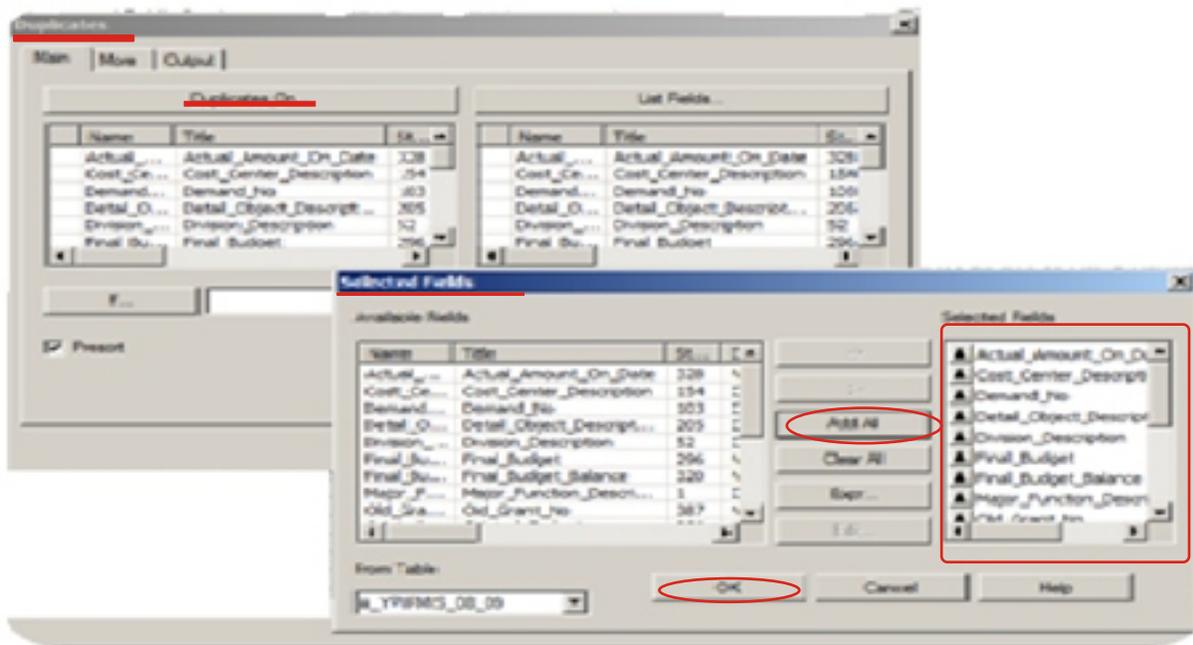
5.4 DUPLICATE COMMAND

The Duplicate command identifies records that have the same values. You can use it to identify records where all fields are duplicate or where duplicate values appear only in selected field.



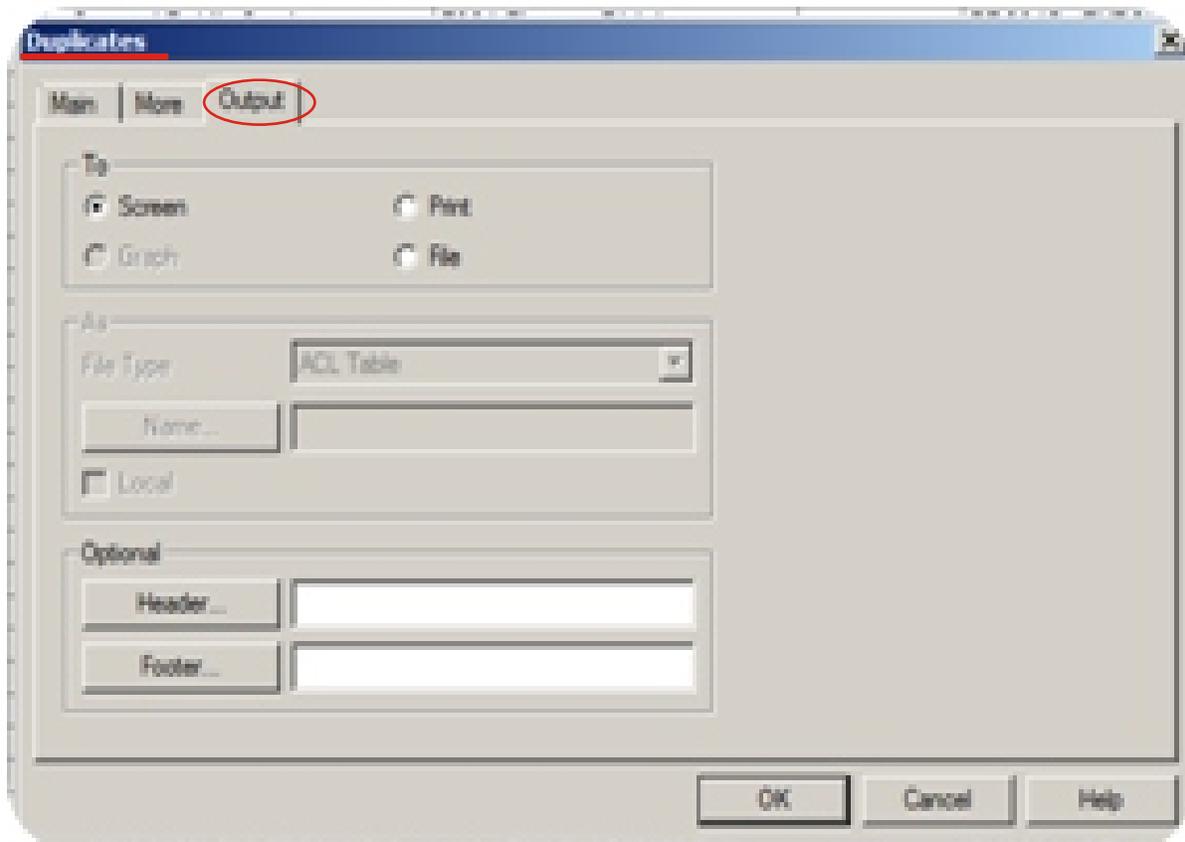
Annotate

1. Select Analyze → Look for duplicates.



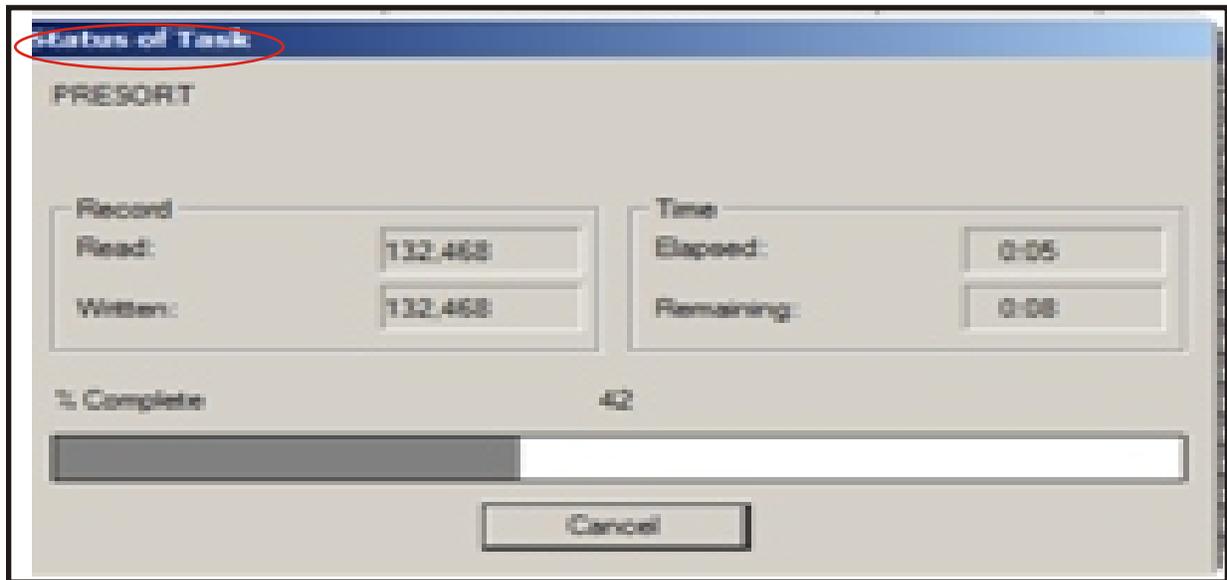
Annotate

1. A dialog box appears with the name "Duplications" is opened.
2. Click on "Duplications On" button
3. A dialog box appears with the name "Selected Field" is opened.
4. Select all "Available fields" by using the button "Add All".
5. Click on "Ok".



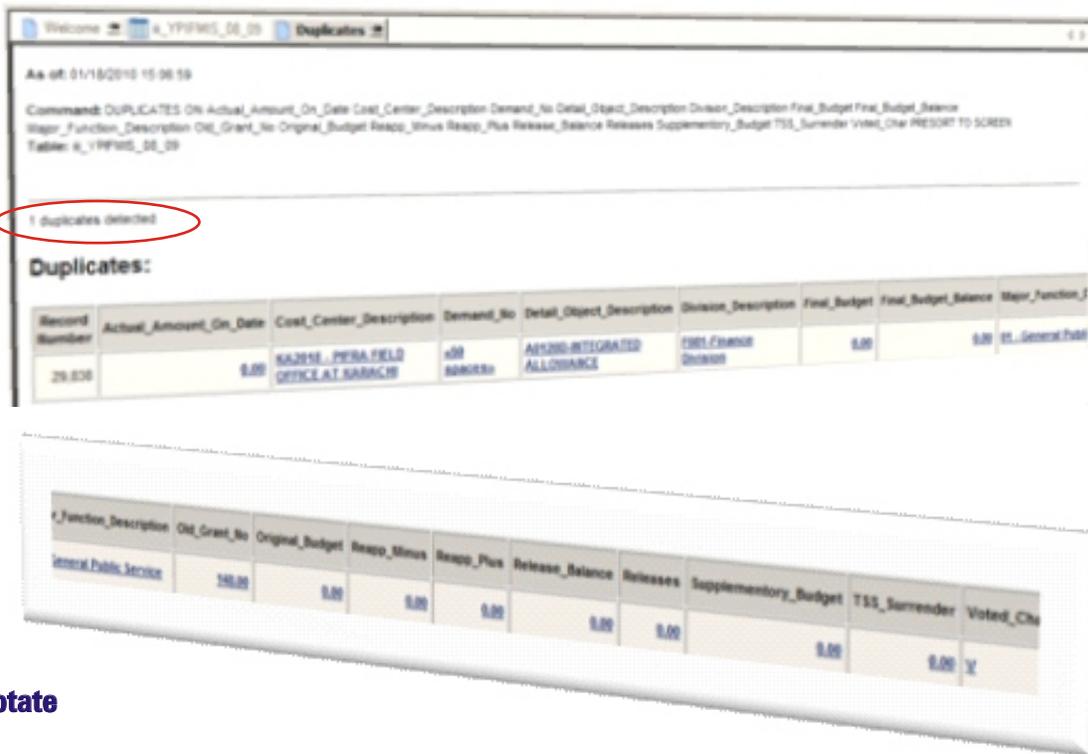
Annotate

1. The main duplicates dialog box contains three tabs.
 - a. Main
 - b. More
 - c. Output.
2. In Main tab we select those fields in which we want to know that there is no same value in the data. More tab is optional and if you want to limit your record than you can define such as out of 159,250 records you first want 100,000 records. The third tab identifies that in which format you would like to see your data visible. Duplicate command offers three kinds of modes like Screen, Print and File.
3. Select the Screen radio button because you would like to see your analysis on the monitor screen.
4. Click on "OK".



Annotate

1. A dialog box appears with the name "Status of task" and it is processing to identify those values which Have duplicates record.



Annotate

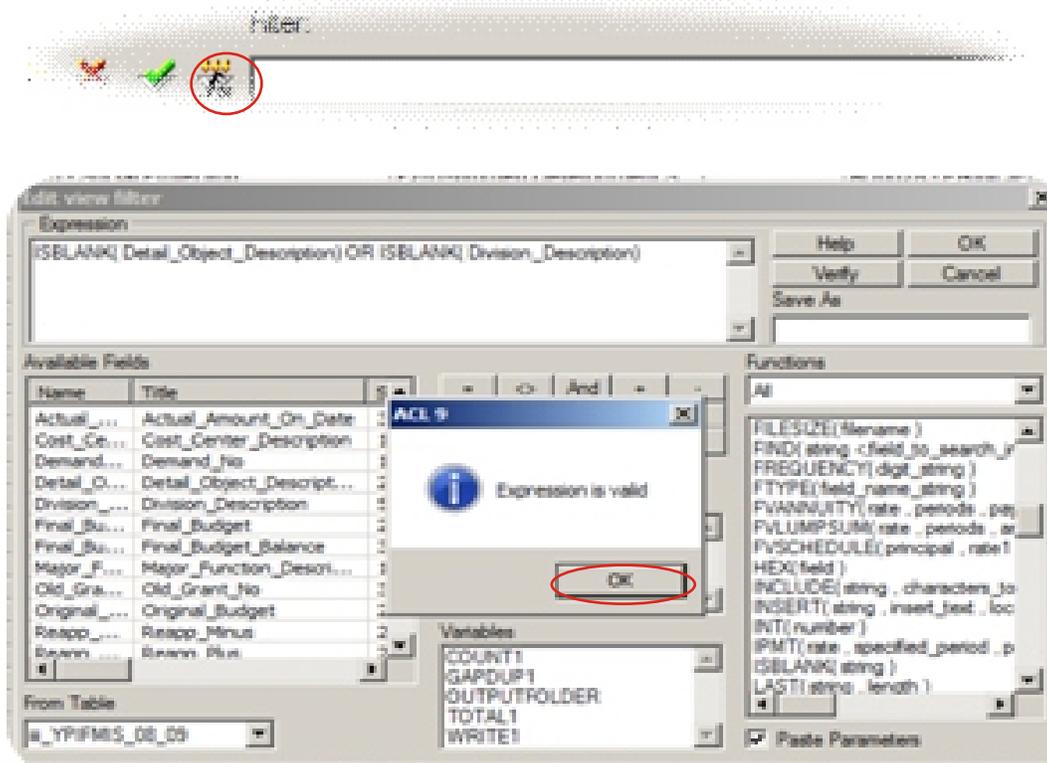
1. When the status of Task analyzes the data 100% then it shows the result of duplicates on a monitor screen.
2. Here we have 1 duplicate record display.
3. It shows that the record number 29,838 entered twice but when analyzing the results you find that all the amount fields show zero values.

5.5 MISSING GAPS (Using Functions)

Line	Description	Division	Demand No	Cost Center	Detail Object
1	Protection	F261-Women Development S		AD0028 - PRINCIPAL SPL EDU ATD (DEVELOPMENT)	A01101-BASIC
2	01 - General Public Service	F081-Finance Division		AK0020 - CONSTRUCTION OF BRIDGE OVER RIVER SAWAN, D	A05202-TO PR
3	01 - General Public Service	F081-Finance Division		BD0015 - EXECUTION OF NINETY TWO (92) MISC. DEVELO	A05202-TO PR
4	01 - General Public Service	F081-Finance Division		BE0006 - DRINKING WATER SUPPLY SCHEME AT DAUDABAD	A05202-TO PR
5	01 - General Public Service	F081-Finance Division		BH0020 - EXECUTION OF TWENTY FOUR (24) DEVELOPMENT	A05202-TO PR
6	01 - General Public Service	F081-Finance Division		BM0011 - EXECUTION OF SIX (06) MISC. DEVELOPMENT S	A05202-TO PR
7	01 - General Public Service	F282-Statistics Division		BR0008 - FEDERAL BUREAU OF STATISTICS FEDERAL BURE	A01273-HONO
8	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0008 - STANDING COUNSEL BAHAWALPUR	A03807-PO L C
9	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0009 - BANKING COURT-I BAHAWALPUR	A01239-SPECL
10	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0009 - BANKING COURT-I BAHAWALPUR	A0120K-SPECI
11	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01101-BASIC
12	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01151-PAY OF
13	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01202-HOUSI
14	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01203-CONVI
15	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01207-WASHI
16	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01208-DRES:
17	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01217-MEDIC
18	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01274-MEDIC
19	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A01277-CONTI
20	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03201-POSTA
21	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03202-TELEP
22	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03402-RENT
23	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03407-RATES
24	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03603-REGIS
25	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03805-TRAHE
26	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03806-TRANE
27	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03807-PO L C
28	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03808-CONVI
29	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03901-STATIC
30	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03902-PRINT
31	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03905-NEWS
32	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A03970-OTHEP
33	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A09201-HARDI
34	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	A09202-SOFTV
35	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	
36	03 - Public Order and Safety Affairs	F181-Law and Justice Div		BR0061 - DEPUTY ATTORNEY GENERAL-1, BAHAWALPUR	

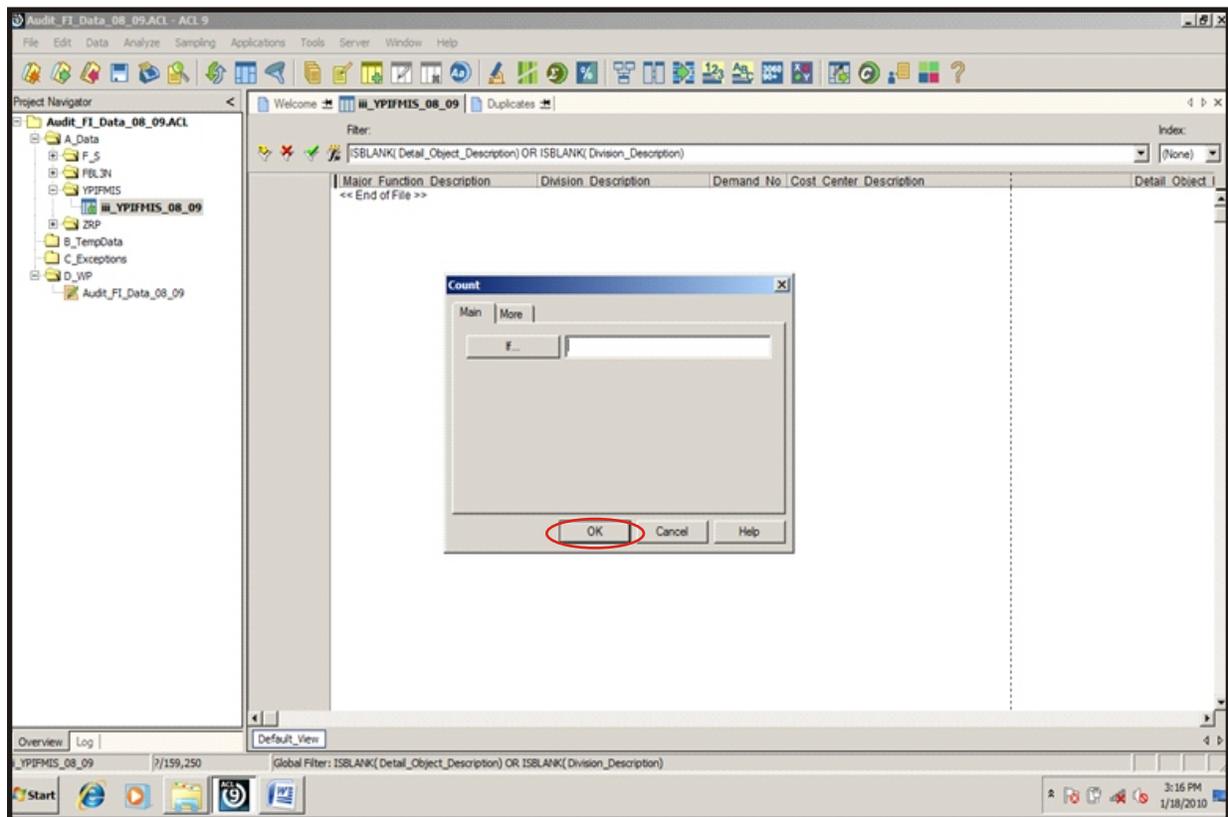
Annotate

1. To find gaps in the table “iii_YPIFMIS_08_09” we use two methods.
 - a. Gaps performed through Commands
 - b. Gaps performed through Functions.
2. Here we explain how you perform gaps by using the functions.



Annotate

1. First click on “fx” which represents the information such as “Edit View Filter”.
2. A dialog box “Edit View Filter” is appearing.
3. Write an Expression in the expression dialog box by using the ISBLANK (string) Function.
4. Here we apply ISBLANK on two fields such as Detail_Object_Description & Division_Description by Using the Boolean operator (OR).
5. Click on Verify.
6. A dialog message appears “Expression is valid”.
7. Click on “OK”



Annotate

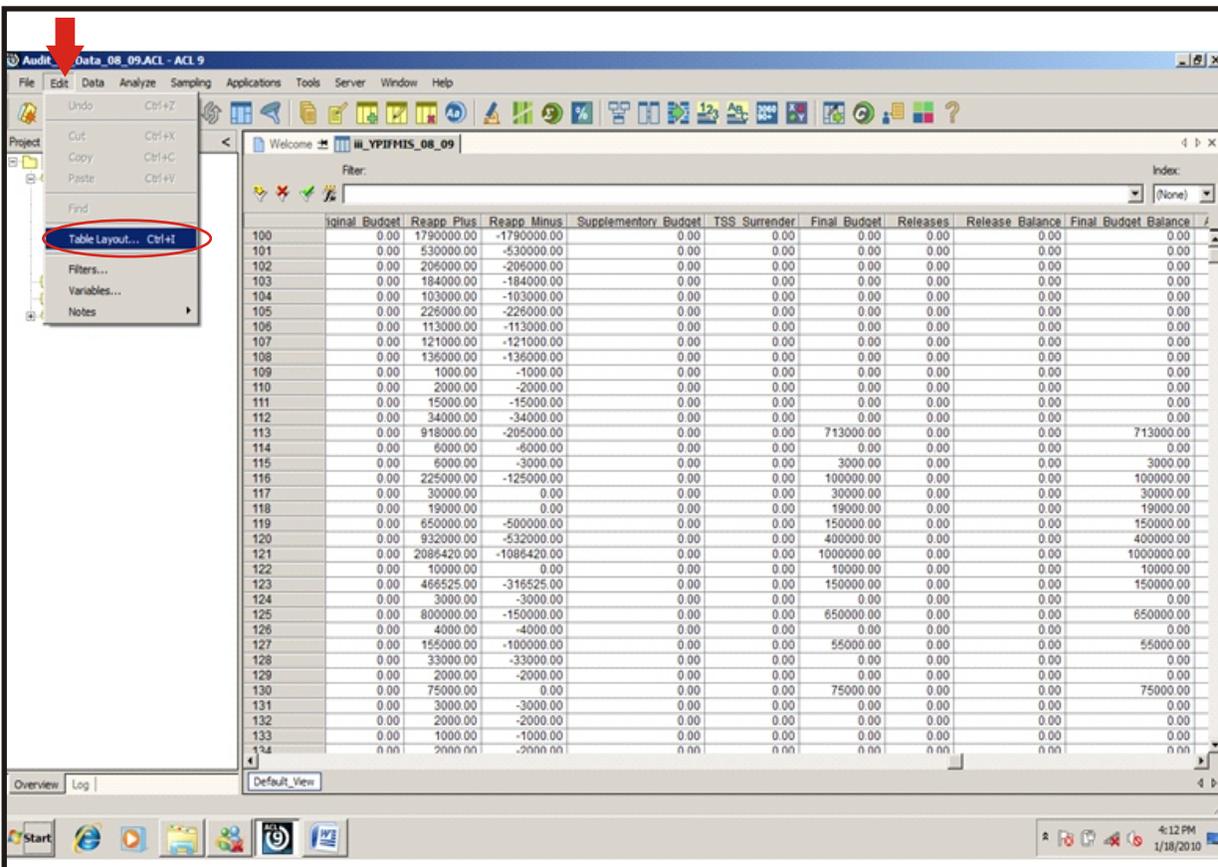
1. To view how many records are visible you apply Count Command on the table "iii_YPIFMIS_08_09" Because in status bar you can't determine how many records found.
2. Click on Analyze Count Records.
3. Click on "OK"
4. There is no record found which shows that no field cells are missing.

5.6 RELIABILITY

Your data source can have values derived from calculations, usually based on other fields. For Example, Final Budget field is made up of Original Budget, Reappropriation_Plus, Re-appropriation_Minus, Supplementary_Budget and TSS_Surrender. It is important to recalculate these fields to check that they are reliable for use in your analysis.

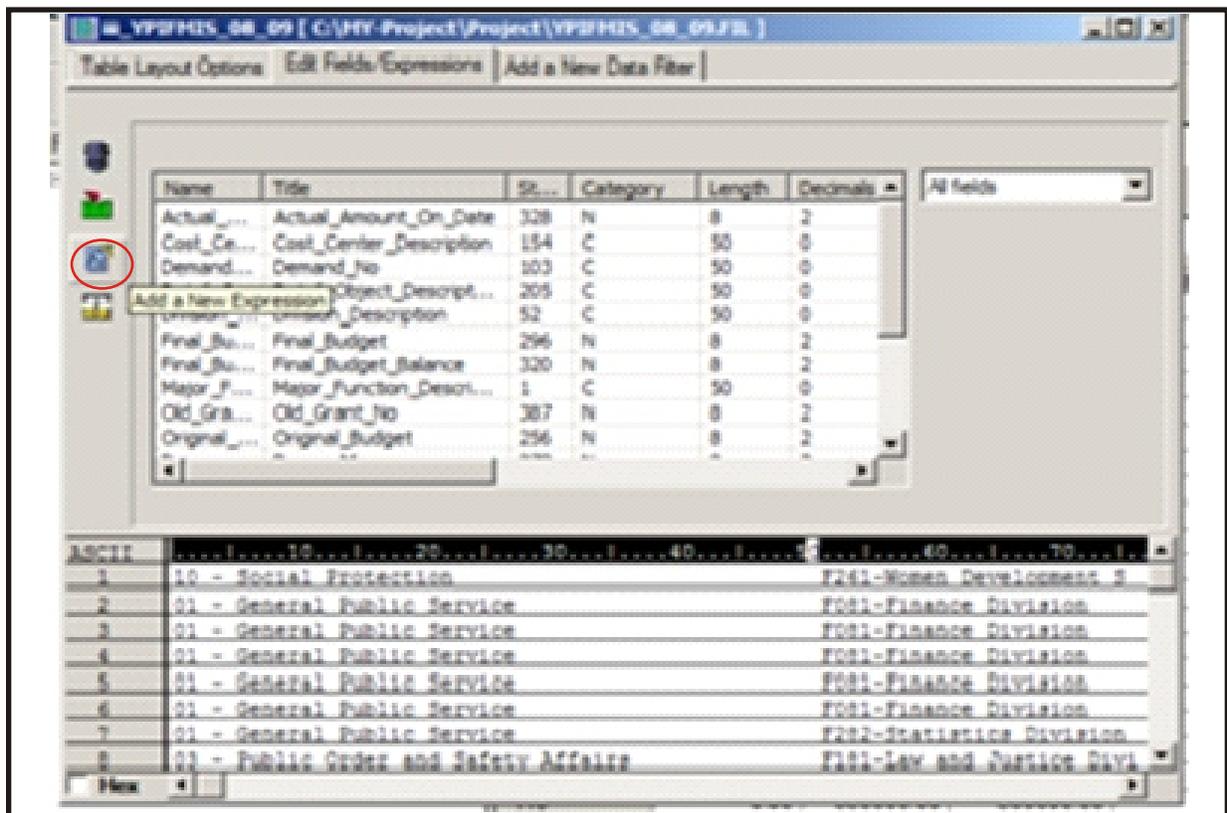
Computed Fields

Computed Field is also called Virtual Fields because these fields only created when we want to test the reliability of data and proceed to the analysis in a good faith and confidence. They are virtual fields that let you perform calculations based on information in the data file without affecting or changing the original data.s)



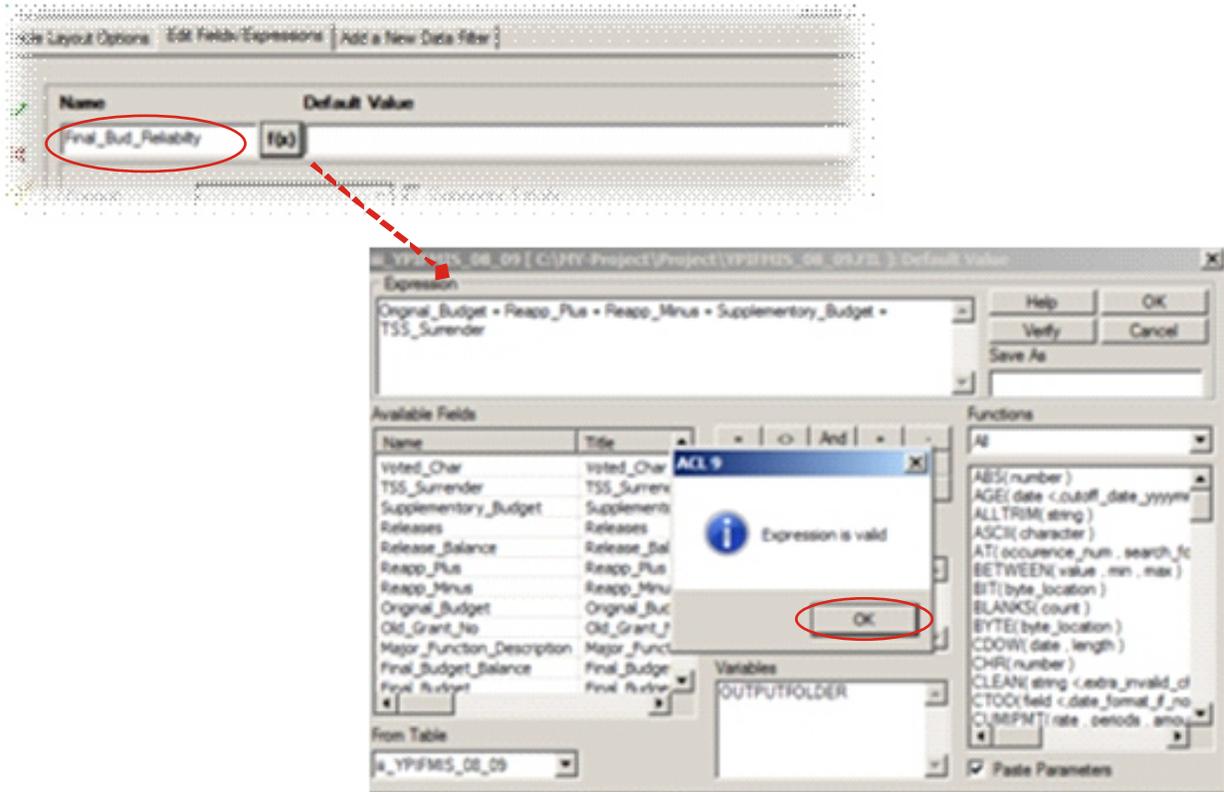
Annotate

1. Select Analyze → Table Layout.



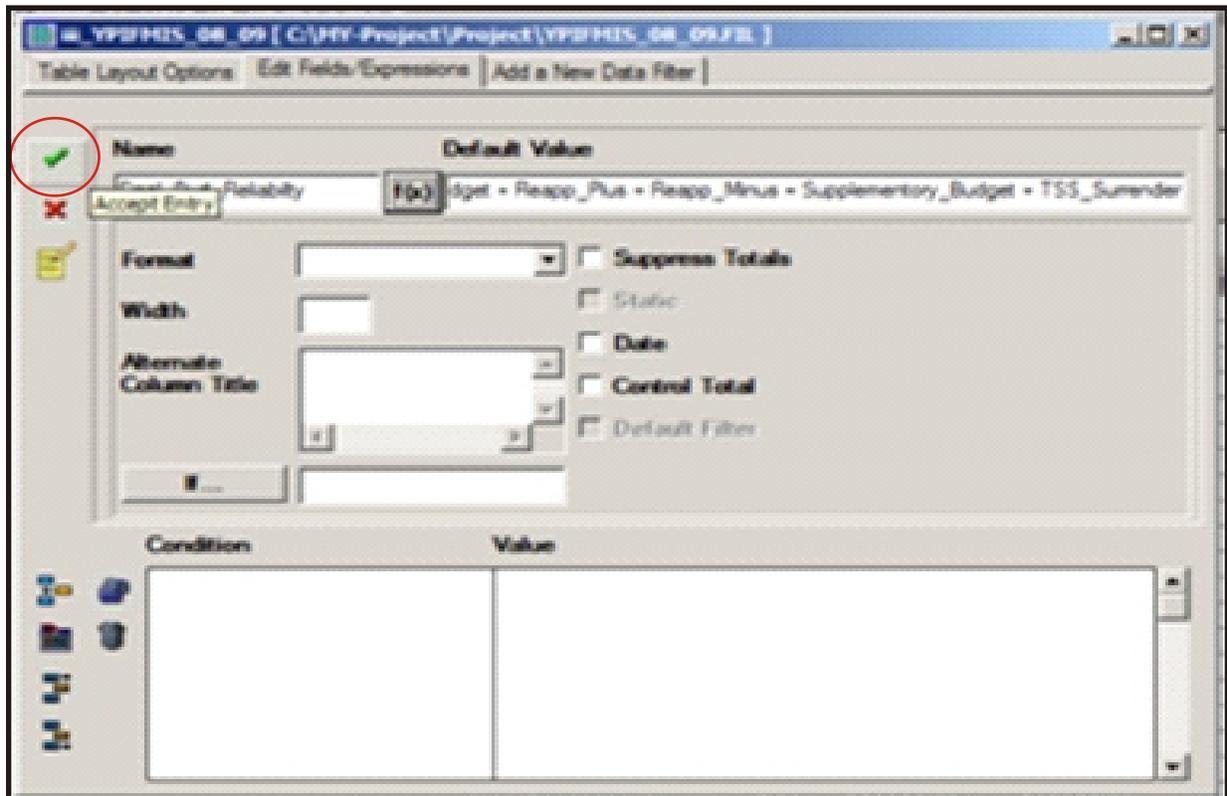
Annotate

1. A dialog box regarding table Layout Option appears.
2. Here you want to check the reliability of already created fields so you have to add one column more to Find out the consistency of the data. You select fx (Add a New Expression).



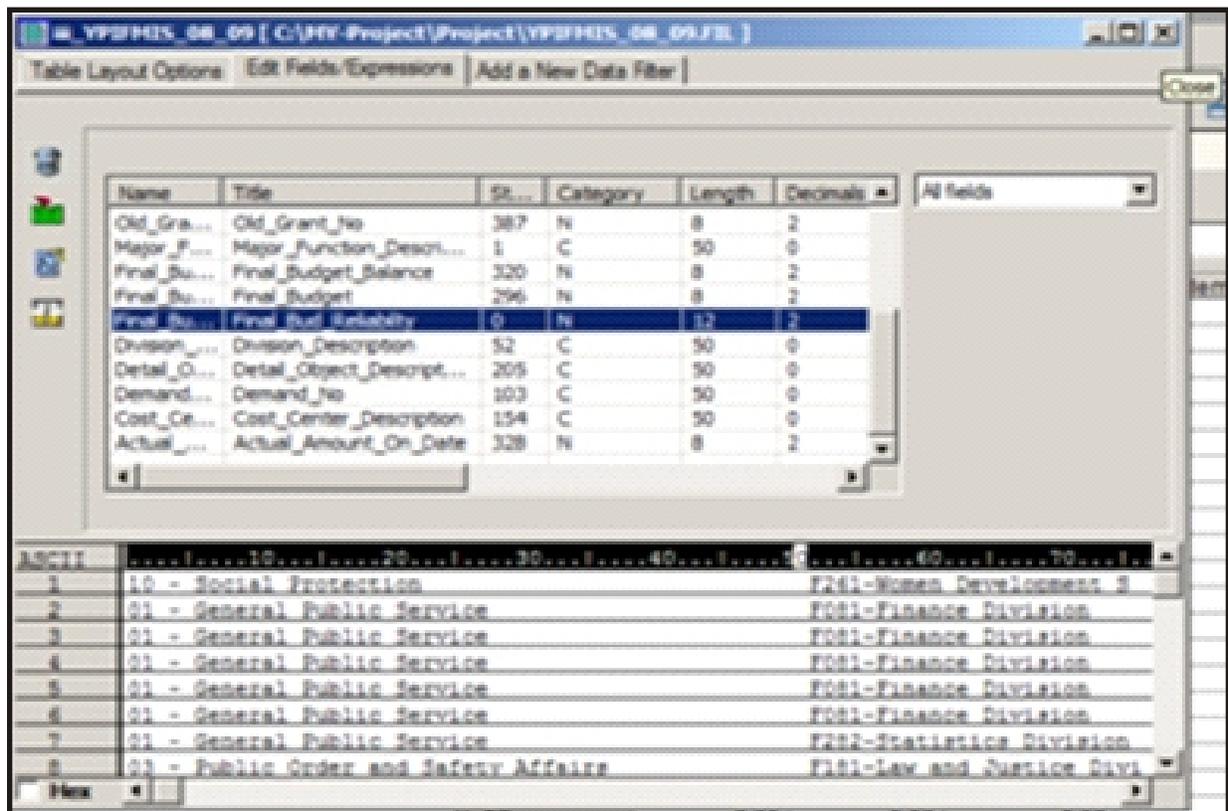
Annotate

1. Here you give the Name of the column such as "Final_Budg_Reliability" and now you want to enter the expression. Then you press f(x) as a Default Value which is shown in above figure.
2. Enter the Expression by using the Available Fields and operators mentioned in a dialog box such as Final_Budget= Original_Budget + Reapp_Plus + Reapp_Minus + Supplementary_Budget + TSS_Surrender
3. Click the Verify button to check that all fields have a correct data type and follow the correct syntax as Mentioned by the ACL application.
4. Click on "OK".



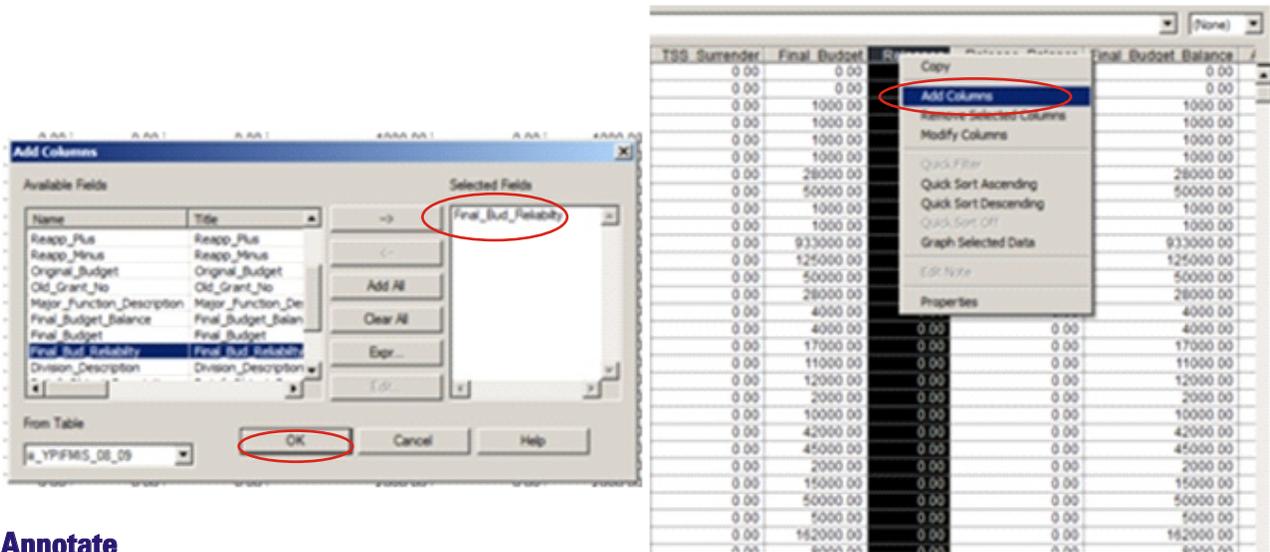
Annotate

1. The Table Layout dialog box appears and you simply click on ✓ (Accept_Entry).



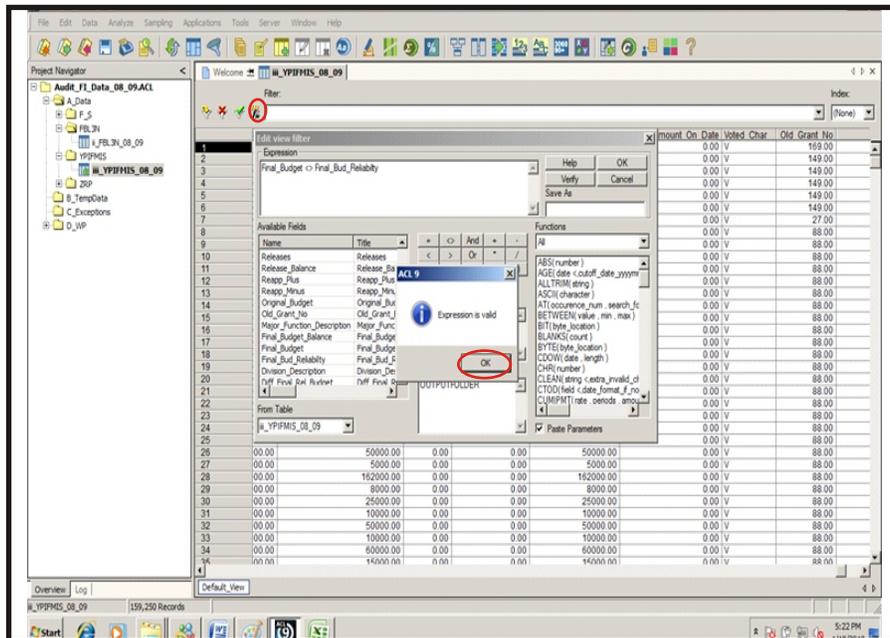
Annotate

1. Check that where you have created the computed field such as "Final_Bud_Reliability".
2. Now Close the Table Layout dialog box.



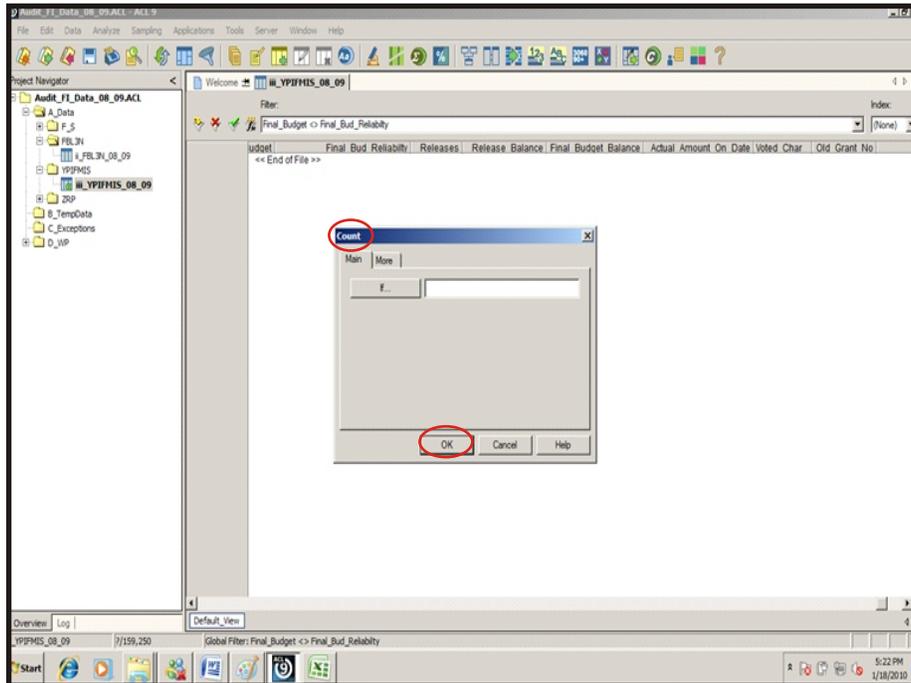
Annotate

1. Right Click on the column and select "Add Columns".
2. A dialog box with the name "Add Columns" appears.
3. Select the computed field you created in a Table Layout Option. Double click on Available Field such as "Final_Bud_Reliability".
4. Click on "OK".



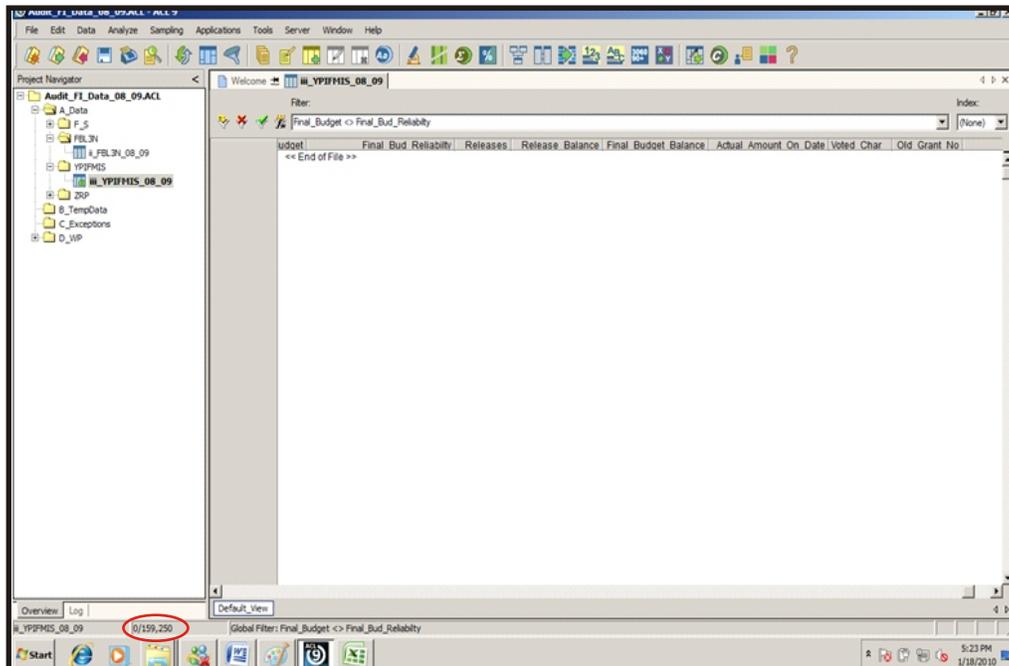
Annotate

1. Right Click on the column and select "Add Columns".
2. A dialog box with the name "Add Columns" appears.
3. Select the computed field you created in a Table Layout Option. Double click on Available Field such as "Final_Bud_Reliability".
4. Click on "OK".



Annotate

1. Select Analyze → Count Records
2. Click on "Ok".



Annotate 1.

This will show that there is no record. This means that the calculation of the Final_Budget Field in the table is correctly performed by the system.

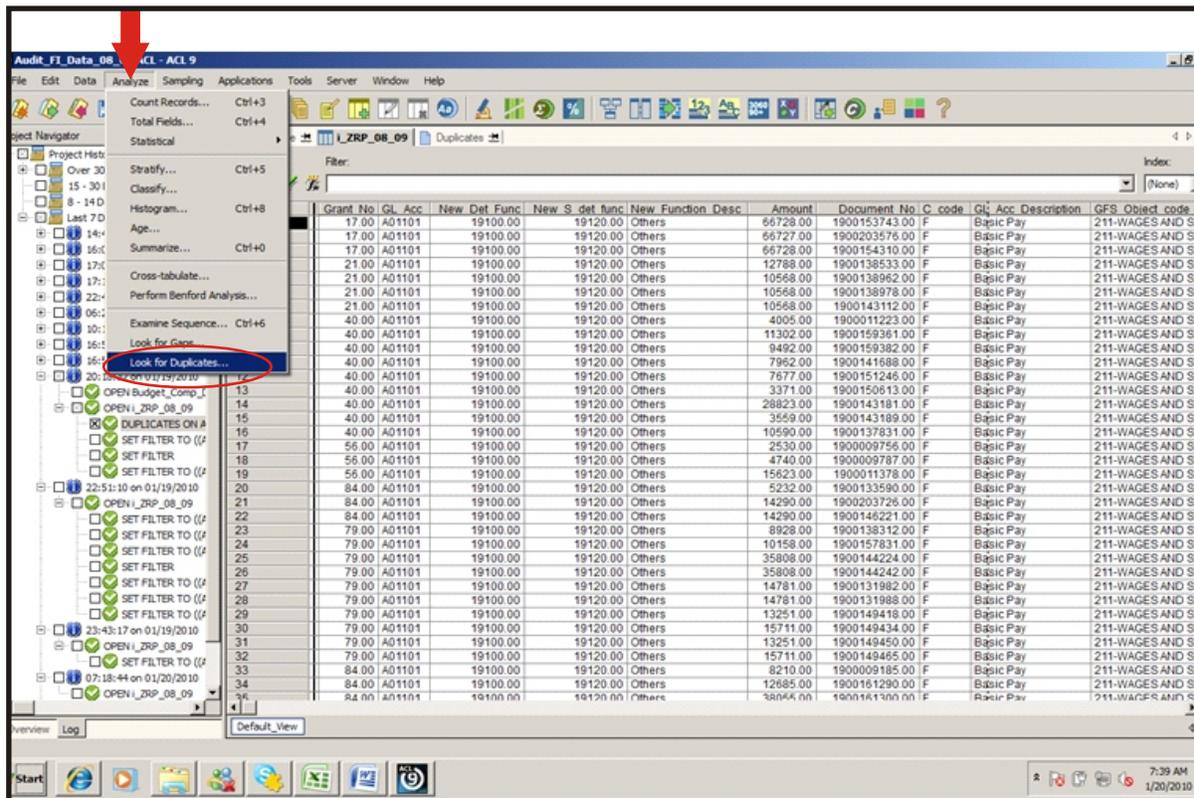


Annotate

- To go back to your original table “iii_YPIFMIS_08_09”, you first “remove the filter” as shown in above Diagram.

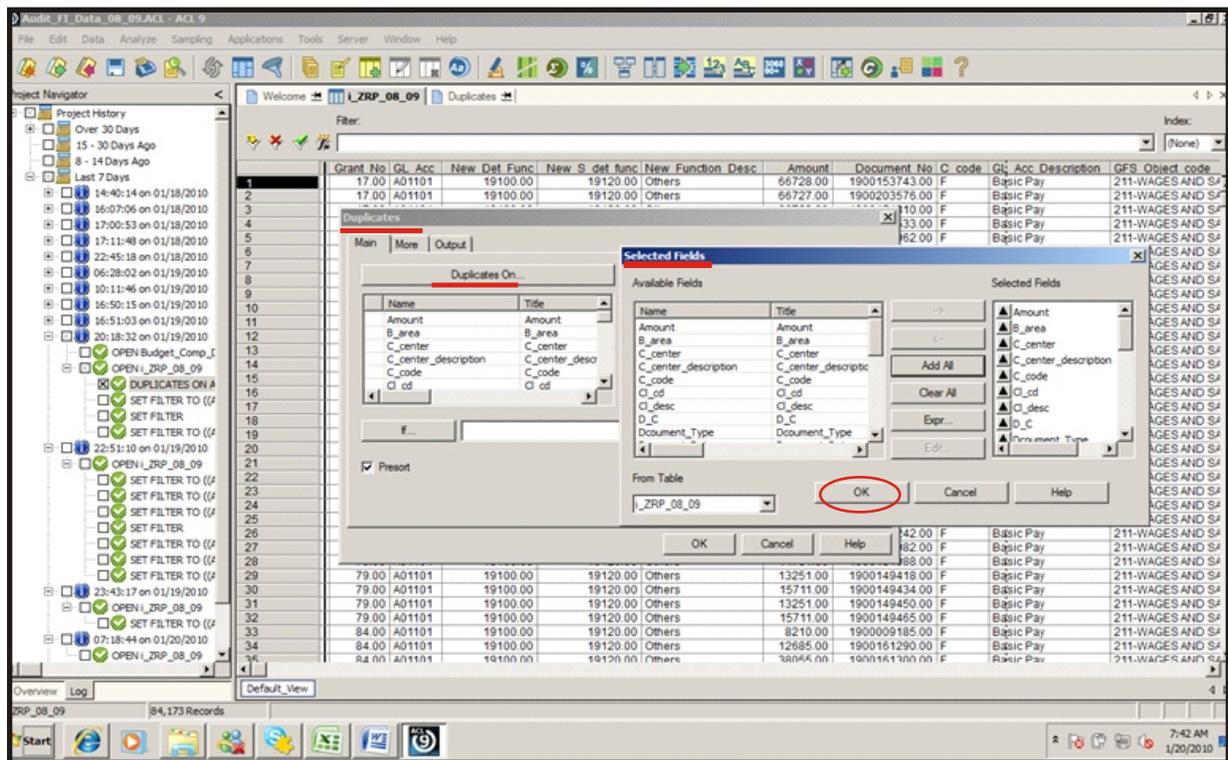
5.7 CASE STUDY

Use Duplicate Command of ACL on the ZRP Table and investigate the results into SAP/R3 FI Module.
Duplicate Command of ACL:



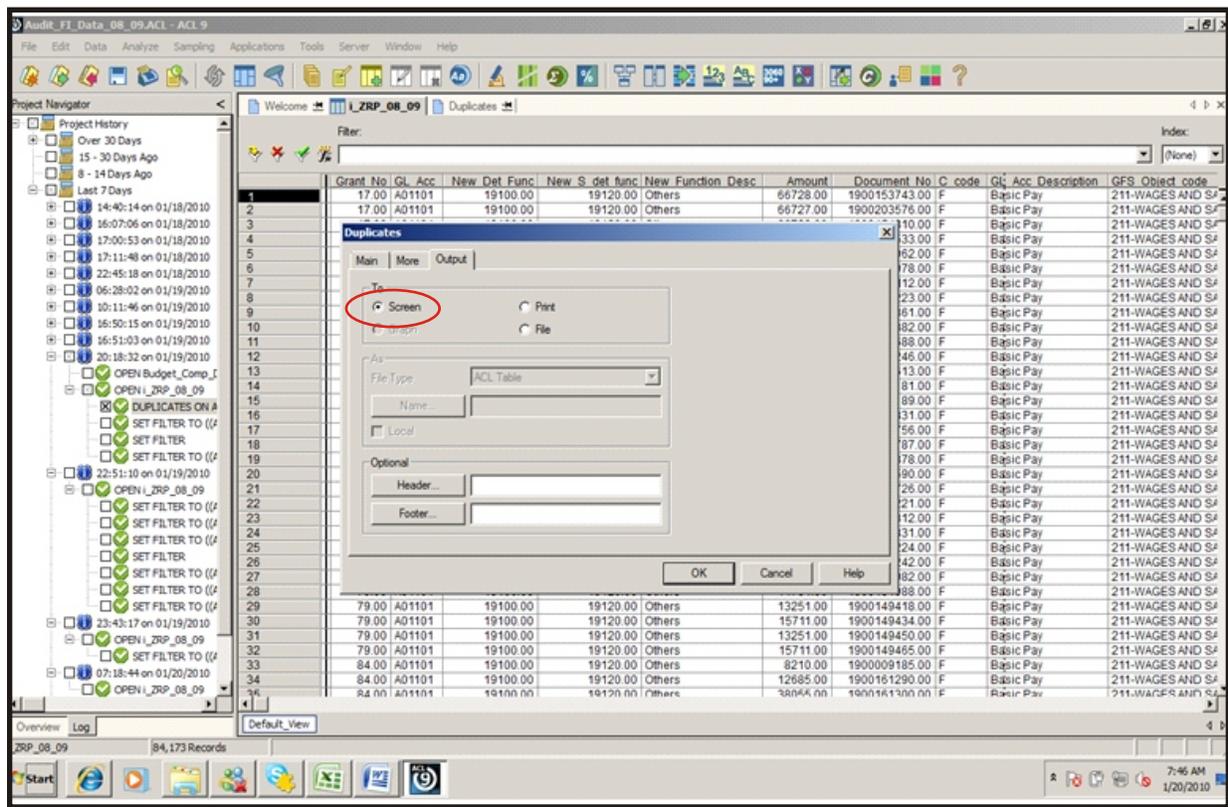
Annotate

- Select Analyze → Look for Duplicates



Annotate

1. A dialog box appears with the name "Duplicates" is open.
2. Click on "Duplicates on" button to select the fields on which the Data Integrity Verification test is being performed.
3. A dialog box with the name "Selected Fields" is open. You select all the fields to check if there is any Duplicate transaction is present.



Annotate

1. Go to "Output" tab where you can find three radio button viz a viz Screen, Print, File. The purpose of these radio buttons is that where you want to see the result of your DIV tests. Here we want to see the Results on the monitor screen.
2. Choose the "Screen" radio button.

Audit_FI_Data_08_09-ACL - ACL 9

As of: 01/20/2010 07:51:19

Command: DUPLICATES ON Amount B_area C_center C_center_description C_code Cl_cd CL_desc D_C Document_Type Document_Date Document_No Fund G_N GFS_Function_code GL_Acc GL_Acc_Description Grant_No Grant_No_desc New_Det_Func New_Function_Desc New_S_det_func Period Posting_Date Profit_Center User PRESORT TO SCREEN
Table: L_ZRP_08_09

95 duplicates detected

Duplicates:

Record Number	Amount	B_area	C_center	C_center_description	C_code	Cl_cd	CL_desc	D_C	Document_Type	Document_Date	Document_No	Fund	G_N	GFS_Function_code
496	25.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	07.08.2008	1,900,016,777.00	FC21M06	NG	7016-GENERAL PUBLIC
726	66.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	21.07.2008	1,900,011,391.00	FC21M06	NG	7016-GENERAL PUBLIC
1,830	166.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	21.07.2008	1,900,011,386.00	FC21M06	NG	7016-GENERAL PUBLIC
4,100	253.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	21.07.2008	1,900,011,395.00	FC21M06	NG	7016-GENERAL PUBLIC
4,609	290.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	24.09.2008	1,900,065,295.00	FC21M06	NG	7016-GENERAL PUBLIC
4,613	290.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	28.08.2008	1,900,037,810.00	FC21M06	NG	7016-GENERAL PUBLIC
7,707	521.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	≤50 spaces:	≤50 spaces:	S	KR	24.09.2008	1,900,065,358.00	FC21M06	NG	7016-GENERAL PUBLIC

84,173 Records

Audit_FI_Data_08_09-ACL - ACL 9

As of: 01/20/2010 07:51:19

Command: DUPLICATES ON Amount B_area C_center C_center_description C_code Cl_cd CL_desc D_C Document_Type Document_Date Document_No Fund G_N GFS_Function_code GL_Acc GL_Acc_Description Grant_No Grant_No_desc New_Det_Func New_Function_Desc New_S_det_func Period Posting_Date Profit_Center User PRESORT TO SCREEN
Table: L_ZRP_08_09

95 duplicates detected

Duplicates:

GFS_Object_code	GL_Acc	GL_Acc_Description	Grant_No	Grant_No_desc	New_Det_Func	New_Function_Desc	New_S_det_func	Period	Posting_Date	Profit_Center	User
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	11.08.2008	FA-HQ-CAQ	NASIRM
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	02.08.2008	FA-HQ-CAQ	NASIRM
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	02.08.2008	FA-HQ-CAQ	NASIRM
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	02.08.2008	FA-HQ-CAQ	NASIRM
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	24.09.2008	FA-HQ-CAQ	AAGHAFFAR
211-WAGES AND SALARIES	A01299	Others	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	28.08.2008	FA-HQ-CAQ	AAGHAFFAR
211-WAGES AND SALARIES	A01262	Special Relief Allowance	51.00	FOREIGN AFFAIRS DIVISION	11,200.00	Administration	11,201.00	2.00	24.09.2008	FA-HQ-CAQ	AAGHAFFAR
211-WAGES AND SALARIES	A01262	Special Relief Allowance	47.00	TAXES ON INCOME AND CORPORATION TAX	11,200.00	Tax Management (Customs, ITax, Excise)	11,205.00	3.00	26.09.2008	ID	NASREENB
211-WAGES AND SALARIES	A01256	Special Adhoc Relief Allowance	79.00	OTHER EXPENDITURE OF INTERIOR DIVISION	32,100.00	Federal Police	32,101.00	2.00	19.08.2008	ID	NASREENB

84,173 Records

Annotate

1. There are 95 Records found which have duplicate entries in the Receipt and Payments Report.

Annotate

1. There are 95 Records found which have duplicate entries in the Receipt and Payments Report.

Step 2:

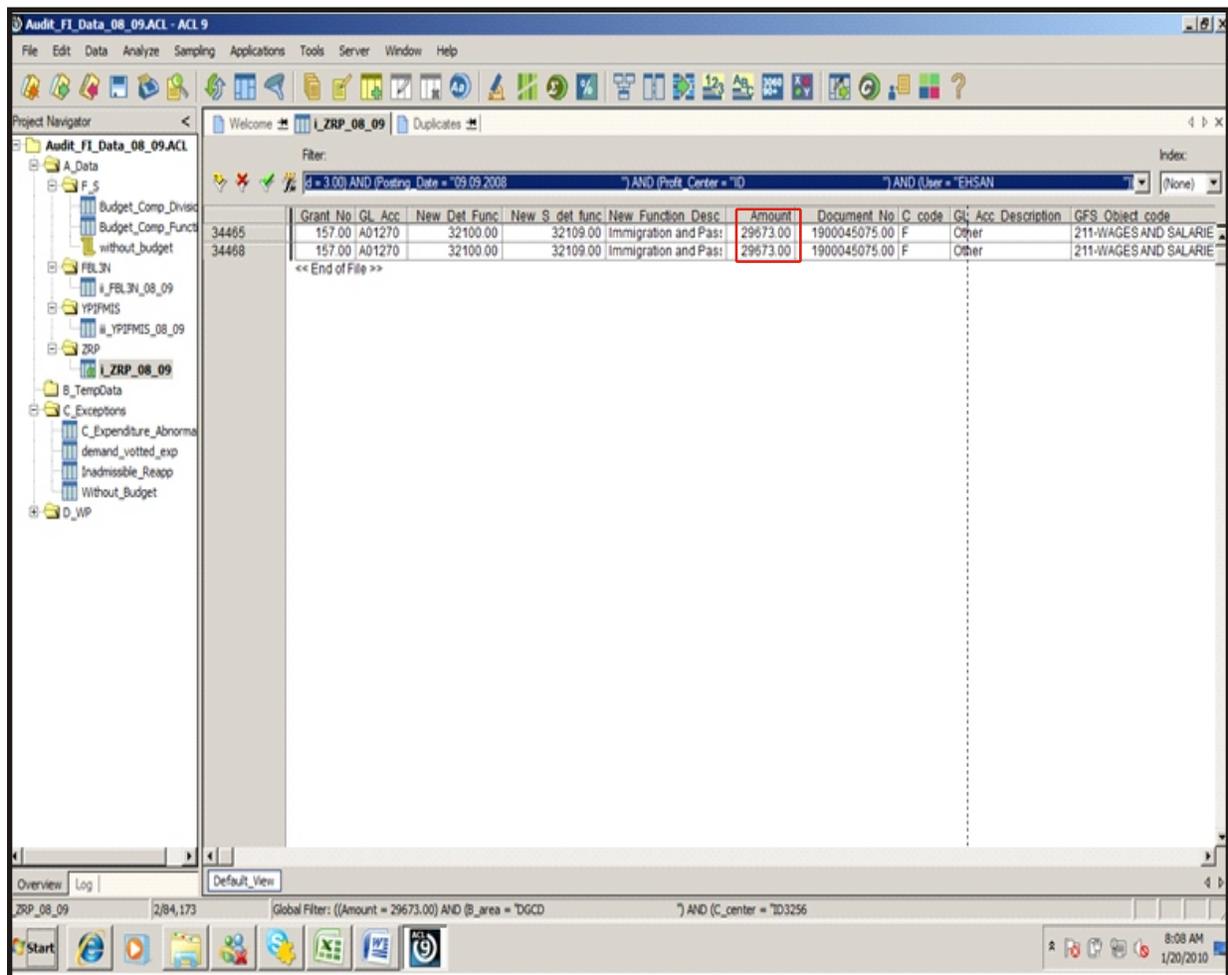
How you trace the duplicate transactions in SAP/R3 FI Module:

If you want to know where the duplicate records in ZRP are, you can click on the result of the Duplicate screens of ACL on blue hyperlink. But if you want to analyze these transactions in depth in SAP/R3 then you need a login and password to check these transactions in SAP/R3 system.

Record ID	Amount	Account	GL Code	Description	Unit	Quantity	Unit Price	Total	Date	Account	Account	Account	Account	Account	Account
55,066	11,310.00	FRS1	GL0159	FEDERAL BUREAU OF STATISTICS GILGET (DEV)	E	=50 spaces			27.09.2008						7041-GENE ECONOMI
55,067	11,310.00	FRS1	GL0159	FEDERAL BUREAU OF STATISTICS GILGET (DEV)	E	=50 spaces			27.09.2008						7041-GENE ECONOMI
55,320	11,470.00	PWE1	GL0259	POPULATION WELFARE FWC GILGET	E	=50 spaces			29.08.2008						7016-GENE PUBLIC
55,499	11,621.00	PMA1	HQ0532	=50 spaces	E	=50 spaces			24.09.2008						7016-GENE PUBLIC
56,138	12,149.00	PMA1	HQ0532	=50 spaces	E	=50 spaces			28.08.2008						7016-GENE PUBLIC
68,018	29,279.00	HOF1	ID1473	DIRECTOR GENERAL FIA OFFICE CENTRAL CIRCLE ISLAMAB	E	2			19.09.2008						7031-POLI SERVICES
68,173	29,673.00	DGCD	ID3256	MACHINE READABLE PASSPORT/VISA PROJECT (PHASE-II)	E	=50 spaces			30.08.2008						7026-PUBA AN
75,771	155,000.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	=50 spaces			01.08.2008						7045-TRAI
81,279	165,000.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	=50 spaces			28.08.2008						7016-GENE PUBLIC
81,333	172,863.00	PMA1	HQ0524	SECRETARIAT (MAIN)	E	=50 spaces			24.09.2008						7016-GENE PUBLIC

Annotate

1. Click on the records which have written in blue fonts. This is called hyperlinks which will help you to Access in the main report of ZRP to find what kind of duplicates you have in the data.



Annotate

1. Two Records with the same amount appears on the screen.

First identify those reports of SAP/R3 which will be helpful for your analysis to identify the duplicate transactions which you found in your ACL Version 9.1. Check different Reports of SAP/R3 FI Module which serve your purpose and are helpful for the authenticity of the data provided by the entity.

The following points should be considered while following the audit trail in the system by using ACL.

1. The first thing you have a clear understanding about the T-Codes used in SAP/R3 FI Module. For the ease of the auditors we have identified T-Codes for Reports at "Annexure-I" which will be helpful for the auditors to do in depth analysis in SAP/R3.
2. In ACL, ZRP Reports have following fields such as Document_No, Cost_Center, Business Area, Document_Date, Posting_Date and Amount.
3. Study the different Reports of SAP/R3 in which you find the above mentioned fields.
4. Identify the Report on which you want to collect the data and check whether the provided data is correct or not.
5. Login to SAP/R3 FI Module.
6. Here we select YPBT or YPBTN Report which is used for Book Transfer Report.
7. Enter the Fields data of your duplicate table of ACL into YPBT Report.
8. Example for entering the data as follows

a.	G_L_Acc	A01270
b.	Amount	29673.00
c.	Document_No	1900045075
d.	Document_Type	KR
e.	Document_Date	30.08.2008
f.	Posting_Date	09.09.2008
g.	Cost_Center	ID3256
h.	Business_Area	DGCD
i.	Profit_Centre	ID
9. Execute the Report by entering F8.

Note:

If you want to make a Variant, save a Layout and download the data from SAP/R3. To make a Variant in SAP/R3 you will consult the Volume-I Payroll Guidelines on Data Extraction & Analysis (SAP & ACL). All above procedures are laid down with the help of screen shots for the ease of the auditors.

CHAPTER 6

DATA ANALYSIS

Apply ACL to achieve the audit objectives

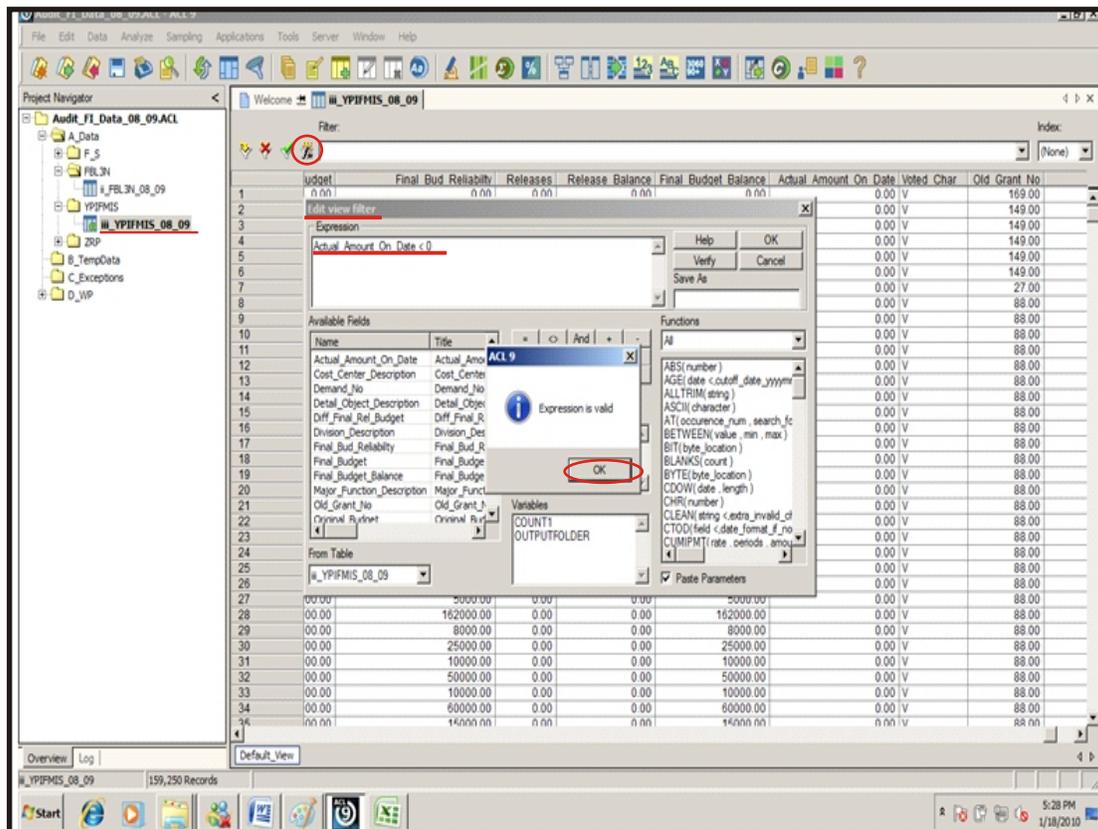
With the help of very few commands and functions ACL provides a beautiful way to analyze and interpret the data.
The analysis of data requires thinking process on the part of the user and ACL has the capability to convert imagination to reality.

In this chapter...

- 6.1 Data Analysis
 - 6.1.1 Expenditure account with credit balance.
 - 6.1.2 Expenditure without Budget.
 - 6.1.3 Re-appropriation without original budget and supplementary grant.
 - 6.1.4 Does budget provided against proper demand number?
 - 6.1.5 Does Re-appropriation plus field contain only positive value?
 - 6.1.6 Does Re-appropriation minus field contain only negative number?
 - 6.1.7 Does Re-appropriation plus equal to Re-appropriation Minus?
 - 6.1.8 Does surrender should be negative value?

6.1 DATA ANALYSIS

Data Analysis is the backbone of the Data Analysis Methodology. In this phase you achieve those objectives which you have developed in planning phase and perform fast, efficient and thorough analysis by using the functionality of Audit Command Language (ACL). Here we perform some analytical procedures for the guidance of the auditors on a Report YPIFMS which was extracted from SAP/R3 by the Information System Department of the entity and then import the table in our ACL Project. You can also see the Working papers of the YPIFMS tables at Chapter 7”.



6.1.1 Expenditure account with credit balance:

We want to analyze the expenditure shown as negative balances.

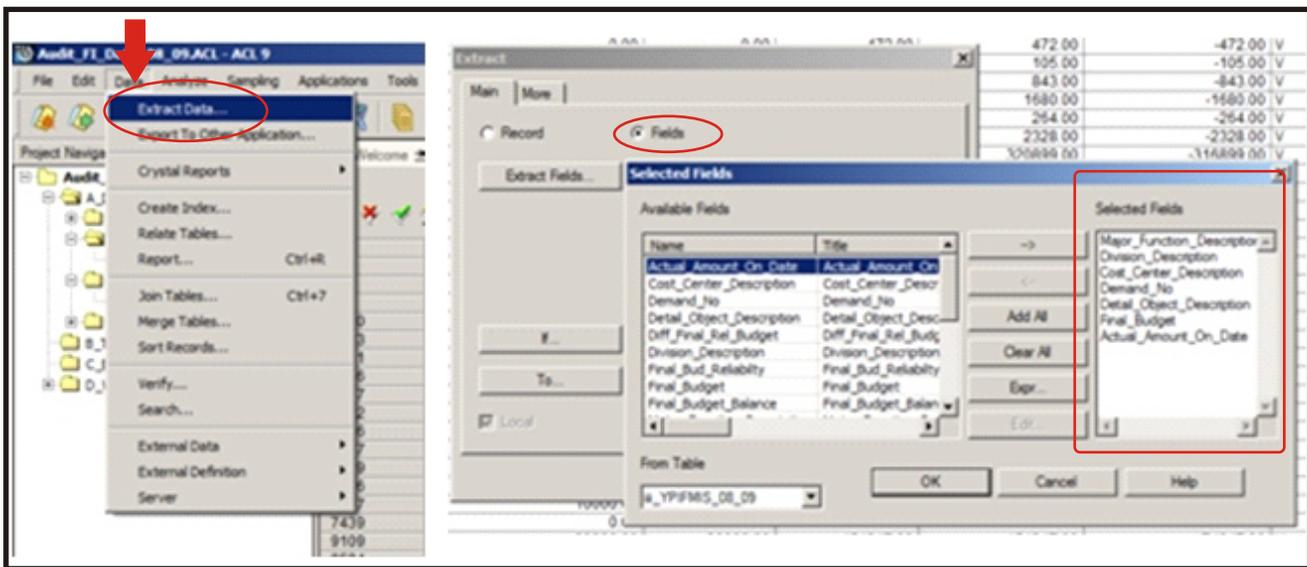
Annotate

1. Click on f(x).
2. A dialog box Edit view Filter appears.
3. Write down the Expression from selecting the available fields and used logical operators. Such as Actual_Amount_on_Date<0.
4. Click on Verify button.
5. Click on "Ok".

The screenshot shows a data table with multiple columns of numerical values. At the bottom, the status bar displays the text: "Global Filter: Actual_Amount_On_Date < 0" and "1,395/159,250". The number "1,395/159,250" is circled in red.

Annotate

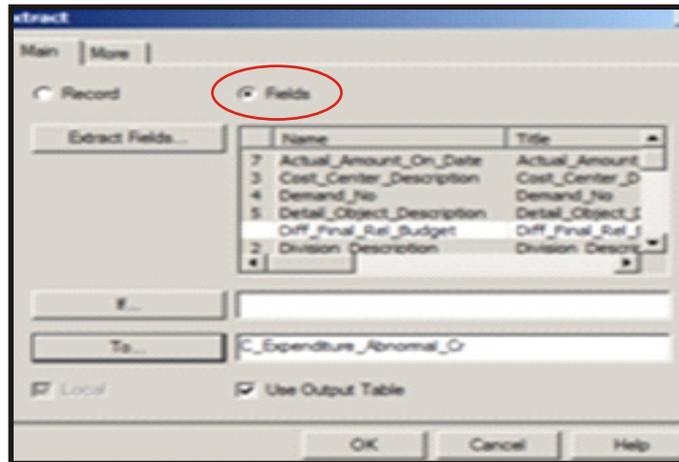
1. First time the status bar show the message such as “1,395/159,250” but you want to know how much Records you find when applying the expression. Simply select Analyze Count Records.
2. Click on “Ok”.
3. Now you see that status bar shows the message 1395 /159,250.



Annotate

If you want to isolate or separate the data from 159,250 records than you use Extract Command from the Data menu bar. The step is as follows:

1. Data → Extract Data
2. A dialog box appears with the name “Extract”.
3. Extract shows two radio button options for the auditors.
 - a. Record
 - b. Fields
4. Select the Field Radio Button.
5. A dialog Box appears with the name “Selected Field”.
6. Choose your selected Fields from the list of “Available Fields”.
7. Click on “OK”

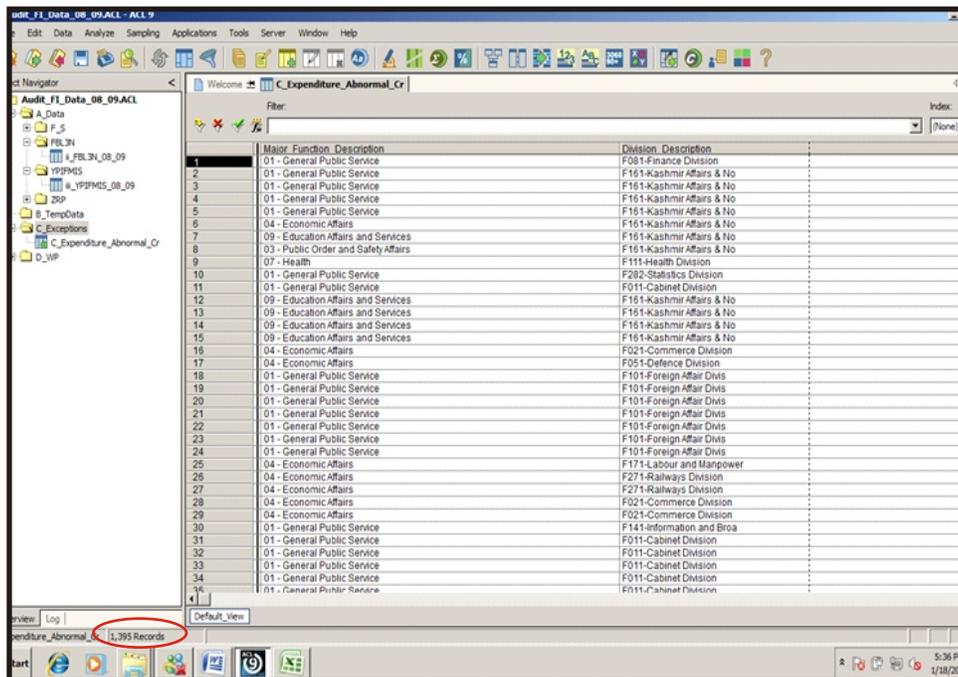


Annotate

1. A dialog box appears again with the name Extract. Here you simply write down the name of file in which you want to see your data.
2. In this example the name of file is "C_Expenditure_Abnormal_Cr"
3. Select "OK" button.

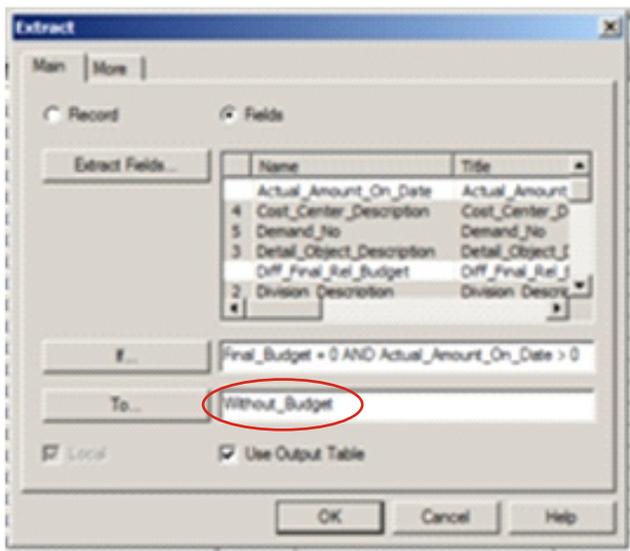
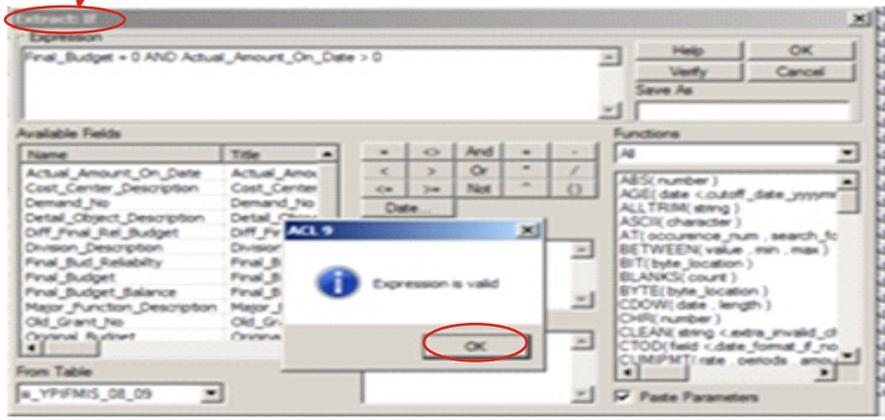
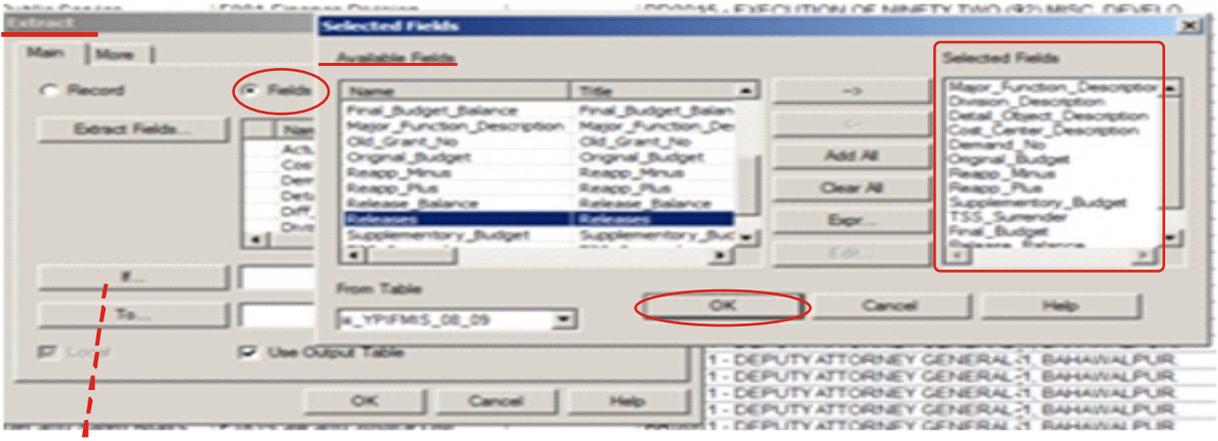
Note:

Please consult the Working Paper of Guidelines on Data Extraction & Analysis (SAP & ACL) - Expenditure at "Chapter 7 (7.2(4))".



Annotate

1. Now you see those 1,395 records as a separate table which has abnormal expenditure.

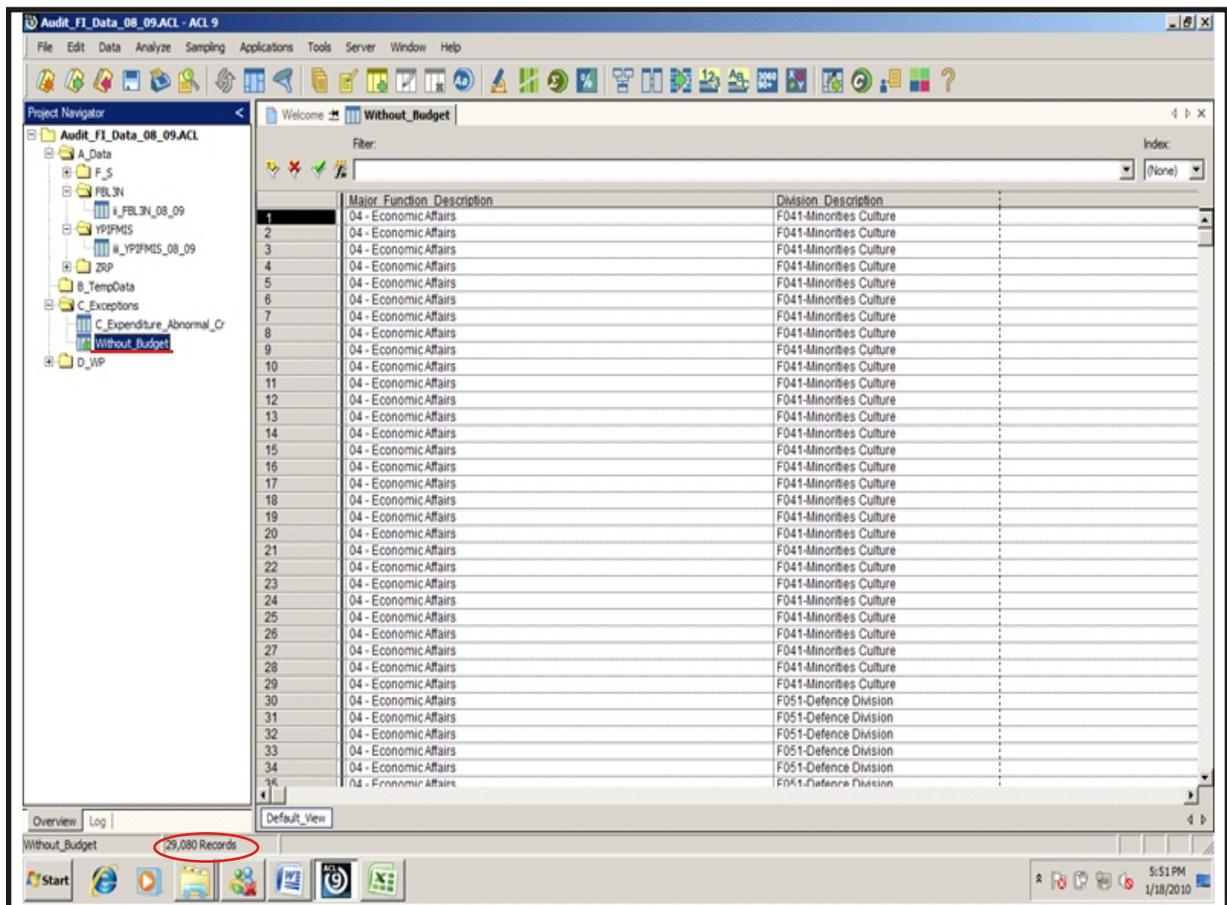


6.1.2 Expenditure without Budget

We want to analyze expenditure which is without Budget.

Annotate

1. Data → Extract Data
2. A dialog box appears with the name "Extract".
3. Extract shows two radio button options for the auditors.
 - a. Record
 - b. Fields
4. Select the Field Radio Button.
5. A dialog Box appears with the name "Selected Field".
6. Choose your selected Fields from the list of Available Fields.
7. Click on "OK"
8. A dialog box "Extract" provide you the functionality if you want to write the expression then simply click the "IF" button.
9. Write down the Expression to calculate expenditure without budget such as
 - a. `Final_Object=0 AND Actual_Amount_on_Date>0` (Consult Working Paper at "Chapter 7 (7.2(3))").
10. Select a Verify button to check that there is no error in the syntax of the expression.
11. Click on "OK".
12. A dialog box appears again with the name Extract. Here you simply write down the name of file in Which you want to see your data.
13. In this example the name of file is "Without_Budget"
14. Select "OK" button.



Annotate

1. Now you see those 29,080 records as a separate table which has expenditure without Budget.
 - 6.1.3 Re-appropriation without original budget and supplementary grant (Go to Working Paper at “Chapter 7(7.2(2))”).
 - 6.1.4 Does budget provided against proper demand number? (Go to Working Paper at “Chapter 7(7.2(1))”).
 - 6.1.5 Does Re-appropriation plus field contain only positive values? (Go to Working Paper at “Chapter 7(7.2(5))”).
 - 6.1.6 Does Re-appropriation Minus field contain only negative values? (Go to Working Paper at “Chapter 7(7.2(6))”).
 - 6.1.7 Does Re-appropriation plus equals to Re-appropriation Minus? (Go to Working Paper at “Chapter 7(7.2(7))”).
 - 6.1.8 Does Surrender should be negative value? (Go to Working Paper at “Chapter 7(7.2(8))”).

CHAPTER 7

WORKING PAPERS

The auditor's documentation, in the form of audit files, is referred to as the "Audit working papers". Auditors must have a strong commitment to high professional standards in the collection and documentation of evidence to support the audit work. Audit working papers are maintained to provide evidence to support all matters included in the audit report, demonstrate adherence to auditing standards, aid supervision of work, facilitate review of work performed and assist in planning the subsequent audit assignments.

In this chapter...

Working Papers are designed for following Reports of SAP/R3 FI Module

- 7.1 Audit Planning File
- 7.2 ACL Working Paper for Budget & Expenditure Report
- 7.3 ACL Working Paper for Receipts and Payments Report
- 7.4 ACL Working Paper for Book transfer Report
- 7.5 ACL Working Paper for Financial Statement for the year 2008-2009

7.1 AUDIT PLANNING FILE

AUDIT OBJECTIVE + SCOPE

NAME OF ENTITY/ORGANIZATION: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

AUDIT OBJECTIVE:

To perform audit procedures on the data relating to consolidated fund payments being processed through FI Module of SAP R/3 for enabling us to certify the annual accounts for the year ended June 30, 2009 of the Federal Government comprising of:

- Statement of receipts and payments;
- Statement of cash flows;
- Statement of comparison of budget and actual amounts by function;
- Statement of comparison of budget, actual expenditure by division; and
- Statement of appropriation of grants by object.

The assignment is to be carried out in accordance with the DAGP's Auditing Standards, which are in conformity with the International Standards on Auditing. These standards require the auditor to plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatements. The financial attest/certification audit also includes a compliance component in accordance with international auditing standards. Accordingly we will perform procedures to assess compliance with authority by the executive agencies with a view to ensure that:

- o Money expended was legally available for;
- o The expenditure incurred was in conformity with the applicable rules and regulations; and
- o The expenditure conforms to the authority which governs it.

AUDIT SCOPE:

A large portion of the consolidated fund payments is being accounted for through the use of pre-audit payment system at the Accountant General of Pakistan and Revenue (A. G. P. R) including its sub-offices. The system is computerized and SAP R/3 FI Module is being used for the purpose of financial reporting and control. The data is processed at different servers. The whole data relating to Federal Government present in the servers is within our scope.

In addition to the above, we will report any matters of significance relating to weakness in internal control or

areas where it may be possible to improve the efficiency or effectiveness of the operation of the Government.

However we are not required by the ISAs to make an examination of internal controls beyond that which we make in determining the nature, extent and timing of our other audit procedures, and we have not been engaged to report on the Government's internal control structure.

AUDITOR-GENERAL OF PAKISTAN - AUDIT PLANNING FILE

INFORMATION REQUESTED FROM ENTITY OFFICIALS

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

	Information Requested	Date Required	Date Received
Entity Financial Reports:			
1.	Receipts and payments report (ZRP)	15-01-2010	16-01-2010
2.	Invoice transaction posting to G/L (FBL3N)	15-01-2010	16-01-2010
3.	Integrated Financial Management Report (YPIFMIS)	15-01-2010	16-01-2010
4.	Financial Statements and Appropriation Accounts	15-01-2010	16-01-2010

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

MATERIALITY ASSESSMENT FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: FINANCIAL STATEMENTS

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Applicable	Factor	Base Amount (from entity officials)	Percentage (Auditor decides)	Materiality Amount (Base Amount x Percentage)
X	Percentage of total expenditures (usual range is 2% for "small" entities to 0.5% for "large" entities)	2,254,037	0.5%	11,270
X	Percentage of total revenue (usual range is 2% for "small" entities to 0.5% for "large" entities)	2,025,574	0.5%	10,128
	Percentage of equity (1% often suggested)			
	Percentage of assets (0.5% often suggested)			
	Other information (base amount) (please specify)			

Materiality amount to be used (select the lowest amount from the
Materiality Amount column above)

10,128 million

Determined by:

Date:

Approved by:

Date:

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

EXPECTED AGGREGATE ERROR AND PLANNED PRECISION FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: FINANCIAL STATEMENTS

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

EXPECTED AGGREGATE ERROR

Most likely error found during audit of previous year (from previous year's working papers)	-
Most likely error found during audit of second previous year	-
Most likely error found during audit of third previous year	-

(Weighted) average of previous years' most likely errors (calculate from above)	-
(Deduct): Expected impact on most likely error during the current year due to changes that the entity has made to its internal control structure to prevent errors from recurring.(Auditor's judgment)	(-)
Sub-total	-
Add (Deduct): Expected impact on most likely error during the current year due to other changes to the entity's business or its internal control structure (Auditor's judgment)	-
Preliminary estimate of expected aggregate error (calculate from above)	-

Expected aggregate error to be used on the audit (Use a conservative amount) 20% of materiality	2,026 million
--	---------------

Planned Precision:

Materiality amount (from the Materiality Assessment Form)	10,128 million
Less: Expected aggregate error (as determined above)	(2,026) million
Planned precision	8,102 million

Determined by: _____

Date: _____

Approved by: _____

Date: _____

Note: If the calculation of prior year's Most Likely Error is not available, the Expected Aggregate Error may be estimated as Materiality x 20%

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

AUDIT RISK ASSESSMENT FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: FINANCIAL STATEMENTS

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Factor That Could Cause Auditor to Reduce Audit Risk (Seek a Higher Level of Overall Audit Assurance)	Applicable to This Entity
Entity is receiving a lot of bad publicity.	NO
Entity is being privatized, transferred to another level of government, or turned into a special operating agency.	NO
Entity is issuing new debt.	NO
Entity is in financial difficulty (or expected to be in financial difficulty in the short term).	NO
The financial statements have a large number of users who, are relying to a large extent on those statements and the audit opinion thereon.	YES
Entity is very easy to audit (and consequently users expect the auditor to obtain a higher than usual level of assurance).	NO
Other factor(s) (please specify) _____	-

Audit risk assessment	5%
------------------------------	-----------

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

INHERENT RISK ASSESSMENT FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

OBJECTIVES: VERIFY ASERTIONS RELATING TO COMPLETENESS, OCCURRENCE AND PRESENTATION

	Factor	High	Mod.	Low
1.	The nature of the component, e.g. · Susceptibility to loss. · Susceptibility to fraud.		X	
2.	The extent to which the items making up the component are Similar in size and composition. · Consider: The more homogeneous the component, the lower the risk.		X	
3.	The volume of activity. · Consider: If a lot of transactions are being processed, the chances of an error occurring may be higher than if only a few Transactions are being processed.	X		
4.	Capability of the staff processing the transactions. · Consider: If the staff members are experienced and take their jobs seriously, there is probably a lower inherent risk than if They are inexperienced or careless.		X	
5.	The number of locations. · Consider: Entities operating out of a single location with a centralized accounting system may have a lower inherent risk than those operating out of many locations, each with its own Accounting system.	X		
6.	The accounting policies being used. · Consider: Many components have a lower risk of error when the cash basis of accounting is being used than when the Accrual basis of accounting is being used.			X

Inherent risk assessment for listed component(s), specific financial audit objective(s) and related compliance with authority objective(s): MODERATE (50%)

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

ENVIRONMENTAL INTERNAL CONTROL QUESTIONNAIRE

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Check in box: Yes: **No:** **NA:**

Q.	Controls	Yes/No A	Done By: ¹	WP Ref. ²
A	Control consciousness			
1.	Is there clear management accountability for the establishment, and maintenance of appropriate and sufficient internal controls?	Yes		
2.	Do employees have a clear understanding of their responsibilities and authorities?	Yes		
3.	Is there an atmosphere of commitment and responsibility (ensuring that tasks are completed on time, low levels of errors and mistakes, flexible allocation of tasks, low absenteeism)?	Yes		
4.	Are the controls being applied at all times (throughout the year, during staff shortages, for all situations transactions)?	Yes		
5.	Are there clear procedures and directives and are there management procedures to ensure they are complied with such as:	No		

¹ The name/initials of the auditor who undertook the work

² Cross referenced to the working papers that contain the details on which the auditor has formed an opinion about the controls.

	<ul style="list-style-type: none"> a) Communication of what is acceptable/unacceptable behaviour; b) Employee evaluations that provide feedback on their performance; and c) Promotions and other rewards consistent with employee performance? <p>By verbal enquiry and observation conclude on the breadth and depth of the controls in place and evaluate the overall level of control consciousness</p>			
B	<p>Organization</p> <ul style="list-style-type: none"> 1. Is the organization of the entity clearly defined in terms of: <ul style="list-style-type: none"> a) Functions and delegated authority? b) Responsibility for decision making? c) Responsibility for establishing responsibilities? d) Segregation of duties? e) Rotation of officers in key control positions? f) Limitations on authority? 2. In particular, are the following operating functions performed independently of one another within the entity: <ul style="list-style-type: none"> a) Accounting and internal audit? b) Recording of receipts and collection of money? c) Approval/authorization and issue of payment? d) Recording of expenditure and issue of payment? e) Recording of assets and safeguarding of assets? 3. Are segregation of duties maintained during staff absence <p>By verbal enquiry and observation check that the above functions are actually performed independently.</p> <ul style="list-style-type: none"> 4. Does the entity have a current organization chart? 5. Does the entity maintain current job descriptions? <p>Obtain a copy of the organization chart, a list of the names of</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>		

	responsible officials, and a description of their authorities and responsibilities. Update the information base in the permanent file.					
C	<p>Competence of personnel</p> <p>1. Do the procedures for selecting staff ensure that the staff selected for positions in the following key control areas are competent:</p> <ul style="list-style-type: none"> a) Accounting; b) IT systems; c) Other areas responsible for internal controls; and d) Management? <p>2. Do staff in the following areas get adequate training:</p> <ul style="list-style-type: none"> a) Accounting; b) IT systems; c) Other areas responsible for internal controls; and d) Management? <p>3. Do staff in the following areas have a clear understanding of the work and their responsibilities?</p> <ul style="list-style-type: none"> a) Accounting; b) IT systems; c) Other areas responsible for internal controls; and d) Management? <p>4. Is the supervision of staff in the following areas adequate to ensure that the internal controls are properly applied in the following areas:</p> <ul style="list-style-type: none"> a) Accounting; b) IT systems; c) Other areas responsible for internal controls; and d) Management? <p>5. Are there procedures for assessing staff and providing feedback and rewarding good performance with regard to:</p> <ul style="list-style-type: none"> a) Accounting; b) IT systems; c) Other areas responsible for internal controls; and 	Yes	No	No	Yes	No

	d) Management?			
D	<p>Management policy and operating style</p> <p>1. Are policies and procedures clearly written and communicated throughout applicable areas within the organization?</p> <p>2. Is there adequate computer information system documentation to:</p> <p>a) Determine the extent of computerization in the entity?</p> <p>b) Understand the computer information system?</p> <p>c) Identify key controls in the computer information system {Segregation of duties (inputs, programming, data processing and storage) / Physical access to terminals, hardware, etc / Access to files, data, etc. (Via password controls, for example)}?</p> <p>Obtain a copy of the computer information system documentation and determine whether it contains the information noted above</p> <p>3. Do the CGA/PAO meet frequently to:</p> <p>a) Update control policies & procedures?</p> <p>b) Review entity's performance?</p> <p>c) Take appropriate action on performance reviews?</p> <p>Note the frequency of such meetings under each of the above activities and enquire about timeliness of these meetings.</p> <p>4. Are the minutes of such meetings prepared and signed on a timely basis?</p> <p>Read minutes of meetings and make extracts of matters affecting presentation of financial information and other matters concerning operational activities, financial statements and budgets</p> <p>5. Does PAO/FAO/DAO maintain adequate control over the entity's day-to-day financial operations by:</p>	<p>No</p> <p>No</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>		

	<p>a) Preparing budgets and financial statements on timely basis? b) Reviewing the results on a monthly basis and analyzing significant fluctuations?</p> <p>Enquire and discuss control procedures that are followed in the preparation and analysis of budgets and financial statements with the PAO/FAO/DAO and determine whether the budgets and financial statements contain any information or unusual and abnormal fluctuations that would affect the audit.</p> <p>6. Does the PAO/FAO/DAO set performance indicators and benchmarks for planned performance?</p> <p>Assess the completeness of indicators/benchmarks by ensuring that all significant financial components, physical targets and reporting dates have been identified.</p> <p>7. Has the CGA/PAO established planning and reporting systems that set forth the entity's plan and the results of actual performance?</p> <p>8. Does the planning and reporting system in place: a) Adequately identify variations from planned performance on a timely basis? b) Adequately communicate breaches from and weaknesses in the control system to the PAO/FAO/DAO?</p> <p>Review changes in key performance indicators and enquire about significant fluctuations and their impact on yearly financial statements and review the reports on breaches and weaknesses and consider the impact of the findings on the scope of audit examination</p> <p>9. Does the PAO/FAO/DAO: a) Adequately investigate variances on a timely basis? b) Take appropriate and timely corrective action?</p> <p>Review significant variances in monthly reports/financial statements and evaluate the actions taken.</p>	<p>No</p> <p>Yes</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p>		
--	---	--	--	--

	<p>10. Does the entity have established policies for developing and modifying accounting systems and control procedures?</p> <p>Review the policy document and assess whether the policies are adequate and consistent with the delegation of financial powers rules, and update the information base in the permanent file.</p>	Yes		
E	<p>Management override</p> <p>1. Are there potential dangers of management override that render controls inoperative?</p> <p>2. Are there systems that record any situation where management override occurs?</p> <p>Evaluate the risk of management override that could occur without detection</p>	Yes No		
F	<p>Reporting</p> <p>1. Are adequate management reports:</p> <ul style="list-style-type: none"> a) Prepared regularly; b) On a timely basis; c) Distributed to the appropriate management; d) In appropriate level of detail for the different levels of management; e) Using proper cut-off procedures; and f) Reconciled to the accounting records? <p>2. Are management reports used to monitor financial and operational performance and check on the reliability of financial data through:</p> <ul style="list-style-type: none"> a) Comparison with targets (budgets and operational goals); and b) Follow up on variation reports and unusual items? <p>3. Are actions taken in response to financial and performance reports?</p>	Yes Yes Yes		
G	<p>Protection of assets and records</p> <p>1. Is there adequate physical security over:</p>	No		

	<p>a) Cash;</p> <p>b) Valuable documents (cheques / securities / contracts); and</p> <p>c) Stocks and assets?</p> <p>2. Are there adequate methods to prevent unauthorized access to:</p> <p>a) Records (accounting records / employee files / tax records / confidential commercial information);</p> <p>b) Computer terminals; and</p> <p>c) Software controls and routines?</p> <p>3. Is there adequate physical protection of:</p> <p>a) Manual records;</p> <p>b) Computer hardware and systems; and</p> <p>c) Computer back up records?</p> <p>4. Is there a written disaster recovery plan?</p> <p>5. Is there a records retention policy?</p> <p>6. Are key documents properly maintained (records of decision / minutes of meetings / supporting analysis for management decisions)?</p>	No		
	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	Yes		
H	<p>Internal audit function</p> <p>1. Does the entity have an internal audit function?</p> <p>2. Does the internal audit function have an audit manual that describes objectives, procedures and guidelines for the conduct of internal audit at the federal, provincial and district levels?</p> <p>3. Are the internal auditors independent of the activities they audit?</p> <p>4. Do the internal auditors report directly to the PAO or any other senior official not directly involved in the day-to-day management activities?</p> <p>Obtain a copy of the internal audit manual, and assess its relevance, usefulness, and comprehensiveness.</p> <p>Obtain an organisation chart of the internal audit function and conclude as to whether it ensures independence of the internal audit function.</p> <p>5. Is the internal audit function adequately staffed in terms of:</p>	NO		
		NA		

	a) Number of employees? b) Training? c) Experience?			
6.	Do the internal auditors review and document the internal control structure and perform tests of controls?	NA		
7.	If yes, review the internal audit file and obtain a copy of the document describing control structure and the nature, extent and timing of the audit testing. Assess the extent to which reliance can be placed on the work performed.	NA		
8.	Do the internal auditors perform substantive tests of the transactions and account balances?	NA		
9.	Do the internal auditors render written reports on their findings and conclusions?	NA		
10.	If yes, are the reports submitted to the CGA / PAO / FAO / DAO?	NA		
11.	Does PAO/FAO/DAO take adequate and timely actions to correct conditions reported by the internal audit function?	NA		
12.	Does the internal audit function follow up on corrective actions taken by management?	NA		

Note:

For all X (NO) must provide explanations/elaboration/implications

For all ✓ (YES) Working Papers should show what tests, data and analysis led the auditor to be satisfied that controls were satisfactory

	<p>c) Holiday/vacation arrangements? d) Termination of employment (e.g. Immediate discharge, deletion of passwords, etc.)?</p> <p>4. Are system design standards and programming standards documented and enforced?</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check that:</p> <p>a) There is an adequate segregation of duties. b) There are appropriate system design standards and program standards. c) The entity follows appropriate procedures with respect to absences, vacations, terminations and job rotations.</p>	No		
B	<p>Physical controls</p> <p>1. Are there adequate physical controls over the peripherals? 2. Are the backup data placed in a secured (fire proof) place? 3. Are there special arrangements to cover physical access by outside contractors, maintenance engineers and cleaners?</p> <p>Through observation, ensure that the electronic data is physically secure.</p>	No No Yes		
C	<p>Data access controls</p> <p>Is some access protection software in use?</p> <p>1. Are there password controls which: a) Identify authorized users? b) Restrict each user to a limited range of activities? c) Limit attempts to enter password? d) Give the time when the unauthorized access was attempted so that the person attempting such access may be identified? e) Limit simultaneous logins?</p> <p>2. Are there controls in place to ensure a) Password of adequate length?</p>	Yes Yes Yes		

	<p>2. Are there any recovery procedures for use of data in case of loss or destruction of data?</p> <p>3. Is there any provision for offsite processing in the event of disaster?</p> <p>4. Are there controls that ensure the use of the correct version of offline tape or disk files? (These could include external labeling and dating, etc.)</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above safeguards are in use.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>		
E	<p>Application systems development and maintenance controls</p> <p>1. Are there adequate controls over testing the conversion, implementation and documentation of new or revised application systems?</p> <p>2. Are there controls over changes to application systems?</p> <p>3. Are there controls over the acquisition of application systems from third parties?</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>		
F	<p>Computer Operation Controls</p> <p>1. Are there controls to ensure that the systems are used for authorized purposes only?</p> <p>2. Is access to computer operations restricted to authorized personnel only?</p> <p>3. Are only authorized programs used?</p> <p>4. Are processing errors detected and corrected on a timely basis?</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>No</p>		

<p>G</p>	<p>System Software Controls</p> <ol style="list-style-type: none"> 1. Are there adequate controls over authorization, approval, testing, implementation and documentation of new systems software and systems software modifications? 2. Is there any restriction on access to systems software and documentation? 3. Is there any restriction on access to live data during the implementation of new systems software? <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above safeguards are in use.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>		
<p>H</p>	<p>Contingency planning controls</p> <p>Are there procedures to ensure continued operation should a prolonged system failure or other disaster occurs? In particular:</p> <ol style="list-style-type: none"> a) Has backup hardware been arranged and tested? b) Are there any provisions for offsite processing in the event of disaster? c) Do written emergency and business recovery procedures exist and have they been tested? d) Is the backup of important data and program files maintained for a sufficient period of time? e) Are copies of files kept in remote storage? f) Are emergency power supplies available (e.g., UPS)? g) Is regular preventive maintenance being performed? h) Is there adequate insurance coverage? <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	<p>Yes</p> <p>No</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>No</p>		

Note:

For all X (NO) must provide explanations/elaboration/implications

For all ✓ (YES) Working Papers should show what tests, data and analysis led the auditor to be satisfied that controls were satisfactory

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

INTERNAL CONTROL QUESTIONNAIRE-APPLICATION CONTROLS

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Check in box: Yes: No: NA:

Q.	Controls	Yes/No NA	Done By: ⁵	WP Ref. ⁶
A	<p>INPUT CONTROLS</p> <p>1. Is there any authorization structure over transactions being entered into the system?</p> <p>2. Are there controls over incorrect or incomplete transactions entered?</p> <p>3. Are there controls over data input activities that:</p> <p>a) Prevent data from being entered twice (e.g., pre-numbering of hard copy, requirement to key in a unique identifier, etc.)?</p> <p>b) Ensure that all data is entered (e.g., Pre-numbering of hard copy, requirement to key in a unique identifier, controls over rejected data, control totals etc.)?</p> <p>c) Reject a transaction when an invalid account code is entered?</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>		
B	Controls over processing and computer data files			

5. The name/initials of the auditor who undertook the work

6. Cross referenced to the working papers that contain the details on which the auditor has formed an opinion about the controls.

	<ol style="list-style-type: none"> 1. Are there adequate controls to ensure that transactions, including system generated transactions, are properly processed by the computer? 2. Are there procedures in place to ensure that the transactions are not lost, added, duplicated or improperly changed? 3. Are there procedures for identification and correction of processing errors on a timely basis? <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	Yes		
C	<p>OUTPUT CONTROLS</p> <ol style="list-style-type: none"> 1. Are there procedures in use to ensure that the results of processing are accurate (e.g., balancing to input, use of batch control totals)? 2. Is there any restriction on access to output by other than the authorized personnel? 3. Is output provided on a timely basis? <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	Yes Yes Yes		
D	<p>PROGRAMME CHANGE CONTROLS</p> <ol style="list-style-type: none"> 1. Are there procedures in use that provide for adequate control over the implementation of application program changes? 2. Are the changes to application programs documented? 3. Does the documentation include: <ol style="list-style-type: none"> a) Formal authorization? b) Verification by user and CIS department? c) Checking the results of such changes? 4. Are there adequate controls to prevent users from making unauthorized program changes? (These would include preventing users from having access to the source code for the program.) 5. Are there procedures in use that restrict the users from making direct changes to data files? (These could 	Yes No NA Yes Yes		

	<p>include requiring users to key in an approved voucher or other document in order to update the data files.)</p> <p>6. Are there controls over access to special privilege utility program? Yes</p> <p>7. Are separate test/production program/data libraries in use? Yes</p> <p>Is access by programmers to production program libraries prevented (e.g., by using access control software or special library utility programs)?</p> <p>8. Is there adequate program and system testing (including the testing of the interaction between programs)? Yes</p> <p>9. Have newly made programs adequately been tested by users (e.g., through the use of parallel runs or pilot tests)? No</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that:</p> <ul style="list-style-type: none"> a) Program changes are reviewed and approved by supervisory programmers. b) Controls are implemented over the transfer of programs from test to production libraries. c) Source codes are recompiled by computer operators and not by programmers and analysts. d) Library management software is used to: <ul style="list-style-type: none"> Record and report changes made. Keep track of program version numbers. Encrypt sensitive programs. <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that adequate controls exist to prevent users from accessing programs or data files without appropriate authorization.</p>			
<p>E</p>	<p>Controls over maintenance of programs</p> <p>Is there adequate control over maintenance of the programs? For example, are emergency “fixes” applied directly to production programs:</p> <ul style="list-style-type: none"> a) Reported for review by supervisory Programmers? Yes 			

	<p>b) Reported to user management for subsequent approval?</p> <p>By verbal enquiry, observation and a review of entity procedures manuals, check to ensure that the above controls are in use.</p>	Yes		
--	---	-----	--	--

Note:

For all X (NO) must provide explanations/elaboration/implications

For all ✓ (YES) Working Papers should show what tests, data and analysis led the auditor to be satisfied that controls were satisfactory

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

CONTROL RISK ASSESSMENT FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Factor	High	Mod.	Low
1. Control Environment:			
A. Control consciousness		X	
B. Organization		X	
C. Competence of personnel	X		
D. Management Policy & operating style	X		
E. Management override			X
F. Reporting		X	
G. Protection of Assets & Functions		X	
H. Internal Audit Function	X		
(from Environmental Internal Control Questionnaire)			

<p>2. General Computer Controls</p> <p>A. Organization & Management B. Physical Controls C. Data access D. EDP Safeguards E. System software F. Application Development & Maintenance G. Operations H. Contingency planning (From Internal Control Questionnaire-General Computer Controls continued over....)</p>		<p>X X X X X X X X</p>	
<p>3. Application Controls</p> <p>A. Organization & Management B. Processing & data C. Output D. Program changes E. Program maintenance (From Internal Control Questionnaire-Application Controls)</p>	<p>X</p>	<p>X X X</p>	<p>X</p>

<p>Control risk assessment for listed component(s), specific financial audit objective(s) and related compliance with authority objective(s).</p>	<p>Moderate</p>
--	------------------------

<p>Control risk to be used on the audit for listed component(s), specific financial audit objective(s) and related compliance with authority objective(s). [This is the converse of the amount of assurance that the auditor wishes to achieve from his/her tests of internal control. The amount cannot be lower than the actual control risk.]</p>	<p>50%</p>
---	-------------------

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

ANALYTICAL PROCEDURES ASSURANCE FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Sub Component(s):	<ul style="list-style-type: none"> - Salaries and employee benefits - Operating expenses - Transfers - Physical assets - Civil Works - Debt and interest payments - Loans and advances - Investments
Audit objective(s)	To obtain reasonable assurance on validity, measurement, completeness and presentation of the component by analyzing the above sub-components

CIRCLE PROCEDURE TYPE: CA PA SA OVP

CA = Comparative analysis

PA = Predictive analysis

SA = Statistical analysis

OVP = Overall verification procedure

Describe Procedure:

Compare sub-component value with previous year's figures of the same sub-component.

Describe expected result:

This year = last year +/- 10%

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

ANALYTICAL PROCEDURES ASSURANCE FORM (CONT)

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

FACTORS TO BE CONSIDERED:		
I) Threshold amount to be used:		Assurance To Be Gained
Percentage of planned precision used for identifying significant fluctuations	Low	High
	High	Low
II) Quality of the relationship:		Assurance To Be Gained
Simplicity of the relationship	Single	High
	Complex	Low
Plausibility of the relationship	Moderate to High	High
	None	No assurance warranted
Relevance of the relationship to the specific financial audit objective or related compliance with authority objective	Moderate to High	High
	None	No assurance warranted
Consistency of the relationship	High	High
	Low	Low
III) Quality of the data		Assurance To Be Gained
Completeness and accuracy of the data used	Complete/ Accurate	High
	Incomplete/ Inaccurate	No assurance warranted

Independence of the data used	Independent	High
	Not independent	No assurance warranted
Level of data aggregation	Disaggregated	High
	Highly Aggregated	Low
Measurement frequency and number of periods of data used	Frequent	High
	Infrequent	Low

Normal assurance ranges:	CP	PA	SA	OVP	
Normal range of assurance obtainable from this type of procedure	Maximum	30	50	70	90
	Minimum	0	0	0	0

Assurance from this procedure for listed component(s), financial audit objective(s) and related compliance with authority objective(s)	30%
---	------------

Risk from this procedure for listed component(s), specific financial audit objective(s) and related compliance with authority objective(s) (100% assurance)	70%
--	------------

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

SOURCE OF AUDIT ASSURANCE FORM

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Sub Component(s):	<ul style="list-style-type: none"> - Salaries and employee benefits - Operating expenses - Transfers - Physical assets - Civil Works - Debt and interest payments - Loans and advances - Investments
Audit objective(s)	To obtain reasonable assurance on validity, measurement, completeness and presentation of the component by analyzing the above sub-components

Risk Category	Applicable Risk Factor
Inherent Risk (IR) (from Inherent Risk Assessment Form)	50%
Control Risk (CR) (from Control Risk Assessment Form)	50%
Other Substantive Procedures Risk (OSPR) (based on Analytical Procedures Assurance Form)	30%
Resulting Substantive Tests of Details Risk (STDR).	67%
Audit Risk (AR) (from Audit Risk Assessment Form)	5%
IR x CR x OSPR x STDR (should be equal to AR)	5%

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE****COMPLIANCE CHECKLIST****NAME OF AUDIT ENTITY:** FEDERAL GOVERNMENT**AUDIT COMPONENT:** C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3**AUDIT PERIOD:** 01-07-2008 TO 30-06-2009**List of Applicable Laws and Regulations**

Law / Regulation	Reference to General Compliance Checklist
<ul style="list-style-type: none">- General Financial Rules- System of Financial Control and Budgeting- Federal Treasury Rules- Public Procurement Rules- Public Procurement Regulations- Manual of Accounting policies- Accounting Policies and Procedures Manual	

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE****NAME OF AUDIT ENTITY:** FEDERAL GOVERNMENT**AUDIT COMPONENT:** C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3**AUDIT PERIOD:** 01-07-2008 TO 30-06-2009**SAMPLE SELECTION CHECKLIST**

TYPE OF SAMPLE	SAMPLE SELECTED	DATE:
High Value Items	Yes	
Key Items	Yes	
Tests of Internal Control	Yes	
Substantive Tests of Details	Yes`	

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

HIGH VALUE ITEMS SELECTION FORM

The auditor should determine on what basis an individual item will be considered to have a "high value". Then the auditor should select items meeting the chosen criteria.

- Items over a selected value (state value) Rs. _____
- Items exceeding selected percentage of population value (state percentage) 5%
- Other (describe) _____

List items meeting selection criteria:

S. No.	Document No.	Date	Amount	Working Paper Reference
1	1900011257	26.07.2008	1,014,495,620	
2	1900028292	19.08.2008	900,000,000	
3	1900007333	25.07.2008	1,214,000,000	
4	1900028711	20.08.2008	3,748,741,712	
5	1900028718	20.08.2008	826,000,000	
6	1900028695	20.08.2008	4,000,000,000	
7	1900032647	20.08.2008	5,984,441,096	
8	1900030734	20.08.2008	630,000,000	
9	1900016570	21.08.2008	920,000,000	
10	1900016556	04.08.2008	1,020,000,000	
11	1900028699	04.08.2008	1,858,506,000	

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

KEY ITEMS SELECTION FORM

The auditor should review the entity's trial balance and financial statements to identify key items for substantive tests of details.

- Unusual or non-recurring transactions identified by entity management
- Items with negative value (e.g. asset accounts with credit values, liability accounts with debit values, etc)
- Other (describe) Expenditure incurred without budget

List items meeting selection criteria:

1. List extracted from YPIFMIS Report	Working Paper Reference
2	
3	
4	
5	

Determined by: _____

Date: _____

Approved by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

SAMPLE SIZING FOR TESTS OF INTERNAL CONTROL

AUDIT COMPONENT:

- | | | |
|----|---|------|
| 1. | Confidence level (from Audit Risk Assessment form) | 80% |
| 2. | Number of deviations to be permitted (this is set by the auditor as the number of deviations permitted before the transaction is considered to be in error) | 1 |
| 3. | Confidence factor (from table below, based on 1 and 2) | 3.00 |
| 4. | Upper error limit (maximum tolerable deviation rate) expressed as decimal (this is set by the auditor as the maximum rate of control failure which can be tolerated) | 0.09 |
| 5. | Sample size (calculated as 3 / 4) | 34 |

Confidence Level	Number of Deviations				
	0	1	2	3	4
99.0	4.61	6.64	8.41	10.05	11.61
97.5	3.69	5.57	7.22	8.76	10.23
95.0	4.75	4.75	6.30	7.76	9.16
90.0	2.30	3.89	5.32	6.68	7.99
85.0	1.90	3.38	4.73	6.02	7.27
80.0	1.61	3.00	4.29	5.53	6.74
75.0	1.39	2.70	3.93	5.11	6.28
70.0 or less	1.21	2.44	3.62	4.76	5.89

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

SAMPLE SIZING FOR SUBSTANTIVE TESTS OF DETAILS

BASIC PRECISION (BP)

1.	Confidence level for test (%) = 1 STDR (from source of Audit Assurance Form)	33%
2.	Precision gap widening (PGW) factor (from table below)	0.24
3.	Materiality (from Materiality Assessment Form)	10,128 M
4.	Expected aggregate error (from Expected Aggregate Error & Planned Precision Form)	2,026 M
5.	Planned Precision (from Expected Aggregate Error & Planned Precision Form)	8,102 M
6.	PGW [4 x 2]	486.14 M
7.	Basic Precision [5 6]	7,616.86 M

AVERAGE SAMPLING INTERVAL (ASI)

8.	Basic precision factor (from table below, based on confidence level on line 1)	1.21
9.	Average sampling interval [7 / 8]	6,294 M

ESTIMATED SAMPLE SIZE

10.	Population value	127,459 M
11.	Sample size [10 / 9]	21

BASIC PRECISION AND PRECISION GAP WIDENING (PGW) FACTORS

70%or less	75%	80%	85%	CONFIDENCE LEVEL	90%	95%	97.5%	99%
1.21	1.39	1.61	1.90	BASIC PRECISION FACTORS	2.30	3.00	3.69	4.61
.24	.31	.39	.48	PGW FACTORS	.59	.75	.88	1.03

Prepared by: _____

Date: _____

Reviewed by: _____

Date: _____

**AUDITOR-GENERAL OF PAKISTAN
AUDIT PLANNING FILE**

AUDIT PLANNING CHECKLIST

NAME OF AUDIT ENTITY: FEDERAL GOVERNMENT

AUDIT COMPONENT: C. F. PAYMENTS THROUGH FI MODULE OF SAP/R3

AUDIT PERIOD: 01-07-2008 TO 30-06-2009

Audit planning primarily involves the application of professional judgment. Although, it cannot be reduced to following a list of predefined steps, this checklist has been developed to guide the auditor in his/her consideration of the relevant factors and to document the decisions made.

All “No” or “N/A” answers should be explained.

The Director should complete the Audit Planning Checklist each year.

The Director General and the Deputy Auditor General should sign the Audit Planning Checklist as evidence of their review and approval.

Description	Yes/No/ N/A	W/P Ref.
<p>Information gathering:</p> <p>1. Have we obtained all the information required to plan the audit? (Consider the information called for in the Permanent File and in other sections of the Planning File.)</p> <p>2. Have we reviewed the previous year's working paper files, with particular attention to: (a) the Points for Attention at Next Audit? (b) unresolved audit observations from previous years? (c) problems encountered during the previous year's audit? (d) other matters of note in the Planning File or the Permanent File?</p> <p>3. Have we performed an overall review for reasonableness on the most recent set of interim financial statements?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	

<p>Overall audit objectives and overall audit scope:</p>		
1.	Have we discussed with entity's officials any specific areas of concern that they may have and that they would like included in this year's examination (critical financial statement components, accounting areas, etc.)?	Yes
2.	Have we ensured that all of the financial audit work for this entity that has been included in the Department's annual plan has been dealt with in this audit plan?	Yes
3.	Have we considered whether it would be cost-effective to perform, at the same time, other audit work for this entity that has been included in the Department's annual plan?	Yes
4.	If the entity has received or sent instructions from or to another government entity, have we received a copy of the instructions and given full consideration to them in developing the audit plan?	Yes
5.	Have the implications of new accounting policies, such as those included in the New Accounting Model (NAM), and changes in auditing conventions, laws, and regulations been considered?	Yes
6.	Have areas in which entity's staff, including internal audit staff, can make our work more efficient and effective been considered?	NA
7.	Is an up-to-date entity communication letter on file?	Yes
<p>Understanding of entity's business:</p>		
1.	<p>Has sufficient work been performed to update the information base on:</p> <ul style="list-style-type: none"> (a) the entity's strategic plans? (b) the users of the entity's services? (c) the legislative authorities affecting the entity's operations? (d) inter-government relationships affecting the entity? (e) organizational structure (use of departments, agencies, divisions, operating locations, etc.)? 	Yes

<p>(f) nature of the entity's activities? (g) the size of the entity (total revenue and expenditures, for example)? (h) budget allocations? (i) the types of transactions and documents that the entity has? (j) the accounting systems in place? (k) accounting principles and practices? (l) labor relations and work force?</p> <p>2. If the entity uses computers for accounting purposes, have we considered the implications for our work, such as: (a) the need for, and the most effective use of, a computer audit specialist? (b) the effective use of CAATs and audit management techniques/software?</p> <p>3. Have the Permanent File and the Planning File been updated to reflect our current understanding of the entity's business and the implications thereof on our audit?</p>	<p>No Yes Yes</p>	
<p>Materiality and expected aggregate error:</p> <p>1. Has the Materiality Assessment Form been completed?</p> <p>2. Has the Expected Aggregate Error and Planned Precision Form been completed?</p>	<p>Yes Yes</p>	
<p>Audit risk:</p> <p>1. Has the Audit Risk Assessment Form been completed?</p> <p>Understanding of internal control structure:</p> <p>1. Have we obtained a sufficient knowledge of the internal control structure to: (a) assess control risk? (b) determine the cost-effectiveness of relying on specific internal controls?</p>	<p>Yes Yes Yes</p>	
<p>Significant components:</p>		

<p>1. Have we considered all of the various groupings in the financial statements to ensure that:</p> <p>(a) our audit work will provide us with sufficient assurance with respect to all of the amounts recorded in the financial statements?</p> <p>(b) the groupings that we are using for components result in the most cost-effective groupings to plan, perform and evaluate the audit work?</p> <p>2. Have we identified individually significant transactions and events that should be treated as separate components?</p> <p>3. Have we considered related components and transaction cycles when considering sources of audit assurance?</p> <p>4. Have we updated the “Significant Financial Statement Components” portion of the “Understanding of Entity's Business Entity's Audit Profile” form in the Permanent File?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	
<p>Specific audit objectives, related compliance with authority objectives and error conditions:</p> <p>1. Have we identified and documented specific financial audit objectives for each significant component?</p> <p>2. Have we identified and documented all related compliance with authority objectives for each significant component?</p> <p>3. For each specific financial audit objective and related compliance with authority objective, have we considered all error conditions that could have:</p> <p>(a) a significant risk of occurring; and</p> <p>(b) a relatively large impact on the financial statements?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
<p>Inherent risk and control risk:</p> <p>1. Has the Inherent Risk Assessment Form been completed for each of the significant components and for each of the specific financial audit objectives and related compliance with authority objectives?</p> <p>2. Has the Control Risk Assessment Form been completed for</p>	<p>Yes</p> <p>Yes</p>	

<p>each of the significant components and for each of the specific financial audit objectives and related compliance with authority objectives?</p>		
<p>Analytical procedures:</p> <ol style="list-style-type: none"> 1. Has the “Planning” portion of the Analytical Procedures Design Checklist been completed? 2. Has the Analytical Procedures Assurance Form been completed? 	<p>Yes</p> <p>Yes</p>	
<p>Sources of assurance:</p> <ol style="list-style-type: none"> 1. Have we considered the available sources of audit evidence relating to each specific financial audit objective and each related compliance with authority objective? 2. Has the Source of Assurance Form been completed for each significant component and for each specific financial audit objective and related compliance with authority objective? 3. If the sources of assurance include tests of internal control, have we: <ol style="list-style-type: none"> (a) identified and documented key controls on which we intend to rely? (b) documented in the audit planning memorandum or the tailored audit programmes, specific instructions on the size of the samples required and the sampling methods to use? 4. If the sources of assurance include substantive tests of details, do the audit planning memorandum and/or or tailored audit programmes include specific instructions on the size of the samples required and the sampling methods to be used? 5. Have we considered the potential for relying on the work of the internal audit function? 6. Does the audit plan aim to achieve the most efficient and effective sources of audit assurance? 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>NA</p> <p>Yes</p>	

<p>Audit administration:</p> <ol style="list-style-type: none"> 1. Have detailed staffing requirements been determined based on the audit approach and the sources of assurance to be used? 2. If specialists are to be used, have they been contacted to confirm their role and availability? 3. Has an overall time budget been prepared, and has the budget been allocated to the staff assigned to the work? 4. Have all important dates been determined? 5. Has a request for information from entity officials been submitted to the officials? 6. Have all important dates been discussed with entity officials to ensure that they to produce all of the required financial statements, lead schedules and other documents in time for the audit? 	<p>Yes</p> <p>NA</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	
<p>Documentation:</p> <ol style="list-style-type: none"> 1. Is the Permanent File complete and up-to-date? 2. Have all required sections of the planning file been completed and properly approved? 3. Have the Internal Control Questionnaires (ICQs) been completed to the extent required to plan the audit? 4. Has the Audit Planning Memorandum been drafted, highlighting major planning considerations and decisions? 5. Have tailored audit programmes been prepared for all significant financial statement components? 6. Do the audit programmes include, for all significant components: <ol style="list-style-type: none"> (a) procedures designed to provide sufficient assurance with respect to all significant error conditions for each Specific financial audit objective and related 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	

<p>compliance with authority objective? (b) appropriate follow up/bridging work when:</p> <ul style="list-style-type: none"> · substantive audit testing of asset and liability components is to be performed in advance of the year-end (for example, a stock observation/count done in advance of the year end)? · key internal controls are to be tested at the Interim visit? 	<p>Yes</p>	
--	------------	--

Audit Plan prepared: _____
 Audit Plan reviewed: _____
 Audit Plan approved: _____

Director Audit
 Director General Audit
 Deputy Auditor General

7.2 ACL WORKING PAPERS FOR BUDGET & EXPENDITURE REPORT (YPIFMIS)

S.No	Objective	ACL Steps	Results	Remarks
Data Integrity Verification				
1	Validity	Run verify command on all fields	0 validity error detected	
2	Control Totals	Run Count command Run Total command	159250 Records Total 6,387,531,050,379	
3	Duplicates	Run DUPLICATE command	1 duplicate detected. The duplicate records do not affect analysis as the same is of zero value.	
4	Missing records	SET FILTER TO ISBLANK(Detail_Object_Description) OR ISBLANK(Division_Description)	Zero record counted	
5	Check reliability	Original_Budget + Reapp_Plus + Reapp_Minus + Supplementary_Budget + TSS_Surrender		

		SET FILTER TO Final_Budget <> Comp_Final_Budget	Zero record counted	
DATA Analysis				
1	Does budget provided against proper grant number?	SET FILTER TO ((Demand_No = " " OR Demand_No = "0") AND (Original_Budget <> 0.00)) AND (Voted_Char = "V") COUNT	Grant number for voted expenditure is a must. 53,986/159,250 records counted Kept separately for reporting.	Either it is unintentional key punching error or fraudulent practice.
2	Re-appropriation without original budget and supplementary grant	SET FILTER TO ((Original_Budget = 0.00) AND (Supplementary_Budget = 0.00)) AND (Reapp_Plus > 0.00) EXTRACT RECORD TO "InappropriateGrantNo" OPEN	3,200/159,250 records counted	
3	Expenditure without budget	SET FILTER TO (Final_Budget = 0.00) AND (Actual_Amount_On_Date <> 0.00) EXTRACT RECORD TO "InadmissibleReapp" OPEN	Kept separately for reporting. 30,303/159,250 records counted.	
4	Expenditure account with credit balance	SET FILTER TO Actual_Amount_On_Date < 0.00 TOTAL FIELDS Actual_Amount_On_Date EXTRACT RECORD TO "AbnormalEx[" OPEN	Kept separately for reporting. 1,395/159,250 records counted. Aggregate credit balance in expenditure Rs. -10,887,623,841.00 Kept separately for reporting.	
5	Re-app Plus field contain positive	SET FILTER TO Reapp_Plus < 0.00	5/159,250 records counted	

6	<p>figures only</p> <p>Re-app Minus field contain negativ values only</p>	<p>EXTRACT RECORD TO "AbnormalReappPlus" OPEN SET FILTER TO Reapp_Minus > 0.00</p>	<p>Kept separately for reporting. 22/159,250 records noted.</p>	
7	<p>Re-app Plus equals to Re-app Minus</p>	<p>EXTRACT RECORD TO "AbnormalReappMinus" OPEN SUMMARIZE ON OGNo_Txt SUBTOTAL Original_Budget Reapp_Plus Reapp_Minus Supplementary_Budget TSS_Surrender Final_Budget Actual_Amount_On_Date OTHER Demand_No TO "Summ_OGNo_YPIFMIS.FIL" " OPEN PRESORT SET FILTER TO Reapp_Plus + Reapp_Minus <> 0 COUNT</p>	<p>Kept separately for reporting.</p> <p>Summarize on grant no. to check accuracy grant wise</p> <p>Filter criteria</p> <p>76 records counted</p>	
8	<p>Surrenders should be negative value</p>	<p>EXTRACT RECORD TO "UnequalReapp" OPEN SET FILTER TO TSS_Surrender > 0.00</p>	<p>Kept separately for reporting Filter criteria</p>	
9	<p>Does original budget positive.</p>	<p>COUNT EXTRACT RECORD TO "AbnormalSurrenders" SET FILTER TO Original_Budget < 0.00 COUNT EXTRACT RECORD TO "Negative_Original_Budget" OPEN</p>	<p>87 records counted Kept separately for reporting Filter criteria</p> <p>8 records counted Kept separately for reporting.</p>	

7.3 ACL WORKING PAPER FOR RECEIPTS & PAYMENTS REPORT (ZRP)

S.No	Objective	ACL Steps	Results	Remarks
Data Integrity Verification				
1	Validity	Run verify command on all fields	0 validity error detected	
2	Control Totals	Run COUNT command TOTAL FIELDS Amount	84,173 records Total 32,342,298,850.00 noted	
3	Duplicates	Run DUPLICATE command	95 duplicate records detected. Report of duplicate records is extracted separately for seeking clarification from SAP system personals.	
4	Missing records	SET FILTER TO ISBLANK(Doc_No_Txt) OR ISBLANK(GL_Acc)	Zero record counted	
5	Correct date bounds	STATISTICS ON Doc_Date Post_Date TO SCREEN NUMBER 5	Lowest document date = 16.07.2007 Highest document date = 09.08.2208 Lowest posting date = 01.07.2007 Highest posting date = 30.09.2008	Data pertains to correct period. System does not have proper input control as the date of document was accepted as 2208. Reportable point.
DATA Analysis				
1	Does documents properly generated	SET FILTER TO Doc_Date >	Filter criteria	

<p>identified above is properly classified as CHARGED</p>	<p>OTHER Amount B_area C_center C_center_description C_code CI_cd CI_desc D_C Dcoument_Type Doc_Date Doc_No_Txt Document_Date Document_No Fund G_N GFS_Function_code GFS_Object_code GL_Acc GL_Acc_Description Grant_No Grant_No_desc New_Det_Func New_Function_Desc New_S_det_func Period Post_Date Posting_Date Profit_Center User TO "Summ_Charged_Exp_ZRP_GNoDesc.FIL" OPEN PRESORT SET FILTER TO Grant_No <> 0.00</p>	<p>separately for verification with reference to the Budget Book.</p>	<p>To identify voted expenditure</p>	<p>Voted grants are assigned grant number</p>
<p>Sample size and sample selection for test of controls</p>	<p>COUNT</p> <p>SUMMARIZE ON Doc_No_Txt SUBTOTAL Amount OTHER Amount B_area C_center C_center_description C_code CI_cd CI_desc D_C Dcoument_Type Doc_Date Doc_No_Txt</p>	<p>78,328 records counted. 56,800 records written.</p>	<p>All the documents passing through the SAP system's workflow have same control process. So number of documents should be sampling unit.</p>	

		<p> Document_Date Document_No Fund G_N GFS_Function_code GFS_Object_code GL_Acc GL_Acc_Description Grant_No Grant_No_desc New_Det_Func New_Function_Desc New_S_det_func Period Post_Date Posting_Date Profit_Center User TO "Summ_DocNo_TOC _Sampling.FIL" OPEN PRESORT SAMPLE ON RECORD NUMBER 34 RECORD TO "Sample_TOC" OPEN </p>	<p> Sample size = 34, records in sample kept separately for Test of Controls. </p>	
--	--	--	---	--

7.4 ACL WORKING PAPER FOR BOOK TRANSFER REPORT (YPBTN)

S.No	Objective	ACL Steps	Results	Remarks
Data Integrity Verification				
1	Validity	Run verify command on all fields	0 validity error detected	
	Control totals	Run COUNT command Run TOTAL command	178,316 records Total 605,434 noted	
	Duplicates	Run DUPLICATE command	217 identical records detected. Kept separately for referring to SAP personals.	
	Missing records	SET FILTER TO Doc_No = 0	Zero record counted	
DATA Analysis				
	To ensure that data contain only cleared documents	SUMMARIZE ON Doc_No Txt SUBTOTAL Amount OTHER Amount C_Ctr Check_No Clearing_Doc Db_Cr Dept_ Doc_Date Doc_No Doc_No Txt DocType FUND G_L_Acc G_L_Desc Post_Date Pr_Ctr User Vendor Vendor_Name TO "Summ_YPBT_08_DocNo.FIL " OPEN PRESORT SET FILTER TO Amount <> 0.00 EXTRACT RECORD TO "Uncleared_Doc_YPBT" OPEN	9 documents identified. Extracted separately for verification.	

7.5 ACLWORKING PAPER FOR FINANCIAL STATEMENT FOR THE YEAR 2008-09

S.No	Objective	ACL Steps	Results	Remarks
Data Integrity Verification				
1	Validity	Run verify command on all fields	0 validity error detected	
DATA Analysis				
	Horizontal analysis	Create computed fields by deducting the value of expenses of 2008 from 2009		
	Vertical analysis	Create computed fields by dividing figures of financial statements with respective figures of total receipts/payments.		

CHAPTER 8

REPORTING

After successful accomplishment of various audit tasks by utilizing ACL, the last stage is to report the findings. ACL reporting facilitates all data user to understand the findings in more summarize and comprehensive way along with full support of graphical interpreting of results and comparative statements. By utilizing ACL reporting we always present our findings in more scientific, analytical, sophisticated, simple, understandable and meaningful way.

In this chapter...

- 8.1 Reporting
- 8.2 Types of Report
- 8.3 Sorted Report



8.1 REPORTING

When you complete your analysis, you must present your findings. You may also need to provide supporting documentation that details the analysis you performed. ACL has numerous features that let you easily generate what you need for your reports and supporting documentation.

8.2 TYPES OF REPORT

There are three types of Report in ACL.

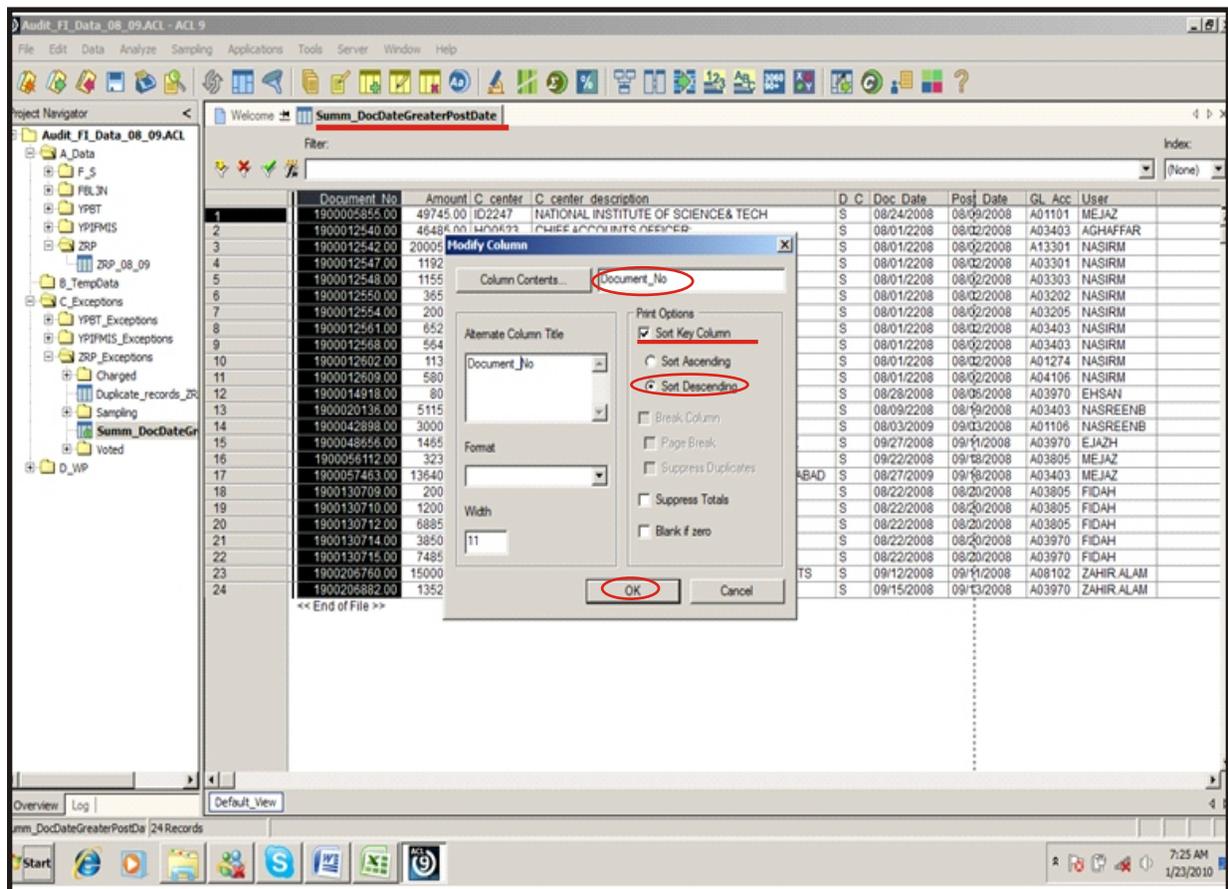
1. Sorted Report.
2. Subtotal Report.
3. Multiline Report.

Note:

Here we explain one type of Report which is sorted Report in descending order.

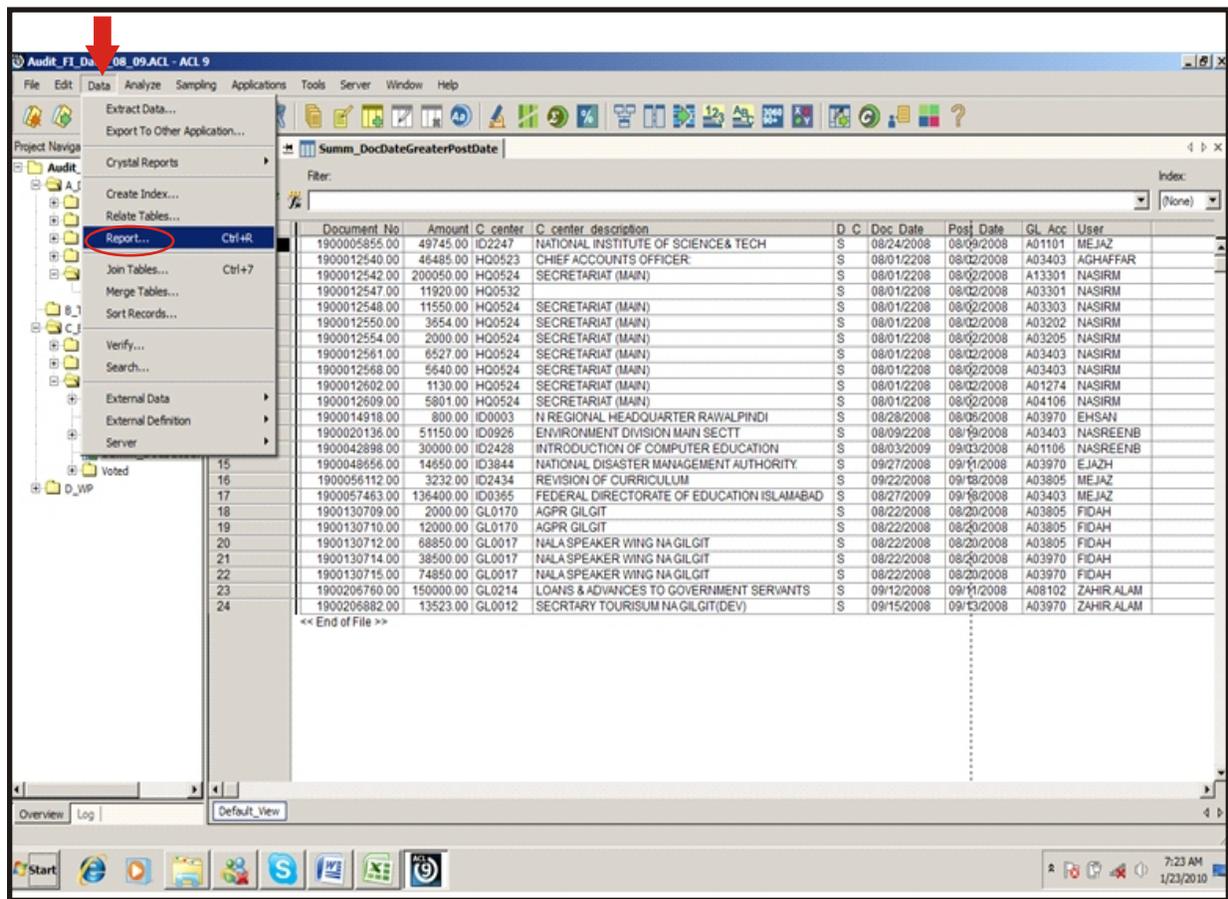
8.3 SORTED REPORTS

A sorted report lets you display records in a particular order based on key fields that you specify. The following procedure shows you how to create a report sorted by Receipt and Payments Report of field Document No in descending order.



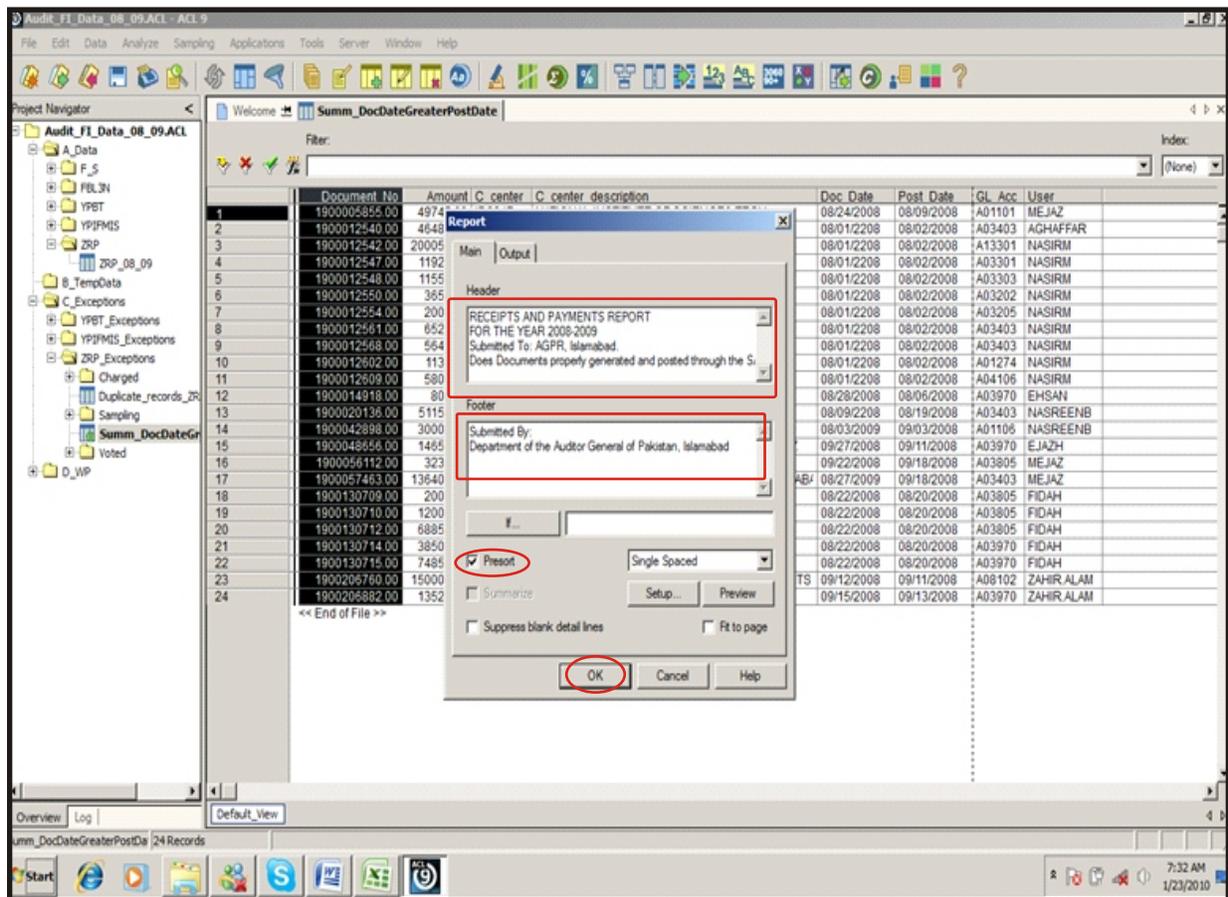
Annotate

1. The first step to get the sort report is that you first select the Field who has character data type as Shown in the above figure.
2. Right Click on column or field Document_No and select Modify Column.
3. A dialog box appears with the name Modify Column.
4. Right side of the screen there is a print option in which you select the sort key column check box.
5. Two radio button option appears: 1) Sort Ascending 2) Sort Descending
6. Select the Sort Descending radio button which is highlighted in red oval shape in above figure.
7. Click on "OK"



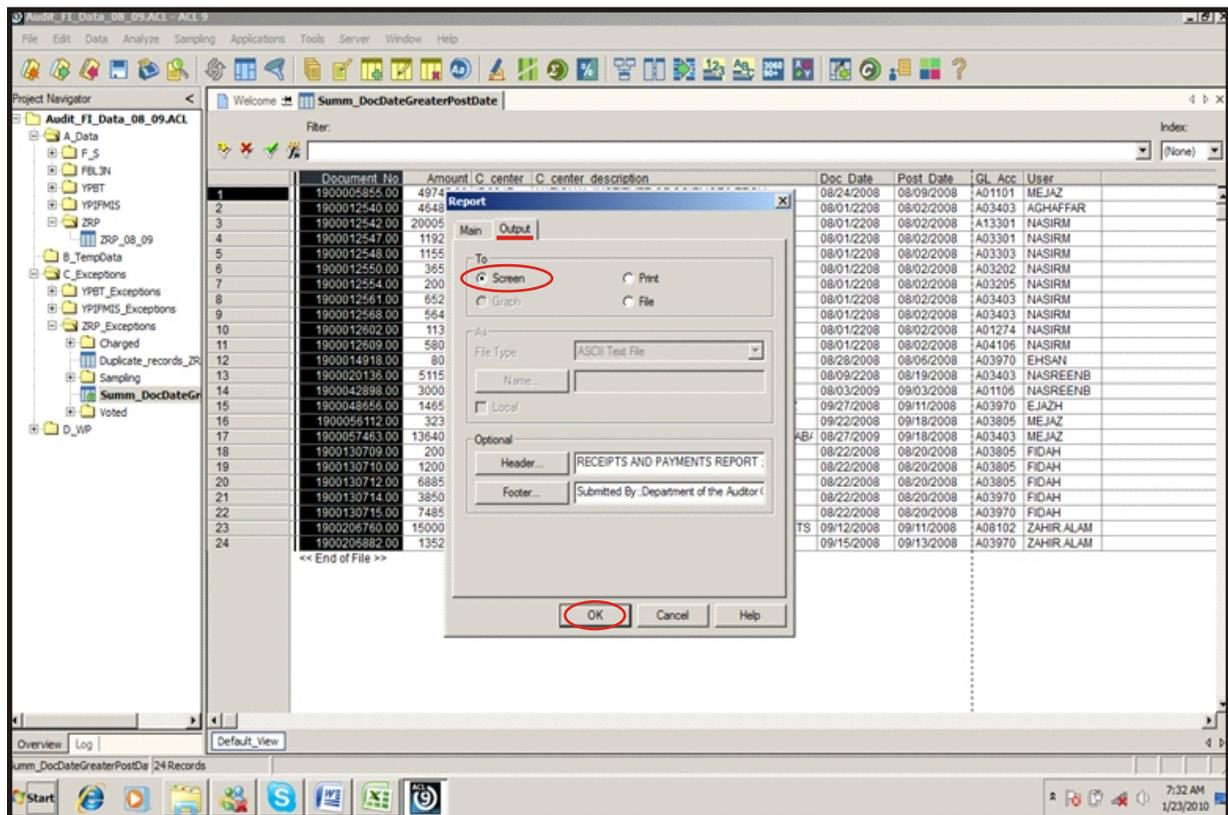
Annotate

1. Go to Data → Report



Annotate

1. A dialog box appears with the name Report.
2. There are options appear in Report dialog box choose according to your environment.
3. Click on Presort check box.
4. Click on "OK".



Annotate

1. Now select Output Tab of the Report dialog box.
2. Select the screen radio button because you want to see the result in your monitor screen.
3. Click on "OK"

FI_Data_08_09.ACL - ACL 9

Produced with ACL by: Department of the Auditor General of Pakistan, PFRA, Islamabad

RECEIPTS AND PAYMENTS REPORT
FOR THE YEAR 2008-2009
Submitted To: AGPR, Islamabad.
Does Documents properly generated and posted through the SAP/R3 system?

Document_No	Amount	C_center	C_center_description	Doc_Date	Post_Date	GL_Acc	User
1900206882.00	13523.00	GL0012	SECRETARY TOURISM NA GILGIT(DEV)	09/15/2008	09/13/2008	A03970	ZAHR A
1900206760.00	150000.00	GL0214	LOANS & ADVANCES TO GOVERNMENT SERVANTS	09/12/2008	09/11/2008	A08102	ZAHR A
1900130715.00	74850.00	GL0017	NALA SPEAKER WING NA GILGIT	08/22/2008	08/20/2008	A03970	FIDAH
1900130714.00	38500.00	GL0017	NALA SPEAKER WING NA GILGIT	08/22/2008	08/20/2008	A03970	FIDAH
1900130712.00	68850.00	GL0017	NALA SPEAKER WING NA GILGIT	08/22/2008	08/20/2008	A03805	FIDAH
1900130710.00	12000.00	GL0170	AGPR GILGIT	08/22/2008	08/20/2008	A03805	FIDAH
1900130709.00	2000.00	GL0170	AGPR GILGIT	08/22/2008	08/20/2008	A03805	FIDAH
1900057463.00	136400.00	ID0365	FEDERAL DIRECTORATE OF EDUCATION ISLAMABAD	08/27/2009	09/18/2008	A03403	MEJAZ
1900056112.00	3232.00	ID2434	REVISION OF CURRICULUM	09/22/2008	09/18/2008	A03805	MEJAZ
1900048656.00	14650.00	ID3844	NATIONAL DISASTER MANAGEMENT AUTHORITY.	09/27/2008	09/11/2008	A03970	EJAZH
1900042898.00	30000.00	ID2428	INTRODUCTION OF COMPUTER EDUCATION	08/03/2009	09/03/2008	A01106	NASIR
1900020136.00	81150.00	ID0926	ENVIRONMENT DIVISION MAIN SECTT	08/09/2008	08/19/2008	A03403	NASIR
1900014918.00	800.00	ID0003	N REGIONAL HEADQUARTER RAWALPINDI	08/28/2008	08/06/2008	A03970	EHSAN
1900012609.00	5801.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A04106	NASIR
1900012602.00	1130.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A01274	NASIR
1900012568.00	9640.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A03403	NASIR
1900012561.00	6527.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A03403	NASIR
1900012554.00	2000.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A03205	NASIR
1900012550.00	3654.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A03202	NASIR
1900012548.00	11550.00	HQ0524	SECRETARIAT (MAIN)	08/01/2208	08/02/2008	A03303	NASIR

FI_Data_08_09.ACL - ACL 9

1900130715.00 74850.00 GL0017 NALA SPEAKER WING NA GILGIT 08/22/2008 08/20/2008 A03970 FIDAH

1900130714.00 38500.00 GL0017 NALA SPEAKER WING NA GILGIT 08/22/2008 08/20/2008 A03970 FIDAH

1900130712.00 68850.00 GL0017 NALA SPEAKER WING NA GILGIT 08/22/2008 08/20/2008 A03805 FIDAH

1900130710.00 12000.00 GL0170 AGPR GILGIT 08/22/2008 08/20/2008 A03805 FIDAH

1900130709.00 2000.00 GL0170 AGPR GILGIT 08/22/2008 08/20/2008 A03805 FIDAH

1900057463.00 136400.00 ID0365 FEDERAL DIRECTORATE OF EDUCATION ISLAMABAD 08/27/2009 09/18/2008 A03403 MEJAZ

1900056112.00 3232.00 ID2434 REVISION OF CURRICULUM 09/22/2008 09/18/2008 A03805 MEJAZ

1900048656.00 14650.00 ID3844 NATIONAL DISASTER MANAGEMENT AUTHORITY. 09/27/2008 09/11/2008 A03970 EJAZH

1900042898.00 30000.00 ID2428 INTRODUCTION OF COMPUTER EDUCATION 08/03/2009 09/03/2008 A01106 NASIR

1900020136.00 81150.00 ID0926 ENVIRONMENT DIVISION MAIN SECTT 08/09/2008 08/19/2008 A03403 NASIR

1900014918.00 800.00 ID0003 N REGIONAL HEADQUARTER RAWALPINDI 08/28/2008 08/06/2008 A03970 EHSAN

1900012609.00 5801.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A04106 NASIR

1900012602.00 1130.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A01274 NASIR

1900012568.00 9640.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03403 NASIR

1900012561.00 6527.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03403 NASIR

1900012554.00 2000.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03205 NASIR

1900012550.00 3654.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03202 NASIR

1900012548.00 11550.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03303 NASIR

1900012547.00 11920.00 HQ0532 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A03301 NASIR

1900012542.00 200050.00 HQ0524 SECRETARIAT (MAIN) 08/01/2208 08/02/2008 A13301 NASIR

1900012540.00 48485.00 HQ0523 CHIEF ACCOUNTS OFFICER: 08/01/2208 08/02/2008 A03403 AGHAF

1900005855.00 49745.00 ID2247 NATIONAL INSTITUTE OF SCIENCE& TECH 08/24/2008 08/09/2008 A01101 MEJAZ

45001438861.00 940457.00

Submitted By:
Department of the Auditor General of Pakistan, Islamabad

Annotate

- The sorted descending result on Document_No is shown on the above screen.

ANNEXURE



Annexure- A

FIELD NAME FOR BUDGET AND EXPENDITURE REPORT (YPIFMIS)

S.No	Name of Fields
1	Major function description
2	Division description
3	Demand no.
4	Grant no. description
5	Detailed object
6	Original budget
7	Reapp(+)
8	Reapp(-)
9	Supplementary
10	TSS_Surrender
11	Releases
12	Release_balance
13	Final_budget_balance
14	Actual amount on date
15	Voted/Charged

Annexure-B

FIELD NAME FOR GENERAL LEDGER ACCOUNT FBL3N

S.No	Name of Fields
1	Profit ctr
2	Order
3	Fund
4	G/L acct
5	Amount in local cur.
6	BA
7	Doc.no.
8	Document type
9	Cost ctr
10	Doc. Date
11	S (Debit/Credit)
12	Pstg date
13	CoCd
14	Year
15	Year/month
16	Period
17	Entry date
18	User name

Annexure-C

FIELD NAME FOR RECEIPTS & PAYMENTS REPORT ZRP

S.No	Name of Fields
1	Grant No.
2	G/L Acc
3	New Det Func
4	New S.det func
5	New Function Desc
6	Amount
7	Document No
8	C.code
9	Cn.cd.
10	Cn.desc.
11	G/L Acc Description
12	GFS Object code
13	Progressive Total
14	User
15	Document Type
16	Posting Date
17	Document Date
18	B.area
19	C.center
20	C.center description
21	GFS Function code
22	Fund
23	Grant No.desc
24	Profit Center
25	D/C
26	Cl.cd.
27	Cl.desc.
28	G / N
29	Period

Annexure-D**FIELD NAME FOR BOOK TRANSFER REPORT YPBTN**

S.No	Name of Fields
1	Doc.no
2	Pr.ctr
3	Clearing Doc
4	Vendor
5	Vendor Name
6	G/L Acc
7	G/L Des
8	User
9	Doc_type
10	C.Ctr
11	Des
12	Fund
13	Dept
14	Db/Cr
15	Doc Date
16	Post Date
17	Check No
18	Amount

Annexure-E**INPUT PARAMETER USED IN YPIFMIS REPORT**

YPIFMIS REPORT was made by the APABER's of SAP/R3 system according to the requirements of the end user. The purpose of the Report is to make a comparison between Budget and Expenditure of the Federal Government. The feature of this report is that it fetched the data of Federal Government from all servers i.e. Islamabad, Peshawar, Punjab, Quetta and Karachi after providing mandatory input parameters to the Report.

Enter the respective company code
Enter the respective year
Enter the Server ID
Enter the respective Fund.
Enter the respective G/L

You can select the option of Expenditure radio button and select those check boxes of Includes, Includes Entity, Includes Functions, Include Objects and Includes Fund according to the requirement as requested by the auditors.

Annexure-F

INPUT PARAMETER USED IN ZRP REPORT

The screenshot shows the SAP 'Receipts and Payments Report' interface. The report heading is 'Quarterly payment for the year 2008-2009'. The input parameters are as follows:

Report Heading	Quarterly payment for the year 2008-2009	
Government	F	to
Attached Department		to
Fund	FC*	to
Posting Date	01.07.2008	to 30.09.2008
Document Date		to
Object Code	A*	to
Document Type	KR	to
Period		to

The callout box contains the following instructions:

- Enter the heading of the Report.
- Enter the Government name (Federal/Province).
- Enter the fund Number. It is the mandatory field. Enter the posting date.
- Enter the object code.
- Enter the Document Type which classifies the Accounting Document.

Annexure-G

INPUT PARAMETER USED IN FBL3N REPORT

The G/L account number identifies the G/L account in a chart of accounts

The smallest organizational unit for which a complete self-contained set of accounts can be drawn up for purposes of external reporting.

Posting Date which is used when entering the document in Financial Accounting or Controlling

Purpose of the Report

1. The purpose of this report is to provide an audit trail of invoice items posted to the general ledger.
2. This report is a standard audit trail listing that details the invoices that are not available for further processing.
3. This report is a standard audit trail listing of imprest (petty cash) balances. This report is to be used as the basis of reviewing and monitoring advances. The purpose of this report is to provide a listing of imprest (petty cash) balances.

Access the Account Display (FBL3N) screen by using:

Menu Path → Accounting → Financial Accounting → General Ledger → Account → Display/Change Line Items

Transaction Code → FBL3N

Annexure-H

INPUT PARAMETER USED IN YPBTN REPORT

Selection Options			
Company Code	F	to	
Year	2008	to	
Profit Center		to	
Cost Center		to	
Check Number		to	
Document Number		to	
Posting Date	01.12.2008	to	02.12.2008
Document Date		to	
Object Code	A*	to	
Document Type	KR	to	
User Name		to	

Display Posted

Report Header

Report Name: BOOK TRANSFER REPORT FOR FEDERAL EMPL 00_09

- Company Code is a smallest organizational unit for which a complete self-contained set of accounts can be drawn up for purposes of external reporting.
- Enter the respective year.
- Posting Date which is used when entering the document in Financial Accounting or Controlling
- Enter the respective object code.
- Enter the respective document type.
- Select the Display posted check box.
- Enter the Report name.

Purpose of the Report

The purpose of the report is to view Book transfer Report but you also see the information regarding document no and vendor wise Project Report.

Transaction Code: YPBTN

Annexure-I

TRANSACTION CODES USED IN THE SAP/R3 FI Module

S.No	Transaction Codes for Report	Description of the Reports
1	ZRP	Receipts and Payments
2	ZAGN	Daily Proved List
3	Zbanking	Comprehensive Information about FI Document Monthly Reconciliation Statement SAP Easy Access Banking Reports
4	ZHIR	Budget Structure
5	ZAD22	Purchasing Document
6	ZFRM	1.Area Menu 2. Financial Reporting Menu
7	ZAR1	Revenue and Expenditure of Consolidated Funds Summary Schedule (CF)/Division/Department Schedule
8	ZAR8	Cash Flow Statement Detail
9	ZMOF	1.Budget Data Entry and Revision Process 2. Batch Processing to post the parked document 3.viewing the parked or posted Document 4. Recovery maintenance
10	ZSUP	1. Supplementary Budget Maintenance 2. Supplementary posted or parked document Already entered into the system. 3. BATCH PROCESSING
11	Zmofp	Situation of Total, Filled and Vacant Posts for a given BPS according to Fund/Fund Center. MOF Post Performa Module
12	ZRELEASE	BUDGET RELEASE Roll up Payment Release
13	Zinq	inquiring on previous year data Budgeting Inquiry System
14	ZMOF21	AGPR CIRCLES
15	ZMOF29	Increase and Decrease in posts of reporting year and previous year and their change. Analysis of Increase/Decrease in Posts
16	zmof137	Fund Center wise Breakup of posts within a Fund Department wise break up of posts
17	ZMOF63	Fund wise Comparison of last three years Fund wise comparison of Revised/Budget estimates with %age change

18	ZMOF15	Ministries Code and their Description List of Ministries
19	zmof12	All level of Object with their Description Object Classification
20	ZMOF79	Change of Revised estimates and Budget Estimates of all the Functions Schedule II changes
21	zmof4	Total number of funds in accordance with their Budget Estimates and Revised Estimates. Total number of document of demand
22	ZMOF25	ALL the user of MOF Operators
23	ZMOF2	Department wise list for incomplete demands. Fund center wise list for incomplete funds
24	zmof6	Detail Function Wise Breakup of Demands Detail Function wise breakup of demand.
25	Zmof32	Details of Documents Entered
26	ZMOF_ACTIVEFUNDS	List of Active Funds
27	zmof14	Division-The report can be viewed directly by using the transaction code. List of Divisions
28	ZMOF15	Ministries List of Ministries
29	Zmofreports	How to view Reports SAP Easy Access MOF Reports
30	Zfd	Budget Data Entry Budget Data Editing Display system Document current/development budget system FD Current/ Development Budget Input Screen
31	ZFDSUPP	Supplementary System
32	YPBTN	Document no and vendor wise Project Report Vendor Check Detail
33	Ypproject	Project wise Budget and Expenditure
34	YPBILL	Bill Report
35	YPTOKEN	Token Report
36	YPIS	Vendor Wise Income Tax & Sales Tax
37	YPBUD	Budget Checking Screen
38	YPBERFC001	Budget & Actual Expenditure
39	YPBOOKSECN	Accounts of Punjab
40	XK01	Create Vendor Record

41	Sm37	How to run the report in Background
42	S_ALR_87012087	Creditor Master Listing
43	S_ALR_87012089	Change Creditor Master Listing
44	S_ALR_87012632	Commitment Reversal Report
45	S_P99_41000099	Information of the payment made from a specified bank account for a specified time period.
46	ME2L	List of Purchase Order
47	MRBR	Release Blocked Invoices
48	KS01	Create Cost Center
49	KE51	Profit Center Master Record
50	FM51	Create Fund Center
51	F02	Account Assignment
52	FBL1N	Vendor Line Items
53	fb13N	Invoice Transaction Posting to G/L Parking Document Edit List Blocked Invoice Report Posted and Parked Different Expenditure Heads Imprest (Petty Cash) Balances
54	Fb02	Posted Invoice List
55	Fchn OR ZFCHN	cheque Register cheque Reconciliation Process Mismatched Cheque STALE CHEQUES
56	FBV6	Refused Parked Invoices
57	Fb08	Reverse Document to specify a Void reason code
58	fb60	Enter Vendor Invoice Creating an Imprest Account Replenishment of Petty Cash G/L Adjustment- G/L Adjustment for Pension Assignment
59	fb50	Expenditure Reimbursement Enter G/L Account Document FI Document Workflow G/L Adjustment- Recording of General Ledger Adjustments
60	FB07	Control Totals i.e. ZOBBN and ZDBBN
61	FS10N	G/L Account Balance Display
62	FS00	Edit G/L Account Display
63	FR29	Budget Returns
64	Fv60	Asset Acquisition
65	Ff67	Bank Statement
66	F.10	Chart of Accounts

Annexure-J

DOCUMENT TYPE

The document type controls the document header and is used to differentiate the business transactions to be posted, e.g. Customer Invoice, Vendor Payments, etc. Document types are defined at the client level and are therefore valid for all company codes.

Document type AB allows posting to all account types. All other document types limit the types of accounts you can post to. Document type DG, for example, allows you to post to customer (D) and G/L accounts (G) only.

S.No	Document Type	Document Type Description
1	AA	Asset posting
2	AB	Accounting document
3	AC	Remit Foreign Office
4	AF	Dep. Postings
5	AM	Rev G/L Mission Acco
6	AN	Net asset posting
7	BO	Opening Balance
8	CA	Civil A/c Document
9	CR	Rev Remit Foreign Of
10	DA	Customer document
11	DG	Customer credit memo
12	DP	Rev Receipt PWD
13	DR	Customer invoice
14	DZ	Customer payment
15	EF	Expenditure (PIFRA)
16	ER	ETF Receipt (PIFRA)
17	ET	Expenditure (PIFRA)
18	EU	Euro rounding diff
19	EX	External number
20	EZ	Revr Expend (PIFRA)
21	FH	HR Payroll Backlog
22	FZ	HR Pyrl Bklog-Rever
23	KA	Vendor document
24	KG	Vendor credit memo
25	KN	Net vendors
26	KP	Account maintenance
27	KR	Vendor invoice
28	KZ	Vendor payment
29	MA	G/L Mission Account

30	MF	M. Payment (PIFRA)
31	ML	ML settlement
32	MP	M. Payment (PIFRA)
33	MR	MPFReceipt (PIFRA)
34	MZ	Revr M.Payment PIFRA
35	OB	Opening Balance
36	PD	RECEIPT PWD
37	PR	Price change
38	PW	PAYMENT PWD
39	PZ	Revr ETF Receipt
40	RA	Sub.cred.memo stlmt
41	RE	Invoice gross
42	RF	Receipt (PIFRA)
43	RN	Invoice net
44	RT	Receipt (PIFRA)
45	RV	Billing doc.transfer
46	RZ	Revr Receipt (PIFRA)
47	SA	G/L account document
48	SB	G/L account posting
49	SK	Cash document
50	SU	Adjustment document
51	SZ	Reversal Document-SA
52	TZ	Revr MPFReceipt
53	UE	Data transfer
54	WA	Goods issue
55	WE	Goods receipt
56	WI	Inventory document
57	WL	Goods issue/delivery
58	WN	Net goods receipt
59	WP	Rev Payment PWD
60	ZP	Payment posting
61	ZR	Bank reconciliation
62	ZS	Payment by check
63	ZV	Payment clearing

Annexure-K

GLOSSARY OF TERM

SAP/R3 FI Module

The Financial Accounting module gives you the capability to enhance the strategic decision-making processes for financial needs of any organization either in private or public sector. It allows companies to centrally manage financial accounting data within an International framework of multiple companies, languages, currencies and chart of accounts.

The Financial Accounting module contains the following components.

General Ledger Accounting, which provides a complete record of all your company's business transactions. It provides a place to record business transactions throughout all facets of your company's business to ensure that the accounting data being processed in your SAP system is both factual and complete.

Accounts Payable, which records and administers accounting data for all vendors in your SAP system.

Accounts Receivable, which records and administers the accounting data of your vendors through a number of tools specializing in the management of open item.

Asset Accounting, which manages and helps you supervise your company's fixed assets. It also serves as a subsidiary ledger to the General Ledger to the General ledger, providing detailed information on transactions specifically involving fixed assets.

Funds Management, which is designed to support you in creating budgets by way of a toolset that replicates your budget for the purpose of planning, monitoring, and managing your company's funds.

Company Code

A Company Code represents an independent balancing/legal accounting entity. Balance sheet and profit/loss statements required by law can be created at the company code level. A Company Code is the minimum structure necessary in SAP/R3 FI.

Fiscal year

To separate business transactions into different periods, a fiscal year with posting periods has to be defined. The fiscal year is defined as a variant which is assigned to the company code. The fiscal year variant contains the definition of posting periods and special periods. Special periods are used for postings which are not assigned to time periods, but to the process of year-end closing. In total, 16 periods can be used. The system derives the posting period from the posting date. When the posting date falls within the last normal posting period, the transaction may be posted into one of the special periods.

The fiscal year does not include the information as to whether a period is open or closed; this is maintained in another table which called posting period variant. The fiscal year variant only defines the number of periods and their start and finish dates.

Profit Center

A Profit Center is an organizational unit in accounting that reflects a management-oriented structure of the organization for the purpose of internal control. Profit centers can be used as investment center. Every profit center is assigned to the organizational unit Controlling Area. This assignment is necessary because Profit Center Accounting displays values in G/L Accounts.

The enterprise contains Profit Centers at the lowest organizational unit that requires a full income statement. All actual and planned revenues are managed at the profit center level. Actual and planned costs are managed at the cost center level, and through the assignment of one or many cost centers to a profit center, an income statement can be produced.

Fund:

Indicate the type of fund. It could be a Consolidated or Public Account fund type. A fund has further sub funds.
Input Fields

In SAP/R3 a series of fields that are linked to database tables in the system. Most screens in the SAP system contain fields in which you enter data. These types of fields are called input field.

Reports

Reports/Lists are information that is derived from a source and presented to the user in some output type. You can generate reports directly from the online transactions or from the other sources of summarized data such as the Business Information Warehouse and Executive Information System.

Business Area

You can assign a business area to each document line item. The term "Business Area" in the SAP System refers to sub-dividing an enterprise according to financial accounting criteria. Unlike the company code, the business area is used in the internal decision making process. Internal balance sheets can be created at any time via the business area, to identify the profit and loss for areas of responsibility.

Controlling Area

The organizational unit within an enterprise for which full, self-contained cost accounting can be performed. A controlling area may comprise one or several company codes, which may operate in different currencies. All of the company codes in a controlling area must use the same operational chart of accounts.

WBS Element

One of the first steps in project development is to break down the work into elements and set up a hierarchy. The criteria are used to classify and divide elements depending on the type and complexity of the projects. A work Breakdown structure is developed by defining all the elements of project in the hierarchy.

Vendors

Vendors are the suppliers selected for the supply of materials to the purchaser. Vendors are created when a particular purchaser prepares and then send the quotation of its requirement to the DAO (District Account Offices)

Cost Center

Cost Center is an organizational unit within a controlling area that represents a defined location of cost incurrence. It is used to reserve the expenditure at its actual cost at the lowest level whereas Fund Center is a clearly defined responsibility area in Funds Management. It is an organizational unit within a Financial Management (FM) area to which budget can be assigned. The new SAP system provides you facility for interrelating both Cost Center and Fund Center in order to know about the budget allocation.