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Strategic Level

# Managing Performance in the Public Sector (MP3.5) Syllabus

CPA  
RWANDA

Institute of Certified Public Accountants of Rwanda  
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# 1. Welcome and foreword

Welcome to the ICPAR CPA qualification syllabus for Managing Performance in the Public Sector. This syllabus is part of the ICPAR CPA qualification program. CPA qualification seeks to boost and increase national skilled as per the National Strategy for Transformation 2 (NST2) and it answers global skills needs as well. This qualification is therefore locally relevant and internationally benchmarked to ensure global recognition and marketability of CPA (R) qualification holders.

The new CPA (R) Qualification generally has been developed to respond to local needs and emerging initiatives in the country and to allow mobility of our Professionals, international accounting standards and benchmarking of foreign qualifications were considered.

This syllabus is a product of research and careful benchmarking against globally recognized qualifications. The International Federation of Accountants (IFAC) International Accounting Education Standards (IESs) were considered during the development of this syllabus. Different stakeholders within and outside the country played a leading role in the development of this syllabus.

Establishing this qualification not only enables us to meet the national goal stated above but it will provide opportunity for us to fulfill the ICPAR legal mandates as outlined in the Accountants Law Number 11 of 2008. I wish to note that consistent with our strategic vision and mission, this syllabus will serve as an important instrument for meeting the goals we have set out to fulfill.

The syllabus is a key document showing exactly what needs to be learned to pass the exam. This document will also show how the syllabus is examined and where this syllabus sits within the overall qualification structure.

I sincerely thank the Government of Rwanda and the development partners who contribute to the PFM Basket Fund for funding this program. I'm truly grateful to all who contributed towards making this process a success. This is just the beginning of a long journey. We look forward to your continued active participation in the development and growth of the accountancy profession in Rwanda and beyond.

**FCPA Obadiah R. Biraro**

*President*

**December 2025**

## 2. Introduction to the CPA Qualification

The Institute has developed a CPA qualification to meet its strategic objective of strengthening its qualification framework with the aim of providing the competencies that the graduates require to be at the service of the economy. The objective of CPA qualification is to enhance the learning and the employability of students. It intends to create a learning system that enables learners to acquire skills and competencies which are locally relevant and internationally recognized that are in high demand by employers all over the world. This has never been more important with the pace of change increasing and traditional roles being redefined by technology and digital advances.

This CPA Qualification was a result of a national needs assessment exercise that was carried out and aligns with global accountancy needs for professional accountants. In addition to this syllabus, students are also encouraged to use other documents for the qualification such as the Learning and Assessment strategies that show students how to approach the learning materials and exams in bid to ensure that they have a thorough understanding of what is required for them to pass their exams.

Other important documents for the qualification include: Transition Rules that shows how existing students will transition from old to the new CPA qualification; New Exemption Policy for the CPA Qualification; Benchmarking Report that shows how the New CPA compares with other local and international accountancy qualifications and the Practical Experience Requirements (PER), which details the pathway to ICPAR membership. The new CPA (R) also introduced two pathways of business and public sector and it presents opportunities of dual/multiple membership.

# 3. Intellectual level and learning hours.

## Intellectual level

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

| <b>ICPAR Qualification Level</b> | <b>Description</b>          | <b>Rwandan Qualification Framework</b>  |
|----------------------------------|-----------------------------|---|
| CPA Technical Level              | Knowledge and comprehension | Level 6 – Diploma in HE                 |
| CPA Operational Level            | Application and analysis    | Level 8 – Bachelors Degree with Honours |
| CPA Strategic Level              | Synthesis and evaluation    | Level 9 – Masters                       |

Very broadly, these intellectual levels relate to the three cognitive levels at which the CPA Technical Level ICPAR, the Operational Level and the Strategic Level exams are assessed.

## Learning hours

The CPA qualification can be achieved via self-study and by tuition, either full time or part time, and is open to a wide range of candidates with differing educational and professional backgrounds. Considering the diverse backgrounds and learning delivery for candidates on the CPA qualification, learning hours are set as a guide to recommend how long an average candidate would take to complete the learning involved in the syllabus.

For Managing Performance in the Public Sector, it is recommended that a candidate will take approximately 120 hours to learn the content and successfully pass the assessment.

# 4. Structure of the CPA Qualification

Managing Performance in Public Sector is one of five exam subjects required to be passed at the Strategic Level of the ICPAR CPA Qualification and is one of the two exams in the optional public sector pathway. The full structure of the ICPAR CPA Qualification is shown below.

| Technical Level  | Operational Level   | Strategic Level  | Professional Level  |
|--|---|--|---|
| <ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Management Accounting</li> <li>Taxation</li> <li>Audit and Assurance</li> </ul> | <ul style="list-style-type: none"> <li>Ethics, Law and Governance</li> <li>Digital Finance</li> <li>Financial Management</li> <li>Financial Reporting</li> <li>Advanced Taxation</li> </ul> | <ul style="list-style-type: none"> <li>Advanced Audit and Assurance</li> <li>Strategic Management</li> <li>Advanced Financial Reporting</li> </ul>                                 | <ul style="list-style-type: none"> <li>Test of Professional Competence for Public Sector Pathway</li> <li>Test of Professional Competence for Business</li> </ul> |
|  |   | Optional pathway 1: Public Sector <ul style="list-style-type: none"> <li>Advanced Public Financial Management</li> <li><b>Managing Performance in the Public Sector</b></li> </ul> |   |
|  |   | Optional pathway 2: Business <ul style="list-style-type: none"> <li>Managing Business Performance</li> <li>Advanced Financial Management</li> </ul>                                |   |

The table below shows the links between this exam and other exams preceding or following it:

| Technical Level       | Operational Level | Strategic Level  |
|-----------------------|-------------------|--|
| Management Accounting | Digital Finance   | Strategic Management<br><b>Managing Performance in the Public Sector</b> |

# 5. Structure of the assessments

## **The syllabus is assessed by a three-hour examination.**

The examination is constructed in two sections. Questions in both sections will be largely discursive. However, candidates will be expected, for example, to be able to assess materiality and calculate relevant ratios where appropriate.

### **Section A**

Section A will comprise a Case Study, worth 50 marks, set at the planning stage for performance management, for a single public sector entity, a line ministry or agency with demanding performance requirements and high public interest. Candidates will be provided with detailed information, which will vary between examinations, but is likely to include extracts of financial information, strategic, operational, and other relevant financial information for service delivery, as well as extracts from performance management working papers, including results of analytical procedures.

Candidates will be required to address a range of requirements, predominantly from syllabus sections A, B, C and D, thereby tackling a real-world performance evaluation situation where candidates may have to address a range of issues simultaneously in relation to planning, risk assessment, evidence gathering and professional and equitable considerations.

Five professional marks will be available in Section A and will be awarded based on the level of professionalism and clarity with which a candidate's answer is presented, including the structure, relevance, and prioritisation of the answer provided.

**Total 50 marks.**

### **Section B**

Section B will contain three 25-mark questions; students are required to do two, each worth 25 marks. Each question will be based around a short scenario, which may relate to more than one type of public sector entity.

There are a number of formats these questions could adopt, including, but not limited to, requiring candidates to assess knowledge management and technological constraints to effective performance management.

Candidates may also be asked to critique the data and information included a performance management assessment or critically evaluate the matters to be included in a report which is to be provided to government policy makers.

**The Section B questions can be drawn from any part of the syllabus.**

**Total 50 marks.**

### **Public interest and ethics**

Candidates that demonstrate practical, balanced, understanding of public interest, the objectives of public sector management, and ethics in performance measurement will gain credit if the examples they use are focused and relevant to the scenarios.

**Total 100 mark**

## 6. Introduction to the syllabus

The aim of the Managing Performance in the Public Sector syllabus is to analyse, evaluate and conclude on performance management systems design, implementation, and utilisation for public sector organisations. The context of good practice, value for money and current management needs for Rwanda is vital. The syllabus content is divided into five areas.

The syllabus starts with the planning and objective setting stage in order to establish performance management systems in the first instance. The second section goes on to consider risk and uncertainty and the importance of good data.

The third syllabus area identifies and evaluates the core features of effective performance management systems, examining tools and techniques, public and private sector comparisons and how performance management systems contribute to the delivery of objectives. This is particularly important for public sector managers, senior government officers and elected officials due to the absence of straightforward profit-based performance measures in the public sector.

The syllabus then moves on to performance assessment using financial and non-financial indicators, and perspectives from public value theory and the performance paradox that position performance and public management theories in a wider and more demanding context. Public servants need to be acutely aware of the subtleties and controversies applying to various performance measurement techniques that might influence policy making decisions. Cost effectiveness and cost benefit analysis are considered here. The performance management of external suppliers and contractors is also highly relevant.

The syllabus rounds off with an overview of the information, systems, and technological aspects of public sector performance management with special regard to information systems requirements. Effective public sector performance managers require a wide range of skills from planning, through implementation to assessment and understanding of technological implications, and this syllabus arms successful candidates with all of these.

This syllabus is deliberately focused on the public sector organisational issues related to performance management and thus avoids human resource management aspects such as performance related pay.

## 7. Key competencies

### **On successful completion of this exam, candidates should be able to:**

- A. Identify and recommend cost-effective performance management systems to ensure the achievement of objectives.
- B. Assess the impact of risk and uncertainty on performance management systems.
- C. Identify and evaluate the features of effective performance management systems for public sector organisations, including the impact of technological developments on their design and application.
- D. Assess organisational performance appreciating the risks and uncertainties inherent in the external environment.
- E. Identify and discuss the information, systems, and technological developments relevant to the cost-effective management of organisational performance.

# 8. Units

## **A Setting up performance management systems in the public sector (PM-P-1; LM-P-1; SI-T-2; SI-T-5)**

1. Regulatory context
2. Planning for performance management
3. Behavioural aspects of setting budgets and measuring performance
4. Setting objectives, target, performance metrics and indicators.

## **B Assessing risks (PM-P-2; PM-T-3; GRM-T-5; GRM-T-6)**

1. Quality, quantity, and availability of data
2. Initial assessment of likely organisational impact
3. Business case development.

## **C Key features of effective public performance systems (PM-P-3; PM-P-4; PM-T-2; PM-T-4; PM-T-5; SI-P-6; SI-P-7; PFM-P-15; LM-P-6)**

1. Compare and contrast proven tools and techniques – transparency, budget, and development examples
2. Discuss lessons from private and public sector performance management systems
3. Describe the delivery of effective measures of results
4. Assess whether performance measures are understood, accepted, and complied with.

## **D Assessment of performance (PM-P-5; PM-T-6; SRM-P-4; PFM-P-5; PFM-P-10)**

1. Financial and non-financial performance indicators and measures
2. Considerations of social outcomes and public value
3. Cost effectiveness and cost-benefit analysis for the public sector
4. Managing the performance of contractors/suppliers
5. Performance paradox and unintended consequences of performance measurement, and ensuring that performance management systems do not obstruct or inhibit the delivery of objectives

## **E Information, systems, and technology (PM-T-1; PFM-P-10)**

1. Sufficient systems requirements for performance management

# 9. Detailed content

## A Setting up performance management systems in the public sector

### 1. Regulatory context

- a) Explain and discuss the need for regulation and consistency of performance management arrangements across the public sector, in the absence of private sector profit measures.
- b) Describe the role of central ministries (such as Ministry of Finance and Economic Planning or Ministry of Public Service and Labor) in designing any relevant legislation and civil service regulations on performance measurement, indicators, and monitoring.
- c) Discuss the role of assurance entities (Office of Auditor General and Internal Audit) in reporting on public performance management (Value for Money).

### 2. Planning for performance management

- a) Describe best practice for planning for performance management implementation in local, regional, and central government contexts.
- b) Assess capacity development initiatives for improving performance measurement in the context of training needs in Rwanda.
- c) Discuss the basic elements of performance management planning: when to start, what to include, monitoring, evaluation, and reporting, in time and tune with organisational imperatives.
- d) Discuss the fine tuning of performance management systems with realistic levels of achievement in country.

### 3. Setting objectives, targets, performance metrics and indicators

- a) Assess how the 'FABRIC' criteria for performance information would be appropriate to Rwanda:
  - i. Focused on the organisation's aims and objectives
  - ii. Appropriate to, and useful for, the stakeholders who are likely to use it
  - iii. Balanced, giving a picture of what the organisation is doing, and covering all significant areas of work
  - iv. Robust in order to withstand organisational changes or individuals leaving

- v. Integrated into the organisation, being part of the business planning and management processes
  - vi. Cost Effective, balancing the benefits of the information against the criteria.
- b) Explain how to set “SMART” objectives, targets and indicators that are challenging, achievable, and meaningful and apply them to a public organisation’s performance objectives:
- i. Specific
  - ii. Measurable
  - iii. Achievable
  - iv. Relevant (or Realistic)
  - v. Time-bound.
- c) Discuss and apply qualitative indicator sets such as surveys measuring behavioural aspects, opinions and attitudes, when unquantifiable.

## **B Assessing risk**

### **1. Quality, quantity and availability of data**

- a) Assess the impact of risk and uncertainty around quality, quantity, and timely availability of data.
- b) Describe how public service data is collected, coordinated, quality controlled, and verified by the National Institute of Statistics and other public service data sources.
- c) Examine and assess the effectiveness of measures to improve data and public information by the Civil Service, and risks to good performance measurement.

### **2. Initial assessment of likely organisational impact**

- a) Discuss the risks to public sector organisations of poor performance, how these can be measured and how systematic improvements can be built in.
- b) Assess the relevance of Japanese quality management techniques (and similar continuous improvement measures) that can be applied to the whole cycle of inputs to and outputs and outcomes from goods and service delivery.

### **3. Business case development**

- a) Describe and apply risk and performance management processes in building a business case for public projects and programmes.

## C Key features of effective public performance systems

1. **Compare and contrast: proven tools and techniques using transparency, budget, and development examples, including:**
  - a) New Public Management Framework
  - b) Analytical techniques: time series and comparative metrics
  - c) Leading and lagging indicators
  - d) Reporting and accountability
  - e) Balanced scorecard
  - f) League tables
  - g) Benchmarking
2. **Discuss lessons from public and private sector performance management systems:**
  - a) Profit and financial performance measures
  - b) Financial ratios relevant to government
  - c) Governance reporting
  - d) Achieving “Net Zero”, UN sustainability, environmental and international (donor) targets
  - e) Measuring and managing Public Private Partnerships (public sector comparator) and Privatisations
  - f) Public Investment Planning
  - g) Regulation of private entities in the public interest
3. **Describe the delivery of effective measures of performance and results.**
  - a) Discuss the complexities of results analysis to balance the outcomes with best use of resources.
  - b) Recognise the limitations on performance measurement in the public sector, professional and political judgements, and the unmeasurable.
  - c) Describe performance measures that work well, and those that do not.
4. **Assess whether performance measures are understood, accepted, and complied with**
  - a) Understand and discuss results and implications
  - b) Explain the need to build acceptance gradually and consistently
  - c) Discuss why fewer measures leads to better compliance
  - d) Evaluate the dangers of over-measurement

- e) Discuss fairness and equity in terms of who reviews the reviewers / who audits the auditors.

## **D Assessment of performance**

### **1. Financial and non-financial indicators and metrics**

- a) Compare and contrast financial and non-financial indicators and metrics.
- b) Assess quantitative and qualitative performance management at various tiers of government: central government Ministry, provincial government, and local government.
- c) Explain how to feed back the lessons learnt from performance measurement for the better delivery of public services at all levels.
- d) Discuss how organisations learn the lessons of performance management, absorb changes over time, and act on findings.

### **2. Considering public value**

- a) Discuss the implications of budgeting with limited tax income, and the political interface.
- b) Define the core concepts of Value for Money: economy, efficiency, and effectiveness and recent additions: equity and ethics.
- c) Illustrate this and other concepts of public value and benefit, as alternatives to private value and profit.
- d) Discuss social as opposed to economic outcomes.
- e) Compare and contrast external financial reporting and internal management reporting as aspects of performance management.

### **3. Cost effectiveness and cost-benefit analysis for the public sector**

- a) Explain and apply the concepts of cost effectiveness, variance, and cost-benefit analysis, with reference to public sector organisational performance.

### **4. Managing the performance of contractors/suppliers**

- a) Assess the potential for leverage of public procurement contracts to achieve the desired levels of performance from contractors/suppliers.
- b) Assess the associated risks of failure or delay in various contractual scenarios: services, works and consultancy.
- c) Evaluate improvements to public sector contracting in the light of achieving better delivery of desired outcomes.
- d) Evaluate contractual measures such as linking performance to milestones and payment terms (e.g. withholding a proportion of payment until performance objectives have been realised).

e) Explain how to stimulate desired performance levels from contractors.

**5. Performance paradox and unintended consequences of performance measurement, ensuring that performance management systems do not obstruct or inhibit the delivery of objectives**

a) Discuss the following in the national context: 'Not everything that counts can be counted, and not everything that can be counted counts'.

b) Discuss the paradoxes and unintended consequences that can arise from public performance management: contradictory outcomes, misplaced focus, knock on effects, over-auditing, contradictory standards, conflicting indicators, and 'what gets measured gets done'.

c) Describe how accountants can design improved performance measurement systems to minimise or eradicate negative effects and feedback systematic improvements.

d) Determine whether performance measurement might choke service delivery (through too many overlapping layers of review and too many indicators), rather than enhance it (cost effectiveness and cost benefit of performance measurement itself).

**E Information, systems and technology**

**1. Sufficient systems requirements for performance management**

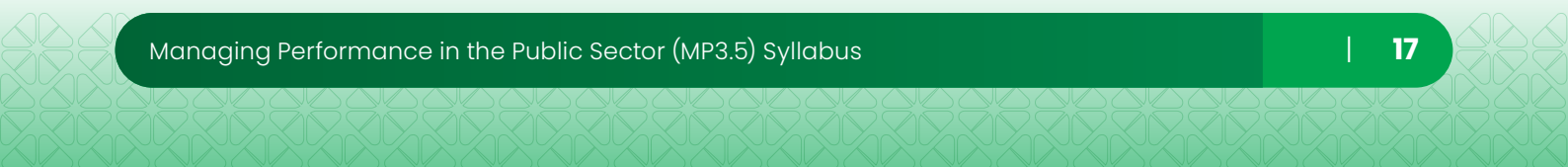
a) Assess the sufficiency and capacity of public sector information systems to handle and manage necessary data and information flows for good performance management.

b) Assess the sufficiency of local networks to cope with Big Data and large volumes of information (financial and non-financial).

c) Assess how public information systems might be improved – by utilising mobile solutions, for example.

d) Describe technological developments required for sufficient IT: applications, transitions, change and development.

e) Describe and analyse performance management information systems from the perspective of managerial efficiency.





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