INCENTIVE STUDY SCHEME

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 310-HR/ACFE/C/196 Date. September 23, 2016

To,

1. All Deputy Auditor Generals
2. All Director Generals / Directors
3. Director Administration (Local)
4. Director Budget (Local)

Subject: **INCENTIVE STUDY SCHEME FOR CERTIFICATION IN FRAUD EXAMINATION FROM THE ASSOCIATION OF CERTIFIED FRAUD EXAAMINER (ACFE), USA**

The Department of Auditor General of Pakistan (DAGP) being Supreme Audit Institute (SAI) is striving to build specialized human resource for improvement of financial governance in the country. An SAI will exercise its public-sector audit function within a specific constitutional arrangement and by virtue of its office and mandate, responsible to the legislature for presenting a fair state of view of the Public Sector Financial Statements and utilization of public funds according to rules and regulations. For effective accomplishment of its mandate need of Human Resource Development in the field of Forensic Auditing is inevitable for detection and prevention of fraud.

2. In order to develop the capacity building of employees in this faculty, Certification offered by the Association of Certified Fraud Examiner (ACFE), USA is introduced as an Incentive Study Scheme to the officers of the DAGP. The main objective of the incentive study scheme is developing and strengthening the skills in the field of Forensic Auditing / Fraud Examination to enable them to deal with fraud and corruption issues.

3. Finance Division vide its letter No. F.3(3)Exp-II/99/Vol-I/792 dated 19-08-2016 has approved the subject Incentive Study Scheme for five years w.e.f. August 19, 2016 with the concurrence of one-time reimbursement of ACFE Membership Fee, Examination Fee and Study Material Cost at the following rates (converted into Pak Rupee at value date) to the prospective officers of DAGP on successfully acquiring the certification.

a)	ACFE Membership Fee	US $ 55/-
b)	Examination Fee	US $ 350/-
c)	Study Material Cost	US $ 250/-
	Total per Candidate	US $ 655/-

4. It is to be noted that the reimbursement of ACFE Exam Fee will be admissible only after the individual employee has successfully qualified the ACFE Certification. Prior permission from the competent authority is necessary for the employees before Registration and taking up the examination.

Contd.....

5. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

A03 *OPERATING EXPENSES*
A039 *GENERAL*
A03936 *FOREIGN / INLAND TRAINING COURSE FEE*

6. Relevant details pertaining to Name, Designation, Number of officers qualified and amount reimbursed in respect of each officer who has completed the ACFE Certification is required to be maintained in the concerned F.A.O.

7. This has the approval of the Auditor General of Pakistan.

(Ahmed Taimoor Nasir)
Director General (HRM)

encl: a.a

No.F.3(3)Exp-II/99/Vol-I/792
Government of Pakistan
Finance Division
(Expenditure Wing)
*****

Islamabad, the 19th August, 2016

From: Muhammad Qadeer,
Section Officer (Exp-II)

To: Mr. Asif Iqbal Asif,
Dy. Director (HRM),
Office of Auditor General of Pakistan,
Islamabad.

Subject: **INCENTIVE SCHEME FOR CERTIFIED FRAUD EXAMINATION CONDUCTED BY ASSOCIATION OF CERTIFIED FRAUD EXAMINER (ACEF), USA.**

Please refer to office of Auditor General of Pakistan's letter No.310-HR/ACFE/C/38 dated 21st March, 2016 on the above subject.

2. The competent authority has been pleased to approve inclusion of Certified Fraud Examiner (CFE) conducted by Association of Certified Fraud Examiner (ACFE), USA in the approved incentive schemes for officers of office of Auditor General of Pakistan with one time re-imbursement of fee, terms and conditions mentioned below:-

ACFE Exam Fee	$ 350
Study Material Cost	$ 250
Annual Membership Fee	$ 55
Total (one year)	**$ 655**

i. Inclusion of exams in incentive scheme shall be for five years and shall be extended with the prior approval of Finance Division which will examine the benefits of the certifications accrued to the department and officers during five years.

ii. Prior approval of Finance Division would be required for reimbursement of revised rates of the examination/ certification.

iii. Expenditure on account of reimbursement of fee, etc would be met from within the budget allocation of office of AGP and no additional funds would be demanded on this account.

3. This issues with the approval of competent authority.

(Muhammad Qadeer)
Section Officer (Exp-II)
Tele: 9213930

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 354-HR-I/CGAP/C/60 Date. May 30, 2017

To,

1. All Deputy Auditor Generals
2. All Director Generals / Directors
3. Director Administration (Local)
4. Director Budget (Local)

Subject: **INCENTIVE STUDY SCHEME, CERTIFIED GOVERNMENT AUDITING PROFESSIONAL (CGAP) FROM THE INSTITUTE OF INTERNAL AUDITORS (IIA), USA**

The Department of Auditor General of Pakistan (DAGP) being Supreme Audit Institute (SAI) is striving to build specialized human resource for improvement of financial governance in the country. An SAI will exercise its public-sector audit function within a specific constitutional arrangement and by virtue of its office and mandate, responsible to the legislature for presenting a fair state of view of the Public Sector Financial Statements and utilization of public funds according to rules and regulations. For effective accomplishment of its mandate HRM – Wing carry on exploring relevant certifications / courses for the Continued Professional Development (CPD) of employees of DAGP. Certification in Government Auditing (CGAP) from the Institute of Internal Auditors, USA is now introduced as an approved Incentive Study Scheme for the employees of Department of Auditor General of Pakistan. The inclusion of CGAP is a step forward for capacity building and continued professional development of the officers of DAGP.

2. The main objective of the incentive study scheme is to professionally develop the auditors regarding applicability of International Organization of Supreme Audit Institutions (INTOSAI) Standards, International Professional Practices Framework (IPPF) and Code of Ethics in Government Auditing.

3. Finance Division vides its letter No. F.3 (3) Exp-II/ 99/ Vol-I/ 368 dated 17-5-2017 has granted approval for the subject Incentive Study Scheme for five years w.e.f. May 17, 2017 to May 16, 2022 with the concurrence of one-time reimbursement of Membership Fee, Examination Fee and Study Material Cost at the following rates (converted into Pak Rupee at value date) to the prospective employees of DAGP on successfully acquiring the certification.

a)	Membership Fee	US $ 150.00
b)	Examination Fee	US $ 350.00
c)	Study Material Cost	US $ 79.99
	Total	**US $ 579.99**

Contd.....

30

4. The reimbursement of these costs will be admissible only after the individual employee has successfully qualified the CGAP Certification. Prior permission / N.O.C from the competent authority is necessary for the employees before Registration and taking up the examination.

5. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

A03	*OPERATING EXPENSES*
A039	*GENERAL*
A03936	*FOREIGN / INLAND TRAINING COURSE FEE*

6. Relevant details pertaining to Name, Designation, Number of officers qualified and amount reimbursed in respect of each officer who has completed the CGAP Certification is required to be maintained in the concerned F.A.O.

Fatima

d/c **(AMBREEN FATIMA MALIK)**
Director (HRM)

Copy for information and necessary action to:

1. Public Relation Officer for press information;
2. Assistant Auditor General (Personnel) for uploading on the AGP Website;
3. SPS to Auditor General of Pakistan.

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 149-HRM-I/IIA-CIA/Vol-III/C/11 Date. February 9, 2018

To,

1. Controller General of Accounts, Islamabad;
2. Rector (Pakistan Audit and Accounts Academy), Lahore;
3. All Deputy Auditor Generals;
4. All Director Generals / Directors.

Subject: **INCENTIVE STUDY SCHEME; CERTIFIED INTERNAL AUDITORS (CIA) FROM THE INSTITUTE OF INTERNAL AUDITORS (IIA), USA**

In continuation of this office letter No. 149-HR/IIA/Vol-II/C/255 dated 8-5-2015 on the subject mentioned above.

2. Finance Division vides its letter No. F3 (3)Exp-II/99/Vol-I/52 dated 29-1-2018 has approved for the extension of subject mentioned Incentive Study Scheme for another five (5) years w.e.f 02-11-2017 with the concurrence of one time reimbursement of Registration Fee, Examination and Recommended Study Material Cost at the following rates to the prospective officers / officials of the department on successful completion of each part / course.

S. No.	Type of Fees	Current Pricing Structure of (2017)
1.	Application / Registration Fee (Non-Member)	$ 230
2.	Examination Fee (Non-Member) (i) Part 1 (ii) Part 2 (iii) Part 3	 $ 395 $ 345 $ 345
3.	Study Material Cost @ US $ 325 / Part	$ 975
	Total	**US $ 2290**

3. It may be noted that the reimbursement for the Registration Fee, Study Material Cost will be admissible only after the individual employee has passed in the first part of the CIA Certification. Prior departmental permission from the head of the department is necessary for employees before registration and taking up the examinations. Relevant details pertaining to Name, Designation, Part Qualified and amount reimbursed in respect of each officer / official who have availed the incentive scheme since its inception from 2002 is required to be maintained in the concerned F.A.O.

Contd.....

9/2/18

4. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following object heads of accounts for which separate budgetary provision may be acquired:

A03	*OPERATING EXPENSES*
A039	*GENERAL*
A03936	*FOREIGN / INLAND TRAINING COURSE FEE*

Other instructions previously issued from time to time on the subject matter remain effective and enforced.

9/2/19

(Muhammad Masood Imran)
Director (HRM)

Copy for information and necessary action to:

1. Director Administration (Local);
2. Director Budget (Local);
3. SPS to Auditor General of Pakistan;
4. Imran Rashid, Section Officer (Exp-II), Finance Division, Expenditure Wing, Government of Pakistan, Islamabad w.r.t. Letter No. F.3(3)Exp-II/99/Vol-I/52 dated 29-1-2018;
5. Assistant Audit Officer (IT) for uploading on the AGP Website.

No.F.3(3)Exp-II/99/Vol-I/52
Government of Pakistan
Finance Division
(Expenditure Wing)
*****

Islamabad, the 29th January, 2018

From: Imran Rashid,
Section Officer (Exp-II)

To: Mr. Adnan Rafique,
Director General (HRM),
Office of Auditor General of Pakistan,
Islamabad.

Subject: (A) **INCENTIVE STUDY SCHEME FROM ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANT (ACCA), UK**
(B) **INCENTIVE SCHEME FOR CERTIFIED INTERNAL AUDITORS (CIA)**

Please refer to office of Auditor General of Pakistan's letter No. 153-HRM-I/ACCA/C/158, dated 18-10-2017 on the subject of "Incentive Study Scheme from ACCA, UK and letter No. 149-HRM-I/IIA-CIA/Vol-III/C/180, dated 24th November, 2017 on the subject of "Incentive Study Scheme for CIA".

2. The competent authority has been pleased to approve the following Incentive Schemes:-

(a) Inclusion of Association of Chartered Certified Accountants (ACCA) in the list of seven already approved Incentive Schemes for office of AGP on the fee structure as mentioned at para 2 of above referred letter of office of AGP dated 18-10-2017, for a period of five years, subject to the conditions that the office of AGP would seek prior approval of Finance Division for revised rates of fee and the expenditure on this account would be met from within the sanctioned budget of office of AGP

(b) Extension of CIA Incentive Scheme for office of AGP for a further period of five years wef 02-11-2017 alongwith revised rates, as mentioned at Para 2 of above referred letter of office of AGP dated 24-11-2017 subject to the conditions that the office of AGP would seek prior approval of Finance Division for revised rates of fee and the expenditure on this account would be met from within the sanctioned budget of office of AGP.

(Imran Rashid)
Section Officer (Exp-II)
Tele: 9213930

Dy. No. 497 DG(HRM)
Dated: 30.1.2018

Human Resource Management Wing
(HRM-I Section)
Date: 31-1-18
Diary No: 07

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 149-HRM-I/IIA-CIA/Vol-III/C/180 Date. November 24, 2017

Joint Secretary
Expenditure Wing, Finance Division
Islamabad.

Subject: **INCENTIVE STUDY SCHEME FOR CERTIFIED INTERNAL AUDITORS (CIA) EXAMINATION**

Please refer to your office letter No. F. 3 (3) Exp-II/99-1032 dated 23-8-2017 on the above subject.

2. The requisite information as desired vide Para – 2 of the above referred letter is as below for your consideration please:

(i) Comparison of Institute of Internal Auditors (IIA) CIA-Certification present fee structure with the previous fee structure:

S. No.	Type of Fees	Previous Pricing Structure of (2005)	Current Pricing Structure of (2017)
1.	Application / Registration Fee (Non-Member)	$ 200	$ 230
2.	Examination Fee (Non-Member)		
	(i) Part 1	$ 200	$ 395
	(ii) Part 2	$ 200	$ 345
	(iii) Part 3	$ 200	$ 345
3.	Study Material Cost @ US $ 325 / Part	-----	$ 975
	Total	**US $ 800**	**US $ 2290**

(ii) Officers qualified / benefited from the Scheme:

a)	No. of No Objection Certificate issued (2015-2017)	11
b)	No. of Officers fully qualified in total (2002-2017)	10
c)	No. of Officers pursuing CIA – Certification in different Parts (2002-2017)	98

(iii) Detail of Cost incurred / reimbursed on qualified officers

a)	Through PIFRA Project (WB) Financing upto 31-12-2014	Rs. 2,779,500/-
b)	Through Govt. of Pakistan Financing	77,913/-
	Total	Rs. 2,857,413/-

Contd.....

3. The subject incentive scheme remained suspended during 02-11-2012 to 31-3-2015 uptill receipt of previous extension from the Finance Division vide letter No. F. 3 (3) Exp-II/99-175 dated 31-3-2017. As such the incentive scheme remained operational for only two (2) years and seven (7) months in the previous tenure.

4. Since a great number of officers are pursuing at different levels of CIA, it is requested to the competent authority for continuation and extension of the CIA-Certifications for further five (5) years as an approved Incentive Study Scheme.

Adnan Rafique
Director General (HRM)
Phone: 9221951

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HR/CISA/C/58 Date. April 22, 2016

To,

1. All Deputy Auditor Generals
2. Rector, Pakistan Audit & Accounts Academy,
3. All Director Generals / Directors
4. Director Administration (Local)
5. Director Budget (Local)

Subject: **INCENTIVE SCHEME FOR CERTIFICATION IN INFORMATION SYSTEM AUDITING (CISA-QUALIFICATION) FROM THE INSTITUTE OF INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA), USA**

As a Supreme Audit Institute (SAI), the Department of Auditor General of Pakistan requires qualified auditors, in the field of Information System Auditing to effectively accomplish its mandate. Realizing the need of capacity building of employees in the field of IS Auditing, CISA Certification offered by the Institute of Information Systems Audit and Control Association (ISACA), USA is introduced as an incentive scheme to the officers of the Department of Auditor General of Pakistan (DAGP) for developing and strengthening the skills in this particular area.

2. Finance Division vide its letter No. F.3(3)Exp-II/99/Vol-I/280 dated 29-03-2016 has approved the subject Incentive Scheme for five years w.e.f. March 29, 2016 with the concurrence of one-time reimbursement of ISACA Membership Fee, CISA Examination Fee and Study Material Cost at the following rates to the prospective officers of DAGP on successfully acquiring the certification.

a)	ISACA Membership Fee	US $ 175/-
b)	CISA Exam Fee	US $ 500/-
c)	Study Material Cost	US $ 290/-
	Total per Candidate	US $ 965/-

3. It is to be noted that the reimbursement for ISACA Membership & Exam Fee & Study Material Costs will be admissible only after the individual employee has successfully qualified the CISA Certification. Prior permission from the Departmental Head is necessary for the employees before Registration and taking up the examination.

Contd.....

4. Relevant details pertaining to Name, Designation, Number of officers qualified and amount reimbursed in respect of each officer who has completed the CISA Certification is required to be maintained in the concerned F.A.O. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

A03	*OPERATING EXPENSES*
A039	*GENERAL*
A03936	*FOREIGN / INLAND TRAINING COURSE FEE*

5. Further all Field Audit Offices are required to submit a Semi-Annual report to HRM Wing for this particular Incentive Scheme as per Performa attached, pertaining to number & detail of qualified officers and reimbursement made by the office in this regard. The said report should reach this office in the first week of January / July as the case may be, with updated record and amount.

6. This has the approval of the Auditor General of Pakistan.

Shahid Nadeem
(Director General-HRM)
Phone: 051-9221951

encl:

1. Quarterly Report Performa.
2. Copy of Finance Division letter No. F.3(3)Exp-II/99/Vol-I/280 dated 29-03-2016.

CC:
Section officer (Exp-II), Finance Division, Government of Pakistan, Islamabad.

Semi-Annual Report on Capaicity Building of Staff under the Incentive Scheme of Certified Information System Auditors from the ISACA (USA) for the Period---------- to ----------

Previous Data Since Inroduction of Incentive Scheme:

S. No.	Employees Name & Designation			N.OC Granted to the Prospective Officers	Qualification Acquired	Amount Reimbursed (Rs.)	Period of Qualification
				I	II	III	IV
1	Name	Designation	BPS	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX
2	Total			####	####	####	-NA-

Current Six Months Data:

3	Name	Designation	BPS	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX	XXXX XXXX XXXX XXXX
4	Total			####	####	####	-NA-
GRAND TOTAL				Col-I (S. No. (2+4))	Col-II (S. No. (2+4))	Col-III (S. No. (2+4))	-NA-

------Sd------
Head of Office

No.F.3(3)Exp-II/99/Vol-I/280
Government of Pakistan
Finance Division
(Expenditure Wing)
*****

Islamabad, the 29th March, 2016

From: Muhammad Qadeer,
Section Officer (Exp-II)

To: Mr. Shahid Nadeem,
Director General (HRM),
Office of Auditor General of Pakistan,
Islamabad.

Subject: **Certified Information System Auditor (CISA) examination conducted by ISACA, USA.**

Please refer to office of Auditor General of Pakistan's letter No.205-HR/CISA/C/13 dated 10th February, 2016 on the above subject.

2. The competent authority has been pleased to approve inclusion of Certified Information System Auditor (CISA) examination conducted by the ISACA, USA in the approved incentive scheme for officers of office of Auditor General of Pakistan with one time re-imbursement of fee, terms and conditions mentioned below:-

ISACA Membership fee	$ 175
CISA Exam Fee	$ 500
Study Material Cost	$ 290
Total per candidate	**$ 965**

i). Inclusion of exams in incentive scheme shall be for five years and shall be extended with the prior approval of Finance Division which will examine the benefits of the certifications accrued to the department and officers during five years.

ii). Prior approval of Finance Division would be required for reimbursement of revised rates of the examination/ certification.

iii). Expenditure on account of reimbursement of fee, etc would be met from within the budget allocation of office of AGP and no additional funds would be demanded on this account.

3. As far as proposal of grant of qualification pay/allowance of Rs.2000/- p.m to the qualified officers is concerned, the same may be taken up with Regulations Wing of Finance Division directly.

4. This issues with the approval of competent authority.

(Muhammad Qadeer)
Section Officer (Exp-II)
Tele: 9213930

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HR/CISA/C/ 109 Date. June 6, 2016

To,

The Joint Secretary
(Expenditure Wing)
Finance Division,
Islamabad.

Subject: **CERTIFIED INFORMATION SYSTEM AUDITOR (CISA) EXAMINATION CONDUCTED BY ISACA, USA**

Please refer to your office letter No. F. 3(3)Exp-II/99/Vol-I/280 dated March 29, 2016 on the above subject matter.

2. In continuation of Para-5 of above this office letter (copy enclosed), it is brought into your notice that approval of the CISA qualification as a regular incentive scheme like ICMAP, was solicited while mentioning "for the employees of Auditor General of Pakistan" only. In this regard, it is added for information that CISA qualification is equally important and useful for the officers and employees of the Accounts Departments i.e, Civil Accounts Departments, Military Accountant General Department, Railways Accounts Department, Postal Accounts Department and Chief Accounts Office M/o Foreign Affairs. Again, CISA qualification is very important for the capacity building of the officers of PA&AS responsible for the management of government audit and accounts department, in the country.

3. In view of above, it is purposed that the employees of government audit and accounts offices as well as officers of PA&AS may be allowed "one time reimbursement of ISACA Membership and Examination Fee and Study Material Cost" as admissible to the officers of DAGP under the approved Incentive Study Scheme for CISA Certification.

6/6/16

[Shahid Nadeem]
Director General (HRM)
Phone. 051-9221951

58-

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HR/CISA/C/193 Date. September 16, 2016

To,

1. Controller General of Accounts
2. Military Accountant General
3. Member Finance Railways
4. Chief Accounts officer, Pakistan Post Office
5. Chief Accounts Officer, (MoFA)

Subject: **INCENTIVE SCHEME FOR CERTIFICATION IN INFORMATION SYSTEM AUDITING (CISA-QUALIFICATION) FROM THE INSTITUTE OF INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION (ISACA), USA**

Finance Division vide letter No. F. 3(3)Exp-II/99/Vol-I/653 dated August 19, 2016 has approved for extension of CISA Certification Incentive Study Scheme for the (PA&AS) officers working in the accounts offices as well. Further terms and conditions shall be the same as earlier circulated vide this office letter No. 205-HR/CISA/C/58 dated April 22, 2016. Copies of the above referred letters are enclosed for implementation and further necessary action at your end please.

(Ahmed Taimoor Nasir)
o/c Director General (HRM)

encl: a.a

-57-

No.F.3(3)Exp-II/99/Vol-I/653
Government of Pakistan
Finance Division
(Expenditure Wing)
*****

Islamabad, the 19th August, 2016

From. Muhammad Qadeer,
Section Officer (Exp-II)

To: Mr. Shahid Nadeem,
Director General (HRM),
Office of Auditor General of Pakistan,
Islamabad.

Subject: **Certified Information System Auditor (CISA) examination conducted by ISACA, USA.**

Please refer to office of Auditor General of Pakistan's letter No.205-HR/CISA/C/109 dated 6th June, 2016 on the above subject. P-22.c

2. The competent authority has been pleased to extend the scheme of Certified Information System Auditor (CISA) examination conducted by the ISACA, USA to the officers of Pakistan Audit & Accounts Service (PA&AS) working in accounts offices as well. Further terms and condition shall be the same as conveyed earlier vide letter No.F.3(3)Exp-II/99/Vol-I/280 dated 29th March, 2016. P-16.c

(Muhammad Qadeer)
Section Officer (Exp-II)
Tele: 9213930

Dy. No. 1036 DG(HRM)
Dated: 23/8/16

Pl. Link & put up.
23/08/2016
DD(HRM)
23/8/16
AD(HR-I)
23/8/16

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 248-HRM-I/AUSAID/VOL-VII/C/33 Date. March 14, 2018

To,

1. Controller General of Accounts, Islamabad;
2. Rector (Pakistan Audit and Accounts Academy), Lahore;
3. All Deputy Auditor Generals;
4. All Director Generals / Directors.

Subject: INCENTIVE STUDY SCHEMES, PRIORITY AREAS OF STUDY FOR FOREIGN SCHOLARSHIPS / TRAINING COURSES

The following are approved Incentive Study Schemes for the capacity building of employees of Pakistan Audit Department.

A. Without time constraint:

i) Associate Cost and Management Accountant (ACMA) from the Institute of Cost and Management Accountants of Pakistan (ICMAP);

ii) Associate Chartered Management Accountant (ACMA) from the Chartered Institute of Management Accountants (CIMA-UK);

iii) Certified Management Accountant from the institute; Chartered Professional Accountants of Canada.

B. Time bound incentive schemes:

iv) Certified Internal Auditor (CIA) from the Institute of Internal Auditors (IIA), USA extended upto 01-11-2022;

v) Certified Information System Auditor (CISA) from the Information Systems Audit and Control Association (ISACA), USA; valid upto 28-3-2021;

vi) Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiner (ACFE), USA; valid upto 18-8-2021;

vii) Certified Government Auditing Professional (CGAP) from the Institute of Internal Auditors (IIA), USA valid upto 16-5-2022.

viii) Associate Chartered Certified Accountant from ACCA-UK valid upto January 28, 2023.

2. Further following are approved priority areas of study for foreign scholarship / training courses. This is for the general information of aspiring officers / staff who wants to apply for the same.

S. No.	Priority Areas of Study	S. No.	Priority Areas of Study
1	Public Sector Financial Management	10	Information Technology / E-Governance
2	Accounting and Finance	11	HR Audit
3	Financial Management	12	Project Auditing / Accounting / Management
4	Information System	13	Debt Management / Youth Loan
5	Forensic Auditing / Accounting	14	Performance Audit
6	Environmental Auditing / Accounting/ Management	15	Occupational Health & Safety
7	Economic Development/ Management	16	Risk Base Auditing
8	Gender Audit	17	Privatization / Privatization Audit
9	Public Private Partnership		

3. The above information is also available at www.agp.gov.pk

(Muhammad Masood Imran)
Director (HRM)

C.C
AAO (IT) , Local for uploading on the DAGP Website.

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 248-HR/AUSAID/Vol-VII/C/319 Dated. November 13 ,2018

To,

1. Controller General of Accounts
2. Military Accountant General
3. All Deputy Auditors General
4. All Directors General

Subject: **PRIORITY AREAS OF STUDY / DISCIPLINES REGARDING FOREIGN & LOCAL SCHOLARSHIPS/STUDIES**

The undersigned is directed to inform that as per recent policy decision taken by the Auditor General of Pakistan, IDC officers/DC officers/officials may pursue the Degree Programs, in approved areas of study (updated list attached as Annexure), from foreign and local universities/institutions, subject to fulfillment of selection criteria as per training policy, 2010, amended from time to time.

2. Interested IDC/DC officers/officials pursuing higher degree courses under various foreign scholarships/local universities/institutions programs, are advised to apply for Departmental Permission / No Objection Certificate (NOC) in line with approved areas of study only. Controlling Offices are requested to follow the instructions, issued from time to time, while forwarding the applications of the applicants in this regard. No request inconsistent to this decision will be entertained by HRM Wing in future.

3. This letter supersedes this office earlier letters; No. 248-HR/AUSAID/Vol-VII/C/95, dated 20.05.2016, No. 248-HR/AUSAID/Vol-VII/C/284, dated 21.12.2016 and para. 2 of this office letter No. 248-HR/AUSAID/Vol-VII/C/33, dated 14.03.2018.

4. This issues with the approval of Auditor General of Pakistan.

Encl.: As above

Dr. Naveeda Salam
Director General (HRM)

C.C:
1. SPS to the Auditor General of Pakistan
2. SPS to the Additional AGP – I
3. SPS to the Additional AGP – II
4. AAO (IT) Local for uploading on official website of the department

ANNEXURE

AUDIT PRIORITY AREAS:

➢ Forensic Auditing ➢ Environmental Auditing ➢ Project Auditing ➢ Privatization Auditing ➢ Energy Sector Auditing ➢ Water Resources Auditing ➢ Petroleum & Natural Resources Auditing	➢ Infrastructure/Civil Works Auditing ➢ Contracts/Procurement Auditing ➢ Gender Auditing ➢ Human Resource Auditing ➢ Performance Auditing ➢ Risk Based Auditing	➢ Disaster Management Program Auditing ➢ Audit of Grants & Subsidies ➢ Audit of Poverty Alleviation Programs ➢ Audit Planning, Strategy & Implementation ➢ Audit of Banks & Financial Institutions ➢ Audit of Commercial Entities

ACCOUNTS PRIORITY AREAS:

➢ Forensic Accounting ➢ Environmental Accounting	➢ Project Accounting ➢ Public Sector Financial Management	➢ Financial Management ➢ Accounting & Finance ➢ IPSAS

INFORMATION TECHNOLOGY PRIORITY AREAS:

➢ Information Systems ➢ Information Technology/E-Governance	➢ Cyber Security ➢ Computer Forensics

GENERAL PRIORITY AREAS:

➢ Environmental Management ➢ Project Management ➢ Privatization ➢ Energy Sector Management/Engineering ➢ Water Resources Management/Engineering ➢ Petroleum & Natural Resources Management/Engineering	➢ Infrastructure/Civil Works Management/Engineering ➢ Contracts/Procurement Management ➢ Economic Development/Management ➢ Public Private Partnership ➢ Debt Management/Youth Loan ➢ Occupational Health & Safety	➢ Investment/Banking/Fund ➢ Certified Financial Analyst ➢ Public Policy Analysis ➢ Food Security/Safety ➢ Data Analysis/Big Data ➢ Disaster Management

No. 248-HR/AUSAid/Vol-VII/C/319, Dated: 13 **.11.2018**

Signed By: Director General (HRM)

Done

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 167-HRM-I/ICMAP/VOL-II/C/88 Date. July 14, 2017

To,

1. All Deputy Auditor Generals
2. All Director Generals / Directors
3. Director Administration (Local)
4. Director Budget (Local)

Subject: **INCENTIVE STUDY SCHEME, FELLOW / ASSOCIATE COST AND MANAGEMENT ACCOUNTANT (FCMA / ACMA) FROM THE INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN (ICMAP)**

The subject mentioned Incentive Study Scheme was introduced in 1961 vide O.M No. 504-GB/52-59 dated 20-4-1961 and O.M No. 761-GB/52-59 dated 2-6-1961 for PA&AS and Departmental Cadre Officers / Staff respectively.

2. Over the period of time certain clarifications were asked by the Field Audit Offices (F.A.Os) / Sister Organizations regarding reimbursements of different categories of expenditure on achieving qualifications of ICMAP by the PA&AS and Departmental Cadre Officers / Staff. In order to consolidate the orders issued over the period of time, the following Fees of ICMAP as revised from time to time are reimbursable to the successful PA&AS and Departmental Cadre Officers/ Staff.

a) Registration Fee (One time)
b) Tuition Fee (One time)
c) Study Material Cost (One time)
d) Examination Fee
e) Annual Membership / Subscription Fee

4. The reimbursement of these costs will be admissible only after the individual employee has successfully qualified each part / stage of ICMAP. Prior permission / N.O.C from the competent authority is necessary for the employees before Registration and taking up the course. Further 20/50 Continuous Professional Development (CPD) Hours are minimum requirements of ICMAP for becoming Associate / Fellow Member. The expenditure incurred on completing this requirement is also admissible in addition to above mentioned Fees.

5. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

A03 *OPERATING EXPENSES*
A039 *GENERAL*
A03936 *FOREIGN / INLAND TRAINING COURSE FEE*

Contd.....

6. Relevant details pertaining to Name, Designation, Number of officers qualified and amount reimbursed in respect of each officer who has completed the ICMAP Qualification is required to be maintained in the concerned F.A.O.

7. This issues with the approval of Competent Authority.

(Adnan Rafique)
Director General (HRM)

Copy for information and necessary action to:

1. Controller General of Accounts;
2. Assistant Auditor General (Personnel) for uploading on the AGP Website;
3. Notice Board.

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 153-HRM-I/ACCA/C/13 Date. February 12, 2018

To,

1. Controller General of Accounts, Islamabad;
2. Rector (Pakistan Audit and Accounts Academy), Lahore;
3. All Deputy Auditor Generals;
4. All Director Generals / Directors.

Subject: **INCENTIVE STUDY SCHEME; ASSOCIATE CHARTERED CERTIFIED ACCOUNTANTS (ACCA) UK**

The Department of Auditor General of Pakistan (DAGP) being Supreme Audit Institute (SAI) is striving to build specialized human resource for improvement of financial governance in the country. An SAI will exercise its public-sector audit function within a specific constitutional arrangement and by virtue of its office and mandate, responsible to the legislature for presenting a fair state of view of the Public Sector Financial Statements and utilization of public funds according to rules and regulations. Associate Chartered Certified Accountant qualification offered by the Association of Chartered Certified Accountants (ACCA), UK is now introduced as an approved Incentive Study Scheme for the employees of Department of Auditor General of Pakistan. The inclusion of ACCA is a step forward for capacity building and continued professional development for the officers of the department.

2. The main objective of the incentive study scheme is to provide professionals at strategic and functional levels to play a central role in protecting the public interest and delivering public value.

3. Finance Division vides its letter No. F.3 (3) Exp-II/ 99/ Vol-I/52 dated 29-1-2018 has granted approval for the subject Incentive Study Scheme for five years w.e.f. January 29, 2018 to January 28, 2023 with the concurrence of **one-time reimbursement** of (Registration Fee, Tuition Fee, Examination Fee, Annual Subscription and Recommended Study Material Cost) at the following rates (converted into Pak Rupee at value date) to the prospective employees of DAGP / CGA on successfully qualifying each level of the certification.

S. No.	Expenditure	Amount (GBP)	Amount (GBP)
1.	Registration Fee		£ 32
2.	Annual Subscription (For 4 Years)		£ 380
3.	Examination Fee (iv) Knowledge Level (1st Part) (v) Skills Level (2nd Part) (vi) Professional Level (3rd Part)	 £ 234 £ 630 £ 792	 £ 1656
Total Reimbursable Expense GBP			**£ 2068**

Contd.....

4. The coaching for the subject course is to be taken from the local Institutes accredited by the ACCA-UK. Tuition Fee and Study Material cost for the entire course is reimbursable upto Rs. 300,000/- and Rs. 45,000/- respectively.

5. The reimbursement of all these costs will be admissible only after the individual employee has successfully qualified a complete level of ACCA Certification. Prior Departmental Permission / N.O.C from the competent authority is necessary for the employees before Registration and taking up Coaching / Examination.

6. The heads of offices concerned are authorized for sanctioning the reimbursement claims under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

A03 *OPERATING EXPENSES*
A039 *GENERAL*
A03936 *FOREIGN / INLAND TRAINING COURSE FEE*

7. Relevant details pertaining to Name, Designation, Number of officers qualified and amount reimbursed in respect of each officer who has completed the ACCA Certification is required to be maintained in the concerned F.A.O.

(Muhammad Masood Imran)
Director (HRM)

Enclosures:

i) Finance Division letter No. F.3(3)Exp-II/99/Vol-I/52 dated 29-1-2018
ii) HRM Wing letter No. 153-HRM-I/ACC/C/158 dated 18-10-2017

Copy for information and necessary action to:

1. Director Administration (Local);
2. Director Budget (Local);
3. SPS to Auditor General of Pakistan;
4. Imran Rashid, Section Officer (Exp-II), Finance Division, Expenditure Wing, Government of Pakistan, Islamabad w.r.t. Letter No. F.3(3)Exp-II/99/Vol-I/52 dated 29-1-2018;
5. Assistant Audit Officer (IT) for uploading on the AGP Website.

No.F.3(3)Exp-II/99/Vol-I/52
Government of Pakistan
Finance Division
(Expenditure Wing)
*****

Islamabad, the 29th January, 2018

From: Imran Rashid,
Section Officer (Exp-II)

To: Mr. Adnan Rafique,
Director General (HRM),
Office of Auditor General of Pakistan,
Islamabad.

Subject: (A) **INCENTIVE STUDY SCHEME FROM ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANT (ACCA), UK**
(B) **INCENTIVE SCHEME FOR CERTIFIED INTERNAL AUDITORS (CIA)**

Please refer to office of Auditor General of Pakistan's letter No. 153-HRM-I/ACCA/C/158, dated 18-10-2017 on the subject of "Incentive Study Scheme from ACCA, UK and letter No. 149-HRM-I/IIA-CIA/Vol-III/C/180, dated 24th November, 2017 on the subject of "Incentive Study Scheme for CIA".

2. The competent authority has been pleased to approve the following Incentive Schemes:-

(a) Inclusion of Association of Chartered Certified Accountants (ACCA) in the list of seven already approved Incentive Schemes for office of AGP on the fee structure as mentioned at para 2 of above referred letter of office of AGP dated 18-10-2017, for a period of five years, subject to the conditions that the office of AGP would seek prior approval of Finance Division for revised rates of fee and the expenditure on this account would be met from within the sanctioned budget of office of AGP

(b) Extension of CIA Incentive Scheme for office of AGP for a further period of five years wef 02-11-2017 alongwith revised rates, as mentioned at Para 2 of above referred letter of office of AGP dated 24-11-2017 subject to the conditions that the office of AGP would seek prior approval of Finance Division for revised rates of fee and the expenditure on this account would be met from within the sanctioned budget of office of AGP.

(Imran Rashid)
Section Officer (Exp-II)
Tele: 9213930

Dy. No. 491 DG(HRM)
Dated: 30/1/18

Human Resource Management Wing
(HRM-I Section)
Date: 31-1-18
Diary No: 07

Department of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 153-HRM-I/ACCA/C/158 Date. October 18, 2017

To,

Imran Rashid
Section Officer (Exp – II)
Expenditure Wing, Finance Division
Islamabad.

Subject: **INCENTIVE STUDY SCHEME FROM ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANT (ACCA), UK**

Please refer to your office letter No. F. 3 (3) Exp-II/99/Vol-I/737 dated 23-8-2017 on the above subject.

2. The requisite information as desired vide Para – 2 of the above referred letter is as below for your consideration please:

S. No.	Expenditure	Amount (GBP)	Amount (GBP)
1.	Registration Fee (one time)		£ 32
2.	Annual Subscription (For 4 Years)		£ 380
3.	Examination Fee (i) Knowledge Level (1st Part) (ii) Skills Level (2nd Part) (iii) Professional Level	 £ 234 £ 630 £ 792	 £ 1656
Total Expenditure in GBP			**£ 2068**

3. The coaching for the subject course is to be taken from the local Institutes accredited by the ACCA-UK, and similarly Study Material is to be procured from local vendors. The expenditure to be reimbursed as per prevailing rates in Pak Rupee is estimated to be as under:

i)	Tuition Fee for three (3) Parts	Rs. 300,000/-
ii)	Study Material Cost for three (3) Parts	45,000/-
	Total	Rs. 345,000/-

4. Approval of the competent authority is solicited for induction of ACCA-UK qualification as an approved Incentive Study Scheme for the Department of Auditor General of Pakistan (DAGP) and reimbursement policy of above costs as mentioned vide Paras 2 & 3 to the officers of DAGP on successful completion of each Part of the ACCA-UK.

Muhammad Asif 18/x/17
Audit Officer (HRM-I)
Phone: 9207326