



Dome

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.