



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 | <u>US \$ 79.99</u> |
| | Total | <u>US \$ 579.99</u> |

Contd.....

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.


(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.