



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 vide 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 (1 <sup>st</sup> Part)	£ 234	
	(v) Skills Level (2 <sup>nd</sup> Part)	£ 630	
	(vi) Professional Level (3 <sup>rd</sup> Part)	£ 792	£ 1656
<b>Total Reimbursable Expense GBP</b>			<b>£ 2068</b>

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)  
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Islamabad, the 29<sup>th</sup> 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 24<sup>th</sup> 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. 191 DG(HRM)  
Dated: 31/1/18

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.

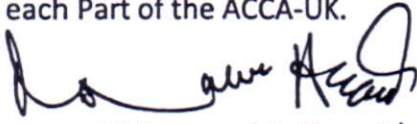
2. The requisite information as desired vide Para – 2 of the above referred letter is as below for your consideration please:

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 (1 <sup>st</sup> Part)	£ 234	
	(ii) Skills Level (2 <sup>nd</sup> Part)	£ 630	
	(iii) Professional Level	<u>£ 792</u>	£ 1656
<b>Total Expenditure in GBP</b>			<b>£ 2068</b>

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	<u>45,000/-</u>
	<b>Total</b>	<b>Rs. 345,000/-</b>

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  
Audit Officer (HRM-I) 18/10/17  
Phone: 9207326