



GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN



No.368-HRM-I/TRAINING CRITERIA/APPROVALS/AMENDMENTS

Islamabad, the 19th May , 2026

From

Israr Ul Haq
Director General (HRM)

To

- 1- Controller General of Accounts, CGA, Islamabad
- 2- Military Accountant General, MAG, Rawalpindi
- 3- Dy. Auditor General (C&EA), AGP, Islamabad
- 4- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
- 5- Dy. Auditor General (Central), DAGCentLhr, Lahore
- 6- Deputy Auditor General, DAGSOUTHKHI, Karachi.
- 7- Deputy Auditor General (DSA), AGP, Islamabad
- 8- Deputy Auditor General (QAIM), AGP, Islamabad
- 9- Deputy Auditor General (FAO), AGP, Islamabad
- 10- Dy. Auditor General (Policy), AGP, Islamabad
- 11- Rector (Pakistan Audit & Accounts Academy), PAAALhr, Lahore
- 12- Director General, PAWLHR, Lahore
- 13- Director (Admn), AGP, Islamabad
- 14- Director (Establishment), AGP, Islamabad

SUBJECT: DAGP TRAINING GUIDELINES 2026

With a view to ensuring a more facilitative, transparent, and merit-based mechanism for the selection of candidates for study programmes and short courses, the Auditor-General of Pakistan has been pleased to approve the Training Guidelines-2026 . These Guidelines have been meticulously formulated to prescribe and streamline the application procedures, with the objective of enhancing capacity development and promoting professionalism across DAGP in the effective discharge of its constitutional audit mandate.

2. Some key features of the Training Guidelines-2026 include:

- i. Role of Director (Admn) and Director (Establishment) clearly defined
- ii. Scholarship Scrutiny Committee has been dissolved
- iii. CIPFA-PAQ enrolled employees allowed to apply for other study programmes
- iv. Fees reimbursement for professional certifications clarified
- v. Periodical progress and course-end reporting made mandatory
- vi. Employees also allowed to apply for disciplines other than priority areas
- vii. Scope of language courses broadened.

3. Training Guidelines-2026 are implemented with immediate effect and until further orders. These Guidelines supersede all previous instructions issued from time to time to the extent

covered in this document.

(Instructions for AAO-IT: Please upload the letter and attachments, showing separately, on DAGP website)



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TRAININGS GUIDELINES– 2026

1. Purpose & Scope

These guidelines explain the process to apply for and to forward nominations of all eligible employees of the Department of the Auditor-General of Pakistan intending to pursue the following:

- i. Long-Term Trainings / Postgraduate Study Programmes (Local/Foreign) and Fellowships (Local/Foreign), including post-doctoral research
- ii. Short-Term Foreign Fellowships / Trainings / Courses / Workshops / Seminars
- iii. Professional Certifications/Qualifications
- iv. Language Courses
- v. Short-Term Local Trainings / Courses / Workshops / Seminars

The above list includes government-funded, as well as government-circulated study programmes and trainings.

The following allied matters are also covered in this document:

- a. Reimbursement of membership fees for certifications/qualifications included in the Department's Incentive Scheme of study
- b. Reimbursement of Expenses/Membership Fee for continuing/already Completed Professional Certification/Qualification before joining the department
- c. Officers/officials enrolled in CIPFA-PAQ under the AMIS Project
- d. Scholarship Scrutiny Committee (SSC)
- e. Communication of Progress in Study programmes/trainings, and Report on key takeaway

2. Definitions

The terms used in this document shall have the meanings assigned below:

i. Controlling Officer:

The term Controlling Officer includes:

- a. Controller General of Accounts (CGA)
- b. Military Accountant General (MAG)
- c. Deputy Auditors General / Rector Pakistan Audit & Accounts Academy (PAAA)

- d. Heads (Directors/Directors General/Accountants General) of Field Audit/Accounts Offices, including Director General, Performance Audit Wing (PAW)
- e. Heads of Departments as defined under SR-2(10)
- f. In case of deputation, the competent authority of the borrowing organization

ii. Department:

AGP Office, Islamabad and field audit offices, Pakistan Audit & Accounts Academy, Performance Audit Wing; CGA Office, Islamabad and MAG Office, Rawalpindi (including field account offices of CGA and MAG).

iii. Director (Administration):

Director (Administration), AGP Office, Islamabad, referred to in this document in connection with the study programmes and trainings of Inter Departmental Cadre officers.

iv. Director (Establishment):

Director (Establishment), AGP Office, Islamabad, referred to in this document in connection with the study programmes and trainings of Departmental Cadre officers and officials of the AGP Office, Islamabad, Performance Audit Wing, Pakistan Audit & Accounts Academy and field audit offices.

v. Employee:

An Inter-Departmental Cadre (IDC) officer, and Departmental Cadre (DC) officer/official of the AGP Office, Islamabad, Performance Audit Wing, Pakistan Audit & Accounts Academy and field audit offices.

vi. HRM Wing:

Human Resource Management Wing, AGP Office, Islamabad.

vii. Language Course:

A course to learn official UN languages, i.e., Arabic, Chinese, English, French, Russian, and Spanish.

viii. Long-Term:

A time duration of one (1) year or more.

ix. Professional Certification/Qualification:

Following Professional Certification / Qualification, included in the incentive scheme of the Department, can be pursued within Pakistan:

- a. Chartered Management Accountant (CMA) from Institute of Cost and Management Accountants of Pakistan
- b. Certified Information Systems Auditor (CISA) from Information Systems Audit and Control Association (ISACA), USA
- c. Association of Chartered Certified Accountant (ACCA), UK
- d. Certified Internal Auditor (CIA) from Institute of Internal Auditors, USA
- e. Certified Fraud Examiner (CFE) from Association of Certified Fraud Examiners, USA
- f. Chartered Institute of Management Accounts (CIMA), UK
- g. Certified Management Accountants (CMA), Canada
- h. Chartered Institute of Public Finance Accountants-Professional Accounting Qualification (CIPFA-PAQ), UK
- i. Certified Quality Auditor (CQA) from American Society of Quality (ASQ), USA
- j. Certified Environmental Auditor (CEA) from National Registry of Environmental Professionals (NREP), USA
- k. Chartered Financial Analyst (CFA) from CFA Institute, USA
- l. Forensic Accounting Diploma from Institute of Forensic Accountants, USA
- m. Certified Information Security Manager (CISM) from ISACA, USA
- n. System Applications and Products (SAP)-Germany

and any other certification / qualification included in the DAGP's Incentive Scheme from time to time

x. Reporting Officer:

The officer under whose direct supervision the applicant is serving.

xi. Service:

Pakistan Audit & Accounts Service.

xii. Short-Term:

A time duration of less than one (1) year.

xiii. Sponsoring Agency:

A local or foreign organization, offering training opportunities and providing funding, subject to Government of Pakistan policy.

xiv. Study Programme:

A study programme undertaken to obtain a Masters, MS, M.Phil., or Ph.D. degree, including post-doctoral or other fellowships.

xv. Training:

Any apprenticeship, workshop, seminar, short-term foreign training (announced by EAD or otherwise), or local training (including Continuous Professional Development (CPD) courses) conducted by Pakistan Audit & Accounts Academy (PAAA), Performance Audit Wing (PAW), Military Accounts Training Institute (MATI), Pakistan Planning & Management Institute (PPMI), Pakistan Manpower Institute (PMI), Secretariat Training Institute (STI) or any other Government of Pakistan recognized training institute inside or outside Pakistan. This does not include experts meetings, symposia, or conferences calling for research papers.

3. Applicability, Jurisdiction & Clarification

- i. These guidelines shall take effect immediately and remain applicable until further orders.
- ii. These guidelines supersede all previous instructions, criteria, and policies on the subject to the extent covered herein. However, all NOCs processed and surety bond periods fixed under previous policies shall remain valid.
- iii. Where specific instructions are issued for a particular study programme or training (e.g. nominations for Master in Audit, China), those shall prevail over these guidelines.
- iv. Unless otherwise specified, instructions issued by the sponsoring agency shall prevail.
- v. CGA office and MAG office may adopt these guidelines for their Departmental Cadre (DC) at their discretion. It is, however, clarified that cases of DC will be disposed of by the aforementioned offices and not to be forwarded to the HRM Wing, AGP office, Islamabad.
- vi. In case of any clarification, the matter may be referred to the HRM Wing.

4. General Procedure to Apply for Study Programmes / Trainings

A. Foreign Study Programmes / Trainings

- i. The employees are encouraged to apply **after obtaining NoC from HRM Wing** for study programmes/trainings proceeding on which is treated by the Establishment Division as duty (e.g. Chevening/ Fulbright scholarship programmes etc.). However, in case, if not applied earlier, NoC can also be applied on being selected for the scholarship, giving due reason for a not applying earlier and approval of the competent authority.
- ii. The employees may apply, **after obtaining NOC from HRM Wing**, for any other foreign scholarships/foreign short-term/long-term trainings/study programmes including the ones announced by the Economic Affairs Division (EAD).
 - o Provided that the NoC may not be generally refused in case of priority areas of study for the Department as mentioned in sub-section D below.
- iii. Applications for EAD-sponsored programmes, if requiring endorsement / nomination from the Department, shall be submitted to HRM Wing along with requisite documents at least 15 working days before the deadline. However, the officer/official may forward an advance copy to EAD, if he/she so desires.
- iv. Nomination / endorsement letters shall be issued by the AGP Office only, subject to acceptance by the sponsoring agency.
- v. EAD surety bonds, if applicable, shall be countersigned by Deputy Auditor General (A&C) for IDC officers and the controlling officer for DC officers/officials.
- vi. Employment / experience / bonafide certificates, if required, shall be issued by Director (Administration)/Director (Establishment) or reporting DG, as applicable.
- vii. For IMF sponsored courses, Sponsor Certificates shall be signed by the Auditor-General of Pakistan and Deputy Auditor General (A&C) subject to prior provision of undertaking on prescribed format (prescribed format may be obtained from HRM Wing).
- viii. Officers on deputation may process their applications through their current posting department under intimation to HRM Wing and Director (Admn) / Director (Establishment), as applicable, along with provision of surety bond / undertaking, if given. However, this provision is only available for short-term study programmes / trainings. For long-term study programmes / trainings, they are required to forward the case to HRM Wing through current posting department for grant of NOC to apply.
- ix. IDC officers posted under CGA and MAG are required to forward their applications through CGA office and MAG office, as the case may be, to HRM Wing for forwarding of nominations / grant of NOCs.

- x. No financial liability shall rest with the Department for any training, unless explicitly agreed by the Department.

B. After Selection for Foreign Study Programme/Training

- i. IDC officers shall apply to Director (Administration); DC officers / officials to Director (Establishment) for grant of NOC to proceed abroad, treatment of study period as on duty or grant of leave and completion of other formalities.
- ii. Surety bonds, undertakings, proof of selection, and other documents shall be submitted to Director (Administration)/Director (Establishment) or as required.
- iii. Director (Administration)/Director (Establishment) shall ensure:
 - a. Submission of surety bonds / undertakings (including bond for clubbed period of previous and new study programme/training, with the approval of the AGP)
 - b. No pending disciplinary / legal proceedings
 - c. Completion of previous bond periods
 - d. Officer / official proceeding abroad for study programme / training has remaining service long enough to cover the surety bond period after his / her return from abroad
 - e. Completion of length of service shall be subject to the criteria as mentioned below:
 - 1. IDC Officers: Probation must be completed or all conditions fulfilled.
 - 2. DC Officers/Officials: Minimum one (1) year of service after probation.

C. Local Study Programmes / Trainings:

- i. Employees are encouraged to apply for any local long-term and short-term study programme / trainings including the professional certifications / qualifications, given in the incentive scheme and language courses
- ii. PAAA and PAW shall circulate their courses to FAOs for inviting nominations at least one (1) month prior to commencement of course. Upon receipt of nominations, PAAA or PAW, as the case may be, shall forward the nominations to HRM Wing at least two (2) weeks prior to commencement of course for approval.
- iii. For long-term, short-term study programmes / trainings (other than PAAA or PAW), professional certifications / qualifications and language courses, applications shall be forwarded to HRM Wing for approval.

- iv. The local programmes may be pursued preferably in the evening or on weekends so that official work does not suffer. However, where necessary, leave may be taken as per prevailing rules / regulations / practice. For long-term study programme / training for which leave is granted, surety bond / undertaking will be provided to Director (Administration)/Director (Establishment), as applicable.
- v. It is desired that for a study programme / training, class room environment is encouraged rather than online training.
- vi. No financial liability shall rest with the Department for any training, unless explicitly agreed by the department

D. Discipline of Study Programmes:

The DAGP has approved list of disciplines (**Annex-I**). They are priority areas of study for the Department; however, the employees may apply for any study programme in any discipline.

E. Programmes Requiring AGP's Nomination:

For special study programmes (e.g. Master in Auditing, China), where the Auditor-General of Pakistan makes nominations, applications of eligible officers/officials shall be forwarded to HRM Wing and the Auditor-General will nominate as per the approved procedure at that time.

F. Local Short-Term Trainings Involving Payment of Fee:

For local trainings, involving payment of fee agreed in advance by the DAGP, the head of the department/controlling officer/reporting officer can nominate suitable officers/officials for approval of the Auditor-General and the payment of fee may be arranged within the budgetary provisions of that field office. If there is shortage of funds, these may be acquired from AGP/CGA as the case may be.

G. CPD Mandatory Training:

For CPD courses at PAAA & PAW, HRM Wing nominates IDC officers of BS-17-19. The IDC officers are required to attend at least three (3) short trainings (CPD or non-CPD) in a year and the record is to be maintained by the HRM wing.

H. Nominations from IR&C Wing:

The training opportunities offered by INTOSAI, ASOSAI, ECOSAI and similar international bodies shall be processed by the IR&C Wing, AGP Office, Islamabad.

5. Other Eligibility Criteria

- i. **Basic Pay Scale:** All employees may apply unless restricted by the sponsoring agency/Department.
- ii. **Qualification:** No minimum qualification unless specified by the sponsoring agency/Department.
- iii. **Age Limit:** Sufficient service years remaining to cover the surety bond period after return from study programme/training.
- iv. **Length of Service for Foreign Study Programmes/Trainings:**
 - a. IDC Officers: Probation must be completed or all conditions fulfilled.
 - b. DC Officers/Officials: Minimum one (01) year of service after probation.

6. Regularization of Degree Programme Period / Study Leave

- i. Total study leave shall not exceed four (4) years (F.R. 84). Excess period shall be regularized as per government policy.
- ii. One degree programme per academic level may be treated as duty as per instructions of the Establishment Division.

7. Service Obligation after Return

- i. Employees must complete the entire surety bond period before availing another study programme/training.
 - a. Provided that the Auditor-General of Pakistan may give exemption to this condition and allow the officer to proceed for another programme. In such a situation, the officer shall complete the entire surety bond (remaining bond of the previous programme/training and bond of the new programme/training). Director (Administration)/Director (Establishment), as applicable, shall ensure that sufficient service is available for the officials/officers to complete the bond period.
 - b. In case of non compliance of bond period, the salary paid during the period would have to be reimbursed for the duration of the study (only for on duty trainings mentioned above)
- ii. Bond period are as under:
 - a. Five (5) years for Ph.D
 - b. Three (3) years for all Masters (including M.Phil, MS)

- c. No bond required for study programmes/trainings of less than one year. However, provision of surety bond is mandatory for EAD short courses as per EAD requirements

8. Reimbursement of Membership Fee

Reimbursement of annual membership fee for certifications and qualifications under the DAGP's Incentive Scheme of Studies shall be made only once and after passing the examination on production of proof of payment.

9. Reimbursement of Expenses for Continuing/Already Completed Professional Certification/Qualification

- i. At the time of joining the department, if an employee is already enrolled in or has already completed any professional certifications / qualification included in incentive scheme, he/she is entitled for reimbursement of expenses (only once and after passing the exam) or membership fee (only once), as the case may be, only from the date of joining the department.
- ii. Reimbursement of expenses of any certification/qualification included in incentive scheme of DAGP is admissible only with effect from the date of introduction/extension of such incentive scheme of study (i.e. from date of letter issued)
- iii. To continue aforementioned certification / qualification and claim reimbursement, approval of HRM Wing is required

10. CIPFA-PAQ Non-Qualified and Qualified Candidates

- i. All CIPFA non-qualified and qualified officers/officials under the AMIS Project are permitted to apply for other study programmes/ trainings.
- ii. Non-qualified candidates who wish to continue with the CIPFA programme may do so under the Incentive Scheme of Studies. The age limit of forty-five (45) years, as prescribed in the incentive scheme letter dated 11.09.2025, shall not be applicable.

11. Dissolution of Scholarship Scrutiny Committee (SSC)

The Scholarship Scrutiny Committee (SSC) is hereby dissolved with immediate effect.

12. Communication of Progress of Foreign Study Programme/Training and Report on Takeaway

- i. An employee proceeding abroad to pursue foreign long-term study programme/training is required to convey the progress of study programme/training month-wise, semester-wise, level-wise, as the case may be, to HRM Wing. On return, the concerned employee is required to submit a report on takeaway to HRM Wing
 - ii. On return from foreign short-term study programme/training, the concerned employee is required to submit a report on takeaway to HRM Wing
 - iii. An employee pursuing long-term local study programme/training while availing study leave/leave of the kind due., is required to convey the progress of study programme/training month-wise, semester-wise, level-wise, as the case may be, to HRM Wing. On joining duty, the concerned employee is required to submit a report on takeaway to HRM Wing
 - iv. All employees pursuing long-term local study programme/training shall conduct a Return to work project based on their program within the department to ensure transfer of learning.
 - v. After availing short-term local study programme/training, other than PAAA, PAW, the concerned employee is required to submit a report on takeaway to HRM Wing
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AUDIT PRIORITY AREAS:

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| <ul style="list-style-type: none"> ➤ Forensic Auditing ➤ Environmental Auditing ➤ Project Auditing ➤ Privatization Auditing ➤ Energy Sector Auditing ➤ Water Resources Auditing ➤ Petroleum & Natural Resources Auditing | <ul style="list-style-type: none"> ➤ Infrastructure/Civil Works Auditing ➤ Contracts/Procurement Auditing ➤ Gender Auditing ➤ Human Resource Auditing ➤ Performance Auditing ➤ Risk Based Auditing | <ul style="list-style-type: none"> ➤ 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 |
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ACCOUNTS PRIORITY AREAS:

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| <ul style="list-style-type: none"> ➤ Forensic Accounting ➤ Environmental Accounting | <ul style="list-style-type: none"> ➤ Project Accounting ➤ Public Sector Financial Management | <ul style="list-style-type: none"> ➤ Financial Management ➤ Accounting & Finance ➤ IPSAS |
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INFORMATION TECHNOLOGY PRIORITY AREAS:

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|---|---|
| <ul style="list-style-type: none"> ➤ Information Systems ➤ Information Technology/E-Governance ➤ Data Science ** | <ul style="list-style-type: none"> ➤ Cyber Security ➤ Computer Forensics ➤ Artificial Intelligence** |
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GENERAL PRIORITY AREAS:

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| <ul style="list-style-type: none"> ➤ Environmental Management ➤ Project Management ➤ Privatization ➤ Energy Sector Management/Engineering ➤ Water Resources Management/Engineering ➤ Petroleum & Natural Resources Management/Engineering ➤ Infrastructure/Civil Works Management/Engineering | <ul style="list-style-type: none"> ➤ Contracts/Procurement Management ➤ Economic Development/Management ➤ Public Private Partnership ➤ Debt Management/Youth Loan ➤ Occupational Health & Safety ➤ Investment/Banking/Fund ➤ Certified Financial Analyst | <ul style="list-style-type: none"> ➤ Public Policy Analysis ➤ Food Security/Safety ➤ Data Analysis/Big Data ➤ Disaster Management ➤ Human Resource Management* ➤ Law * ➤ Climate Change *** |
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* Discipline added as per approval of AGP vide Para. 35/n, Note P.10/N, File No. 367/HRM-I/Meeting Minutes/SSC/Vol-II, dated 16.11.2022

** Discipline added as per approval of AGP vide Para. 29/n, Note P. 12/N, File No. 367/HRM-I/Meeting Minutes/SSC/Vol-V, dated 02.11.2023

*** Discipline added as per approval of AGP vide Para. 301/n, Note P. 73/N, File No. 368/Training Criteria/HRM-I, dated 28.03.2024