



GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN



No.205-HRM-I/CISA

Islamabad, the 09th October , 2025

From

Israr Ul Haq
Director General (HRM)

To

- 1- Controller General of Accounts, CGA, Islamabad
- 2- Military Accountant General, MAG, Rawalpindi
- 3- Member Finance Pakistan Railways Board Islamabad, ,
- 4- Deputy Auditor General (FAO), AGP, Islamabad
- 5- Dy. Auditor General (SSA/RRA), AGP, Islamabad
- 6- Deputy Auditor General (A&C), AGP, Islamabad
- 7- Deputy Auditor General (DSA), AGP, Islamabad
- 8- Dy. Auditor General (C&EA), AGP, Islamabad
- 9- Deputy Auditor General (QAIM), AGP, Islamabad
- 10- Deputy Auditor General South, DAG South, Karachi
- 11- , Deputy Auditor General North Peshawar,
- 12- Deputy Auditor General, Central, Lahore
- 13- Director General (Policy), AGP, Islamabad
- 14- Director General to AGP, AGP, Islamabad
- 15- Director General (B&A), AGP, Islamabad
- 16- Director General (IT), AGP, Islamabad
- 17- The Director General Audit Social Safety Nets Islamabad, ,
- 18- Director General, Audit Power, Lahore
- 19- Director General, Audit Works Provincial Sindh Karachi,
- 20- Director General Audit Punjab Lahore, ,
- 21- Director General, Performance Audit Wing Lahore, 1st Floor Audit Complex Edward Road
Lahore
- 22- The DG Audit, , Local Govt Sindh Karachi
- 23- The Director General Audit Inland Revenue and Customs South Karachi, ,
- 24- Director General, Director General Audit Commercial Audit and Evaluation South Karachi,
Karachi
- 25- The Director General Audit Gilgit Baltistan Gilgit, ,
- 26- The Director General Audit Federal Government Islamabad, ,
- 27- The Director General Audit Works Federal Islamabad, ,
- 28- The Director General Audit Climate Change and Environment Islamabad, ,
- 29- Director General Audit Defence Services North Rawalpindi, ,
- 30- The DG Audit, , Water Resources Lahore
- 31- The Director General Audit Local Governments the Punjab North Lahore, ,
- 32- The Director General Audit Petroleum and Natural Resources Lahore, ,
- 33- The Director General Audit Postal and Telecommunication Services Lahore, ,

- 34- , The Director General Audit Inland Revenue and Customs Lahore,
- 35- , Director General Audit Sindh Karachi,
- 36- Director General Audit, Defence Services South Karachi,
- 37- Director General, Director General Audit Local Government Khyber Peshawar,
- 38- The Director General Audit Local Council Balochistan Quetta, ,
- 39- The Director General Audit Local Governments the Punjab South Multan, ,
- 40- The Director General Audit AJK Muzaffarabad, ,
- 41- The Director General Audit Khyber Pakhtunkhwa Peshawar, ,
- 42- The Director General Audit Balochistan Quetta, ,
- 43- The Director General Audit Railways Lahore, ,
- 44- The Director General Commercial Audit and Evaluation Islamabad, ,
- 45- The Director General Audit Foreign and International Islamabad, ,

SUBJECT: REIMBURSEMENT OF EXPENSES TO PURSUE CISA, CIA AND ACCA (ADDITIONAL INSTRUCTIONS)

Reference HR Wing, AGP Office, Islamabad letter No. 205-HRM-I/CISA/Vol-II/C/KW-I/57 dated 24.04.2024 read with letter of office ibid No. 205-HRM-I/CISA/Vol-II/C/KW-I/291 dated 11.09.2025, the Auditor-General of Pakistan has been pleased to issue following further instructions to be implemented with immediate effect:

- a. If an officer, attending office regularly, applies for an NOC to pursue ACCA, CISA or CIA certification/ qualification, he/she may be granted NOC, subject to fulfillment of other administrative and training criteria.
- b. The case of an officer on any kind of leave, except casual leave, may not be processed for NOC. However, if once an NOC has been granted, he/she may be allowed to sit in the exam irrespective of the nature of the leave.
- c. An NOC once granted will remain valid for the duration of the certification/qualification, irrespective of the time it takes for completion. No further NOC or permission is required. Requisite leave for appearing in the exam may be granted by the competent authority after assuring that exam fee etc. has been deposited by the officer and he/she is eligible for appearing in the exam.
- d. All the officers who have been granted NOCs are eligible to appear in the exam during the period of leave, however, if they pass the exam, they may claim reimbursement during the time they regularly attend office.

2. It is clarified that above mentioned instructions shall also apply on other incentive schemes of study of DAGP (e.g. CMA, Pakistan; CFE, USA; CIPFA-PAQ-UK).

Israr UI Haq
Director General (HRM)

Copy for information to:-

Lahore, ,
1- The Director Administration and Coordination Pakistan Audit and Accounts Academy
2- AAO (IT), AGP, Islamabad

Israr UI Haq
Director General (HRM)

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AAO (IT)
09 October , 2025, 03:57:27 PM



Office of the
AUDITOR-GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HRM-I/CISA/Vol-II/C/KW-I/ 291

Dated: 11.09.2025

1. The Controller General of Accounts, Islamabad
2. The Military Accountant General, Rawalpindi
3. Member Finance, Pakistan Railways, Islamabad
4. The Rector, Pakistan Audit & Accounts Academy, Lahore
5. All Deputy Auditors General, Islamabad/Karachi/Lahore/Peshawar
6. All Directors General, Islamabad/ Karachi/ Lahore/ Peshawar/ Quetta, Muzaffarabad/ Gilgit

Subject: REIMBURSEMENT OF EXPENSES TO PURSUE CISA, CIA AND ACCA (AMENDMENT)

In continuation of HR Wing, AGP Office, Islamabad letter No. 205-HRM-I/CISA/Vol-II/C/KW-I/57, dated 24.04.2024, Para^s 06 & 07 of aforementioned letter are amended as under:

“If payment has been made in foreign currency, reimbursement will be in Pak Rupees, inclusive of all charges and taxes incurred on the transaction on the date of payment, as per the actual US Dollars/British Pounds to Pak Rupees conversion rate charged by the bank”.

(Note: Para. 6 & 7 of letter, dated 24.04.2024 have been merged and numbered as 6, whereas Para. 8 is now Para. 7)

This office letter No. 205-HRM-I/CISA/Vol-II/C/KW-I/57, dated 24.04.2024 stands amended upto the extent mentioned above. Other contents of the letter will remain the same.

Authority: Approval of Auditor-General of Pakistan (Noting Para: 485/n, Noting Page: 98/N)


(Hashim Raza)
Director General (HRM)
Ph: 051-9216632
11/9/2025

Copy for information to:

1. Additional Auditor General (Ops), Local
2. Additional Auditor General (HQs), Local
3. SPS to AGP, Local



Office of the
AUDITOR-GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 205-HRM-I/CISA/Vol-II/C/KW-I/ 57

Dated: 24 .04.2024

To,

1. The Controller General of Accounts, Islamabad
2. The Military Accountant General, Rawalpindi
3. Member Finance, Pakistan Railways, Islamabad
4. The Rector, Pakistan Audit & Accounts Academy, Lahore
5. All Deputy Auditors General, Islamabad/Karachi/Lahore/Peshawar
6. All Directors General, Islamabad/ Karachi/ Lahore/ Peshawar/ Quetta, Muzaffarabad/ Gilgit

Subject: REIMBURSEMENT OF EXPENSES TO PURSUE CISA, CIA AND ACCA

The Department of the Auditor General of Pakistan (DAGP) is striving for capacity building of its human resources in line with Goal 4 of the Strategic Plan 2023-26: "Capacity Building". Auditor-General of Pakistan has therefore been pleased to approve the reimbursement of following expenses to pursue Certification in Information System Auditing (CISA), USA; Certification in Internal Auditing (CIA), USA and qualification of Association of Chartered Certified Accountants (ACCA), UK:

- a. Application/Registration/Admission Fee
 - b. Tuition Fee
 - c. Study Material Cost (except for CIA as PAAA has procured the study material)
 - d. Examination Fee
 - e. Student Subscription (only for ACCA and upto 4 years)
2. It is clarified that these costs will be reimbursed only once, and only after passing the whole exam or a part, as the case may be.
 3. Prior permission from head of the department/competent authority is necessary for the employees before enrolling in any of the aforementioned.
 4. These Certifications shall be pursued only within Pakistan.
 5. The heads of field audit and accounts offices are authorized for sanctioning the reimbursement claims, meeting the condition at Para. 2 ante, upon submission of original

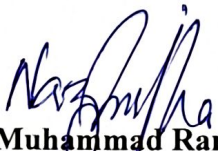
payment vouchers or authenticated online payment proof, under the following Object Heads of Accounts for which separate budgetary provision may be acquired:

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

6. If the fees etc were paid in foreign currency, reimbursement shall be made only in Pak. Rupees equivalent to official exchange rate (website of State Bank of Pakistan) of the transaction date/fee payment date.

7. Bank charges, international transaction charges, withholding tax etc shall not be reimbursed.

8. In case of any anomaly, it may be referred to HRM Wing, AGP HQ for clarification.


(Nazar Muhammad Ranjha)
Director General (HRM)
Ph: 051-9224042

Copy for information to:

1. Additional Auditor General (Ops), Local
2. Additional Auditor General (HQ), Local