



कार्यालय महालेखाकार (लेखा एवं हकदारी)-प्रथम, म.प्र.  
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क्रमांक नि.वि.1/समूह-2/डी- 292

दिनांक 13 .05.2025

प्रति

वरिष्ठ संभागीय लेखा अधिकारी,  
संभागीय लेखा अधिकारी -1  
संभागीय लेखा अधिकारी -2  
संभागीय लेखापाल

**विषय:-Consolidated guidelines on reimbursement of cost of acquiring professional qualification/ Grant of Incentives-CA and ICWA, SWAYAM -iGOT by the officers/staff of IA&AD संबंधित**

- सन्दर्भ: 1) पत्र No. 564/24/GE-I/2021 दिनांक 09.04.2025 |  
2) पत्र No. 574/24/GE-I/2021 दिनांक 17.04.2025 |  
3) पत्र No. 563/24/GE-I/2021 दिनांक 09.04.2025 |

उपरोक्त विषयान्तर्गत संदर्भित पत्रों (संलग्न) में उल्लेखित दिशा निर्देशों की अनुपालना सुनिश्चित करें। पत्र आवश्यक कार्यवाही/सूचनार्थ प्रेषित है।  
यह पत्र उप-महालेखाकार(नि लेखा) द्वारा अवलोकित है।

संलग्न: उपरोक्तानुसार

*Bhagoliwal.*

वरिष्ठ लेखा अधिकारी/नि.वि.1

पृष्ठ क्रमांक नि.वि.1/समूह-2/डी-

दिनांक .05.2025

प्रतिलिपि-

सहायक लेखा अधिकारी/VLC (स्थानीय) की ओर वेबसाइट पर अपलोड किये जाने हेतु प्रेषित है।

- 8221 -

सहायक लेखा अधिकारी/नि.वि.1

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG, NEW DELHI- 110 124.

No. 564/24/GE-I/2021

Date: 09.04.2025

To

1. All IA&AS Officers
2. All Principal Accountants General / Director Generals of Audit
3. All Accountants General/Principal Directors of Audit
4. Director General (iCISA)/ Director General ( NAAA)/ Director General (iCED)/ Director General (iCAL)

**Subject: Guidelines on incentive after completion of CA (Intermediate), CA (Final) and ICWA.**

The Competent Authority has approved guidelines effective from the date of issue of this circular for grant of incentives for CA (Intermediate), CA (Final) and ICWA, as below:

- i. Prior permission of the PD (P) wing for IA&AS officers and of the HoD for other Officers/Staff is required to be obtained before actually joining any of the courses mentioned below.
- ii. The grant of incentive will be on one-time basis, irrespective of the number of times the Officer/Staff requires to appear for the examination. It would be done only after they qualify/pass the examination and produce the relevant pass certificate.
- iii. The incentive regarding CA (Intermediate), CA (Final) and ICWA, for IA&AS Officers may be sanctioned through PD (P) wing of headquarters office and payment through concerned HoD/PAO, for Officer/Staff of field office may be sanctioned/granted by concerned HoD/PAO and for Officer/Staff of headquarters offices may be sanctioned/ granted through Director (P) Wing/PAO of headquarters office.
- iv. Incentive may be granted, if the relevant certificate is produced within 6 months from the date of acquiring the pass certificate. The incentive for passing the courses may be as under:-

Sl. No.	Course Name	Incentive amount (in Rs.)
1	ICWA	80,000
2	CA (Intermediate)	75,000
3	CA (Final)	1,50,000

2. **Procedure for claiming reimbursement:**

- A. **IA&AS Officers posted in Headquarters:** Submission of proposal to PD (P) Wing and after verification may be forwarded to Staff wing/ Director (P) wing for payment.
- B. **IA&AS Officers posted in field offices:** Submission of proposal to PD (P) Wing and after verification may be forwarded to concerned HoD/PAO for payment.
- C. **Officer/Staff other than IA&AS officers posted in Headquarters office:** Submission/processing/verification and payment may be processed through Staff wing/Director (P) wing.
- D. **Officer/Staff other than IA&AS officers posted in field offices:** Submission/processing/verification and payment may be granted through concerned HoD only.

*Swati Pandey*

(Swati Pandey)  
Principal Director (Personnel)

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, DEENDAYAL UPADHYAY MARG, NEW DELHI-110 124.

NO. 574 /24/GE-I/2021

Date: 17.04.2025

To

1. All IA&AS Officers
2. All Principal Accountants General/Directors General of Audit
3. All Accountants General/Principal Directors of Audit
4. Director General (iCISA)/Director General (NAAA)/Director General (iCED)/  
Director General (iCAL)

**Subject: Consolidated guidelines on reimbursement of cost of acquiring professional qualifications/Foreign Language courses/continuation of the professional courses, by the officers/staff of IA&AD.**

In supersession of existing instructions with reference to Headquarters OM No. 2499/GE-I/140-2017/Prof. Courses dated 28.06.2019, the Competent Authority has approved guidelines for reimbursement of cost of acquiring professional qualifications/Foreign Language courses/continuation of the professional courses, by the officers and staff of IA&AD, as below:

2. **Approved Courses:** Details of approved professional qualifications/Foreign Language courses are depicted in Annexure-I of these guidelines.

3. **Terms and conditions:**

- i. Prior permission of the Headquarters for IA&AS officers and of the HOD for other officers/staff will continue to be required to be obtained before actually joining any of the courses mentioned in Annexure-I.
- ii. The reimbursement of fees of an examination will be on one-time basis, irrespective of the number of times the officer/official appears for the examination. It would be only after they qualify/pass the examination and produce the relevant certificate of passing to the Headquarters office in respect of IA&AS officers and the HOD in respect of other officers/staff, along with the request for reimbursement.
- iii. The INR equivalent of the fee paid in currency other than INR should be indicated in the reimbursement claim and documentary evidence (Online Money transfer receipt/Debit-credit card statement, etc) in support of INR conversion (actual on date of payment) should invariably be produced with the claim.
- iv. The amount so reimbursed will be repaid by the officer/official, if officer/official leaves the service within three years from the date of reimbursement of the costs.

4. **Procedure for claiming Reimbursement:**

**A. IA&AS Officers**

- a. Permission to appear in the examination: PD (P) wing
- b. Submission and processing of Re-imburement claims: PD (P) wing

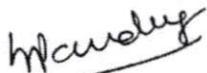
**B. Officers/staff other than IA&AS officers posted in Headquarters office**

- a. Permission to appear in the examination: DG (Headquarter)
- b. Submission and processing of reimbursement claims: Director (Personnel).

**C. Officers/staff other than IA&AS officers posted in field offices**

- a. **Permission to appear in the examination:** HOD of the field unit
- b. **Submission and processing of reimbursement claims:** Local Administration of the field unit will process the claims. After approval by the HOD of the field unit, an Assurance Memo will be prepared by them and same be sent to the AC (N) wing of the Headquarters office, for further processing for payment of reimbursable amount.

5. **Format of Assurance Memo:** Format of Assurance Memo is given in Annexure-II of these guidelines.

  
(Swati Pandey)  
Principal Director (P)

**Annexure – I**

**Details of Approved professionals Certifications/Courses**

SN o	Professional Courses	Awarding Body/ Authority	Eligibility	Authority	Reimbursable amount	Effective Date
1	Certified Information Systems Auditor (CISA)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/C officers/ staff of IA&AD	1. No. 4202-GE.I/114- 2001/Prof. Courses dated 22.08.2001 (Group: A)	One time Registration and Examination Fee w.e.f 22.08.2001/ 31.10.2001	22.08.2001
2	Certified Internal Auditor (CIA)	The Institute of Internal Auditors (Theia)		2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)	PLUS	31.10.2001
				3. 3541- GE.I/140- 2017/Prof Course dated 31.08.2018	100 per cent Annual Maintenance Fee plus 100 percent Membership Fee w.e.f 17.04.2025	17.04.2025
3	Certified Financial Analyst (CFA)	CFA Institute (USA)	Group A and Group B/C officers/ staff of IA&AD	1. No. 4202- GE.I/114- 2001/Prof. Courses dated 22.08.2001 (Group: A)	One time Registration and Examination Fee	18.08.2018
				2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)		
4	Certified Fraud Examiner (CFE)	Association of Certified Fraud Examiners (ACFE)	Group A and Group B/C officers/ staff of IA&AD	1. No. 1676- GE.I/114- 2001/Prof. Courses dated 09.04.2003 (Group A)	One time Registration and Examination Fee	09.04.2003
				2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)		31.10.2001
					PLUS 100 per cent Annual Maintenance Fee plus 100 percent Membership Fee w.e.f 17.04.2025	17.04.2025

5	Certificate in International Public Sector Financial Reporting.	Chartered Institute of Public Finance & Accountancy (CIPFA) & Institute of Chartered Accountants in England and Wales (ICAEW)	Group A and Group B/C officers/ staff of IA&AD	1. 1729-GE.I/112-08/Prof Course/(KW) dated 04.04.2011 2. No. 227-Staff Entt-II/35-2012 (I) dated 27-12-2013 (Group: B/C)	One time Registration and Examination Fee	04.04.2011  27.12.2013
6	NPTEL online Certification Courses on "Introduction to Data Analytics"	NPTEL Online courses, (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/Prof Course/(KW) dated 20.09.2017	Certification Fee	31.07.2017
7	NPTEL online Certification Courses on "Introduction to R Software"	NPTEL Online courses (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/Prof Course/(KW) dated 20.09.2017	Certification Fee	31.07.2017
8	Certified Information Security Manager (CISM)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/C officers/ staff of IA&AD	3244-GE.I/140-2017/Prof Course dated 07.08.2018 and 3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration and Examination Fee PLUS 100 per cent Annual Maintenance Fee plus 100 percent Membership Fees w.e.f 17.04.2025	31.07.2018  17.04.2025
9	Certified Public Accountant (CPA)	American Institute of Certified Public Accountants (AICPA)	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
10	Diploma in International Public Sector Accounting Standards (IPSAS)	Chartered Institute of Public Finance and Accountancy (CIPFA), London	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
11	Certificate Course on Indian Accounting Standards (Ind AS)	Institute of Chartered Accountants of India (ICAI)	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
12	Foreign Language Courses on French, Spanish and Arabic	Recognised University/ College or reputed Institutes viz., Alliance Francaise, Instituto Cervantes etc	Group A Officers and Group B officers/ staffs of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018

**Annexure-II**

**Assurance Memo cum Authority for the Payment on account of reimbursement of cost of acquiring approved professional qualification/Foreign Language**

(To be printed on the official letter head)

No.  
Date:

1. Officer (s)/Official (s) of this office (as mentioned in table below) has/have acquired professional qualification approved by the C&AG of India in the stream mentioned against each.

Sl. No	Name (as per Bank records) of the officer/official	Designation	Details of qualification acquired and reimbursement due				Bank Particulars (Bank's name & Branch, Bank Account No., IFS code.
			Qualification Acquired /	Registration / Exam / Maintenance Fee paid (INR)	Fee Due (INR)	Total Amount payable (INR)	

2. This is to certify that:

- I. Prior permission of the Competent Authority has been obtained by the above officer(s)/official(s).
- II. Documentary evidence in support of the officer (s)/official(s) having qualified the examination has been obtained and kept on record. An entry to this effect has been made in the service records of the officer(s)/official(s).
- III. The officer (s)/official(s) has/have not been paid for the same qualification earlier.

Signature (PD(P)/AC(N)/DAG (Admn)/Director (Admn)  
with Official stamp affixed

**OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA  
9, DEEN DAYAL UPADHYAYA MARG, NEW DELHI- 110 124.**

No. 563/24/GE-I/2021

Date: 09.04.2025

To

1. All IA&AS Officers
2. All Principal Accountants General / Director Generals of Audit
3. All Accountants General/Principal Directors of Audit
4. Director General (iCISA)/ Director General ( NAAA)/ Director General (iCED)/ Director General (iCAL)

**Subject: Guidelines on grant of incentive for acquiring certification courses under SWAYAM/iGOT portal as identified & circulated by K&CB wing of Headquarters.**

1. The Competent Authority has approved guidelines effective from the date of issue of this circular for grant of incentives after completion of SWAYAM/iGOT courses, as below:
  - (i) Every Quarter in a year, courses may be reviewed and circulated by K&CB wing of Headquarters office.
  - (ii) An Officer/Staff is permitted to pursue a maximum of 2 courses in a calendar year.
  - (iii) The incentive regarding courses of SWAYAM/iGOT, for IA&AS Officers may be sanctioned through PD (P) wing, for Officer/Staff of field offices may be sanctioned by concerned HoD and for Officer/Staff of headquarters office may be sanctioned through Director (P) Wing of headquarters office.
  - (iv) If an Officer/Staff requires certificate for courses (as identified by K&CB wing of headquarters), the Officer/Staff needs to register and write the exam at any of the designated exam centre and pay a nominal fee. One time TA/DA is to be reimbursed to the concerned employee for appearing in examination only after passing the exam.
  - (v) Incentive may be granted, if the relevant certificate is produced within 3 months from the date of acquiring the pass certificate. The incentive for passing the courses may be as under:-

Sl. No	Duration of course	Incentive amount (in Rs.)
1	Less than 4 weeks	2,000
2	Equal to and more than 4 Weeks and less than 6 weeks	4,000
3	Equal to and more than 6 Weeks and less than 8 weeks	6,000
4	Equal to and more than 8 Weeks and less than 12 weeks	8,000
5	Equal to and more than 12 weeks	10,000

2. (i) The following course is a department sponsored course through MoU signed with IIT Madras. After passing the exam and obtaining the pass certificate, Officers/Staff are eligible for incentive within 3 months of acquiring the certificate:-

Duration of course	Incentive amount (in Rs.)
Certification course on Data Science, AI and Cybersecurity for IT Audit	25000

- (ii) This course is an online course from IIT Madras and exam will be conducted online after completion of course. The Officer/Staff can enrol in this course through department only.

3. **Procedure for claiming Incentive:**
- A. **IA&AS Officers posted in Headquarters:** Submission of proposal to PD (P) Wing and after verification may be forwarded to Director (P) wing for payment.
  - B. **IA&AS Officers posted in field offices:** Submission of proposal to PD (P) Wing and after verification may be forwarded to concerned HoD/PAO for payment.
  - C. **Officers/Staff other than IA&AS officers posted in Headquarters office:** Submission/processing/verification and payment may be processed through Staff wing/Director (P) wing.
  - D. **Officers/Staff other than IA&AS officers posted in field offices:** Submission/processing/verification and payment may be granted through concerned HoD only.

*hpcwaly*

(Swati Pandey)  
Principal Director (Personnel)

**Guidelines for the Reviewers:**

1. Please do not make personal comments.
2. Please highlight the gaps in the article, while providing constructive suggestions.
3. Please complete the review within two weeks' time (first time) and revert to the editors (board)/ their nominee through email.
4. After the article is revised and re-received by email, please make necessary minor corrections, proof-read and finalise the article with comments.
5. If other major changes are required in the article, please send the same back within a week of receipt (step 4 repeated).

Sr. No.	Sector Name /Area	
1	Agriculture and Allied Sectors	
2	Mining	1. Surface Mining 2. Underground Mining
3	Education:	1. Elementary 2. Secondary 3. Higher
4	Local Bodies	1. Urban Local Bodies 2. Rural Local Bodies
5	Transport	1. Road 2. Rail 3. Air 4. Water
6	Service Sector	1. IT Service 2. IT Security 3. IT Audit 4. AI and ML 5. GIS & Remote Sensing 6. Logistic and Infrastructure 7. Health 8. Telecommunication
7	Trade	1. National 2. International
8	Energy	1. Renewable 2. Non-Renewable
9	Tourism Sector	1. National 2. International 3. Eco Tourism
10	Industries	1. Heavy 2. MSME
	Social Benefits	1. Subsidies 2. Public Distribution System 3. Social Upliftment schemes
11	Environmental Audit	
12	Gross National Happiness (GNH)	
13	National Income and Indices Accounting	
14	Child Labour and Bonded Labour	
15	UN and Satellite Organisations	
16	Public Sector	
17	Company Accounts	
18	Government Accounts	
19	Entitlements: Pension and GPF	