

Email

AG AE Bihar Patna

**[Cag-all-offices] 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.**

**From :** Chandra Prakash Mehra <sao1ge1@cag.gov.in>

Thu, Apr 17, 2025 02:00 PM

**Subject :** [Cag-all-offices] 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.

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1 attachment

**To :** cag-iaas <cag-iaas@lsmgr.nic.in>, cag-all-offices <cag-all-offices@lsmgr.nic.in>

Madam/Sir,

Please find attached a file regarding subject cited for your information and necessary action.

Warm Regards,

(CP Mehra)  
SAO/GE.I



CAG-ALL-OFFICES mailing list -- [cag-all-offices@lsmgr.nic.in](mailto:cag-all-offices@lsmgr.nic.in)  
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**Consolidated guidelines on reimbursement of cost of acquiring professional qualification-Foreign Languages courses-continuation of the professional courses, by the officers and staff of IA&AD..pdf**

1 MB

**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-imbusement claims: PD (P) wing

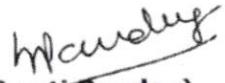
**B. Officers/staff other than IA&AS officers posted in Headquarters office**

- 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 (Theiia)               |  | 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<br>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<br>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<br><br>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<br><br>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