

**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)**  
**Principal Director (Personnel)**