



कार्यालय महालेखाकार (लेव ह)-II, महाराष्ट्र
सिविल लाईन्स, नागपुर-४४०००१

OFFICE OF
THE ACCOUNTANT GENERAL (A&E)-II
MAHARASHTRA

CIVIL LINES, NAGPUR 440 001

Ph: 0712-2565161-67 / Fax: 0712 – 2560484

Email: agmaharashtra2@cag.gov.in

Web: <https://cag.gov.in/ae/nagpur/en>



No.WM-I/For Professional Courses/2025-26

Date: 25/08/2025

CIRCULAR - 66

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.

This is to inform all the Sr. Divisional Accounts Officer/Divisional Accounts Officers/Divisional Accountants that the Headquarters' office vide letter No.574/24/GE-I/2021 dated 17.04.2025 has issued consolidated guidelines on the reimbursement of expenses incurred for acquiring professional qualifications, foreign language courses, and continuation of professional courses.

All the Sr. DAOs/DAOs/DAs who are willing to undertake professional qualifications or foreign language courses are advised to refer to the consolidated list of eligible courses and conditions as detailed in Annexure-I of the Headquarters' office above mentioned letter.

Encl: HQ letter dated. 17.04.2025

Sr. Dy. Accountant General (Works and Accounts)

Copy to:

1. All Senior Divisional Accounts Officers/Divisional Accounts Officers Gr-I/Divisional Accounts Officers Gr-II/Divisional Accountants.
2. The Sr. Accountants Officer/WM Cell O/o The Principal Accountant General (A&E)-I Maharashtra, 101, M.K. Road, Second floor, Pratishtha Bhavan, Mumbai – 400020 for information
3. The Secretary, Divisional Accountant/Divisional Accounts Officers Association for information.

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Sr. Accounts Officer/WM-I

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-imbursement 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
(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 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