Ministry of Finance
Department of Expenditure
Controller General of Accounts
Lok Nayak Bhawan
Khan Market, New Delhi

Dated: - 20 May, 2011

OFFICE MEMORANDUM

Subject: Acquisition of professional qualifications - reimbursement of Exam fees regarding

In view of the need for capacity building and continuous professional education it has been decided to encourage officers to acquire appropriate domain specific skills. Accordingly Group 'A' and Group 'B' officers of the Indian Civil Accounts Organization will be entitled for reimbursement of exam fees in respect of the following professional courses:

- i) Certified Information System Auditor (CISA) offered by Information Systems Audit and Control Association (ISACA)
- ii) Certified Internal Auditor (CIA) offered by The Institute of Internal Auditors (IIA)
- iii) Certified Government Auditing Professional (CGAP) offered by The Institute of Internal Auditors (IIA)
- iv) Charted Accountant (CA) qualification offered by The Institute of Chartered Accountants of India
- ACCA Qualification offered by the Association of Chartered Certified Accountants (ACCA)
- vi) Chartered Management Accountant qualification offered by the Charted Institute of Management Accountants (CIMA)
- vii) Cost Accountant qualification offered by the Institute of Cost and Works Accountants of India (ICWA)
- viii) Certified Financial Analyst (CFA) qualification offered by the CFA Institute
- 2. The reimbursement of exam fees in respect of the above mentioned courses would be admissible subject to the following conditions:
 - i. The reimbursement of fees will be on a one-time basis, irrespective of the number of times the officer appears for the exam. The reimbursement would be only after they qualify/pass the

- examination and produce the relevant certificate of passing along with the request for reimbursement.
- ii. The amount so reimbursed will be repaid by the officer if he/she leaves the service within 3 years from the date of reimbursement of the costs.
- iii. After the completion of the above mentioned courses, if any officer wishes to obtain membership and pay annual subscription charges for the membership of the concerned Institute/Society/Association the same will not be reimbursed.
- iv. Student membership fee payable to the institutions offering the above courses would not be reimbursable.
- v. The practical training period required for any of these courses could be sanctioned as leave of the kind due (including study leave) on case-to-case basis, if available to the credit of the participants.
- vi. When the officer has got the reimbursement of registration fee/examination fee he will not be entitled for lump sum incentive available on passing intermediate/final examination of the Institute of Chartered Accountants of India, Institute of Cost & Works Accountants of India and Institute of Certified Financial analysts of India under the Govt. of India, Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) OM No.1/2/89-Estt. (Pay-I) dated 9th April 1999.
- 3. Prior Permission of the competent authority under the CCS (Conduct) Rules, 1964 will be obtained before actually joining any of the courses mentioned above.
- 4. The reimbursement as per the terms and conditions of this OM shall be made by made by the respective Pr.CCA/CCA/CA of the concerned ministry.
- 5. The scheme will come into effect from the date of the issue of this Office Memorandum.
- 6. This issues with the concurrence of Ministry of Finance (Department of Expenditure) vide their Dy. No. 47099/FS&SE/11 dated 24.03.2011.
- 7. Hindi version will follow.

(Amitable Tripathi)

Dy. Controller General Accounts

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