



कार्यालय प्रधान महालेखाकार (लेखा एवं हकदारी), तमिलनाडु
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (ACCOUNTS & ENTITLEMENTS), TAMIL NADU
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PAG (A&E) / लो नि सं / PWC II / प्र ले / DA I / 2026-27 /

Date: 16.10.2026

CIRCULAR-1

Sub: Divisional Accountant Cadre – Reimbursement of cost of Briefcase/Office Bag/Ladies Purse – Instructions – Reg.

Ref:

1. This office Circular dated 13.08.2024.
2. This office Circular No. PAG (A&E)/PWC-II/DA-I/2024-25 dated 09.09.2024.

It has been observed that there is some ambiguity in the processing of claims relating to reimbursement of the cost of briefcase/office bag/ladies purse to officers/officials of the Divisional Accountant Cadre, particularly with regard to the applicability of the instructions issued earlier.

In order to remove the ambiguity and ensure uniform implementation by all Divisions, the following instructions are issued afresh

1. Eligibility:

Eligible officers/officials in the Divisional Accountant Cadre may purchase a briefcase/office bag/ladies purse of their choice from any private or public outlet.

2. Ceiling for reimbursement:

The reimbursement shall be restricted to the following ceiling amounts, inclusive of GST:

Pay Level	Maximum reimbursement
Level 8 to Level 10	₹5,000/-
Level 6 to Level 7	₹4,375/-

3. Submission of claim:

The Divisional Accountant concerned shall submit the reimbursement claim to the Executive Engineer of the Division concerned, along with the purchase bill/receipt indicating the amount paid.

4. Responsibility of Executive Engineer:

The Executive Engineer concerned shall process and reimburse the eligible amount, subject to the prescribed ceiling and availability of the required supporting documents.

5. Actual expenditure:

Where the actual purchase cost is less than the prescribed ceiling, reimbursement shall be restricted to the actual amount paid. Where the cost exceeds the ceiling, reimbursement shall be restricted to the applicable ceiling.

6. Verification:

The claim shall be verified with reference to the **Pay Level of the official** and the original purchase bill/receipt before reimbursement.

7. Frequency of Reimbursement:

Reimbursement of the cost of a briefcase/office bag/ladies purse shall be admissible once every three years, subject to the prescribed eligibility conditions and reimbursement ceiling applicable to the Pay Level of the official concerned. The three-year period shall be reckoned from the date of the previous reimbursement.

All Divisional Accountants and Executive Engineers are requested to follow the above procedure uniformly so as to avoid delay or variation in processing of such claims.

Encl:

A. Nirmala
16/10/26
Senior Accounts Officer/PWC

CAG Circular No.24 -Staff 2024 No 44. – Staff/Entt II/33-2021 dated 26/07/24

To

1. All Divisional Accounts Officers/Divisional Accountants – for information and necessary action.
2. All Executive Engineers concerned – for information and necessary action.
3. ITSC – for uploading in the office website.

भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय
9, दीन दयाल उपाध्याय मार्ग,
नई दिल्ली-110 124



Circular No. 24-Staff 2024
No. 44 -Staff Entt. II/33-2021
OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 26.7.2024

To,

All Heads of Offices in IA&AD
DG(Headquarters)
Principal Director (P)

Subject: Revision of monetary ceiling for reimbursement of Briefcase/Office Bag/Ladies Purse for official use in IA&AD

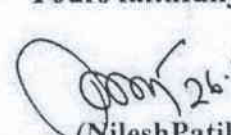
Sir/Madam,

The competent authority has revised the monetary ceiling limit for reimbursement of briefcase/office bag/ladies purse for official use to the entitled officials/officers of IA&AD holding regular post as under:

Pay Level	Ceiling (Rs.) [incl. of GST]
DAI(Level-17)	12500
ADAI/DG/PAG(Level 15-16)	10000
PD/AG(Level-14)	8125
Director/Sr. DAG/Sr. PPS/PSO(Level 12-13)	6250
Dy. Director/DAG/PPS(Level-11)	5000
Level 8 to Level 10	5000/-
Level 6 to Level 7	4375/-

- The entitled officers/officials can purchase briefcase/office bag/ladies purse of their own choice from any private/public outlet. However, reimbursement shall be restricted to the above mentioned ceiling limits.
- The reimbursement of briefcase/office bag/ladies purse shall be made to the above officials/officers on joining this Department or on completion of three years from the date of issue of earlier one.
- These orders will be in force from 01.01.2024, however, old settled cases may not be reopened.

Yours faithfully


(Nileshe Patil)

Asstt. Comptroller & Auditor General (N)