



CIRCULAR

NON-REFUNDABLE EXAMINATION FEE(S)

In the light of the Regulation 113 of the Cost and Management Accountants Regulations, 1990, it is notified for all concerned that the exam fee(s) paid by a candidate, who has been admitted to an examination shall not be carried over for any subsequent examination attempt. However, **if a student is not admitted to an examination attempt**, due to below prescribed reasons, his/ her **applicable exam fee(s) shall be carried over to one subsequent examination only.**

Therefore, **there will be no provision of exam fee(s) transfer facility [on request], effective from September 2019**, available for appearing in any of the Institute's Examinations [Written | Computer Based | and so on].

However, only those **candidates, who would not be admitted to an examination attempt, may be considered** for availing exam fee(s) transfer **by the Examination Department**, subject to ineligibility to appear in the examination of a particular course as described hereunder:

- 1- Case of Disallowed** – Due to not meeting the criteria as laid down in the 'Examination Eligibility' of the Institute.
- 2- Case of Ineligibility** – Due to not meeting the criteria as laid down in the 'Examination Progression Scheme' of the Institute.

SENIOR DIRECTOR EXAMINATIONS