The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

AIMCMM 2025

(All India Managing Committee Members Meet)

Volume-III

CPE Guidelines

ICAI at a Glance

Orientation Programme for Regional Councils and Branches, Study Circles & Study Chapters

2025

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Approved Term of reference of the CPE Committee:

(i) To adopt, execute and implement such measures – using tools of learning, physical and virtual, as may provide sufficient opportunity to all Members of the Institute to

(a) keep abreast of all current knowledge in their core areas of competence

(b) familiarize themselves with new and emergent subject areas related to Professional Development and

(c) becoming aware of developments in related fields,

(d)obtain Virtual CPE Hours for Structured and Unstructured CPE requirements.

(ii) To visualize the future needs and prospects of the society and gear up the profession to cater to those needs.

(iii) To help members to meet the evolving expectations of the society as far as the technical and professional skills are concerned.

(iv) To provide need based suggestions to Students Skills Enrichment Board, BoS (Operations) for grant of CPE hours (recommendatory/mandatory) and/or Structured/Unstructured in physical/Virtual Mode for various educational activities/ programmes conducted for the benefit of Students, organized by Students Skills Enrichment Board, Board of Studies (Operation).

(v) To monitor, supervise and establish a systematic process to ensure that the member shall meet the requirements of the CPE Statement.

(vi) To conduct courses, seminars, conferences, etc. solely/jointly with other CPE POUs on subjects of relevance to the profession.

(vii) To render such financial and other help to various branches and regions for upgrading learning technology, as may be considered appropriate and within the powers of the Committee.

(viii) To monitor, supervise and oversee the functioning of various POUs and their Compliance with Directions of the CPE Committee/Council related to CPE and E-Learning Matter.

(ix) To provide CPE Credit to members for CPE learning including Physical, E-Learning and Virtual Mode.

(x) To provide CPE Credit to members for participation at Conferences/Seminars and other educational programmes organized by any international professional accountancy bodies (registered with IFAC as full members as defined in CPE guidelines) and foreign Institutions signed MRA/MOU with ICAI.

(xi) To take decision to implement mandatory CPE hours, in physical & virtual mode, on relevant topics for members in a Calendar year/Block period on need basis.

(xii) To guide CPE POUs to organise mandatory CPE programmes/sessions on emerging professional topics on need basis to create awareness amongst members of Institute.

(xiii) To take such policy decisions and administrative measures for implementing the clauses above as may be considered appropriate by the CPE Committee.

Statement on Continuing Professional Education 2023*

(*The statement was originally issued in January, 2003 updated from time to time)

The Institute of Chartered Accountants of India (ICAI), set up under the Chartered Accountants Act, 1949 (the Act), has always aimed for excellence in the standard of professional services rendered by its members. The ICAI is entrusted with the responsibility of regulating the accountancy profession in the country and confers the exclusive right to use the designation "Chartered Accountant".

With a view to enabling its members to maintain the requisite professional competence and thus ensure high quality and standards in the professional services that they render, the ICAI has identified Continuing Professional Education (CPE) as a major area of focus for the members. Thus, the ICAI has been providing continued inputs to its members through seminars, lectures, workshops, technical literature, e-learning, web-based training etc. In exercise of the powers conferred by the section 15(2) (fa) of the Chartered Accountants Act 1949 as amended by the Chartered Accountants (Amendment) Act, 2022 (No. 12 of 22), the Council of the ICAI hereby issues following guidelines on Continuing Professional Education for undergoing CPE activities by the members and the mechanism to implement the same by Programme Organising Units(POUs).

1. Short Title and commencement

1.1 These guidelines may be called Statement on Continuing Professional Education, 2023

1.2 They shall come into force w.e.f. 30.01.2024

2.0 Definitions:

The following terms are used in this Statement with the meanings specified:

2.1 **Continuing Professional Education (CPE):** An integral part of member's continuous learning required to maintain the highest standards of excellence in their professional activities by inculcating wide range of knowledge, skills and abilities.

2.2 **Continuing Professional Education Directorate (CPED):** A Directorate of the ICAI set up for overseeing the academic, technical and administrative functions of the CPE programmes and includes the Secretariat of the CPED.

2.3 **Continuing Professional Education Committee (CPEC):** A non-standing committee of the Council of the ICAI entrusted with the task of setting strategic directions and overseeing CPE activities of POUs, members, etc under the directions of the Council.

2.4 **CPE credit hours:** The Credit hours granted to a member for participating in any CPE learning activity by way of Structured or Unstructured Learning.

2.5 **CPE Programme Organising Unit (POU):** POUs are responsible for organising CPE programmes or CPE learning activities and include the Council; Committee(s) of the Council; Regional Councils; Branches; ICAI Accounting Research Foundation and XBRL India as constituted under and in terms of the relevant notifications of the Council; and shall also include entities such as CPE Study Chapters, CPE Study Circles, CPE Study Groups or any other unit which may be recognized by Council from time to time for conduct of CPE learning activities and grant of CPE hours credit to members.

2.6 **CPE Learning Activity:** An educational endeavour that maintains and adds value to the professional competence of members and develops the professional knowledge, skills, ethics and attitudes of the members, relevant to their professional responsibilities. Such Learning activities which are eligible for CPE hours credit, are divided into structured and unstructured learning activities.

2.7 **CPE Advisory:** The directions and other guidelines issued by the Continuing Professional Education Committee from time to time to enable members, programme organisers as well as all other persons connected with Continuing Professional Education (CPE) activities, as defined in the Statement on CPE, to carry out their activities.

2.8 **Structured Learning:** Any CPE learning activity as specified in the Advisory on Structured CPE Learning Activities.

2.9 **Unstructured Learning:** Any CPE Learning activity as specified in the Advisory on Unstructured CPE Learning Activities.

Words and expressions used in this Statement and not included in the above list of terms shall have the meanings as assigned in the Chartered Accountants Act, 1949 and Regulations framed thereunder or Notifications/Guidelines issued by the Council of the Institute of Chartered Accountants of India from time to time, as the case may be.

3.0 Authority of this Statement

3.1 The Chartered Accountants Act, 1949 has delegated to the Council of the ICAI the responsibility of discharging various functions as specified in the Act.

3.2 Section 15 of the Chartered Accountant's Act, 1949 imposes duty on the Council of the ICAI *inter alia* for the regulation and maintenance of the status and standard of professional qualifications of the members of the Institute.

3.3 CPE is an integral part of the Council activities to ensure meaningful implementation of Section 15 of the Act. Section 15 of the Act *inter alia* provides that "the duty of carrying out Sthe provisions of this Act shall be vested in the Council". Accordingly, with a view to regulate the profession of Chartered Accountants and in terms of the powers vested, the Statement on Continuing Professional Education, 2003 was issued and amended from time to time by the Council of the ICAI.

3.4 Compliance with the provisions of this Statement is mandatory for the members of the Institute of Chartered Accountants of India.

3.5 All matters in relation to the implementation of this Statement in letter and spirit are hereby specified to be the responsibility of the Continuing Professional Education Committee.

3.6 The Committee may carry out its activities in such manner(s) as it may deem appropriate within the bounds of its authority as prescribed and as directed by the Council and the CPE Committee.

4.0 Power to modify this Statement

4.1 The requirements of CPE hours and/or any other requirement or conditions as included in this Statement may be revised and notified to the members from time to time at the discretion of the Council. The requirement of CPE hours as prescribed by the Council are given in **Appendix A** to this Statement.

5.0 Applicability and the CPE Credit Hours Requirements

5.1 The requirement of CPE credit hours by members are divided in various categories and need to be met as prescribed [refer to **Appendix A**].

5.2 All members of the Institute are required to meet the CPE credit hours requirement(s) as specified by the Council from time to time subject to following exemption.

(a) A member is exempted to meet the CPE credit hours requirement only for the calendar year in which he gets his membership for the first time.

(b) The following class of members are exempted from CPE credit hours requirement:

i. All the members (aged 60 years and above) who are not holding Certificate of Practice.
ii. Judges of Supreme Court, High Court, District Courts and Tribunal
iii. Members of Parliament/MLAs/MLCs
iv. Governors of States
v. Centre and State Civil Services
vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
vii. Judicial officers
viii. Female members for one Calendar year on the grounds of pregnancy.
ix. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
x. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPEC. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).

xi. Members in Military Service.

Member seeking exemption [category b(ii) to b(xi)] has to submit a declaration confirming that during the period for which exemption is sought/applied there was no attestation function performed by him/her. The said declaration provided by the Member can be verified from UDIN Portal of ICAI.

(c) A member or class of members to whom the CPEC may in their absolute discretion grant full/partial exemption specifically or generally on account of facts and circumstances of the case which in their opinion prevent such person(s) from compliance with the requirements of CPE as specified in the Statement.

6.0 Eligible CPE Credit hours for members

6.1 The CPE Credit hours are granted equal to the actual time devoted and/or deemed to be devoted by the members in undertaking CPE learning activities (subject to a minimum of two hours under structured learning and one hour under unstructured learning).

6.2 An indicative list of eligible structured and unstructured learning activities is given in the CPE Advisory on Structured Learning Activities and CPE Advisory on Unstructured Learning Activities, respectively.

7.0 Action against non-complying members/ (Failure to comply with the CPE requirement)

7.1 Consequential provisions, as decided by the Council for non-compliance with CPE hours requirement on yearly basis from calendar year 2024 onwards **(Refer Appendix B)[1].**

7.2 The Council may, however, take any other action in accordance with the provisions of the Chartered Accountants Act 1949/Chartered Accountants (Amendment) Act, 2022 and The Chartered Accountants Regulations, 1988 and modifications made thereunder from time to time.

8.0 Maintenance of records

8.1 Every POU shall prepare a detailed record of attendance of members at every programme and shall take prescribed steps to upload the master database which shall be maintained by the CPEC.

8.2 Every member is required to maintain a record of compliance with the requirements of CPE credit on an annual basis. Such records shall be subject to verification in the manner as may be prescribed by the CPEC from time to time and the member may be required to produce such records before the Institute.

8.3 Members obliged to undertake CPE credit are required to confirm annually at the time of paying their annual membership fees about the correctness of CPE credit earned by them as shown in the entry on record. In case members claim that CPE credit earned by them as shown in the entry on record is not correct, they may have to submit documents in support of their claim, to the Institute.

9.0 Powers and Functions of the CPEC

The powers and functions of CPEC include the following:

9.1 To design and promulgate annually `The CPE Calendar' prescribing the topics for the CPE learning activities to all POUs for that particular calendar year.

9.2 To prescribe the eligibility of structured and unstructured learning activities for CPE credit hours (physical and virtual mode) and to make appropriate modifications in the indicative list of eligible structured and unstructured learning activities as given in the CPE Advisory on Structured CPE Learning Activities and Unstructured CPE Learning Activities respectively.

9.3 To approve the grant of CPE credit hours to eligible programmes and such other learning activities as may be decided upon by the Committee.

9.4 To approve the formation/recognition of CPE Study Chapters/Study Circles/ CPE Study Groups.

9.5 To provide guidance to the CPE Study Chapters/CPE Study Circles/Study Groups in their formation or any other administrative problems.

9.6 To review and monitor the programmes conducted by various POUs [refer para 13 of this statement]

9.7 To allocate and assign responsibilities to various persons and/ or organisations, as the case may be, for the development of CPE background material.

9.8 To provide CPE Credit to members for participation at Conferences/Seminars and other educational programmes organized by any international professional accountancy bodies (registered with IFAC as full members as defined in CPE guidelines) and foreign Institutions signed MRA/MOU with ICAI

9.9 To refer to the Council, the cases of non-compliance with the Statement.

9.10 To undertake such activities as in its opinion, are conducive to the development of learning programmes, enhancement of quality and frequency of learning activities, increasing the opportunities for members to avail of CPE learning programmes, and such other actions which may be considered relevant or supportive to any or all of these.

9.11 In order to remove any difficulties in the interpretation or application of the provisions of these guidelines, relaxation in the requirements of applicability of the Statement, for the purposes of implementation of these guidelines and matters incidental thereto, and for the smooth execution of the CPE objectives the CPE after the due approval from the Council of the Institute may issue clarifications through guidance notes or circulars.

9.12 To grant exemptions to members in terms of the Statement.

9.13 To take such other steps to carry out the mission and objective of the CPE Committee and such other tasks as may be delegated to the Committee. (Refer **Appendix C**)

9.14 To take action against CPE Study Circles / CPE Chapters/ CPE Study Groups who in the opinion of the CPEC do not facilitate in achieving the objectives of this Statement. Such action may include suspension of the status of POU.

9.15 To recommend to the Council to take action against POUs, other than those as mentioned in paragraph 10.14 above, who in the opinion of the CPEC do not facilitate in achieving the objectives of this Statement. Such action may include derecognition of POU.

9.16 To recommend to the Council any modification in the Statement.

9.17 To issue Directions, Advisories and other guidelines from time to time to enable programme designers and organisers as well as all other persons connected with CPE activities at various POU levels, to discharge their responsibilities and, thus, achieve the objectives of this Statement.

9.18 To issue new Advisories and also amend the existing advisories. The list of existing advisories is as follows:

i. Structured CPE Learning Activities
ii. Unstructured CPE Learning Activities
iii. Programme Development
iv. Use of Learning Technologies
v. Monitors and Supervisors
vi. CPE Documentation
vii. Management of Programme Costs
viii. Development of Background Material
ix. CPE support to Members in Mofussil Areas and remote places.

10.0 Role of the CPE Committee

10.1 To assist the CPEC in discharging its responsibilities.

10.2 To create, assist in the development of, administer and monitor such mechanisms as may be required for the purposes of Continuing Professional Education for members in terms of this Statement and as may be entrusted to it by the CPEC from time to time.

11.0 Functions of the POUs

11.1 To organise CPE Structured Learning Activities on the topics as prescribed in the CPE Calendar.

11.2 To seek prior approval from CPEC for holding the programmes on topics which are not covered under the CPE Calendar

11.3 To upload the details of the programme to be organised by them on the CPE Portal in advance at least 3 days prior to holding the programme for grant of approval of CPE hours.

11.4 To maintain records of the programmes organised by them, in the manner as stipulated by CPEC from time to time.

11.5 POUs shall upload the attendance on the CPE Portal within 72 hours of organising the programme.

11.6 To follow the directions, guidelines and Advisories issued by the Council and by the CPEC from time to time.

12.0 Review and Monitoring of POUs

12.1 The CPEC shall review and monitor the programmes conducted by various POUs. It shall review and examine the quality of the programmes and attainment of learning objectives by selecting POUs through random selection as decided by the CPEC.

12.2 In order to conduct such reviews, the CPEC shall set up a mechanism and also issue such guidelines as may be necessary, in its opinion which inter alia includes monitoring through CPE Regional Monitoring Committees (RMCs) constituted by CPE Committee from time to time.

Appendix 'A'

(Applicability and the CPE Credit Hours Requirements (Refer Para 5.1 of this Statement)

CPE HOURS REQUIREMENTS FOR EACH CALENDAR YEAR APPLICABLE FROM 1-1-2023 ONWARDS

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1. **All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:**

   a. Complete at least 40 CPE credit hours in each Calendar Year.

   b. Complete minimum 20 CPE credit hours of structured learning during the calendar year.

   c. Balance 20 CPE credit hours can be completed either through Structured or Unstructured learning (as per Member's choice).

2. **All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:**

   a. Complete at least 20 CPE credit hours of either structured or unstructured learning (as per Member's choice) during the calendar year.

3. **All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:**

   a. Complete at least 30 CPE credit hours of either structured or unstructured learning (as per member's choice) during the calendar year.

4. **The following class of members are exempted from CPE credit hours requirement:**

   A. A member is exempted only for the particular Calendar year during which he gets membership for the first time.

   B. Other Exemptions to members:

      i. All the members (aged 60 years and above) who are not holding Certificate

of Practice.

ii. Judges of Supreme Court, High Court, District Courts and Tribunal
iii. Members of Parliament/MLAs/MLCs
iv. Governors of States
v. Centre and State Civil Services
vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
vii. Judicial officers
viii. Members in Military Service

C. Temporary Exemptions:

i. Female members for one Calendar year on the grounds of pregnancy.
ii. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
iii. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPED. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).

Note:-

1. The Council has decided to have mandatory *(may read as Recommendatory from Calendar Year 2024 onwards[2])* 2 Structured CPE Hours each on topics of "Standards on Auditing" and "Code of Ethics" (total 4 Structured CPE Hours) during every Calendar year through DLH/Physical mode (applicable from Calendar Year 2020 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year through DLH/Physical mode.

2. Out of 20 Structured CPE Hours which is mandatory to be completed by Members below 60 years and holding COP, in each Calendar year starting from 2023 (including mandatory which may read *Recommendatory from Calendar Year 2024 onwards* [2] CPE hours on "Code of ethics" and "Standard on auditing"), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub till any further modification. For Calendar Year 2023, the members who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) till 31.03.2023 will get credit on actual basis.

   Further, Members may also note that structured CPE hours obtained in online mode over and above, as allowed above shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode as allowed) shall continue to be counted as Structured CPE Hours.

Appendix 'B'

(Refer Para 7.1 of this Statement)

Consequential provisions for non-compliance with CPE hours requirement on yearly basis from calendar year 2024 onwards

(to be operational w.e.f. 1/1/2025 for non-compliances arising from the calendar year 2024)

Level I (from 1st Jan to 30th June)

1. Member who fails to complete the CPE requirement by the end of the calendar year shall be given extended Period of 6 months i.e. till June 30 of the following year to make up for the shortfall, provided the member(s) shall make up for any shortfall in their CPE credit hours by obtaining **twice the shortfall of CPE hours**. This would be in addition to the regular CPE hours requirement for the current calendar year. Member(s) shall be notified of the shortfall of CPE hours through e-mail.

Level II (from 1st July to 31st Dec)

2. Names of Member(s) who fail to make up for the shortfall on expiry of **the extended Period** as aforesaid in paragraph 1, shall be classified to **non-compliance status** on July 1 and **the details of non-compliance status shall be displayed in CPE Portal of the ICAI** under particular Member's login till the Member is fully compliant. The member(s) shall make up for the shortfall for the calendar year by obtaining **twice** the shortfall of CPE hours for the relevant year in which the shortfall has occurred.

Level III (from 1st Jan to 30th June of Next year)

3. If the member continues to be non-compliant for the period given at **Level-II above**, the CPE Committee may resort to the following measures on 1st January of the following calendar year:

> **In case of member(s) holding Certificate of Practice (COP)-** The Member is required to disclose the of status of non-compliance of CPE hrs requirement in Multipurpose Empanelment Form (MEF) of ICAI. List of non-compliant members shall also be provided to Professional Development Committee of the ICAI by CPE Committee of ICAI.

Member(s) shall be given 6 months' time (i.e. from 1st January till 30th June) at this level to complete the shortfall in their CPE hour credit by completing twice the shortfall to get fully compliant status for the respective year.

Level IV: (from 1st July to 31st Dec of Next year)

4. If the non-compliance by the Member continues even after the Level III stage as above, i.e., 1.5 years of extended period for compliance) then following consequences would follow.

If the Member is in Practice (i.e. Holding COP) - If the individual or the firm is otherwise eligible for the issuance of Peer Review Certificate, only Provisional Peer Review Certificate would be issued to such individual or the Firm in case if the individual or any partner of the Firm (as the case may be) has not complied with the requirement of these guidelines. **Final** Peer Review Certificate shall be issued to the individual or the firm only after compliance of CPE hrs requirement as per these guidelines by the individual or all the partners of the firm (as the case may be).

The member(s) shall be given additional 6 months' time (i.e. from 1st July till 31st December) at this level to complete the shortfall by completing twice the shortfall in their CPE hour credit to be eligible to get fully compliant status for the respective year and for issuance of Final Peer Review Certificate. The member shall be informed in advance that if the default still continues then, such non-compliance would be liable to be referred to Disciplinary Directorate for necessary action in accordance with provision of CA Act, 1949.

Issuance of Good Standing Certificate to member shall be deferred at all levels until the member complies with the requirement under these CPE guidelines.

If the non-compliance continues even after the aforesaid multiple opportunities, the CPE Committee may refer the matter[3] to Disciplinary Directorate for action as deemed fit for the violation of these guidelines.

Power to relax:

The Council may relax any of the requirements of these guidelines either generally or by issuing specific instructions on case to case basis for reasons to be recorded in writing.

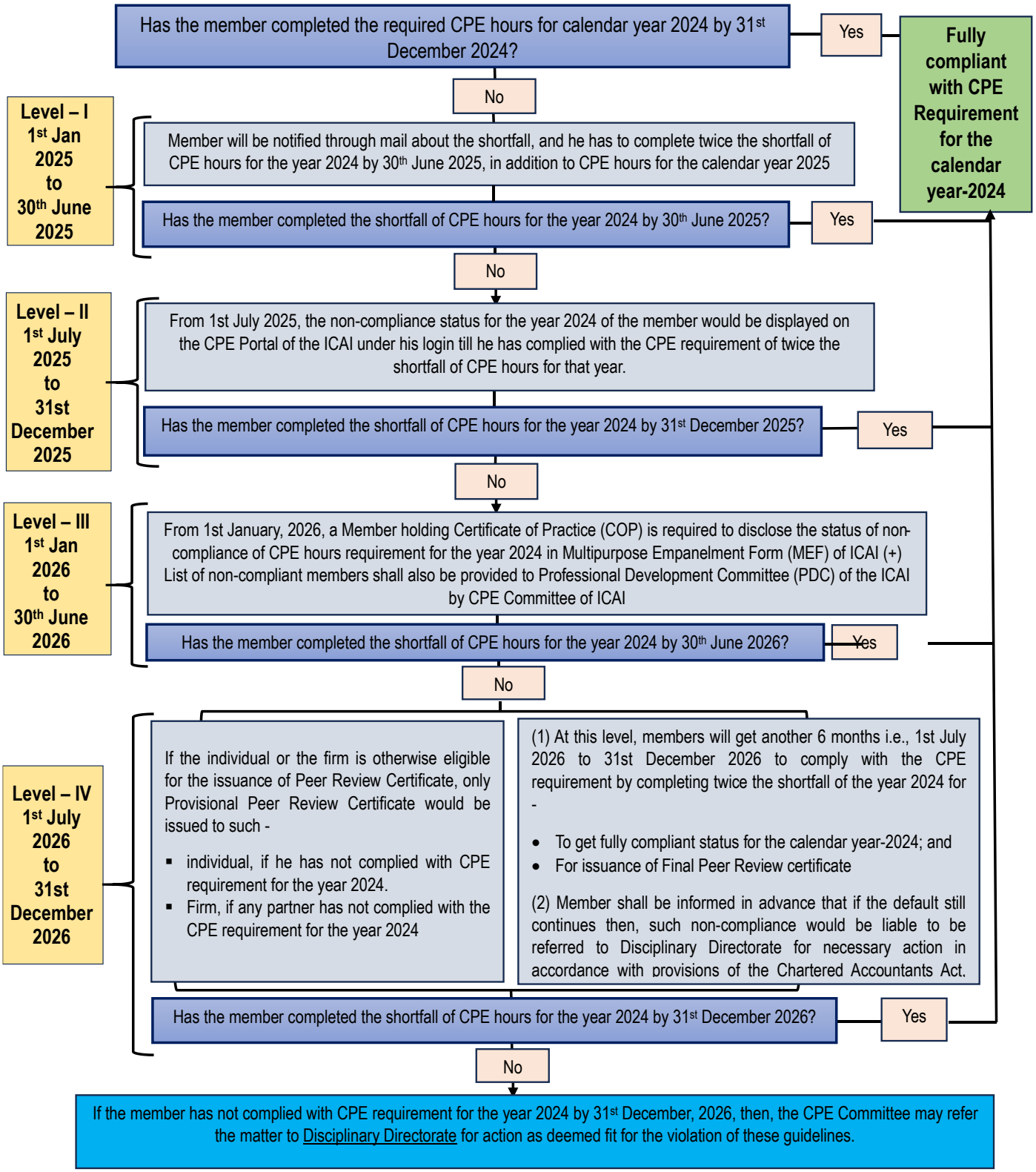
Note:

- Consequential provisions shall apply to non-complying members who have not complied/failed to complete CPE hours requirements as applicable **w.e.f. 1st Jan 2024 and onwards** i.e. members who are non-complied for the year 2023 and earlier are not proposed to be covered with these provisions.
- Level wise Consequential provisions apply to the non-compliance of CPE hours requirement by a member on yearly basis only i.e. these provisions do not apply for non-compliance of (2+2) recommendatory CPE hours of Code of Ethics and Standards on Auditing.
- If a member is obtaining CPE hour Credits (ULA/SLA) in next year after being non-complied in preceding year(s), then such CPE hour credit (ULA/SLA) would be first adjusted against shortfall in previous non-complied year(s) and after such adjustment the remaining CPE hrs, if any, would be credited in current year.
- Currently, out of 20 Structured CPE Hours which is required to be completed by COP holder (less than 60 years of Age), completion of 4 CPE hrs is allowed in online mode in a year. If in case, member has acquired 4 or less Structured CPE Hours in online mode in a Calendar year, in next year non-complied balance Structured CPE hours of any category (whether in physical/virtual) is to be completed via Structured CPE hours events being organised in physical mode/certificate courses during the grace period provided in subsequent years.

- Date of submission of ULA (Unstructured Learning Activity) is preponed from 31st May of next year to 31st December of current year.
- If CPE Compliance criteria differs in relevant year of non-compliance and in extended period i.e. change of member status (COP/Non-COP)/ compliance requirement changed due to attainment of certain age/ Address change /given by the Council then it is to clarify that member need to complete twice of shortfall as per applicability of CPE Compliances in that year of Non-compliance through ULA (Unstructured Learning Activity). This is not applicable in case of permanent exemption provided in grace period.
- There shall be no carry forwarding of excess CPE Hours.
- Relaxations/Exemptions (permanent/temporary) to members in cases like critical illness/physical disabilities/ pregnancy etc. shall continue with these proposed provisions.
- For Temporary exemption, extended period would start on 1st January of next year in which temporary exemption was granted.
- After Level 2, flagging would be done in CPE/Peer Review /SSP portal to Non complied members.
- A provision has been created in CPE portal, to facilitate a monthly mail to all members of ICAI with compliance data of respective member. This Compliance data would also be visible to the member in their Dashboard at CPE Portal.

CONSEQUENTIAL PROVISIONS FOR NON-COMPLIANCE WITH CPE HOURS REQUIREMENT ON YEARLY BASIS" FROM CALENDAR YEAR 2024 ONWARDS

Illustration for Calendar Year-2024



Notes:

- Members will get 6 calendar months' time at each four levels to complete the shortfall in their CPE hour credit by completing twice the shortfall to get fully compliant status for the respective year.
- Issuance of Good Standing Certificate to member shall be deferred at all levels until the member complies with the CPE hours requirement as applicable and gets fully compliant status for the respective past year(s)
- Base year/start year for applicability/illustration of consequential provision for non-compliance of CPE hours is calendar year 2024. For non-compliance of CPE hours requirement from calendar year 2025 onwards, similar consequential provisions would be applicable.
- The flow chart above shows the consequences for non-compliance of CPE requirement for 2024 alone.

Appendix 'C'
(refer paragraph 9.13 of this Statement)

Terms of reference of the CPE Committee

(i) To adopt, execute and implement such measures – using tools of learning, physical and virtual, as may provide sufficient opportunity to all Members of the Institute to (a) keep abreast of all current knowledge in their core areas of competence, (b) familiarize themselves with new and emergent subject areas related to Professional Development and (c) becoming aware of developments in related fields, (d) obtain Virtual CPE Hours for Structured and Unstructured CPE requirements.

(ii) To visualize the future needs and prospects of the society and gear up the profession to cater to those needs.

(iii) To help members to meet the evolving expectations of the society as far as the technical and professional skills are concerned.

(iv) To provide need based suggestions to Students Skills Enrichment Board, BoS (Operations) for grant of CPE hours (recommendatory/mandatory) and/or Structured/Unstructured in physical/Virtual Mode for various educational activities/ programmes conducted for the benefit of Students, organized by Students Skills Enrichment Board, Board of Studies (Operation).

(v) To monitor, supervise and establish a systematic process to ensure that the member shall meet the requirements of the CPE Statement.

(vi) To conduct courses, seminars and conferences etc. solely/jointly with other CPE POUs on subjects of relevance to the profession.

(vii) To render such financial and other help to various branches and regions for upgrading learning technology, as may be considered appropriate and within the powers of the Committee.

(viii) To monitor, supervise and oversee the functioning of various POUs and their Compliance with Directions of the CPE Committee/Council related to CPE and E-Learning Matter.

(ix) To provide CPE Credit to members for CPE learning including Physical, E-Learning and Virtual Mode.

(x) To provide CPE Credit to members for participation at Conferences/Seminars and other educational programmes organized by any international professional accountancy bodies (registered with IFAC as full members as defined in CPE guidelines) and foreign Institutions signed MRA/MOU with ICAI.

(xi) To take decision to implement mandatory CPE hours, in physical & virtual mode, on relevant topics for members in a Calendar year/Block period on need basis.

(xii) To guide CPE POUs to organise mandatory CPE programmes/sessions on emerging professional topics on need basis to create awareness amongst members of Institute.

(xiii) To take such policy decisions and administrative measures for implementing the clauses above as may be considered appropriate by the CPE Committee.

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[1] As decided in 327th Meeting of the CPE Committee and 426th Meeting of the Council.

[2]As decided in 327th Meeting of the CPE Committee and 426th Meeting of the Council.

[3]To clarify, the 'matter" refers to details of such non-complying members who are COP holders and covered under Point 1 of Appendix A.

CPE HOURS REQUIREMENTS FOR EACH CALENDAR YEAR APPLICABLE FROM 1-1-2023 ONWARDS

1. **All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:**

   a. Complete at least 40 CPE credit hours in each Calendar Year.

   b. Complete minimum 20 CPE credit hours of structured learning during the calendar year.

   c. Balance 20 CPE credit hours can be completed either through Structured or Unstructured learning (as per Member's choice).

2. **All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:**

   a. Complete at least 20 CPE credit hours of either structured or unstructured learning (as per Member's choice) during the calendar year.

3. **All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:**

   a. Complete at least 30 CPE credit hours of either structured or unstructured learning (as per member's choice) during the calendar year.

4. **The following class of members are exempted from CPE credit hours requirement:**

   A. A member is exempted only for the particular Calendar year during which he gets membership for the first time.

   B. Other Exemptions to members:

      i. All the members (aged 60 years and above) who are not holding Certificate of Practice.

      ii. Judges of Supreme Court, High Court, District Courts and Tribunal

      iii. Members of Parliament/MLAs/MLCs

      iv. Governors of States

      v. Centre and State Civil Services

      vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)

vii. Judicial officers

viii. Members in Military Service

C. Temporary Exemptions:

i. Female members for one Calendar year on the grounds of pregnancy.
ii. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
iii. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPED. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).

Note:-

- The Council has decided to have mandatory *(may read as Recommendatory from Calendar Year 2024 onwards)* 2 Structured CPE Hours each on topics of "Standards on Auditing" and "Code of Ethics" (total 4 Structured CPE Hours) during every Calendar year through DLH/Physical mode (applicable from Calendar Year 2020 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year through DLH/Physical mode.
- Out of 20 Structured CPE Hours which is mandatory to be completed by Members below 60 years and holding COP, in each Calendar year starting from 2023 (including mandatory which may read Recommendatory from Calendar Year 2024 onwards 2 CPE hours on "Code of ethics" and "Standard on auditing"), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub till any further modification. For Calendar Year 2023, the members who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) till 31.03.2023 will get credit on actual basis.

  Further, Members may also note that structured CPE hours obtained in online mode over and above, as allowed above shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode as allowed) shall continue to be counted as Structured CPE Hours.

*as updated in May, 2021

1. PROGRAMME DEVELOPMENT

1.A Introduction

1.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

1.A.02 The guidance and direction contained in this advisory is the minimum requirement. The POUs are welcome to develop the CPE Programmes provided such programmes are developed/organised, which meets these minimum requirements in the interest of the Chartered Accountancy profession.

1.B Basic components of CPE Programmes

1.B.01 Every CPE Programme should have the following key components:

- Learning Objectives
- Target Participants
- Identification of Appropriate Faculty
- Methodology to be adopted to achieve the objectives of the CPE Programme
- Programme Structure
- Expected Outcomes
- Financial Details (Refer **Form 3** and **Form 4** of the Advisory on CPE Documentation)
- Feedback from the participants – which must be particular to the type of programmes.

  (These forms are also available Online at www.cpeicai.org)[1]

  General model of the feedback has been given in the Advisory on CPE Documentation.

  (Refer **Form 6** of the Advisory on CPE Documentation)

1.B.02 Every CPE Programme should be conducted with clearly spelt learning objectives, which should be informed, to the target participants and the resource persons well in advance. The objectives of the CPE Programmes should take into consideration the level of familiarity, experience and exposure of the participants with the subject matter of the proposed CPE programme.

1.B.03 Every CPE Programme should have clearly spelt out outcomes in terms of specific learnings/skill developments to enable the resource persons to equip themselves

accordingly.

1.B.04 CPE Programmes normally include technical sessions, inaugural and valedictory sessions with refreshment breaks. The technical sessions should be separately scheduled and not to be mixed with inaugural and valedictory sessions.

1.B.05 Inaugural and valedictory sessions may be dispensed with while conducting CPE programmes in the nature of Workshops and Residential Programmes.

1.B.06 The lunch/tea shall be served only after the completion of the relevant technical session.

1.B.07 A '*Technical Session*' may generally be defined as a slot of time, which has predefined subject of learning for which resource person(s) (expert(s) in that subject of learning) is/are engaged in advance. However, discussion forums or workshops where a large part of the totality of the session is conducted by the participants in cases where inputs are received through programme material or electronic media also qualify as technical sessions.

1.B.08 A technical session may be scheduled for a duration of minimum of 60 minutes and maximum of 180 minutes (depending upon the number of resource persons in that particular technical session). However, a resource person may not be allowed to take more than 180 minutes session in a CPE programme.
In case of a Certification course running under the jurisdiction of a Central committee of ICAI, each faculty should be restricted to take the technical session subject to a maximum of 6 hours duration in a particular batch.

1.B.09 No CPE Programme should be conducted with more than Six hours of CPE Credit per day.

1.B.10 Keynote addresses in technical sessions will only qualify as learning activity but a keynote address on general issues is not considered for inclusion in learning activities.

1.B.11 Time devoted to preliminaries like introduction, presentation of mementos, etc. should not exceed 10 minutes in a CPE programme.

1.B.12 The CPE Programmes should adopt appropriate learning methodologies and technologies — as mentioned in the CPE Advisory on Use of Learning Technologies to achieve the objectives of CPE Programmes and to aid meeting the expected outcomes of such CPE Programmes.

1.B.13 Every CPE Programme should have a programme structure containing the following important informations:

- Timing of Registration
- Timing of Inaugural Session, if considered necessary
- Timing of Technical Sessions
- Details of the moderator or the Chairman of the Technical Session and the resource persons should be given (Maximum of three speakers per technical session).

- Appropriate weightage in terms of timings have to be given for topics on which the programme aims to develop competence among the members of the Institute.
- Timing of Valedictory Session, if considered necessary

1.B.14 The CPE Programme should as far as possible clearly indicate the target participants in terms of their career profile, experience and exposure requirements, if any. Target participants mean those members of the Institute who could benefit or are interested to attend a programme on a particular topic/subject.

1.B.15 The announcements of the CPE Programmes organised by Regional Councils / Branches / CPE Study Circles / CPE Chapters /CPE Study Groups should not contain the words such as "All India" and "National", since, these words can be used only when a Programme is being conducted under the aegis of the Council of the Institute or a Central Committee of the Institute.

1.B.16 Special address in between the Technical sessions should not be allowed since it dilutes the main objectives of the programme.

1.B.17. There would be no restriction on the conduct of number of workshops and training programmes by the Central Committees. However, the title 'National' /All India/Regional should not be used for workshops and training programmes.

1.B.18. The number of participants in a workshop should be restricted to maximum of 100.

1.B.19. The topics should be communicated to faculties by the POUs well in advance alongwith the exact time allotted for their presentation.

1.B.20. The Programme Organising Units are expected to adhere to the timings of the programme.

1.B.21 The Brochures / Announcements of the CPE Programmes organised by POUs of the Institute should contain the following:

- Title of the CPE Programme, Date, Venue, Participation Fees
- Learning Objectives of the CPE Programme
- Target Participants of the CPE Programme
- Faculty Details (It may be noted that the details of the Resource Persons of CPE Programmes (who are members of the Institute) should not violate the Code of Ethics of the Institute. The details of the Resource Persons/Chairmen of the Technical sessions should only contain their names and designation as Chartered Accountant and their place of practice/ residence if they are members of the Institute.
- Methodology to be adopted to achieve the objectives of the CPE Programme
- Programme Structure
- Nomination Form (A nomination form has been attached herewith as **Form No. 9**)

- The CPE Credit for the Programmes should be got approved from the CPE Committee through the CPE Portal in advance. {Further the announcements of the CPE Programmes should not carry words like "CPE Credit awaited"}.

1.B.22. Video CDs/DVDs (if need be) of important programmes (Seminar, conference, residential refresher courses) organized in the country should be forwarded to the CPEC in downloadable form.

1.B.23 Learning activities should be of a minimum duration of two hours in a CPE Programme.

1.B.24 The CPE Programme should not be conducted in fraction of hours. In case, it is conducted in fraction, it should be rounded off to the earlier whole number.

1.C Basic Structure of the CPE Programme

1.C.01 Basic structure of the CPE programmes shall be decided well in advance. The suggested types of basic structure are as under:

- Lecture Series / Meetings
- Refresher Seminars
- Conferences
- Workshops / Modular Training Programmes/ Residential Programmes
- Conventions
- Panel Discussions

Indicative topics for these types of CPE Programmes are provided in the CPE Calendar, which is issued by the CPE Committee every year.

1.C.02 Lecture Series / meetings are preferable – with actual duration of not less than two hours – for a topic on which members need updation. Desirably these lecture series / meetings have to be addressed by one or two resource persons who have command over the topic.

1.C.03 Refresher seminars are preferable – with around six hours duration (full day) - for topics on which members need updation.

1.C.04 Conferences are preferable – with not less than six hours duration (full day) - for topics / issues on which members have to develop new competencies (other than their core competencies). These types of CPE Programmes shall be interactive and participative. Real life case studies are desirable to be taken up and discussed thoroughly to enable the members to develop deep knowledge and insight about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.

1.C.05 Workshops / Residential Programmes/ Modular training programmes are preferable –with not less than 6 hours duration per day and with a participation of not more than 100 - for topics / issues on which members have to develop their core competencies in line with the current developments. These types of CPE Programmes should be interactive and participative.

Case Study approach is best suited for these types of CPE Programmes and the topics have to be taken up and discussed in detail to enable the members to develop deep knowledge and insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.

1.C.06 Conventions– preferably full day – have to devote on issues of contemporary nature on which members have to develop their competencies/understanding further. In other words, these conventions should provide a bird's eye view on contemporary issues on which the POUs should try to conduct more CPE Programmes to disseminate the required knowledge among the members of the Institute.

1.C.07 Panel Discussions –with 1 to 3 hours duration (as a part of the programme) - are preferable for hearing views on a particular topic from experts from different walks of life or background on the same issue. In case 'Panel Discussion' is held exclusively - the duration should be minimum of 2 hours.

1.C.08 The Resource persons should be requested to provide the background materials in advance. All the POUs have to ensure that the Background Materials / Technical Materials (either prepared by resource persons or the publications of the Institute) are circulated among the participants for every CPE Programme. CPE Committee shall develop Background Material on selected current topics of interest as standardized material for the POUs.

1.D CPE Support to Members in Mofussil Areas and Remote Places

1.D.01 The POUs should try to conduct a few CPE Programmes at places, which are nearer and convenient to the majority of the members residing in mofussil areas and remote places in the geographical jurisdiction of such POUs.

1.D.02 Information regarding the CPE Programmes should reach such members well in advance to enable the members to plan to attend such CPE Programmes.

1.E Conclusion

It should be the endeavour of the POUs to continuously improve the quality of CPE Programmes so that the members can recognise the changes in economy / business environment such as focus on value, dynamic business and organisation structures, developments in information technology and telecommunications, new government policies, globalisation of business and competitive pressures. Further, the POUs should enable the members to recognise the path to success by adapting to the changes, knowledge management and acquiring skills to work with future environment influenced by technological and other changes. Furthermore, the POUs should enable the members to recognise the opportunities for them in the emerging areas nationally and internationally.

1.F Effective Date

This advisory comes into effect from 1st November, 2011.

Form No. 9

CPE C O N F E R E N C E /P R O G R A M M E /S E M I N A R

on

"TITLE OF THE PROGRAMME"

Organized by "Name of the POU"

on "Date of the Programme"

at " Venue "

DELEGATE REGISTRATION FORM

Name of Delegate (in Block Letters Only)

Membership Number

Designation

Organisation / Firm

Address

Telephone Number/Mobile no.
Fax Number
E-mail ID

PAYMENT DETAILS

Payment for_____{number of delegate(s)} at the rate of Rs._____per person
Cash/ Cheque/ Draft in favour of _____: Rs._____ (In words ____ only)

Please send this form with delegate fee to:

Contact Person
Name of the POU
Address of the Contact Person
Phone Number/Mobile No.
Fax Number
E-mail ID

2. USE OF LEARNING TECHNOLOGIES

2.A Introduction

2.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

2.A.02 POUs may adopt latest and emerging learning technologies much beyond the guidance and direction contained in this advisory to meet the knowledge requirements of the members of the Institute to maintain their core competencies as well as develop contemporary and futuristic technical inputs to maintain world-class professional standards.

2.B Nature of CPE Programmes and Learning Technologies

2.B.01 It is advisable that latest and emerging learning technologies have to be used to enable the objectives and outcomes expected out of each CPE Programme.

2.B.02 The CPE Programme and the learning technologies adopted should be based on the following important factors:

- Geographical profile in which the member practices / serves
- Practice / service profile of the members
- Programmes of General Nature and Industry Specific.
- Obligatory and Optional topics as required by the CPE Calendar
- Overall substance of the programmes, whether they revolve around topics of traditional or contemporary nature or they are focusing on futuristic knowledge expectations from the members.

2.C Important Learning Technologies

2.C.01 The CPEC has identified some important learning technologies, which the POUs could explore for adoption. It may be noted that the technologies explained are indicative only.

2.C.02 Lectures

The 'lectures' as a learning technology involves:

- Address by an expert on a predetermined topic for certain time duration
- Query clarification either during or after the address by the expert is advisable CPE Programmes conducted through the teleconferencing and video conferencing, web based interactive programmes may also be considered as lectures.

Lectures with audiovisual support will be effective wherein the lecturer can make use of teaching aids like, overhead projector (OHP), LCD Displays with Power Point Presentations, short films (by multimedia projectors and other similar aids) in support of his lecture.

Support Functions: The Programme Organisers to the extent possible may provide detailed reading material to the participants covering the topic on which the expert has been requested to address. Technical papers prepared by the concerned expert or CPE Background materials published by the Institute on the relevant topic shall be distributed as background material. (For detailed guidance in this regard, please refer CPE Advisory on Development of Background Materials)

2.C.03 Problem solving

The 'Problem solving' as a learning technology involves:

Solving routine problems,
Applying analytical methods,
Developing creative methods for unstructured problems

Support Functions: The programme organizers to the extent possible

1. Include additional context with problems that have been discussed in the CPE programmes so that members develop skills in selecting appropriate tools or methods for different situations

2. Provide detailed solutions, which describe the reasoning for various steps in the problem solving process. Whenever possible, share alternative solutions found by members of the programme.

2.C.04 Case Studies

The 'Case Studies' as a learning technology involves primarily an objective reporting of a situation or a set of situations so as to depict - without drawing any inferences - links to some theory or a set of analytical techniques. A `case' is primarily a narrative, which can be read either like a short story (especially those which deal with strategy or human resource problems) or an executive summary (for financial cases). A case study may highlight issues as seen by some of the parties in the case. The analysis of the case proves whether such highlighting is appropriate or not. Typically, a case study will have included in it all relevant financial and other data, which the author of the case considers necessary to analyse the case. To what extent the author is right in his assumptions in this regard determines the actual usefulness of the case as a learning tool. A discussion of a case is often detailed and may make reference to events, incidents, real life occurrences, or other cases.

Support Functions: The programme organizers to the extent possible

1. Simplify real cases to focus member attention on 1-2 major issues of interest in the CPE Programme. Or, instead of written materials, consider using a videotape or oral presentation to get the discussion started. The case studies should be sent to the participants well in advance.

2. Provide questions for which members prepare brief answers in advance of the

discussion.
3. Give members an opportunity to discuss the case in smaller groups before deliberation in the large group.
4. Provide for a variety of open-ended questions (e.g. discussion starters, probing for details or interpretations, connecting to theory, analysis of evidence, hypotheticals, predictions, evaluations, summaries)

2.C.05 Reports/Memoranda/Briefings

Reports / Memoranda / Briefings, as a learning technology are 'caselets' or very short cases. Usually accompanied by a limited amount of data needed to analyse the particular situation to which the 'caselet' refers, or the application of a single analytical tool. Of these, a Report is longer in presentation and serves to highlight issues directly. Memoranda and briefings are more 'true caselets' and can be used as examples to support contentions made during a longer presentation. They are like 'long numericals' in a mathematics class. Analysis of briefings and memoranda - when they are used as learning tools, serves to reinforce immediate theoretical inputs. Analysis of Reports serves to highlight 'dos and don'ts' in regard to application of theory or analytical tools.

Support Functions: The programme organizers to the extent possible
1. Describe in their initial description of the assignment the criteria, which successful documents of this particular kind should meet.
2. Encourage members to seek feedback from the faculty or peers on work in progress by allotting some programme time for discussion of writing issues or, when possible, for peer comments on early outlines or drafts.

2.C.06 Role Playing and Simulations

'Role Playing and Simulations' as a learning technology involves:

1. Understanding different points of view (e.g., in negotiation)
2. Practice a general or specific interactive skill (e.g., collective bargaining)
3. Synthesizing skills in solving problems (e.g., in management)
4. Members may be asked to respond in writing to a case or situation from the perspective of a particular role, and they may also be asked to change roles.

Support Functions: The programme organizers to the extent possible
1. Brief members about expectations and rules (e.g., whether or not you might "freeze" the simulation to discuss an issue before continuing).
2. Allocate enough time in programme for thorough discussion and debriefing of the role - play or simulation.
3. Request the faculty to show how to take on a role fully and to model risk-taking.
4. End the role -play or simulation at a high point so that there will be plenty of energy and interest in the discussion.

2.C.07 Management Games

'Management Games' as a learning technology involves:

1. Prescription of certain imaginary scenarios requiring certain decision making by the managers.
2. Participants will be required to make certain decisions as managers of those scenarios.
3. Implications of the decisions will be analysed by the resource persons conducting such management games and the decisions, which are appreciated by majority of the parties involved, will be declared as winners.
4. Decisions by other participants will be analysed and the areas where there exists scope for improvements will be advised to the participants concerned.

Support Functions: The programme organizers to the extent possible:

1. Analyse constructively the decisions of the participants to enable them to understand where they had not taken the right decisions.
2. Provide technical inputs sufficiently in advance to enable the participants to take the right decisions.

2.C.08 E-learning

E-learning is "instructional content or learning experiences delivered or enabled by electronic technology". Electronic technology encompasses everything from Computer-Based Training (CBT), to compact disks (CDs), to Web-based applications."

Support Functions: The programme organizers to the extent possible

- Personalise the e-learning system to adjust to the needs, preferences and learning styles of learners.
- Maintain interactivity in the e-learning approach that engages the e-learner.
- Ensure timely delivery so that the e-learners have access to learning when they need it.
- Make sure to employ current content systems which can easily update the material and keep it relevant.
- Adopt alternative approaches wherein learning is accessible anywhere to learners through the Internet or intranets.
- Build – in relevance learning that aligns with the specific needs and tasks, which is the key to cost-effective learning in the workplace.
- Make available the learning system **in** a format and size that fits learner needs in a specific situation.

The concerned POU/Central Committee of ICAI should ensure regular updation of such e-learning modules and/or to discontinue the outdated modules

2.C.09 Panel Discussions

'Panel Discussions' as a learning technology involves**:**

1. Panel of members preparing and presenting multiple viewpoints, discussion of a complex case where other participants of the programme may have reviewed only a case summary. Alternatively participants may prepare to play the roles of various types of professional boards or committees and respond to proposals **and/**or arguments from other participants of the programme.
2. Evaluation of arguments, formulating questions amongst the participants.
3. An expert acting as 'Moderator' conducts the entire discussion in such a way that all members – who have their views – are provided reasonable time to present their viewpoints.
4. Enabling members to air their views.
5. To provide a mechanism, examine and clarify contentionous issues and raise questions to be resolved by the participants.

Support Functions: The programme organizers to the extent possible

1. Request the moderator to synchronise / screen the questions in such a way that the time devoted by the experts / participants will add value to the discussions.
2. Be clear about the respective roles of the panel participants and other programme members, e.g., whether they are to present only an assigned position or to integrate their own evaluations in their presentation.
3. Facilitate a meeting of panel members prior to the presentation to review and coordinate their plans.
4. To provide opportunities to members to air their views in the programme, that is considered to be a highly effective way of promoting active engagement in discussion. This will also enable the resource persons to provide the feedback, which is an important part of the learning process.

2.C.10 Participants' Projects and Presentations

Participants of a CPE Programme are required to submit project reports with / without presentations by them, which the POUs could adopt for longer duration programmes. Project reports and presentations should focus on practical problems relevant to accounting profession, which require appropriate investigation by the participants to find acceptable and logical solutions.

Support Functions: The programme organizers to the extent possible:

1. Provide appropriate guidance to select the problem for investigation / research.
2. Suggest sound tools to solve the problems.
3. Provide guidance for proper presentation.

2.C.11 Group Learning Workshops

Group learning workshops, as a learning technology, explore issues in, and provide information about, innovative practices in the areas of professional service and involve group based learning. Teaching in small group for Continuing Professional Education is widely recognised as an important method. Group learning workshops are best suited for:

- Developments in current professional practice and the implications of change.
- Emerging areas of professional practice and key issues involved in such emerging areas.
- Presentation of case studies illustrating how to address such key/unresolved /contentionous issues identified.
- Sharing of expertise and experiences amongst delegates.

Support Functions: The programme organizers to the extent possible:

1. Use simulations, analysis tools and web resources as well as communication facilities.
2. Present findings, tools and resources used by the group leaders (resource persons) to support group-based learning and teaching in Continuing Professional Education.
3. Delegates should familiarise themselves with some case studies prior to the workshop. This will enable them to reduce the time spent on presentations at the workshop and focus more on discussions.

2.C.12. Consultative Workshops

Consultative workshops involve learning similar to group learning with a difference that the delegates profile will cover all interested groups in a particular topic.
For example, a consultative workshop on Bank Audit may comprise members (auditors), officials of banks (auditees) and officials of Reserve Bank of India (regulators). The workshop will provide a platform to all the delegates – with diverse interests – to sort out the issues of common concern.

Support Functions: The programme organisers to the extent possible:

1. Circulate the points for discussion well in advance so that the participants can participate with appropriate preparations.
2. Arrange to circulate the proceedings of the workshop so that it becomes a reference point for all participants.

2.D Strategies for conducting CPEPs

2.D.01 The term Continuing Professional Education is used in the Statement on Continuing Professional Education to describe the educational activities that assist the members to achieve and maintain the required quality in the professional services that they render. Accordingly, the CPE Programmes are primarily meant for maintaining and increasing the competency levels of the members of the Institute. While Section 2.C of this Advisory has attempted to provide an overview of the various learning technologies, this Section as well as the following Sections (viz., 2.E and 2.F) contain certain advices from the point of view of the resource persons and programme organisers to make the CPE Programmes more appealing to the participants. The CPE advisory on Programme Development may be referred for detailed guidance on the basic components and structures of CPE Programmes.

2.D.02 POUs should understand that the members are coming from different background. Therefore, appropriate strategies have to be followed for conducting need based CPE Programmes. Some guidance in this regard is being given in the following paragraphs:

2.D.03 Resource person's attributes

Being prepared with tried and tested strategies to assist member learning is important to the resource persons. Some principles to remember are:

1. The resource person is a facilitator of learning. The resource persons should know beforehand the learning objectives of the particular CPE Programme, type of participants and available learning technologies for those programmes. It should be appreciated that considering the complexities in subjects / topics that are relevant to our members, it may not be always possible to the resource persons to know everything in a particular subject / topic. In other words, members should not expect technical resource persons to know all about the subject / topic, they **could** expect, however, the technical resource person should facilitate achievement of the learning objectives of the CPE Programme.
2. Understand your teaching situation.
   While making the preparation, resource persons may consider the following questions:
   - Is this programme part of a competitive program?
   - Are the goals clarified **to** the members?
   - Can projects / case studies be developed to meet the member's needs?

3. Allow for individual differences.
   The diversity of adult learners today is significant. Allow for this by giving individual help, being aware of differing backgrounds.
4. Vary teaching methodologies. Try new ideas.
5. To create a conducive atmosphere. Members must be made to feel that the resource persons are there to support them in the learning process.
6. Be sensitive to barriers. Some members, may due to factors like age, mental blocks, non-interest in the technical deliberations, stress etc., which should be addressed by the resource persons. Although there may not be prescribed procedures to address all of the above, resource persons should prepare themselves to be effective in all of these situations. Reading the material of professional interest, discussions with colleagues and mentors, and teaching in workshops will assist them in the development of necessary skills and generating interest.

2.E Stimulating critical thinking – Role of Resource Persons

2.E.01 Critical thinking can best be stimulated by raising questions and by offering challenges about a specific issue or statement. Many members still like the "right" answer from the resource persons. Critical thinking in instruction goes far beyond that. Critical thinking involves asking the right kind of questions and goes so far as letting members develop assumptions and analyze (either in groups or individually) those assumptions. They may then examine alternatives to such assumptions.

2.E.02 Some types of questions to ask might be: "What is the source of your information?" "What are your personal experiences in relation to the information?" "What are differing positions?"
"What are your feelings about the topic?" "Why?" "Do you agree?" Allow thinking time. If members take a position on an issue, ask them to justify their stand or provide an alternate stand.

2.F Effective Date

This advisory comes into effect from 1st November, 2011.

3. SUPERVISORS AND MONITORS

3.A Introduction

3.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

3.A.02 The Statement on Continuing Professional Education further requires that the CPEC should review the programs conducted by various POUs and prepare reports, which shall be duly presented before the Council of the Institute. The Statement further requires that the reviews shall not only focus on the number of programs conducted and adherence to the CPE calendar, but shall also, on the basis of samples as may be decided by the CPEC, examine the quality of the programs and in turn the attainment of learning objectives.

3.A.03 The Statement also provides that in order to conduct such reviews, the CPEC shall set up a formal mechanism and also issue such guidelines as may be, in its opinion, deem necessary. This advisory is being issued to meet the requirements mentioned hereinabove to enable the POUs to maintain high level of quality in the CPE Programmes.

3.A.04 'Formal mechanism' as contained in para 3.A.03 above encompasses the following:

- Appointment of supervisors and monitors for all POUs by the CPEC. CPEC Secretariat shall provide all the guidelines issued from time to time to all the supervisors and monitors.
- Reports by Monitors on the CPE Programmes monitored by them at the POUs level.
- Preparation of consolidated reports by the Supervisors on the basis of the reports of the Monitors **at** the Regional Level.
- Submission of the consolidated reports by the Supervisors to the CPEC on a periodical basis.

3.B Appointment of Supervisor and Monitors

3.B.01 The CPEC will appoint supervisors and monitors through the Regional Monitoring Committees constituted by it for the purposes of this advisory and to meet the objectives as envisaged in the Statement on Continuing Professional Education. The Supervisors and Monitors shall be appointed out of the available local members on voluntary basis. The Supervisors and Monitors may preferably be appointed as per the following criteria:

(i) CPE Study Circles/Chapters/Groups - One monitor and one supervisor each

(ii) Regional Council/Branches

Number of members	Monitor	Supervisors
0-1000	1	1
1001-3000	2	1
3001-5000	3	1
5001 and above	4	1

3.B.02 The term of a Supervisor/Monitor should be at least for a period of 2 years.

3.B.03 The RMCs reserve the right to replace any supervisor or monitor, whenever deemed necessary.

3.C Functions of Supervisors

3.C.01 The Supervisor should prepare a consolidated CPE Review Report in **Form 1** on the basis of the reports submitted by the Monitors. The consolidated CPE Review Report should be submitted with the consolidated feedbacks of the Monitors to the CPE Committee of the Institute. The CPEC Secretariat should prepare a consolidated report of all the reports of the Supervisors and place the same before the CPE Committee.

3.C.02 The consolidated Review Report by the Supervisors has to be submitted for every quarter as per the following schedule:

January – March -- Latest by 30th April
April – June -- Latest by 31st July
July – September --Latest by 31st October
October – December --Latest by 31st January of the immediately following year

3.D Functions of Monitors

3.D.01 The Monitors, for purposes of achieving the objectives of the Statement on CPE and to ensure adherence to the CPE advisories by the POUs may attend the CPE Programmes organized by the POUs. The Monitors should be aware of the existing CPE Statement/Advisories/CPE Guidelines/Council Directions issued from time to time and encourage their compliance in form and spirit.

3.D.02 The Monitors should confirm in their reports that the CPE Programmes have been structured in accordance with the relevant Advisory issued by the Institute.

3.D.03 Where there is substantial deviation of a particular CPE Program from the Advisory issued in this regard, the monitor should apply **his/her** judgment to find out whether such deviation is in the interest of the continuing professional education requirements of the members and such deviation will ensure achieving the objectives as contained in the Statement on CPE.

3.D.04 The Monitors should see whether the CPE programme was conducted to meet the objectives as proposed for the particular programme and had led to the anticipated results as envisaged while formulating such programme by the concerned POU.

3.D.05 The Monitors should ensure accurate and strict recording of attendance by the concerned POU.

3.D.06 The Monitors should submit a report, in the prescribed format, to the concerned supervisors.

3.E Submission of Monitors Report

3.E.01 Each POU, wherever applicable, should periodically provide – at the time of claiming CPE Grants from the Institute - the Monitor's Report prepared by the Monitor appointed in terms of this Advisory.

3.E.02. The Monitor's Report should be in **Form 2**.

3.F CPE Credit to the Supervisors/Monitors

3.F.01 Where the Supervisors/Monitors have attended the entire CPE Programme for the purposes of this Advisory, they will be eligible for CPE Credit which are available to the participants of the particular CPE Programme.

3.G Frequency of Supervision

3.G.01 Each POU should get their CPE Programmes monitored at least twice in a quarter. This frequency can be increased by the CPEC in due course of time.

3.G.02 Supervisors and Monitors are not required to pay the delegate fee for the programmes attended by them in the capacity of Supervisor and Monitor.

3.G.03 Residential Programmes, Regional Conferences, National Conferences, All India Conferences, International Conferences and Study tours abroad are not within the purview of Supervisor and Monitors.

3.G.04 The Supervisors and monitors are not entitled to claim any reimbursement in respect of travel cost, boarding and lodging or any other expenses.

3.H Review Outcomes

On the basis of the Reports of the supervisors or monitors, the CPE Committee will analyse the information received and prepare report on their findings and submit the same to the Council of the Institute with appropriate recommendations wherever necessary, as to the level of the capacity building by various POUs through the CPE Programmes.

3.I **Effective Date**

This advisory comes into effect from 1st November, 2011.

Form 1[2]

Format of the Report of the Supervisors

(See para 3.C.01)

1. Name and contact details of the Monitors allocated
2. Name of the Region Covered in this Report
3. Period under report
4. Number of POUs in your Region
5. Number of CPE Programmes conducted by the POUs
6. Frequency of CPE Programmes conducted by the POUs

Frequency of CPE Programmes	**Number of POUs**
No. CPE Programmes	
Between 1-2	
Between 3-4	
Between 5-6	
Between 7-8	
More than 8	

7. Your observations regarding the POUs, which have not conducted any CPE Programmes.
   7.1 _____
   7.2 _____
   7.3 _____
8. Do you feel that the number of CPE Programmes conducted by the POUs in your region is adequate to meet the minimum CPE Requirements of the members – in the light of the number of POUs and the number of members in your Region. (Please tick at the appropriate place)

   a)) Yes b) No
9. Considered views about the qualitative performance of the POUs (based on the Reports of the Monitors and your own assessment)

Signature

Name and contact details of the Supervisor

[2] The form is available online also w.e.f. July, 2018

Form 2

Format of the Report of the Monitors

[Refer Para 3.E.02]

1. Name and Membership Number and contact details of the CPE Monitor
2. Details of the CPE Programme Monitored.
   - 2.1 Name of the POU
   - 2.2 Title of the CPE Programme
   - 2.3 Date of the CPE Programme
   - 2.4 Venue of the CPE Programme

   Programme structure (Enclose full details of the programme structure as an annexure to this form)
3. CPE Credit Hours Granted to the Participants:
4. Details of the CPE Credit approval from the CPE Secretariat of the Institute:

   Date of application for the CPE Credit: _____

   Date of approval of the CPE Credit: _____
5. Whether in your view adequate advance notice has been given to the members of the Institute to explore the possibility of attending the above CPE Programme

   a) Yes b) No
6. Whether in your view adequate efforts have been taken by the POUs to provide an opportunity to the members residing in mofussil areas and remote places to explore the possibility of attending the above CPE Programme

   a)) Yes b) No
7. Whether the programme started at the announced time?

   a) Yes b) No
8. Whether the attendance was taken in between the programme mentioning the time of attendance?

   a) Yes b) No
9. Whether the attendance with membership number and signatures has been taken systematically in the beginning of the programme?

   a) Yes b) No
10. Number of participants in the beginning of the programme (first 30 minutes) and end of the programme (last 30 minutes)
11. Whether the CPE Credits awarded were in accordance with the Statement on CPE?

    (Please tick at the appropriate place)

    a) Yes b) No

12. Please indicate your assessment of the following aspects of the programme:

(Please tick at the appropriate place)

S.No.	Details	Excellent	Good	Moderate	Poor
i	Programme Design	☐	☐	☐	☐
ii	Background Material	☐	☐	☐	☐
iii	Academic/Technical Content	☐	☐	☐	☐
iv	Degree of approiateness of the learning methodology	☐	☐	☐	☐
v	Professional Appeal	☐	☐	☐	☐
vi	Professional Utility	☐	☐	☐	☐

13. How were the arrangements made by the POU for the CPE programme?
(Please tick at the appropriate place)

i Meticulous and Excellent ☐
ii Good ☐
iii Satisfactory but average ☐
iv Need to be improved ☐
v Other comments, if any. ☐

14. In your opinion, was the CPE programme too tight scheduled?

a) Yes b) No

15. After attending the training programme, do you feel that the participants have been
(Please tick at the appropriate place)

i Enriched with knowledge and highly motivated ☐
ii Enriched with knowledge only ☐
iii No enrichment and mere attendance for the programme ☐

16. Whether sufficient interaction time was given to faculty/ies?

a) Yes b) No

17. Having been through this programme please give your suggestions for improvements of the future programme(s) by the POUs.

18. Kindly indicate how effective were the individual sessions/topics to you (Please tick at the appropriate place)

S. No	Topic	Faculty	Excellent	Very Good	Good	Fair
i						
ii						
iii						
iv						

Signature

Place:

Date:

4. CPE DOCUMENTATION

4.A Introduction

4.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

4.A.02 This Advisory is a guidance and direction to POUs to maintain appropriate records of programs organised by them, of participation in those programs, and post-program requirements including documentation.

4.A.03 The documentation and procedures as prescribed in Clause 4.A.04 are to be performed on the CPE Portal mandatorily. No other form of record like hard copy, CD's etc. would be acceptable to the CPE Committee. The Problems, if any, in regard to the CPE Portal should be brought to the notice of the CPE Committee by the concerned POU.

4.A.04 All procedures like seeking approval of the programmes to be organized, uploading of the attendance of the programmes organized and the related issues should be conveyed through the CPE Portal only.

4.A.05 It is emphasised that Program Organising Units must follow the directions embodied in the CPE Statement.

4.B.01 Documentation with regard to Programs as per CPE Calendar and Non-Calendar Events. During the first quarter of every calendar year, the CPE Committee announces the CPE Calendar for the immediately following financial year. The CPE calendar is divided into two parts:

- Obligatory Topics
- Optional Topics

CPE Programme Organising Units (POUs) with more than one thousand members of the Institute should conduct at least 2 topics each from the Obligatory Topics and Optional Topics in each quarters. POUs with less than one thousand members of the Institute should conduct at least one topic each from the Obligatory Topics and Optional Topics in each quarter.

4.B.02 The approval of all the CPE Programmes must be sought in advance through the CPE Portal.

4.B.03 POUs must maintain records with respect to every program that they conduct. The records that are to be maintained in this regard are:

- Program details including estimated costs and surplus as per **Form 3** and **Form 4**. **Form 4** has to be submitted to the controlling body within 30 days from the date of the CPE Programme.
- Attendance records as per **Form 5** to be submitted to the concerned Regional council and also to be uploaded on the CPE Portal by the concerned POU within 72 hours of holding the Programme.[3]
- Feedback from participants as per **Form 6** to be submitted to the controlling body.[4]
- Members' feedback on the faculties associated with the CPE programmes will be obtained by the respective POUs for each programme. Programme Organising Units will compile the feedback so received from the members, in a specified format to be made available at the CPE Portal, and will upload at CPE Portal within 7 days of conclusion of CPE Programme. If the Programme Organising Unit fails to upload the feedback within 7 days, the concerned Programme Organising Unit shall be barred from uploading its next programme until it uploads the feedback of the previous programme at the CPE Portal. The CPE Committee/CPEC Secretariat, if so desires, can also call for the hard copies of the feedback from the Programme Organising Units for a particular programme and/or can also call feedback directly from the participants.

4.B.04 The members can print their Certificate of Participation from the CPE Portal, after the attendance of the concerned programme is uploaded by the concerned POU on the CPE Portal.(**Form 7**)

4.B.05 After every program, soft copies of the background material distributed in the program be sent to CPEC Secretariat.

4.B.06 Periodic reports are to be submitted in **Form 8**.

4.C Other documentation

Regional Monitoring Committees are entrusted with task of monitoring of CPE activities in their respective Regions.

4.D Obligation for Production of Records as per CPE Statement

4.D.01 At the time of paying the annual membership fees, a member who is obliged to undertake CPE as per Statement on Continuing Professional Education will be required to confirm that he had completed the minimum annual requirement of CPE credit hours.

[3] Attendance record form is available online w.e.f. January, 2019

[4] Feedback forms are also available Online at www.cpeicai.org w.e.f. June, 2018

4.D.02 A member has to submit the records in this regard for inspection as and when required by the Institute.

4.E This advisory comes into effect from Nov.1, 2011 (Revised in January 2017).

Form 3

Name of the POU :

Format for Budgeted Financial Details of CPE Programmes

Budgeted Financial Details in respect of_____(Details of the CPE Programme)

Expenditure	***Budgeted* Rs.**	**Revenue**	**Budgeted Rs.**
Honorarium to Faculty Members		Participation Fees	
Venue Charges			
Refreshment Expenses		Other incomes (with details)	
Rent for Training Equipments			
Programme Kits			
Travel Cost Outstation/Local			
Other Expenses (with details)			
Surplus		**Deficit (if any)**	

Form 4

Name of the POU :

Format for Financial Details of CPE Programmes

Financial Details in respect of_____(Details of the CPE Programme)

Expenditure	**Budgeted Rs.**	**Actual Rs.**	**Revenue**	**Budgeted Rs.**	**Actual**
Honorarium to Faculty Members			Participation Fees		
Venue Charges					
Refreshment Expenses			Other incomes (with details)		
Rent for Training Equipments					
Programme Kits					
Travel Cost Outstation/Local					
Other Expenses (with details)					
Surplus			**Deficit (if any)**		

Form 5

Format for CPE Attendance Record[$]

Name of the POU :

Details of the programme :

Date :

Topic : Time :

CPE Credit_____Hours

S.No.	Membership No.	Name of the Member	Signature			Remarks, if any
			Day 1	Day 2	Day 3	

A Summary Sheet containing the names and membership number who had attended the entire programme should be sent to the concerned Regional Council (in case of programmes organized by Branches) and to the CPE Secretariat.

[$] The POUs can circulate pre-printed attendance slips (which may be signed and submitted to the POUs by the participants) along with the CPE Programme kits. Scanned copy shall be uploaded online while uploading the attendance.

Form 6

Form for Feedback for CPE Programmes

(Feedback forms are also available Online at www.cpeicai.org)

Name of the POU :

Details of the Programme :

Title of the Programme :

Date and Timings :

CPE Credit_____Hours.

1. Your experience in the profession

(i)	Less than 5 Years	
(ii)	More than 5 but less than 10 Years	
(iii)	More than 10 Years	

2. What were your immediate expectations before attending the CPE programme?

(i)	A refresher/update for enrichment of knowledge	
(ii)	Shall be of a routine one which you were bound by the profession	
(iii)	An occasion to meet your fellow members and share your experience	
(iv)	Meet resource persons and get to know their expertise relating to your field	
(v)	Shall not be of any use to your job career	

3. New areas of professional opportunities

4. Please indicate your assessment of the following aspects of the programme:

(i)	Programme Design	Excellent	Good	Moderate	Poor
(ii)	Reading Material	Excellent	Good	Moderate	Poor
(iii)	Academic Content	Excellent	Good	Moderate	Poor
(iv)	Interaction Time	Excellent	Good	Moderate	Poor
(v)	Speaker Knowledge	Excellent	Good	Moderate	Poor
(vi)	Speaker Delivery	Excellent	Good	Moderate	Poor
(vii)	Overall Impression	Excellent	Good	Moderate	Poor

5. How were the arrangements made by the POU for the CPE programme?

(i)	Meticulous and Excellent	
(ii)	Good	
(iii)	Satisfactory but average	
(iv)	Need to be improved	
(v)	Other comments, if any.	

6. Your opinion, was the CPE programme too tight scheduled?

i) Yes ☐ ii) No ☐

7. After attending the training programme, do you feel that you have been

(i)	Enriched with knowledge and highly motivated	
(ii)	Enriched with knowledge only	
(iii)	No enrichment and mere attendance for the programme	
(iv)	Desired that training programme be given at initial years and not in late years job	

8. Having been through this programme please give your suggestions for improvements of the future programme(s).

(i)	
(ii)	
(iii)	

9. Kindly indicate how effective were the following sessions/topics to you

S.No	Topic	Faculty	Excellent	Very Good	Good	Fair
(i)						
(ii)						
(iii)						
(iv)						

Name, membership number and address:
(Optional)

Form 7

Format for Certificate of Participation in the CPE Programmes

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
INDRAPRASTHA MARG, NEW DELHI-110002

RECORD OF PARTICIPATION

SERIAL NO: CPE/

WE ARE PLEASED TO RECORD THAT

_____

(NAME OF PARTICIPANT)

_____

(MEMBERSHIP NO)

HAS ATTENDED THE SEMINAR/COURSE ON

_____

(SEMINAR/COURSE TITLE)

_____

(HELD AT)

_____

(HELD ON/BETWEEN)

_____

(ORGANISED BY)

THE CPE CREDIT FOR THIS PROGRAMME IS_____HRS.

_____ _____

SIGNATORY **SIGNATORY**

PLACE: _____

DATE : _____

Form 8

Format for Periodic Report on CPE Programmes by the Regional Council and Branches to the CPEC Secretariat of the Institute

To

The Secretary
Continuing Professional Education Committee
The Institute of Chartered Accountants of India
A-29, Sector-62,
Noida-201309

Name of the Regional Council/Branch						
Period Covered (Month) From: To:						
Details of CPE Programme organised						
S. No.	Title of the Programme	Date	No. of participants	No. of members of ICAI participated	Nature of the Programme	
					Obligatory	Opti-onal

Thanking you,

Yours
faithfully,

Signature _____
(Name of the Office Bearer
/ Officer)

5. MANAGEMENT OF PROGRAMME COSTS

5.A Introduction

5.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other instruments from time to time to enable program designers, developers and organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

5.A.02 This advisory is meant as a guidance and direction to POUs to manage the costs relating to CPE Programmes. CPEC is aware of the fact that conducting CPE Programmes to meet the CPE requirements of members would involve **substantial** financial flows at the POUs level and this advisory is being issued to **follow** appropriate system in this regard.

5.A.03 It should be the endeavour of each CPE POU to provide the best possible technical inputs to the members of the Institute at minimum possible costs.

5.B Direct and Indirect Costs

5B.01 Following are the indicative direct costs associated with the conduct of CPE Programmes:

1. Cost of printing brochures of the programme
2. Honorarium to faculty members
3. Cost of mementos to the faculty and dignitaries
4. Cost of banners and backdrops, flower arrangements, press kits
5. Cost of lodging – wherever applicable
6. Venue charges
7. Refreshment expenses
8. Rent for training equipments
9. Programme kits – background materials (including photocopying charges, cost of Institute's publications), pads, pens other stationeries distributed amongst the participants.

10. Travel cost (outstation/local) (separately for organizers and outstation faculties)
11. Other direct expenses (with details)

5. B.02 Following are the indicative indirect costs associated with the conduct of CPE programmes:

1. Cost of distribution of programme brochures, material and other promotional stationeries such as courier charges etc.
2. Telephone and other communication related costs.
3. Proportionate staff salaries on a logical basis.

5.C Sponsorship fee

It is advisable that the POUs should not collect any sponsorship fees for the CPE programmes because of the reason that the independence, credibility of the professionals is compromised. However, if sponsorship fee is being taken, then that should be strictly in accordance with Guidelines for accepting Sponsorships/Advertisements/Putting up Exhibition Stalls in the CPE & other programmes of ICAI, in force w.e.f. 19.08.2019.[5]

5.D CPE Programmes to be conducted on self financing basis

It should be the endeavour of the POUs to conduct each CPE Programme on a self-financing basis.

5.E Fixation of Participation Fees

5.E.01 The POUs should decide the participation fees for each CPE programme in a way to recover all direct and indirect expenses of the concerned programme. It is advisable to charge nominal fee from the participants to encourage maximum participation. There shall not be any CPE programme without charging of fee i.e. minimum Rs. 100/- plus taxes (even for shorter duration programmes of 2 CPE hours).[6]

5.E.02 POUs may adopt differential participation fee structure for the fellow and associate members. This is intended to enable the associate members to meet the CPE requirements at comparatively lower costs. Similarly, differentiatal fee could be charged for programmes conducted in mofussil areas.

[5] Inserted as per the decision taken in 384th Council meeting held on 19th August, 2019

[6] Inserted w.e.f. May, 2019 as per the decision taken in the meeting of CPE Directorate

5.F Preparation of Financial Details of CPE Programmes

POUs are required to prepare the financial details of each CPE Programme in the format, which has been recommended in the Advisory on CPE Documentation. (Form 3 and 4)

5.G Circumstances where the cost of CPE Programme may exceed the programme related inflows.

The following are the possible circumstances wherein the costs associated with the conduct of a CPE programme may exceed the revenues:

(i) Enrolment of participants is less than anticipated.
(ii) Unanticipated expenses such as travel cost of outstation faculty in place of local faculty.
(iii) Cancellation or postponement of any programme.
The POUs should adopt appropriate strategy to recoup such losses out of the revenues or other possible inflows from future CPE Programmes.

5.H Programme Costs of Residential Programmes

POUs may adopt a differential fee structure for the participants meeting the following criteria:

(i) Requesting for extra facilities.
(ii) Accompanying Persons.
(iii) Willing to forego certain facilities offered.

5.I Cost control Measures

POUs should try to control the costs associated with the conduct of CPE Programmes. The following suggestions may be noted in this regard:

(i) To the extent possible resource persons available at the nearest place should be invited to address the programmes.
(ii) Appropriate negotiations should be made with the organizations that are providing the venue to charge minimum possible charges for the programme.

(iii) Expenses related to formal Inauguration and Valedictory session should be kept at the minimum.

(iv) To the extent possible Institute's publications should be circulated as background materials.

(v) Expenses, which are not adding value to the technical knowledge of the members such as, gifts etc to be avoided.

5.J Conclusion

POUs should try to maintain the direct and indirect costs associated with the CPE programmes at the lowest possible levels so that the programmes would become financially attractive to enable the members to attend in large numbers.

5.K. **Effective Date**

This advisory comes into effect from Nov. 1, 2011.

6. DEVELOPMENT OF BACKGROUND MATERIAL

6.A Introduction

6.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

6.A.02 The guidance and direction contained in this Advisory is the minimum requirement. The POUs should develop the CPE Background Materials in new Greenfield/unconventional areas in the interest of the profession. The CPE Committee may also provide soft copies of Background Material, if available.

6.B Development of Background Materials

6.B.01 The POUs should make every effort to get the technical papers from the resource persons who had agreed to address the Continuing Professional Education Programmes (CPEPs), which should form part of the CPE Background Materials for the relevant CPE Programmes.

6.B.02 The CPE Background Materials shall be developed as self-learning booklets in the form of handbooks with proper mix of theory and case studies, which can effectively facilitate our members to link the theory and practice.

6.B.03 The background materials on Accounting and Auditing areas shall be prepared to reflect the current technical pronouncements of the Institute. Similarly background materials covering legal enactments should be prepared to reflect the current provisions and guidance thereof.

6.B.04 The background materials have to be prepared in such a way that it should contribute towards the following strategic result areas:

- Leadership of our members in the subject areas being covered in the background materials.
- The technical contents of the background materials should enhance the capabilities of our members
- The background materials should lead to enhance the capacity of the members to deliver quality service to the stakeholders of the profession.

6.B.05 The background materials to the extent possible should have the following parts:

- Technical papers prepared by the resource persons who have agreed to address the CPE Programmes.
- Technical papers published in the Chartered Accountant Journal on the relevant topics.
- Technical papers published in other professional journals with appropriate permissions to avoid copy right violations.
- Technical pronouncements of the Institute, if available.
- Latest circulars of Statutory Authorities (wherever applicable).

The POU should share this Advisory with faculties alongwith the invitation letter.

6.C Disclaimer

Every background material should contain the following disclaimer at an appropriate place preferably in the copyright page of the background material:

"The material is prepared for use in educational programmes conducted by the Institute of Chartered Accountants of India. The views expressed herein do not necessarily represent the views of the Council of the Institute or any of its Committees."

6.D Conclusion

The POUs should consider that the background materials are an important medium through which our members develop and maintain specialized set of knowledge and competence. Moreover the endeavour of the POUs should be to develop the background materials in such a

way that it will provide a ready source of reference to the members of the Institute.

6.E Effective Date

This advisory comes into effect from Nov. 1, 2011.

CPE Advisory on Structured Learning Activities

7. Structured CPE Learning Activities

7.A Introduction

7.A.01 The CPE learning activities, which are eligible for CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs). This Advisory is meant as guidance and direction to the members who want to avail CPE Credit hours through SLAs.

7.B Eligible Structured Learning Activities and CPE Credit Hours

7.B.01 The indicative list of eligible CPE Structured Learning Activities and eligible CPE Credit hours thereof is as under:

Sl. No.	CPE Learning Activity	CPE Credit Hours
1.	CPE Programmes in the form of Conferences, Seminars, Workshops, Modular Training Programmes, Refresher Programmes, Certificate Courses(in virtual mode also), Conventions and Symposia organised by POUs	Time devoted to technical sessions (subject to a maximum of 6 CPE hours per day)
2.	Participation in the activities of Study Groups constituted by Council/Regional Councils/Central Committees of ICAI for specific purposes provided that the terms of reference of such Study Groups including the expected output are approved for eligibility by the Central CPE Committee and also provided that the output of the Study Group is submitted to the Central CPE Committee for granting of CPE credit.	Maximum of 2 hours per meeting per day subject to a maximum of 6 CPE hours in total
3.	Publication of article in the ICAI Journal, 'The Chartered Accountant'.	4
4.	A member who acts as faculty in a CPE structured programme/ act as Moderators of teleconferencing programmes or in webcasts	Twice the quantum of the duration of the technical session, subject to a maximum of 4 hours or as per the actual hours of the sessions(s).
5.	Chairman of technical session(s) in CPE structured programmes	Twice the quantum of the duration of the technical session, subject to a maximum of 4 hours or as per the actual hours of the sessions(s).

6.	Members who participate in the CPE Teleconferencing programmes/Webcasts at CPE POUs	As allotted to the programme/Webcast
7.	Members who participate in Working Groups/Study Groups/ Technical Committees of the Government Departments / agencies or regulatory bodies / authorities, professional bodies on application to the CPEC by the member/Committee of the ICAI, as the case may be.	Two hours per meeting (subject to a minimum meeting duration of two hours) per day
8.	Members who participate in technical discussions in the Council/Technical Committees of the Institute	Upto six hours for the whole day, with a minimum discussion of one hour per day and the Committee Chairman's certification of the duration of the discussion.
9.	Prepared technical books/material which has been published by the Institute or technical books published by other publishers	8
10.	Vetted, reviewed, updated the background material/technical material which has been published by the Institute (including publications of ICAI but excluding material prepared for seminars, conferences, programmes etc.)	4
11.	e-Learning Courses conducted and monitored by ICAI and its Central Committees	Maximum of 3 CPE hours per e-Learning module on a particular topic subject to a maximum of 6 hours per annum
12.	e-Learning Videos available on ICAI Digital Learning Hub, conducted and monitored by ICAI and its Central Committees (on MCQ and result basis)[1]	Maximum of 4 CPE hours in a Calendar Year
13.	Preparation of article published in any professional Journal/National News Paper/Regional language Paper	4
14.	Participation at Conferences/Seminars and other educational programmes organized by any international professional accountancy bodies registered with IFAC as full members **except**: 1. Accounting Bodies for Certified Management Accountants	CPE hours as approved by concerned international professional bodies.

[1] Inserted w.e.f. 23-5-2019 as per the decision taken in 2nd meeting of CPE Directorate

	2. Chartered Institute of Management Accountants 3. Association of Chartered Certified Accountants 4. Accounting Bodies for Certified Auditors 5. Accounting Bodies for Certified Accountants 6. Cost Accounting Bodies 7. Accounting Bodies for Certified General Accountants 8. Cost and Works Accounting Bodies 9. Cost and Management Accounting Bodies 10. Accounting Bodies for Chartered Financial Analysts 11. Company Secretaries bodies	
15.	(a) Technical Reviewers and members of the Financial Reporting Review Group (FRRG) of the Financial Reporting Review Board (FRRB)	3 CPE credit hours to the Technical Reviewers; and 4 CPE credit hours for each day of meeting and 2 CPE credit hours for half day of the meeting to the members of the Financial Reporting Review Group(s), subject to a maximum of 18 Structured CPE hours per year.
16.	Technical Reviewers and members of the Tax Assurance Review Group (TARG) of Tax Assurance Review Board (TARB)	3 CPE credit hours to the Technical Reviewers; and 4 CPE credit hours for each day of meeting and 2 CPE credit hours for half day of the meeting to the members of the Tax Assurance Review Group(s), subject to a maximum of 18 Structured CPE hours per year.
17.	Participation in each of the following Courses and credit for those Members of related Institutions of ICAI who have completed/enrolled: A. Pre-registration Education Course conducted by ICAI Registered Valuers' Organisation B. Pre-registration Educational Course conducted by IIIPI (Indian Institute of Insolvency Professionals of ICAI)[2]	Maximum 30 CPE Hours to each participant of each course
18.	Such other activities, as may be prescribed in these regards from time to time, by the CPEC	As recommended by the CPEC

[2] Inserted as per the decision taken in 378th Council meeting held on 16-17 Sept, 2018

CPE Advisory on Unstructured Learning Activities

8. Unstructured CPE Learning Activities

8.A Introduction

8.A.01 The CPE learning activities, which are eligible for CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs). This Advisory is meant as guidance and direction to the members who want to avail CPE Credit hours through ULAs.

8.A.02 The indicative list of Unstructured CPE Learning Activities that are eligible for CPE Credit hours is as follows:

i. Self-learning modules and courses (use of audiotapes, videotapes, correspondence courses, computer based learning programmes)

ii. Reading and individual home study

- Reading and Individual Home Study may constitute reading articles in the Journal, 'The Chartered Accountant' of the Institute (*for reading ICAI Journal, ULA will be updated automatically through https://learning.icai.org/elearning*), reading technical, professional, financial or business literature.[1]

iii. Group or bilateral discussion on technical issues

iv. Acting as visiting faculty or guest faculty at the various Universities / Management Institutions / Institutions of National Importance

v. Participation in CPE Webcast Programmes without the supervision of the POU

vi. Providing solutions to questionnaires / puzzles available on Web / other Professional Journals

vii. Internal Training Programmes being organised by firms of Chartered Accountants having seven or more partners

viii. Viewing of programmes hosted on the web channel of ICAI

ix. Grant of CPE hours credit to In-House Training sessions/programmes organized for CA employees by their employers[2]

- ULA CPE Hours may be granted to CA employees for attending In-house training sessions/programmes organized by their employers and the same may be claimed online by the employees (members of ICAI) by submitting self-declaration form for claiming Unstructured CPE hours.

x. Such other activities as may be prescribed in these regards from time to time by the CPEC

[1] Inserted as per the decision taken in 4th meeting of CPE Directorate held on 17th December, 2019

[2] Inserted as per the decision taken in 3rd meeting of CPE Directorate held on 31st July, 2019

8.A.03 The Members would be required to fulfill the documentation requirements as mentioned in this advisory, to avail respective CPE Credit hours. The Members would also be required to maintain and retain proper records of ULAs undertaken by them as also submitted Online through their CPE Portal login, i.e. type of unstructured activity, topic, date and the number of CPE hours requested by them.

8.A.04 The members are required to submit Self-Declaration Form Online by login their CPE account at our website www.cpeicai.org under members tab by entering his/her 6 digits membership number (Prefix 0 if membership number is of 5 digits). Default password is cpe + 6 digits membership number (e.g., cpe123456) to avail the CPE Credit hours for the ULAs undergone by them.

8.B.01 Basic Components of Unstructured Learning Activities (ULAs)

The members are advised to devote time to ULAs in continuity so as to maximize the benefits of learning activities.

8.B.02 The topics studied should be of relevance to the work profile of member/s and/or Chartered Accountancy Profession. The indicative list of topics is given in the CPE Calendar, which is announced by the CPE Committee every year.

8.B.03 The study material used for ULAs like Self-Learning Modules / Courses and Individual home study etc., should be of adequate standards and comprehensive in nature.

8.C.01 Self-Declaration Form

8.C.02 For claiming CPE hours of Unstructured Learning Activities undergone by a Member, he/she has to submit the ULA CPE Hours Online as per convenience by login their CPE account at our website www.cpeicai.org under Member's tab.

8.C.03 The Members are required to indicate the time devoted to the ULAs along with topic and date in the Self Declaration Form which is to be completely filled and submitted Online on CPE Portal by the members.

8.D.01 Submission of Self-Declaration Form Online by the member

The members are required to submit their Self-declaration Online in the format specified on or before 31st December[3] or such other time as may be prescribed, pertaining to the previous calendar year, to avail the CPE Hours Credit for the Unstructured Learning Activities undergone by them in the previous calendar year. Members are not required to submit any evidence along with the self-declaration. However, the members are required to submit evidences in support of declarations submitted in this regard, if so desired, by the CPEC/ICAI. If a member fails to provide appropriate evidence to the satisfaction of CPEC Secretariat or if the CPEC Secretariat is

[3] Inserted as per the decision taken in 426th meeting of the Council held on 9th and 10th October, 2023 adjourned to/continued on 30th October, 2023

of the opinion that such claims cannot be entertained, it can forfeit or deny the unstructured CPE credit awarded, if any.

Any delay in submission of the self-declaration within a specified date can only be condoned by the CPEC at its discretion, provided it is satisfied with the reason(s) and the genuineness of the learning activities, based on which only the Member will be entitled for unstructured CPE hours. Any delayed declaration has to be submitted through scanned copy over e-mail to the CPEC Secretariat directly within a specified date, as may be prescribed from time to time, with or without fee, as may be decided by the CPEC.

8.E.01 Monitoring and Recording of CPE Credit Hours of Unstructured Learning Activities (ULAs)

The Decentralized Offices of the Institute are entrusted with the task of monitoring and recording the CPE Credit hours for the ULAs. In case if any Member faces issue while filing the Self-declaration form Online or if any guidance is required regarding its submission on CPE Portal, the respective DCOs may be contacted. However, the necessary provision for recording the CPE Credit Hours for the ULAs has been provided on the CPE Portal.

Self Declaration Form to avail CPE Hours Credit for Unstructured Learning Activities

For the Calendar Year_____ **Region**_____

Name :
Membership No :
Address :
Contact No :
E-mail id :

Details of Unstructured Learning Activities Undergone

Type of ULAs	**Particulars**	**Details**		
		Topic	Date	Requested CPE hours
Web- based	(1) Webinar by Central Committee/ CPE POU as allowed by ICAI (2) Web-based Learning Modules (3) Viewing of programmes hosted on the web channel of ICAI			

Self-learning *	Self-learning Modules and Courses (1) Audio-tapes/video-tapes. (2) Correspondence courses. (3) Computer based learning programmes			
Home study*	Reading and Individual Home Study/ reading articles in the Journal			
Discussion on Technical Issues	Group or Bilateral Discussion on Technical Issues			
Acting as Faculty	Acting as visiting faculty or guest faculty at various Universities/ Management Institutions / Institutions of National Importance			
Webcast Programmes	Viewing CPE Webcast Programmes without supervision of the POU			

Questionnaires/ Journals	Providing solutions to questionnaires / puzzles available on Web/ other Professional Journals			
Internal Training Programmes	(1) Internal Training Programmes being organised by firms of Chartered Accountants with seven or more partners (2) In-House Training Sessions/ Programmes organised by employers			
Total CPE Hours requested				

* for reading ICAI Journal and other Unstructured Activities undertaken through ICAI Digital Learning Hub, ULA will be updated automatically through https://learning.icai.org/iDH/icai/

Undertaking

I, _____, (name of the Member) hereby declare that I have undergone the unstructured learning activities as indicated by me in this form above.

I also confirm that the information given by me for claiming CPE credit hours for each unstructured activity is correct.

Place :

Signature of the Member

Date :

Note : ***Members may annex a separate sheet if the given format is not sufficient for filling in complete details***

Effective from 01-01-2017, the same can submitted Online also. Please refer revised Clause 8.D.01

Revised CPE Advisory on Study Tours Abroad

Introduction:

1.0 The Statement on Continuing Professional Education issued by the Institute requires that the CPE Directorate (CPED) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

1.1 The guidance and direction contained in this advisory is the minimum requirement. The POUs are welcome to develop the CPE Programme provided such programmes are developed/organised, which meets these minimum requirements in the interest of the Chartered Accountancy profession including opportunities to learn from best practices in other countries.

1.2 Central Committees, Regional Councils and Branches can organize educational tours abroad independently or jointly with each other with prior approval of the CPE Directorate. CPE hours for such educational tours would be considered for approval by CPED on the basis of the learning activities involved during Study Tours abroad.

1.3. The topics for CPE Learning Activities of Study Tours Abroad should be technical in nature and having Global Importance, Contemporary in India and Abroad.

1.4 Study Tour should be organised at places outside India jointly with 1) ICAI Foreign Chapter (if applicable) or 2) other foreign institutions who have signed MOU/MRA with ICAI.

1.5 Proposal of study tour including programme structure, schedule etc. should be finalized in consultation with International Affairs Committee of ICAI.

1.6 Since Regional Councils of ICAI and their branches are authorized to organize Study Tours Abroad, the above proposal shall also be approved by the Branch Managing Committee/Regional Council Managing Committee as the case may be, along with the programme structure, tour schedule and budget clearly mentioning the amount and heads of expenditure and income.In case of Central Committees, the proposal should be approved in Committee meeting on similar lines to above.

1.7 No Grant/reimbursement of expenditure will be paid to any ICAI Foreign Chapter/ foreign institutions who have signed MOU/MRA with ICAI.

1.8 There shall not be any sponsorship for ICAI's Study Tour Abroad.

1.9 No Free CPE Programme and the fee receivable from members should be approved keeping in mind that the programme should strictly be on no profit no loss basis without having any grant/reimbursement or loss to ICAI in any manner. For any kind of loss to ICAI due to any reason, organising POUs Managing Committee Members shall be personally liable and CPE Directorate/Council of ICAI will have right to take appropriate action in this regard.

1.10 The concerned Central Committee/Regional Council/Branch shall organise Study Tours abroad in consultation with International Affairs Committee of ICAI and CPE Directorate will only approve the programme on CPE Portal and shall have full right to take action on non-compliance of any of its guidelines in vogue.

2.1. Protocols to be adhered to by the Organisers

2.1.1 The delegates of such Study Tours should invariably maintain the protocol in meeting with the counterpart(s) of ICAI, trade associations, Chamber of Commerce, Security Exchange, Central Banks or any other International governing body situated in that particular country.

2.1.2 Central Committees, Regional Councils and Branches must intimate CPED at regarding the full program details i.e. learning activities plus meetings with the counterparts of ICAI and others as specified in clause 1.4 above at least 1 month prior to proposed departure.

2.1.3 One member participating in Study Tour Abroad shall be nominated as observer to provide report to the CPE Directorate before and after the programme by Programme Organising Unit.

2.1.4 The delegates of such Study Tours should keep in mind that they cannot represent ICAI or India in any official capacity and hence should abstain from talking on India's political and ICAI matters.

2.2 A minimum of 10 delegates who are members of the Institute of Chartered Accountants of India should form part of the Study Tour.

2.3 In the International Study tours, minimum 25% of speakers may be from that particular foreign Country so that the international exposure can be gained by participants. There shall be minimum 4 CPE hours programme per day during such tours. One extra day can be kept for local sightseeing etc. All expenditure shall be approved in advance by the Competent Authority. In no circumstances, any shortfall is allowed to be adjusted in the main account of concerned Programme Organising Unit. If done so, POU shall not be entitled to hold any CPE programme for next Six months. The organisers/functionaries (except the staff and speakers/guests) of the programme shall pay the cost as would be charged from other participants registered for such International Tours.

2.4 The Central Committee/Regional Council/Branch shall conduct the Study Tour on a self-financing basis and at the time of seeking approval of the programme from CPED, budget of the same be also submitted(as revised and applicable from August, 2018 onwards).

2.5 The attendance must be uploaded by the Central Committees/Regional Council/Branches within 72 hours of return from the Study Tour.

2.6 A report on the learning of the foreign study tour should be submitted to the CPED within 1 month of the return in the prescribed format (attached) along with Audited Accounts of the Study Tour(as revised and applicable from August, 2018 onwards)**.**

3.0 Effective Date

This advisory comes into effect from 19th and 20th May, 2022*(Date of noting in 411th Council Meeting)*

Format of the Report to be submitted by Chairman of the Central Committee/Regional Council/Branch on the study tour undertaken by them

Report in respect of Study tour held from_____to_____at _____.

1 (a) Name of the Central Committee/Regional Council/Branch	
(b) Name of the Chairman	
(c) (i) Date of the Study Tour	
(ii) Date And Time of reaching the venue	
(iii) Date And Time of leaving the venue	
(iv) Date of Return to India	
(v) Date And Time of reaching India	

2. Details of the delegates on the Study Tour

Sl. No.	Name of the Delegate	Membership No.

3. The details of the learning activities performed

Days	Duration	Place	Topics discussed with details of speakers (Also enclose presentations made)

4. a) The details of other activities performed during the course of the study tour (including meeting with counterparts of the ICAI or any other authority of that particular country, if any).

b) If yes, whether the prior approval of the **International Affairs** Committee was obtained

5. Whether any presentation was made while meeting with any Authority of that particular country. If yes, please enclose a copy thereof.

6. What were the specific items on which delegates were able to acquire knowledge?

7. What are your suggestions after holding the study tour which you think, are or were of relevance to ICAI's work programme.

I hereby declare that the information given above is true to the best of my knowledge. I also hereby declare that proper decorum has been maintained while on Study tour. I hereby further declare that the Study Tour was on a self financing basis.

Signature:
Name:
Date:

Norms for CPE Study Circles under Regional Councils (Applicable from 22.09.2021)

Specific guidelines on the formation and functioning of CPE Study Circles within India under the administrative jurisdiction of Regional Councils of the Institute of Chartered Accountants of India

1.0 Context

1.1 These Guidelines are issued for the formation of Study Circles under Regional Councils which will carry out functions as specified in this document in order to further the objectives of the Statement on Continuing Professional Education 2003 (as amended in 2017) by the Council of the Institute of Chartered Accountants of India (ICAI).

1.2 In view of the fact that the number of CPE hours which a member of the Institute is required to obtain to his credit in a calendar year as per CPE requirements mentioned in the Statement on Continuing Professional Education 2003 (as amended in 2017) and also in view of the fact that in order to establish parity with International Best Practice in this regard, the requirements may be revised further in the coming years (as may be approved by the Council of the Institute of Chartered Accountants of India from time to time), it has been thought prudent to create another level of Programme Organising Units (POUs) so that members of the ICAI may not face any hardship in complying with the requirements as laid down by the Council of the Institute of Chartered Accountants of India in these regards.

2.0 Definition of a CPE Study Circle

2.1 A Study Circle is a forum of members of the Institute of Chartered Accountants of India who have their professional/residential addresses registered as per ICAI record in a particular geographical locality and who constitute themselves as such for the purpose of carrying out the objectives which are given below.

2.2 The recognition of a new CPE Study Circle by CPE Committee may be done by forming **as unregistered Association of Persons (AOP)** in accordance with these Guidelines, specifically mentioned in **Annexure 'A'** and such other directions/guidelines issued from time to time by the Council, Management Committee and CPE Committee of ICAI.

2.3 The constitution and functioning of a CPE Study Circle are subject to the rules as given in these Guidelines and such other directions, guidelines issued from time to time by the Council, Management Committee and CPE Committee of ICAI.

3.0 Objectives of a CPE Study Circle

3.1 To help members to achieve the objectives envisaged in the Statement on Continuing Professional Education

3.2 To provide only CPE learning activities and exchange professional knowledge amongst the members of the ICAI.

Explanation:

The Study Circles are not allowed to register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by them.

4.0 Rules governing Constitution and Formation*

*Formation of CPE Study Circle under Branches of ICAI would now be considered as per the 'Norms for CPE Study Circles under Branches' (Applicable from 22.09.2021) and available at https://resource.cdn.icai.org/66632cpe53795.pdf

4.1 Subject to the provisos under para 2.0 above, CPE Study Circles may be formed by

(i) Minimum 100 members in the city/town where Regional Council Headquarters is situated,

4.2 The number of Study Circles allowed to be formed in a particular city/town where Regional Council Headquarters is situated should not exceed the number, which is arrived by dividing the total number of members in that particular city/town by 1000. This came into effect from 1st September 2006.

4.2.1 While formation of new Study Circle, it shall be strictly observed that the area of jurisdiction shall not overlap with other Study Circle.

4.3 Application for the formation of CPE Study Circles are to be made through the respective Regional Councils to the Continuing Professional Education Committee (CPEC) of ICAI following the rules hereunder:

(i) In prescribed format as laid down in the **Annexure 'B'** after submitting the document in the format given as **Annexure 'A''** to these Guidelines. *(Prior to applying in prescribed format, it is advisable to verify from the CPE Secretariat that proposed Study Circle is eligible to be formed at relevant place. However, date of receipt of application in prescribed format in hard copy to Regional Council/CPE Secretariat will be treated as the date of filling of application for the formation purpose)*

(ii) Applications are to be sent directly to the Regional Council where the CPE Study Circle is being formed in a geographical area covered under a city, where the Regional Council Offices of the Institute are situated.

(iii) However, the Regional Councils may, while forwarding the application form to the CPE Committee, give a recommendation against the formation of the Study Circle. Such a negative recommendation will have to be given within 30 days from the date of the receipt of the application by the Branch, and

(iv) The Regional Council, may recommend to CPEC of ICAI about its intention to deny permission for the formation of a CPE Study Circle with recorded reasons for doing so in writing. However, the CPEC of ICAI shall have the right to accept or reject the recommendations of the respective Regional Council while considering formation of Study Circle.

4.4 Number of members in the Study Circle under Regional Council having 500 or more annual members as of now, be freezed i.e. no new/additional members be allowed to be added. In case of Study Circle having less than 500 members be allowed to add new member till the total no. of members be reached to 500. (As updated on 26.06.2019 in view of Council decision)[1]

4.5 **Record of members:[2]**

4.5.1 Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Circle Register in which the names of all members of the Institute who are members of the Study Circle shall be entered for that year.

4.5.2 The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Circle Register. The CPE Committee is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Circle, to verify the contents/details along with supporting documents, if any required.

5.0 Rules for naming the CPE Study Circles

Rules in this regard areas below:

(i) The Study Circle so formed shall be called _____(name of the locality/ street/ colony/ building etc.) CPE Study Circle of _____India Regional Council (Concerned Regional Council) of the Institute of Chartered Accountants of India.

(ii) The name of a CPE Study Circle should not be the same or similar to that of an existing CPE Study Circle. Name of a CPE Study Circle proposed should reflect its location only. Regional Council has the right to accept or to reject any name that has been proposed by the applicants of a CPE Study Circle.

(iii) **Allowing of name change:[3]-** Request for change in name of existing CPE Study Circles may be considered if recommended by concerned Regional Council and subject to the following conditions:

(a) Compliance of CPE guidelines in this regard and application is routed through concerned supervising unit.
(b) Proposed name should be unique i.e. proposed name should not be similar/same with the name of any existing CPE Study Circle/Chapter.

[1] Amended as per the decision taken in 371st Council meeting held on 18-20 December, 2017

[2] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

[3] Amended as per the decision taken in 4th meeting of then CPE Directorate held on 17th December, 2019

(c) Proposed name should reflect the same geographical area, which is the jurisdiction of the existing CPE Study Circle/Chapter proposing name change.

6.0 Transition

The Council is aware that a number of Study Circles have been formed in all the regions over the past few years. However, these Guidelines override any other rules or instructions with regard to formation and functioning of CPE Study Circles that have been issued till date. Study Circles under Regional Councils are required to comply with these guidelines and other directions/advisories/norms issued/to be issued from time to time and amendments to be made there under by the Council/ Management Committee/CPE Committee.

7.0 Registration of CPE Study Circles in the CPEC Database/ CPE Portal

7.1 After approval by the CPEC, the details would be registered in the CPE Portal by the CPEC Secretariat and the CPEC Secretariat would issue password to access the CPE Portal for uploading of Programme details etc.

7.2 Once the CPE Study Circle is registered on the CPE Portal, it may seek approval for its programmes through the CPE Portal in the manner prescribed.

8.0 Rules for Functioning of CPE Study Circles

CPE Study Circles shall function as per the rules given below:

8.1 The CPE Study Circles shall not have their own rules and bye-laws and should not be registered under any other Act.

8.2 The CPE Study Circles shall not be eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.

8.3 The CPE Study Circles shall not acquire any capital assets except one computer or laptop, printer, Scanner, projector and Public address system and related accessories of their own. During the handing over process, the outgoing Convenor shall ensure that these are being handed over to the incoming Convenor through a proper documentation process.

8.4 Study Circles shall work under the guidance, supervision and control of the Regional Council/Branch, as the case may be.

8.5 Study Circles are allowed to hold a maximum of 12 CPE hours of programmes during a month. Within this limitation, they may conduct their learning activities subject to a maximum of 6 CPE credit hours per day.

8.6 No Lecture Meeting Programme to be approved for CPE Study Circles and CPE Study Circles should not organise any non-CPE Programme.

8.7 Study Circles shall collect Annual Membership fees from the members (applicable from F.Y. 2020-21 onwards).[4]

8.8 CPE Study Circles cannot issue CPE Certificates separately since the certificates are being generated through the CPE Portal.

8.9 The date, topic, venue and faculty for CPE Study Circle programmes shall have to be routinely informed to the controlling Regional Council in advance.

8.10 The Study Circles will also have to inform the controlling Regional Council about the participation fees charged by them from Chartered Accountant participants. There shall not be any CPE programme without charging of fee i.e. minimum Rs. 100/- plus taxes (even for shorter duration programmes of 2 CPE hours).[5]

8.11 **CPE Study Circles are not allowed to organise CPE programmes coinciding with the CPE programmes of their supervising Branch/Regional Council**

On the subject it has been decided as follows for both Physical and Virtual CPE Events by CPE Study Circles:

a. CPE Study Circles under Regional Councils are allowed to conduct CPE programmes coinciding with programmes of supervising Regional Council on same day.

b. CPE Study Circle under Branches having membership Strength (as on 1st April of each year) of 10,000 or more are allowed to conduct CPE programmes coinciding with programmes of supervising Branch on same day.

c. However, CPE Study Circles, as allowed at Point (a) and (b) are not allowed to conduct CPE programmes coinciding with programme of Supervising unit, on occasion of CA Day, ICAI Annual Day, WCOA, Sub-Regional Conference, Regional Conference, International Conference etc. and Specific direction in this regard will be issued by CPEC/Council/ICAI to the concerned POUs.

d. For other CPE Study Circles .i.e. Study Circles under branches having membership Strength of less than 10,000 members, there is no change in current guideline: *"CPE Study Circles (under branches having membership Strength of less than 10,000 members) shall not conduct any CPE Learning activities coinciding with the programmes of their supervising Branch (It is clarified that the CPE Study Circles shall not conduct CPE programmes coinciding with programmes of supervising*

[4] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019
[5] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

branch even on different timings on same day). No exception to the above rule."

The above guidelines be applicable with effect from 12.07.2022.[6]

8.12 Study Circle shall not conduct programme outside their area/jurisdiction which was specified at the time of formation of Study Circle. In special circumstances with prior permission from CPEC, the programme can be organised out of the specified jurisdiction but not beyond 2 kilometres.

8.13 CPE Study Circles shall not use the logo of the ICAI and the names of the Past Convenors and other office bearers of the CPE Study Circles on their

- letterheads,
- Circulars,
- Invitations etc. or
- any other official stationery.

Furthermore, the above should only contain the postal address & other contact details like e-mail ids, Mobile/phone nos. etc. for correspondence without mentioning their individual or Firm Names. However, for inviting the faculty for the programme, the name of Convenor or Deputy Convenor can be mentioned in the communication.

The style and design of the stationery's (including circulars') will be uniform (format(s) to be provided by CPE Committee). No alteration will be allowed in such format(s). If reported any deviation in the format(s), the concerned Study Circle shall not be allowed to hold any CPE programme for next six months and if the Study Circle still fails to comply with this requirement even after the completion of 6 months, the Study Circle shall be deactivated/derecognised.

8.14 CPE Study Circles shall not publish their newsletters and also shall not distribute presentaries such as Diaries, calendars, Pens, Pen stands, Desk calendars etc.

8.15 **CPE Study Circles are not permitted to accept any sponsorships/advertisements/Proposal for Exhibition Stalls in amount or in kind, directly or indirectly for CPE programmes being organized by them, as per Guidelines, recently issued by the Council of ICAI.[7]**

8.16 All CPE Study Circles should maintain uniform email IDs for all correspondence. Personal email IDs of the Convenors and Deputy Convenors are not to be used.

[6] Amended as per the decision taken in 412th Council meeting held on 29-30th June, 2022
[7] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

8.17 CPE Study Circle is not allowed to change its address beyond its jurisdiction at which the Study Circle was originally formed.

Explanation:

The CPE Study Circle shall not carry any activity other than CPE programmes and that the CPE programmes are solely for the members of ICAI and will not be in the nature of any social or other activity.

9 Administration

9.1 CPE Study Circles shall be required to elect within 31st March, every year a Convenor and a Deputy Convenor to look after the day-to-day affairs/ activities of the CPE Study Circles as well as, maintaining proper accounts of the CPE Study Circle.

9.2 A person can serve as Convenor/Dy. Convenor of a CPE Study Circle for a maximum of two consecutive terms of one fiscal year each (1st April to 31st March) for each post. Further, the Convenor of a particular CPE Study Circle shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Circle in future.[8]

9.3 One member of a particular Study Circle can become the Deputy Convenor and Convenor only of that CPE Study Circle at a time for a maximum consecutive and cumulative term of 4 years.[9]

9.4 The Convenor & Deputy Convenor shall be elected as per the Election procedure, approved by the Council, for appointment of Convenor & Deputy Convenor by CPE Study Circles/Chapters, as provided in **Annexure 'C'**.[10]

In the event of lack of clarity in any matter for appointment of Convenor & Deputy Convenor by CPE Study Circles, application should be made to CPEC, which is entrusted with the responsibility for providing such clarification.[11]

9.5 The Convenors shall be responsible for conducting at least one programme per month for the members of the CPE Study Circles to discuss various matters of topical interest, at such predetermined place as may be convenient to members.

[8] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019. Earlier there was no restriction

[9] Earlier there was no restriction

[10] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

[11] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

9.6 The Convenors are required to upload on the CPE Portal the CPE programme details before organizing any programme at least 5 days in advance and its attendance within 72 hours of organizing the programme.

9.7 The Convenors shall send copies of the notices convening the programmes and report of such CPE learning programmes in a prescribed format to the concerned Regional Council on monthly basis within ten days in the next succeeding month.

10 Accounts

Matters regarding finance and accounts of CPE Study Circles are to be followed as below:

10.1 CPE Study Circles are authorized to open Bank Accounts in the names of the respective Study Circles and Convenors and Deputy Convenors are authorized to operate the accounts jointly.

10.2 Every CPE Study Circle shall submit its annual statement of receipts and payments, income and expenditure and Balance Sheet to the Regional Council as per formats attached in **Annexure D**. The above annual statements duly audited are to be furnished within 15th May after the end of the last fiscal year to concerned Regional Council with a scanned copy to be uploaded mandatorily at the CPE Portal.

However, the CPE Committee on a request received from the Study Circle can consider granting maximum one month's extension depending upon the circumstances. In case the scanned Financial Statements are not uploaded within the above period including the extension time granted, if any, the POU login to the CPE Portal would be disabled till receipt of the same or for further period as the CPEC deems fit. The CPE Committee is empowered to verify the details of the Financial Statements and call for the supporting documents, if any, required.

10.3 Convenors of CPE Study Circles are authorized to collect a reasonable amount per member as annual membership fee, to defray the cost of holding learning activities and other incidental charges. In addition to Annual Membership fee, programme fee shall be charged for every CPE programme, organised by CPE Study Circle. Annual members of CPE Study Circle, who have paid annual membership fees, shall be deemed to have complied with above guidelines. However annual membership fees to be charged by CPE Study Circle should commensurate with minimum fee guidelines for CPE programmes on hourly basis. (applicable from F.Y. 2020-21 onwards).[12]

10.4 The cost of learning activities would include rent for the venue for organizing CPE programmes, food expenses for the Participants, travelling cost of faculties, memento to the faculties, printing and

[12] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

postage for circulating the invitation for the programme to the members and printing of the background material only.

10.5 The responsibility for ensuring financial propriety in the financial management of the Study Circle, for production of proper audited accounts, whenever required by the supervising Regional Council shall be that of the Convenor and Deputy Convenor.

10.6 It should be the endeavour of the convenors to conduct the CPE Programmes on cost competitive and self-financing basis. If a CPE Programme results in surplus, the convenors should conduct the other following programmes in such a way that the surplus earned in the previous programmes gets utilized.

10.7 Surplus funds of CPE Study Circles at the end of every financial year should be immediately committed for subsidizing future programmes to be conducted by CPE Study Circle. The surplus funds at the end of each financial year must be utilized within one year from the end of that financial year for the benefit of the members and/or as decided by CPE Committee/ICAI.

11. Auditor's report on the accounts and activities of the Study Circle

11.1 The Study Circles should file their accounts duly audited and along with the auditor's report within the 15th May of the next financial year.

11.2 To achieve the effective implementation of the norms relating to accounts of the Study Circles it is essential that the auditor should specifically report whether the norms relating to accounts as laid down by the Council have been duly complied with.

11.3 A Member of a Study Circle can be the auditor for the same Study Circle subject to the following:[13]

- That the Audit firm can either be proprietorship or partnership or LLP.
- The proprietor/any of the partner of the firm is/was not Convenor/Deputy Convenor during the current year and immediate past four years.
- Auditors shall generally continue for a period of three years unless a change is called for in the intervening period. The specific reasons for disqualification of auditors shall be noted in Annual General Meeting.
- After completion of audit assignment of a CPE Study Circle, the auditor (proprietor/partner of the firm/LLP) shall not be appointed as Convenor & Deputy Convenor of the same Study Circle for the next three financial years.

11.4 The auditor should report the deviations from the guidelines in bold italics. Further, the auditor should report whether any amount has been spent on any activities which are not related to the CPE Learning Activities along with a checklist of compliance Report as specified by the CPEC.

[13] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

11.5 The audit report should be submitted to the Convenor of the Study Circle. The Convenor of the Study Circle, in turn, should submit a Report on Compliance along with the accounts and the audited report to the concerned Branch or the Regional Council, as the case may be and upload the scanned copies of the same at the CPE Portal within a stipulated date.

In case the Report from the Convenor and/or Deputy Convenor on adherence of Norms, Guidelines, Directions etc. issued by the CPE Committee, Management Committee, Council along with scanned copies of accounts and the audited report are not uploaded within the above period including the extension time granted, if any, the POU login to the CPE Portal would be disabled till receipt of the same or for further period as the CPEC deems fit. The CPE Committee is empowered to verify the details/contents of the Financial Statements and call for the supporting documents, if any, required.

12. Study tours by Study Circles

The Study Circles are not permitted to organise CPE Study Tours domestic /abroad. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect duly certified by the Auditor.

13. Joint Programmes

13.1 CPE Credits shall not be granted for programmes organized jointly by CPE Study Circles with any non-Programme Organising Unit of CPEC. However, two or more Study Circles may jointly organize a programme or a Study Circle may organise a joint programme with other Programme Organising Units in a particular city once in a calendar year.

13.2 The CPE Study Circle cannot organize programmes jointly with CMI&B Study Circles or vice-versa.

14. Monitoring of Programmes conducted by CPE Study Circles

Controlling Regional Councils have the responsibility of monitoring the programmes conducted by CPE Study Circles under their jurisdiction in co-ordination with the Regional Monitoring Committee of CPEC. Such monitoring is to be done in terms of the Advisories or other directions, Guidelines issued by the Council, CPEC, and Management Committee in this regard.

15. Incidental and Related Matters

15.1 There should be no restriction whatsoever placed by the Study Circles on any member of the Institute intending to become a member of a particular Study Circle before reaching to maximum number of members' count as specified.[14]

15.2 Controlling Regional Councils may publicize the programmes intended to be conducted by the Study Circles under their jurisdiction.

15.3 For the purpose of information to the general membership, the CPE Committee maintain a CPE Portal where every Study Circle is required to host programme details and other related information for approval. The CPE Committee shall monitor the content of the billboard and the programmes to be hosted thereat before granting approval. Once the approval is granted the Study circle may circulate information to its members. In other words, Invitations to CPE Programmes should be sent to members of that CPE Study Circle only.

15.4 Enrolment to the programmes, organized by a particular Study Circle where CPE credit is desired should be open to the members of that Study Circles as well as other members of the Institute. Reasonable fees for such enrolment may be charged for enrolling such members of the Institute for such a programme.

16. Yearly updates[15]

The Convenor of the Study Circle shall upload the updated list of its members containing the membership strength as on date including the information regarding deletions and additions at the CPE Portal, twice a year i.e. as on 30th September and 31st March every year. The list must detail membership number, name of member, fees, email id, date of addition, date of deletion, etc. A copy of the same be also sent to the concerned Regional Council.

17. Withdrawal of Recognition of CPE Study Circles

Withdrawal of Recognition of CPE Study Circles shall be governed by the following rules:

17.1 The CPE Committee of ICAI, based on the recommendation of the concerned Regional Council or its own based on facts and circumstances has the powers to derecognise a CPE Study Circle on the following cases:

[14] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019
[15] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

17.1.1 If the CPE Study Circle is not functioning in accordance with the above norms and other guidelines, directions, advisories issued by the Council, CPEC, and Management Committee.

17.1.2 If the CPE Study Circle is not organizing independently any CPE programme continuously for 12 months and at least 6 programmes within 2 calendar years.

17.1.3 If the CPE Study Circle is found to be working against the interest/policies of the ICAI or its guidelines mentioned herein before or the decisions taken from time to time.

18. Residual Matters

18.1 In the event of lack of clarity in any matter in the formation of Study Circles or their administration, application should be made to the CPEC, which is entrusted with the responsibility for providing such clarification.

18.2 The Chairman of the CPE Committee acting in consultation with the Secretary, CPEC/Director (CPE) of the Institute shall have absolute discretion to decide and intervene in matters concerning Programmes organized by a Study Circle, whether conducted by itself or jointly with any other POU as permitted under these Guidelines, and also to

18.2.1 Prescribe such additional conditions in regard to the conduct, monitoring, content, faculty etc. for any such programme and to grant CPE credit hours to such program conditional upon compliance with any such conditions as may be prescribed, and

18.2.2 Refuse CPE Credit Hours to any such programme if in their view the grant of such CPE Credit hours is not in the overall interest of the Institute, its Programme Organizing Units, the members or for some other reason not in consonance with the policy or objectives of the CPE Committee as laid down from time to time.

19. The CPEC, through its administrative arm, the CPEC Secretariat is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above norms.

Annexure A

<Format for formation of AOP>

<on stamp paper of Rs. 100/500, as applicable>

Memorandum of _____ *(Name of)* CPE Study Circle of ____(*Name of Branch, if applicable*) of _____ *(Name of Regional Council of the Institute of Chartered Accountants of India)*

1. The CPE Study Circle shall be called "_____ *(Name)* CPE Study Circle of _____ *(Name of Branch, if applicable) of* _____*(Name of* Regional Council of the Institute of Chartered Accountants of India) (herein after referred to as "**CPE Study Circle**").

2. The office of the CPE Study Circle shall be at _____ *(**Address as per CPE records**)*. The address for communication of the CPE Study Circle shall be that of the Convenor.

3. JURISDICTION

The area of operation of the CPE Study Circle shall be _____ (*as defined at the time of formation of the CPE Circle as per CPE Guidelines issued by ICAI from time to time*.)

4. OBJECTS

The aims and objects of the CPE Study Circle shall include:

(a) To register/admit ICAI members only and work for their Continuing Professional Education as defined by ICAI from time to time.

(b) To organize CPE Programmes only to keep ICAI members updated with the latest developments in the subjects/laws related to the CA profession and thus to raise the professional standard, as per norms/Guidelines for CPE Study Circles issued from time to time by ICAI.

(c) To collect participation/annual fee or such other fees from Members of ICAI only as may be required in due course of functioning of the CPE Study Circle and in furtherance of its objectives.

(d) To invite speakers/faculty for conducting/organizing CPE Programmes and pay the necessary remuneration/fee/expenses for the same.

(e) To enter into any arrangement with ICAI/being recognised by ICAI that may seem conducive to the objects of the Memorandum.

(f) All the income, earning, moveable/intangible properties as allowed by ICAI to the CPE Study Circle shall be solely utilized and applied towards the promotion of its aim and objects only set forth in the memorandum of CPE Study Circle and norms/Guidelines for CPE Study Circle issued from time to time by ICAI and no profit thereof shall be paid or transferred directly or indirectly by way of dividends, bonus, profits or in any manner whatsoever to the members of Governing Body or General Body of the CPE Study Circle or to any person claiming through them. Provided that nothing herein shall prevent the payment in good faith of reasonable and proper remuneration/fee/expenses to any speaker/faculty/person/Agency/entity or to any member of the CPE Study Circle in return of any services rendered to the CPE Study Circle. Surplus funds of CPE Study Circles at the end of every financial year should be immediately committed for subsidizing future programmes to be conducted by CPE Study Circle or as per CPE guidelines.

5. A. GOVERNING BODY

i. The Governing Body shall comprise of a Convenor and a Deputy Convenor (hereinafter collectively referred to as 'Functionaries' and individually as 'Functionary') to whom the management and affairs of the CPE Study Circle is entrusted. Presently, the following persons are Convenor and Deputy Convenor:-

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

ii. The CPE Circle shall be required to elect (as per CPE guidelines in vogue and being amended time to time), before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Circle as well as, maintaining proper accounts of the CPE Study Circle.

B. GENERAL BODY

All the members of CPE Study Circle will form part of General Body and for the purpose of convening elections as per CPE Guidelines or to decide any other matter concerning the working of CPE Study Circle, the members of General Body are entitled to decide or vote for which they are entitled to receive notifications from time to time or as decided by CPE Committee/ICAI.

C. GOVERNING BODY – ELECTION TO

The election of the Governing Body shall be held each year in accordance with election procedure for appointment of Convenor and Deputy

Convenor of CPE Study Circle issued/amended from time to time by CPE Committee/ICAI.

D. MEETINGS

i. The Governing Body may summon general meetings of the members of the CPE Study Circle as it may think fit and proper.

ii. Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March. The following business shall be transacted in this meeting:

- To prepare annual programs and policies.
- To discuss and to decide all such matters and issues which are directly or indirectly related to the affairs of the CPE Study Circle.
- To hold election to the Governing Body of the CPE Study Circle.
- To appoint an auditor for conducting annual audit of the CPE Study Circle.
- To consider any other business brought forward by the Governing Body.

iii. Fourteen days' notice for Annual/General meeting and three days' notice for the Governing Body meeting specifying the date, place and time of such meeting and in case of special business the general nature of such business, shall be necessary but in case of emergency the Convenor may call such meetings within twenty four hours, which shall be called extra ordinary meetings.

For any meeting of the CPE Study Circle, notice shall be given to all members in writing/email.

iv. Every member of the CPE Study Circle shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal etc. is received by the Governing Body before the date of the meeting. Any proposal received after the prescribed time will be treated as proposal for the next following meeting of the Study Circle, unless admitted by the Convenor of the earlier meeting.

v. The Convenor or in his absence, the Deputy Convenor of the CPE Study Circle shall be the Chairman of the Meeting. In the absence

of the both, the members present may elect any one of the members present as the Chairman of the meeting.

vi. Seven members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the meeting.

vii. A summary report about the proceedings of such and every meeting shall be brought to the notice of the members by the Governing Body through email/Notice Board.

6. MANAGEMENT & FUNCTIONING OF CPE STUDY CIRCLE

i. The affairs of the CPE Study Circle shall be administered by the Governing Body in accordance with the norms/Guidelines for CPE Study Circle issued from time to time by CPE Committee/ICAI and the said norms/Guidelines shall form integral part of this Memorandum.

ii. CPE Study Circle shall not conduct programme outside its area/jurisdiction as specified at the time of formation of CPE Study Circle and decided by CPE Committee, from time to time. In special circumstances, with prior permission from CPE Committee, the programme can be organised out of the specified jurisdiction.

iii. CPE Study Circle is not allowed to change its address beyond its jurisdiction at which the CPE Study Circle is originally formed and in accordance with guidelines as decided by CPE Committee/ICAI from time to time.

iv. The CPE Study Circle shall not carry any activity other than CPE programmes and that the CPE programmes are solely for the members of ICAI and will not be in nature of social, sports or any other activity by whatever name called other than the CPE activities.

v. The CPE Study Circle shall not register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by it.

vi. CPE hours will only be granted when CPE Study Circles follow the CPE Guidelines issued/as amended by ICAI from time to time.

vii. No member of Governing/General Body of CPE Study Circle shall have any personal claim on any moveable/intangible properties

of the CPE Study Circle or make any profit, whatsoever by virtue of his being member of such Governing Body/General Body.

viii. CPE Study Circles shall not be eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.

ix. No Public Address shall be given or any Demonstration or Representation shall be made in the name of CPE Study Circle or ICAI.

x. In case of conflict, the CPE guidelines issued/amended by ICAI shall prevail for the purpose of fulfilling objects as defined above in MOA but not specifically mentioned therein.

xi. The matters of monitoring and other incidental matters directly/indirectly related to Continuing Professional Education of Chartered Accountants shall be governed by the Guidelines as framed/amended from time to time by ICAI or CPE Committee or its successor.

xii. The CPE Committee/ICAI reserves the right to inspect the CPE Study Circle itself or through Regional Council/Branch and review it's functioning.

7. ACCOUNTS AND AUDIT

i. CPE Study Circle shall obtain its PAN/TAN/GSTIN for the purpose of opening bank account, which shall be maintained for receivables & payables related to CPE Programmes only.

ii. CPE Study Circle shall open Bank Account in its name and Convenor and Deputy Convenor shall be authorized to operate the Bank account jointly. Also there is no need to revise the deed each year and a simple resolution of the General Body may suffice for changing signatories for banking & other compliance purposes.

iii. CPE Study Circle shall submit its annual statement of receipts and payments, income and expenditure and Balance Sheet along with the Auditor Report to the Regional Council/CPEC in the prescribed formats/manner as per CPE Guidelines.

iv. The responsibility for ensuring financial propriety in the financial management of the CPE Study Circle, for production of proper audited accounts, whenever required by the supervising Branch/ Regional Council/CPEC/ICAI shall be that of the Convenor and Deputy Convenor. ICAI or its Regional Councils/Branches shall bear

no liabilities with regards to PAN/TAN/GSTIN or any other compliance to be followed by CPE Study Circles.

v. The CPE Study Circle is not permitted to collect sponsorship either in cash or in kind. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect while uploading the accounts at the CPE Portal.

8. WITHDRAWAL OF RECOGNITION OF CPE STUDY CIRCLE

Withdrawal of recognition granted to CPE Study Circle shall be governed by the following norms:

i. The CPE Committee of ICAI, based on the recommendations of the concerned Regional Council or suo-moto, considering the facts and circumstances, has the power to withdraw recognition granted to CPE Study Circle in the following situations:

(a) If the CPE Study Circle is not functioning in accordance with the norms, guidelines, directions and advisories issued by the CPE Committee or ICAI.

(b) If the CPE Study Circle is not organizing independently any CPE programme continuously in violation of CPE guidelines from time to time.

(c) If the CPE Study Circle is found to be working against the interest or policies of the ICAI or the guidelines issued by ICAI from time to time.

(d) In case of financial or administrative mismanagement or failure to comply with the directions of the CPE Committee or Council.

ii. The power to withdraw recognition to the CPE Study Circle, vests with the CPE Committee of ICAI or its successor.

iii. Violation/Departure of the terms and conditions of this memorandum/its objective may attract the withdrawal/cancellation of recognition of CPE Study Circle and violation of CPE norms/ guidelines by functionaries may attract corrective actions as prescribed by Council, CPE Committee, Management Committee, from time to time.

9. The Governing Body of CPE Study Circle is responsible to comply with all the legal, tax and any other statutory compliances requirements including filing of returns, etc.

10. The CPE Committee may intervene in any matter to either to remove hardship or to ensure compliance with the CPE norms.

11. We, the undersigned, hereby agree to form_____*(Name of)* CPE Study Circle of _____*(Name of Region)* India Regional Council of the Institute of Chartered Accountants of India, in pursuance of this memorandum of the CPE Study Circle and CPE Guidelines issued/as amended by CPE Committee/ICAI from time to time.

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

Signed on this_____day of _____, 2021 at _____.

( ) ( )

Convenor Deputy Convenor

Annexure B

Format of Application for seeking approval of the CPE Committee of ICAI for forming a Study Circle

(The application is to be submitted through the respective Regional Councilto the CPE Committee of ICAI)

Date_____

The Chairman,

_____India Regional Council of the Institute of Chartered Accountants of India,
_____,
_____,
_____.

Through: _____ Branch of_____India Regional Council ofthe Institute of Chartered Accountants of India*.

Dear Sir/Madam,

Sub: Formation of Study Circle

We, on behalf of the members of the Institute of Chartered Accountants of India from _____ (name of the locality) _____of Regional Council /Branch of the Institute, whose details are given below, desire to form a Study Circle under the name…….

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. …… and Mr.....have expressed their consent to be the first convener and first deputy convener of the Study Circle .

We shall be grateful if you could kindly consider the above proposal and forward to the Regional Council for its consideration and onward submission to CPE Committee of ICAI.

Thanking you,Yours

Faithfully,

_____

_____

SIGNATURES ** WITH NAME AND MEMBERSHIP NUMBERS

Not less than fifty/one hundred members – as applicable - of the proposed Study Circle

_____

* ***Not applicable for Study Circles in places where a Regional Council Office is located They may send their proposals directly to Regional Councils..***

** ***Signatures with name and membership No. of the members to be verified by the concerned Branch/Regional Council***

Annexure C

Election Procedure for appointment of Convenor and Deputy Convenor by CPE Study Circles[16]

The CPE Study Circle shall be required to elect, before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/ activities of the CPE Study Circle as well as, maintaining proper accounts of the CPE Study Circle.

A person can serve as Convenor/Dy. Convenor of a CPE Study Circle for a maximum of two terms of one fiscal year each (1st April to 31st March).

One member of a particular CPE Study Circle can become the Deputy Convenor or Convenor only of that CPE Study Circle at a time for a maximum consecutive and cumulative term of 4 years. However, Deputy Convenor may become the Convenor for a maximum period of 2 years. Further, the Convenor of a particular CPE Study Circle shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Circle in future.

Record of members:

1. Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Circle Register in which the names of all members of the Institute who are members of the Study Circle shall be entered for that year.
2. The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Circle Register. The CPE Directorate is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Circle, to verify the contents/details along with supporting documents, if any required.
3. Annual membership fees shall be collected from the members of CPE Study Circle. A member who has paid annual fees should only be entitled to vote in Annual General Meeting of CPE Study Circle.
4. The name of member shall be removed from the register of CPE Study Circle for non-payment of annual membership fees after 31st March of following year for which fee was to be received.

Election procedure:

1. The election of the Convenor & Deputy Convenor shall be held each year, at the Annual General Meeting of the Members of the CPE Study Circle. The Annual general meeting may be called separately or on the day of any seminar after giving due notice to the members and elections may be convened before/after the seminar in AGM.

2. Each year, Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March; the business to be transacted thereat shall `inter alia' include holding election to the Convenor and Deputy Convenor of the CPE Study Circle. If for any reason the Annual General Meeting does not take place within the specified date, the CPE Directorate/President, ICAI on recommendation of concerned Regional Council may fix such other date for the meeting as it/he may deem fit.

[16] Approved in 384th Council meeting held on 19th August, 2019 and applicable w.e.f. 1st April, 2020

3. At least 14 days' notice of the meeting specifying the date, place and time of such meeting shall be given.

4. 7 members personally present shall form a quorum for election in CPE Study Circle. No business shall be transacted at Annual General Meeting unless the requisite quorum is present at the commencement of the meeting.

5. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved but in any other case shall stand adjourned to the same day, in the next week at the same time and place and at every such adjourned meeting, the members present, whatever their number, shall have the power to transact all the business which could properly be transacted by the meeting originally convened had the necessary quorum been present thereat.

6. The present Convenor or in his absence, the Deputy Convenor of the CPE Study Circle shall be the Chairman of the Annual General Meeting. In the absence of the both, the members present may elect any one of the members present as the Chairman of the meeting.

   Provided that for the purpose of election, the member who had received the nominations shall be the Chairman but in his absence, the members of the CPE Study Circle concerned may nominate another member to be the Chairman for this purpose.

7. The Convenor & Deputy Convenor elected at the Annual General Meeting shall assume office from **1st April** next following the date of the Annual General Meeting at which they are elected and shall hold office ordinarily for a period of one year.

8. The election shall be conducted by voting through non-transferable secret ballot voting in case of more than one nomination for any of the post. No proxy shall be allowed. Also, where first Convenor & Deputy Convenor are nominated, the next meeting shall be called in the month of March only after expiry of minimum one year of holding office by Convenor & Deputy Convenor. Further in such cases, the period of holding office by first Convenor & Deputy Convenor over and above one year, shall not be counted for calculating maximum term permissible for being Convenor & Deputy Convenor.

9. Every member of the Institute whose name has been borne on the records of CPE Study Circle on/before 1st February immediately prior to the date of election shall be eligible to vote and/or stand for election to the Convenor & Deputy Convenor:

   Provided also that the Members who have served as Deputy Convenor & Convenor of the CPE Study Circle for four consecutive and cumulative years or as Convenor for two consecutive years are debarred from contesting elections to the concerned Study Circle for life time.

   Provided also that a member of the CPE Study Circle who has held the office of Convenor/Deputy Convenor of that CPE Study Circle shall not be eligible for contesting the election of any of the CPE Study Circle/Chapter of any Regional Councils/Branches of the Institute at the same time.

Provided further that in case both/any of Convenor & Deputy Convenor are debarred from contesting elections and no nominations are received for elections for further time period, the CPE Directorate is empowered to appoint/reappoint new/present Convenor & Deputy Convenor, as it may deem fit.

10. The Chairman of the respective Regional Council shall nominate a Member of ICAI as Returning Officer/Polling Officer in following order of preference:

(i) Outgoing Convenor
(ii) Outgoing Deputy Convenor, in case Outgoing Convenor is contesting elections

In case both Outgoing Convenor & Deputy Convenor are contesting elections-
(iii) Any Senior member of that CPE Study Circle
(iv) Ex-officio –Branch Managing Committee Member
(v) Ex-officio –Regional Council Member

Any member desirous of standing for election shall submit a nomination to the Returning Officer/Polling Officer of the CPE Study Circle, so as to reach the said officer at least 7 days prior to the Annual General Meeting at which the election is to take place. The names of the candidates shall be circulated to the members of the CPE Study Circle at least 3 days prior to the said Annual General Meeting.

Each nomination shall be accompanied by a fee of Rs. 500/- by way of demand draft in favour of Account in the name of CPE Study Circle, which will not be refundable under any circumstances.

11. The Returning officer/Polling officer would keep under his/her custody the sealed ballot boxes, after the election is concluded and till the time counting is complete. Also the Returning Officer/Polling Officer shall submit the following to the Concerned Regional Council/CPE Directorate by 30th April of each year:

(i) Notice of the meeting including Date, Time, venue etc. in which elections are to be convened. Mode of notification- Email/SMS/Whatsapp/Hardcopy.
(ii) Total number of nominations for each post
(iii) Total Number of Votes cast
(iv) Total number of Votes cast candidate wise/post wise
(v) Minutes of the meeting of elections results

There shall be only one day polling. Commencement of polling shall not be before 11:00 AM and conclusion of polling shall not be after 6:00 PM on the date of election if AGM is called on separate date, if the AGM is called on the date of seminar then before start or after conclusion of seminar.

Counting may be held at official address of CPE Study Circle or other places as decided by Regional Council/CPE Directorate as per availability, in the presence of contestants/members of CPE Study Circle.

The names of the candidates elected shall be announced by the Returning Officer/Polling Officer and his declaration shall be final. In case of equal number of votes casted to more than one candidate (which is highest also) for any post i.e. tie amongst candidates securing highest number of equal votes then draw of lots be done for election of that post.

12. The Convenor and Deputy Convenor at any time may resign by writing to the Chairman of the Regional Council/Branch/CPE Directorate concerned. A casual vacancy caused by resignation of Convenor and Deputy Convenor shall be filled up by holding fresh elections and the members so elected shall hold office for the remaining period of the term of Convenor and Deputy Convenor.

13. This election procedure is also applicable to the CPE Study Circles for Members in Industry.

Where the CPE Study Circle is facing operational problems, such CPE Study Circle can forward the problems/issues to the Concerned Regional Council/CPE Directorate/Council of the Institute. The CPE Directorate is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above guidelines.

ANNEXURE D

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

STATEMENT OF INCOME & EXPENDITURE
For the year ended 31st March 20XX

	Previous Year as at 31.03.20__	Current Year as at 31.03.20__
I. INCOME: a) Membership Fees Received b) Subscription fees **c)** Interest from banks		
II. EXPENDITURE: a) Expenses on background material b) Rent of venue c) Food expenses for CPE Programmes d) Mementos expenses e) Hotel charges f) Car hire charges g) Honorarium to faculty members h) Traveling and conveyance expenses i) Reimbursement of incidental expenses j) Miscellaneous expenses		
Excess of Income over Expenditure for the year **(I-II)** Add: Balance Brought Forward from Previous Year		
Balance carried to next year		

For XYZ and Co. Chartered Accountants Firm's Registration Number

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

(CA._____)
Convenor

Sd/-

(CA._____)
Dy. Convenor

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

STATEMENT OF RECEIPTS AND PAYMENTS
For the year ended 31st March 20XX

Particulars	Amount	Particulars	Amount
Opening Balance Cash in Hand Cash at Bank Membership Fees Received Subscription fees Interest from banks		Expenses on background material Rent of venue Food expenses for CPE Programmes Mementos expenses Hotel charges Car hire charges Honorarium to faculty members Traveling and conveyance expenses Reimbursement of incidental expenses Miscellaneous expenses Closing Balance Cash in Hand Cash at Bank	
Total		Total	

For XYZ and Co. Chartered Accountants Firm's Registration Number

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

(CA._____)
Convenor

Sd/-

(CA._____)
Dy. Convenor

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

BALANCE SHEET
as at 31st March 20XX

Particulars	Previous Year as at 31.03.20__	Current Year as at 31.03.20__
SOURCES OF FUNDS:		
Excess of Income over Expenditure		
Opening Balance		
Add: During the year		
Current Liabilities:		
Advance membership fees received during the year		
APPLICATION OF FUNDS:		
Fixed Assets:		
Laptop		
Printer		
Scanner		
Projector		
Current Assets		
Cash in Hand		
Cash with Bank		

For XYZ and Co. Chartered Accountants
Firm's Registration Number

(CA._____)
Convenor

(CA._____)
Dy. Convenor

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

Sd/-

Norms for CPE Study Circles under Branches (Applicable from 22.09.2021)

Specific guidelines on the formation and functioning of CPE Study Circles within India under the administrative jurisdiction of Branches of the Institute of Chartered Accountants of India

1.0 Context

1.1 These Guidelines are issued for the formation of Study Circles under Branches which will carry out functions as specified in this document in order to further the objectives of the Statement on Continuing Professional Education 2003 (as amended in 2017) by the Council of the Institute of Chartered Accountants of India (ICAI).

1.2 In view of the fact that the number of CPE hours which a member of the Institute is required to obtain to his credit in a calendar year as per CPE requirements mentioned in the Statement on Continuing Professional Education 2003 (as amended in 2017) and also in view of the fact that in order to establish parity with International Best Practice in this regard, the requirements may be revised further in the coming years (as may be approved by the Council of the Institute of Chartered Accountants of India from time to time), it has been thought prudent to create another level of Programme Organising Units (POUs) so that members of the ICAI may not face any hardship in complying with the requirements as laid down by the Council of the Institute of Chartered Accountants of India in these regards.

2.0 Definition of a CPE Study Circle

2.1 A Study Circle is a forum of members of the Institute of Chartered Accountants of India who have their professional/residential addresses registered as per ICAI record in a particular geographical locality and who constitute themselves as such for the purpose of carrying out the objectives which are given below.

2.2 The recognition of a new CPE Study Circle by CPE Committee may be done by forming **as unregistered Association of Persons (AOP)** in accordance with these Guidelines, specifically mentioned in **Annexure 'A'** and such other directions/guidelines issued from time to time by the Council, Management Committee and CPE Committee of ICAI.

2.3 The constitution and functioning of a CPE Study Circle are subject to the rules as given in these Guidelines and such other directions, guidelines issued from time to time by the Council, Management Committee and CPE Committee of ICAI.

3.0 Objectives of a CPE Study Circle

3.1 To help members to achieve the objectives envisaged in the Statement on Continuing Professional Education

3.2 To provide only CPE learning activities and exchange professional knowledge amongst the members of the ICAI.

Explanation:

The Study Circles are not allowed to register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by them.

4.0 Rules governing Constitution and Formation

4.1 Subject to the -provisions under para 2.0 above, CPE Study Circles may be formed by

(i) Minimum 100 members in case the area falls under the jurisdiction of Branch having a membership strength exceeding 3000 members,

(ii) Minimum 50 members in case the area fall under the jurisdiction of the Branch having a membership strength exceeding 1500 but up to 3000.

(iii) No Study Circle shall be allowed to be formed in areas, which fall under the jurisdiction of the Branches having strength of less than 1500 members. This came into effect from 1st September 2006

4.2 The number of Study Circles allowed to be formed under the jurisdiction of a particular Branch having a membership strength exceeding 3000 members should not exceed the number, which is arrived by dividing the total number of members under the jurisdiction of that particular Branch by 2000. This came into effect from 22.09.2021.

4.3 The number of Study Circles allowed to be formed under the jurisdiction of a particular Branch having a membership strength exceeding 1500 but up to 3000 members should not exceed the number, which is arrived by dividing the total number of members under the jurisdiction of that particular Branch by 1000 (This came into effect from 22.09.2021).

4.3.1 While formation of new Study Circle, it shall be strictly observed that the area of jurisdiction shall not overlap with other Study Circle.

4.4 Application for the formation of CPE Study Circles are to be made through the respective Branches and thereafter Regional Councils to the Continuing

Professional Education Committee (CPEC) of ICAI following the rules hereunder:

(i) In prescribed format as laid down in the **Annexure 'B'** after submitting the document in the format given as **Annexure 'A''** to these Guidelines. *(Prior to applying in prescribed format, it is advisable to verify from the CPE Secretariat that proposed Study Circle is eligible to be formed at relevant place. However, date of receipt of application in prescribed format in hard copy to Branch/Regional Council/CPE Secretariat will be treated as the date of filling of application for the formation purpose)*

(ii) Applications are to be sent through the respective Branch of the Institute in the city/town where the CPE Study Circle is being formed in a geographical area covered under a Branch,

(iii) However, branches of the Regional Councils may, while forwarding the application form, give a recommendation against the formation of the Study Circle. Such a negative recommendation will have to be given within 30 days from the date of the receipt of the application by the Branch, and

(iv) The Regional Council, if it agrees with the negative recommendation of the Branch, may recommend to CPEC of ICAI about its intention to deny permission for the formation of a CPE Study Circle with recorded reasons for doing so in writing. However, the CPEC of ICAI shall have the right to accept or reject the recommendations of the respective Regional Council/Branch while considering formation of Study Circle.

4.5 Number of members in the Study Circle under Branch having 300 or more annual members as of now, be freezed i.e. no new/additional members be allowed to be added. In other words they will be allowed to admit new annual members only, if the count will be below 300. In case of Study Circle having less than 300 members be allowed to add new member till the total no. of members be reached to 300. (As updated on 22.09.2021 in view of Council decision)[1].

4.6 **Record of members:**[2]

4.6.1 Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Circle Register in which the names of all members of the Institute who are members of the Study Circle shall be entered for that year.

[1] Amended as per the decision taken in 401st Council meeting held on 18-19 May, 2021

[2] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

4.6.2 The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Circle Register. The CPE Committee is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Circle, to verify the contents/details along with supporting documents, if any required.

5.0 Rules for naming the CPE Study Circles

Rules in this regard areas below:

(i) The Study Circle so formed shall be called _____(name of the locality/ street/colony/building etc.) CPE Study Circle of _____Branch of _____India Regional Council (Concerned Regional Council) of the Institute of Chartered Accountants of India.

(ii) The name of a CPE Study Circle should not be the same or similar to that of an existing CPE Study Circle. Name of a CPE Study Circle proposed should reflect its location only. The concerned Branch and thereafter Regional Council has the right to accept or to reject any name that has been proposed by the applicants of a CPE Study Circle.

(iii) **Allowing of name change:[3]-** Request for change in name of existing CPE Study Circles may be considered if recommended by concerned Branch and thereafter by Regional Council and subject to the following conditions:

(a) Compliance of CPE guidelines in this regard and application is routed through concerned supervising unit.
(b) Proposed name should be unique i.e. proposed name should not be similar/same with the name of any existing CPE Study Circle/Chapter.
(c) Proposed name should reflect the same geographical area, which is the jurisdiction of the existing CPE Study Circle/Chapter proposing name change.

6.0 Transition

The Council is aware that a number of Study Circles have been formed in all the regions over the past few years. However, these Guidelines override any other rules or instructions with regard to formation and functioning of CPE Study Circles under Branches that have been issued till date. Study Circles under Branches are required to comply with these guidelines and other directions/advisories/norms issued/to be issued from time to time and

[3] Amended as per the decision taken in 4th meeting of then CPE Directorate held on 17th December, 2019

amendments to be made there under by the Council/ Management Committee/CPE Committee.

7.0 Registration of CPE Study Circles in the CPEC Database/ CPE Portal

7.1 After approval by the CPEC, the details would be registered in the CPE Portal by the CPEC Secretariat and the CPEC Secretariat would issue password to access the CPE Portal for uploading of Programme details etc.

7.2 Once the CPE Study Circle is registered on the CPE Portal, it may seek approval for its programmes through the CPE Portal in the manner prescribed.

8.0 Rules for Functioning of CPE Study Circles

CPE Study Circles shall function as per the rules given below:

8.1 The CPE Study Circles shall not have their own rules and bye-laws and should not be registered under any other Act.

8.2 The CPE Study Circles shall not be eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.

8.3 The CPE Study Circles shall not acquire any capital assets except one computer or laptop, printer, Scanner, projector and Public address system and related accessories of their own. During the handing over process, the outgoing Convenor shall ensure that these are being handed over to the incoming Convenor through a proper documentation process.

8.4 Study Circles shall work under the guidance, supervision and control of the Regional Council/concerned Branch, as the case may be.

8.5 Study Circles are allowed to hold a maximum of 12 CPE hours of programmes during a month. Within this limitation, they may conduct their learning activities subject to a maximum of 6 CPE credit hours per day. They may conduct one two-day programme having 12 CPE hours in a year subject to maximum of six CPE hours per day.

8.6 No Lecture Meeting Programme to be approved for CPE Study Circles and CPE Study Circles should not organise any non-CPE Programme. (Applicable for Study Circles under Regional Council and Branches both).

8.7 Study Circles shall collect Annual Membership fees from the members (applicable from F.Y. 2020-21 onwards.[4]

[4] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

8.8 CPE Study Circles cannot issue CPE Certificates separately since the certificates are being generated through the CPE Portal.

8.9 The date, topic, venue and faculty for CPE Study Circle programmes shall have to be routinely informed to the controlling Branch in advance.

8.10 The Study Circles will also have to inform the controlling Branch about the participation fees charged by them from Chartered Accountant participants. There shall not be any CPE programme without charging of fee i.e. minimum Rs. 100/- plus taxes (even for shorter duration programmes of 2 CPE hours).[5]

8.11 **CPE Study Circles are not allowed to organise CPE programmes coinciding with the CPE programmes of their supervising Branch/Regional Council**

On the subject it has been decided as follows for both Physical and Virtual CPE Events by CPE Study Circles:

a. CPE Study Circles under Regional Councils are allowed to conduct CPE programmes coinciding with programmes of supervising Regional Council on same day.

b. CPE Study Circle under Branches having membership Strength (as on 1st April of each year) of 10,000 or more are allowed to conduct CPE programmes coinciding with programmes of supervising Branch on same day.

c. However, CPE Study Circles, as allowed at Point (a) and (b) are not allowed to conduct CPE programmes coinciding with programme of Supervising unit, on occasion of CA Day, ICAI Annual Day, WCOA, Sub-Regional Conference, Regional Conference, International Conference etc. and Specific direction in this regard will be issued by CPEC/Council/ICAI to the concerned POUs.

d. For other CPE Study Circles .i.e. Study Circles under branches having membership Strength of less than 10,000 members, there is no change in current guideline: *"CPE Study Circles (under branches having membership Strength of less than 10,000 members) shall not conduct any CPE Learning activities coinciding with the programmes of their supervising Branch (It is clarified that the CPE Study Circles shall not conduct CPE programmes coinciding with programmes of supervising branch even on different timings on same day). No exception to the above rule."*

The above guidelines be applicable with effect from 12.07.2022.[6]

[5] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019
[6] Amended as per the decision taken in 412th Council meeting held on 29-30th June, 2022

8.12 Study Circle shall not conduct programme outside their area/jurisdiction which was specified at the time of formation of Study Circle. In special circumstances with prior permission from CPEC, the programme can be organised out of the specified jurisdiction but not beyond 2 kilometres.

8.13 In the CPE Study Circles under Branches, the maximum participation in a Programme shall be restricted to first 300 members on first come first serve basis. No such restriction for CPE Study Circles under Regional Council. (Applicable from 22.09.2021)

8.14 CPE Study Circles shall not use the logo of the ICAI and the names of the Past Convenors and other office bearers of the CPE Study Circles on their

- letterheads,
- Circulars,
- Invitations etc. or
- any other official stationery.

Furthermore, the above should only contain the postal address & other contact details like e-mail ids, Mobile/phone nos. etc. for correspondence without mentioning their individual or Firm Names. However, for inviting the faculty for the programme, the name of Convenor or Deputy Convenor can be mentioned in the communication.

The style and design of the stationery's (including circulars') will be uniform (format(s) to be provided by CPE Committee). No alteration will be allowed in such format(s). If reported any deviation in the format(s), the concerned Study Circle shall not be allowed to hold any CPE programme for next six months and if the Study Circle still fails to comply with this requirement even after the completion of 6 months, the Study Circle shall be deactivated/derecognised.

8.15 CPE Study Circles shall not publish their newsletters and also shall not distribute presentaries such as Diaries, calendars, Pens, Pen stands, Desk calendars etc.

8.16 **CPE Study Circles are not permitted to accept any sponsorships/advertisements/Proposal for Exhibition Stalls in amount or in kind, directly or indirectly for CPE programmes being organized by them, as per Guidelines, recently issued by the Council of ICAI.[7]**

[7] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

8.17 All CPE Study Circles should maintain uniform email IDs for all correspondence. Personal email IDs of the Convenors and Deputy Convenors are not to be used.

8.18 CPE Study Circle is not allowed to change its address beyond its jurisdiction at which the Study Circle was originally formed.

Explanation:

The CPE Study Circle shall not carry any activity other than CPE programmes and that the CPE programmes are solely for the members of ICAI and will not be in the nature of any social or other activity.

9.0 Administration

9.1 CPE Study Circles shall be required to elect within 31st March, every year a Convenor and a Deputy Convenor to look after the day-to-day affairs/ activities of the CPE Study Circles as well as, maintaining proper accounts of the CPE Study Circle.

9.2 A person can serve as Convenor/Dy. Convenor of a CPE Study Circle for a maximum of two consecutive terms of one fiscal year each (1st April to 31st March) for each post. Further, the Convenor of a particular CPE Study Circle shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Circle in future.[8]

9.3 One member of a particular Study Circle can become the Deputy Convenor and Convenor only of that CPE Study Circle at a time for a maximum consecutive and cumulative term of 4 years.[9]

9.4 The Convenor & Deputy Convenor shall be elected as per the Election procedure, approved by the Council, for appointment of Convenor & Deputy Convenor by CPE Study Circles/Chapters, as provided in **Annexure 'C'**.[10]

In the event of lack of clarity in any matter for appointment of Convenor & Deputy Convenor by CPE Study Circles, application should be made to CPEC, which is entrusted with the responsibility for providing such clarification.[11]

[8] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019. Earlier there was no restriction

[9] Earlier there was no restriction

[10] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

[11] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

9.5 The Convenors shall be responsible for conducting at least one programme per month for the members of the CPE Study Circles to discuss various matters of topical interest, at such predetermined place as may be convenient to members.

9.6 The Convenors are required to upload on the CPE Portal the CPE programme details before organizing any programme at least 5 days in advance and its attendance within 72 hours of organizing the programme.

9.7 The Convenors shall send copies of the notices convening the programmes and report of such CPE learning programmes in a prescribed format to the concerned Regional Council/Branch on monthly basis within ten days in the next succeeding month.

10 Accounts

Matters regarding finance and accounts of CPE Study Circles are to be followed as below:

10.1 CPE Study Circles are authorized to open Bank Accounts in the names of the respective Study Circles and Convenors and Deputy Convenors are authorized to operate the accounts jointly.

10.2 Every CPE Study Circle shall submit its annual statement of receipts and payments, income and expenditure and Balance Sheet to the Regional Council as per formats attached in **Annexure D**. The above annual statements duly audited are to be furnished within 15th May after the end of the last fiscal year to concerned Branch/ Regional Council with a scanned copy to be uploaded mandatorily at the CPE Portal.

However, the CPE Committee on a request received from the Study Circle can consider granting maximum one month's extension depending upon the circumstances. In case the scanned Financial Statements are not uploaded within the above period including the extension time granted, if any, the POU login to the CPE Portal would be disabled till receipt of the same or for further period as the CPEC deems fit. The CPE Committee is empowered to verify the details of the Financial Statements and call for the supporting documents, if any, required.

10.3 Convenors of CPE Study Circles are authorized to collect a reasonable amount per member as annual membership fee, to defray the cost of holding learning activities and other incidental charges. In addition to Annual Membership fee, programme fee shall be charged for every CPE programme, organised by CPE Study Circle. Annual members of CPE Study Circle, who have paid annual membership fees, shall be deemed to have complied with above guidelines. However annual membership fees to be charged by CPE Study Circle should commensurate with minimum fee

guidelines for CPE programmes on hourly basis. (Applicable from F.Y. 2020-21 onwards).[12]

10.4 The cost of learning activities would include rent for the venue for organizing CPE programmes, food expenses for the Participants, travelling cost of faculties, memento to the faculties, printing and postage for circulating the invitation for the programme to the members and printing of the background material only.

10.5 The responsibility for ensuring financial propriety in the financial management of the Study Circle, for production of proper audited accounts, whenever required by the supervising Branch/Regional Council shall be that of the Convenor and Deputy Convenor.

10.6 It should be the endeavour of the convenors to conduct the CPE Programmes on cost competitive and self-financing basis. If a CPE Programme results in surplus, the convenors should conduct the other following programmes in such a way that the surplus earned in the previous programmes gets utilized.

10.7 **Surplus funds of CPE Study Circles at the end of every financial year should be immediately committed for subsidizing future programmes to be conducted by CPE Study Circle. The surplus funds at the end of each financial year must be utilized within one year from the end of that financial year for the benefit of the members and/or as decided by CPE Committee/ICAI.**

11. Auditor's report on the accounts and activities of the Study Circle

11.1 The Study Circles should file their accounts duly audited and along with the auditor's report within the 15th May of the next financial year.

11.2 To achieve the effective implementation of the norms relating to accounts of the Study Circles it is essential that the auditor should specifically report whether the norms relating to accounts as laid down by the Council have been duly complied with.

11.3 A Member of a Study Circle can be the auditor for the same Study Circle subject to the following:[13]

- That the Audit firm can either be proprietorship or partnership or LLP.

[12] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019
[13] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

- The proprietor/any of the partner of the firm is/was not Convenor/Deputy Convenor during the current year and immediate past four years.
- Auditors shall generally continue for a period of three years unless a change is called for in the intervening period. The specific reasons for disqualification of auditors shall be noted in Annual General Meeting.
- After completion of audit assignment of a CPE Study Circle, the auditor (proprietor/partner of the firm/LLP) shall not be appointed as Convenor & Deputy Convenor of the same Study Circle for the next three financial years.

11.4 The auditor should report the deviations from the guidelines in bold italics. Further, the auditor should report whether any amount has been spent on any activities which are not related to the CPE Learning Activities along with a checklist of compliance Report as specified by the CPEC.

11.5 The audit report should be submitted to the Convenor of the Study Circle. The Convenor of the Study Circle, in turn, should submit a Report on Compliance along with the accounts and the audited report to the concerned Branch or the Regional Council, as the case may be and upload the scanned copies of the same at the CPE Portal within a stipulated date.

In case the Report from the Convenor and/or Deputy Convenor on adherence of Norms, Guidelines, Directions etc. issued by the CPE Committee, Management Committee, Council along with scanned copies of accounts and the audited report are not uploaded within the above period including the extension time granted, if any, the POU login to the CPE Portal would be disabled till receipt of the same or for further period as the CPEC deems fit. The CPE Committee is empowered to verify the details/contents of the Financial Statements and call for the supporting documents, if any, required.

12. Study tours by Study Circles

The Study Circles are not permitted to organise CPE Study Tours domestic /abroad. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect duly certified by the Auditor.

13. Joint Programmes

13.1 CPE Credits shall not be granted for programmes organized jointly by CPE Study Circles with any non-Programme Organising Unit of CPEC. However, two or more Study Circles may jointly organize a programme or a Study Circle may organise a joint programme with other Programme Organising Units in a particular city once in a calendar year.

13.2 The CPE Study Circle cannot organize programmes jointly with CMI&B Study Circles or vice-versa.

14. Monitoring of Programmes conducted by CPE Study Circles

Controlling Regional Councils/Branches have the responsibility of monitoring the programmes conducted by CPE Study Circles under their jurisdiction in co-ordination with the Regional Monitoring Committee of CPEC of its region. Such monitoring is to be done in terms of the Advisories or other directions, Guidelines issued by the Council, CPEC, and Management Committee in this regard.

15. Incidental and Related Matters

15.1 There should be no restriction whatsoever placed by the Study Circles on any member of the Institute intending to become a member of a particular Study Circle before reaching to maximum number of members' count as specified.[14]

15.2 Controlling Regional Councils/Branches may publicize the programmes intended to be conducted by the Study Circles under their jurisdiction.

15.3 For the purpose of information to the general membership, the CPE Committee maintain a CPE Portal where every Study Circle is required to host programme details and other related information for approval. The CPE Committee shall monitor the content of the billboard and the programmes to be hosted thereat before granting approval. Once the approval is granted the Study circle may circulate information to its members. In other words, Invitations to CPE Programmes should be sent to members of that CPE Study Circle only.

15.4 Enrolment to the programmes, organized by a particular Study Circle where CPE credit is desired should be open to the members of that Study Circle as well as other members of the Institute. Reasonable fees for such enrolment may be charged for enrolling such members of the Institute for such a programme.

16. Yearly updates[15]

The Convenor of the Study Circle shall upload the updated list of its members containing the membership strength as on date including the information

[14] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019
[15] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

regarding deletions and additions at the CPE Portal, twice a year i.e. as on 30th September and 31st March every year. The list must detail membership number, name of member, fees, email id, date of addition, date of deletion, etc. A copy of the same be also sent to the concerned Branch/Regional Council.

17. Withdrawal of Recognition of CPE Study Circles

Withdrawal of Recognition of CPE Study Circles shall be governed by the following rules:

17.1 The CPE Committee of ICAI, based on the recommendation of the concerned Regional Council (in case of controlling unit is Branch, recommendation should be of Branch and thereafter Regional Council) or its own based on facts and circumstances has the powers to derecognise a CPE Study Circle on the following cases:

17.1.1 If the CPE Study Circle is not functioning in accordance with the above norms and other guidelines, directions, advisories issued by the Council, CPEC, and Management Committee.

17.1.2 If the CPE Study Circle is not organizing independently any CPE programme continuously for 12 months and at least 6 programmes within 2 calendar years.

17.1.3 If the CPE Study Circle is found to be working against the interest/policies of the ICAI or its guidelines mentioned herein before or the decisions taken from time to time.

18. Residual Matters

18.1 In the event of lack of clarity in any matter in the formation of Study Circles or their administration, application should be made to the CPEC, which is entrusted with the responsibility for providing such clarification.

18.2 The Chairman of the CPE Committee acting in consultation with the Secretary, CPEC/Director (CPE) of the Institute shall have absolute discretion to decide and intervene in matters concerning Programmes organized by a Study Circle, whether conducted by itself or jointly with any other POU as permitted under these Guidelines, and also to

18.2.1 Prescribe such additional conditions in regard to the conduct, monitoring, content, faculty etc. for any such programme and to grant CPE credit hours to such program conditional upon compliance with any such conditions as may be prescribed, and

18.2.2 Refuse CPE Credit Hours to any such programme if in their view the grant of such CPE Credit hours is not in the overall interest of

the Institute, its Programme Organizing Units, the members or for some other reason not in consonance with the policy or objectives of the CPE Committee as laid down from time to time.

19. The CPEC, through its administrative arm, the CPEC Secretariat is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above norms.

Annexure A

<Format for formation of AOP>

<on stamp paper of Rs. 100/500, as applicable>

Memorandum of _____ *(Name of)* CPE Study Circle of ____(*Name of Branch, if applicable*) of _____ *(Name of Regional Council of the Institute of Chartered Accountants of India)*

1. The CPE Study Circle shall be called "_____ *(Name)* CPE Study Circle of _____ *(Name of Branch, if applicable) of* _____*(Name of* Regional Council of the Institute of Chartered Accountants of India) (herein after referred to as "**CPE Study Circle**").

2. The office of the CPE Study Circle shall be at _____ *(**Address as per CPE records**)*. The address for communication of the CPE Study Circle shall be that of the Convenor.

3. JURISDICTION

The area of operation of the CPE Study Circle shall be _____ (*as defined at the time of formation of the CPE Circle as per CPE Guidelines issued by ICAI from time to time.*)

4. OBJECTS

The aims and objects of the CPE Study Circle shall include:

(a) To register/admit ICAI members only and work for their Continuing Professional Education as defined by ICAI from time to time.

(b) To organize CPE Programmes only to keep ICAI members updated with the latest developments in the subjects/laws related to the CA profession and thus to raise the professional standard, as per norms/Guidelines for CPE Study Circles issued from time to time by ICAI.

(c) To collect participation/annual fee or such other fees from Members of ICAI only as may be required in due course of functioning of the CPE Study Circle and in furtherance of its objectives.

(d) To invite speakers/faculty for conducting/organizing CPE Programmes and pay the necessary remuneration/fee/expenses for the same.

(e) To enter into any arrangement with ICAI/being recognised by ICAI that may seem conducive to the objects of the Memorandum.

(f) All the income, earning, moveable/intangible properties as allowed by ICAI to the CPE Study Circle shall be solely utilized and applied towards the promotion of its aim and objects only set forth in the memorandum of CPE Study Circle and norms/Guidelines for CPE Study Circle issued from time to time by ICAI and no profit thereof shall be paid or transferred directly or indirectly by way of dividends, bonus, profits or in any manner whatsoever to the members of Governing Body or General Body of the CPE Study Circle or to any person claiming through them. Provided that nothing herein shall prevent the payment in good faith of reasonable and proper remuneration/fee/expenses to any speaker/faculty/person/Agency/entity or to any member of the CPE Study Circle in return of any services rendered to the CPE Study Circle. Surplus funds of CPE Study Circles at the end of every financial year should be immediately committed for subsidizing future programmes to be conducted by CPE Study Circle or as per CPE guidelines.

5. A. GOVERNING BODY

i. The Governing Body shall comprise of a Convenor and a Deputy Convenor (hereinafter collectively referred to as 'Functionaries' and individually as 'Functionary') to whom the management and affairs of the CPE Study Circle is entrusted. Presently, the following persons are Convenor and Deputy Convenor:-

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

ii. The CPE Circle shall be required to elect (as per CPE guidelines in vogue and being amended time to time), before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Circle as well as, maintaining proper accounts of the CPE Study Circle.

B. GENERAL BODY

All the members of CPE Study Circle will form part of General Body and for the purpose of convening elections as per CPE Guidelines or to decide any other matter concerning the working of CPE Study Circle, the members of General Body are entitled to decide or vote for which they are entitled to receive notifications from time to time or as decided by CPE Committee/ICAI.

C. GOVERNING BODY – ELECTION TO

The election of the Governing Body shall be held each year in accordance with election procedure for appointment of Convenor and Deputy

Convenor of CPE Study Circle issued/amended from time to time by CPE Committee/ICAI.

D. MEETINGS

i. The Governing Body may summon general meetings of the members of the CPE Study Circle as it may think fit and proper.

ii. Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March. The following business shall be transacted in this meeting:

- To prepare annual programs and policies.
- To discuss and to decide all such matters and issues which are directly or indirectly related to the affairs of the CPE Study Circle.
- To hold election to the Governing Body of the CPE Study Circle.
- To appoint an auditor for conducting annual audit of the CPE Study Circle.
- To consider any other business brought forward by the Governing Body.

iii. Fourteen days' notice for Annual/General meeting and three days' notice for the Governing Body meeting specifying the date, place and time of such meeting and in case of special business the general nature of such business, shall be necessary but in case of emergency the Convenor may call such meetings within twenty four hours, which shall be called extra ordinary meetings.

For any meeting of the CPE Study Circle, notice shall be given to all members in writing/email.

iv. Every member of the CPE Study Circle shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal etc. is received by the Governing Body before the date of the meeting. Any proposal received after the prescribed time will be treated as proposal for the next following meeting of the Study Circle, unless admitted by the Convenor of the earlier meeting.

v. The Convenor or in his absence, the Deputy Convenor of the CPE Study Circle shall be the Chairman of the Meeting. In the absence

of the both, the members present may elect any one of the members present as the Chairman of the meeting.

vi. Seven members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the meeting.

vii. A summary report about the proceedings of such and every meeting shall be brought to the notice of the members by the Governing Body through email/Notice Board.

6. MANAGEMENT & FUNCTIONING OF CPE STUDY CIRCLE

i. The affairs of the CPE Study Circle shall be administered by the Governing Body in accordance with the norms/Guidelines for CPE Study Circle issued from time to time by CPE Committee/ICAI and the said norms/Guidelines shall form integral part of this Memorandum.

ii. CPE Study Circle shall not conduct programme outside its area/jurisdiction as specified at the time of formation of CPE Study Circle and decided by CPE Committee, from time to time. In special circumstances, with prior permission from CPE Committee, the programme can be organised out of the specified jurisdiction.

iii. CPE Study Circle is not allowed to change its address beyond its jurisdiction at which the CPE Study Circle is originally formed and in accordance with guidelines as decided by CPE Committee/ICAI from time to time.

iv. The CPE Study Circle shall not carry any activity other than CPE programmes and that the CPE programmes are solely for the members of ICAI and will not be in nature of social, sports or any other activity by whatever name called other than the CPE activities.

v. The CPE Study Circle shall not register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by it.

vi. CPE hours will only be granted when CPE Study Circles follow the CPE Guidelines issued/as amended by ICAI from time to time.

vii. No member of Governing/General Body of CPE Study Circle shall have any personal claim on any moveable/intangible properties

of the CPE Study Circle or make any profit, whatsoever by virtue of his being member of such Governing Body/General Body.

viii. CPE Study Circles shall not be eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.

ix. No Public Address shall be given or any Demonstration or Representation shall be made in the name of CPE Study Circle or ICAI.

x. In case of conflict, the CPE guidelines issued/amended by ICAI shall prevail for the purpose of fulfilling objects as defined above in MOA but not specifically mentioned therein.

xi. The matters of monitoring and other incidental matters directly/indirectly related to Continuing Professional Education of Chartered Accountants shall be governed by the Guidelines as framed/amended from time to time by ICAI or CPE Committee or its successor.

xii. The CPE Committee/ICAI reserves the right to inspect the CPE Study Circle itself or through Regional Council/Branch and review it's functioning.

7. ACCOUNTS AND AUDIT

i. CPE Study Circle shall obtain its PAN/TAN/GSTIN for the purpose of opening bank account, which shall be maintained for receivables & payables related to CPE Programmes only.

ii. CPE Study Circle shall open Bank Account in its name and Convenor and Deputy Convenor shall be authorized to operate the Bank account jointly. Also there is no need to revise the deed each year and a simple resolution of the General Body may suffice for changing signatories for banking & other compliance purposes.

iii. CPE Study Circle shall submit its annual statement of receipts and payments, income and expenditure and Balance Sheet along with the Auditor Report to the Regional Council/CPEC in the prescribed formats/manner as per CPE Guidelines.

iv. The responsibility for ensuring financial propriety in the financial management of the CPE Study Circle, for production of proper audited accounts, whenever required by the supervising Branch/ Regional Council/CPEC/ICAI shall be that of the Convenor and Deputy Convenor. ICAI or its Regional Councils/Branches shall bear

no liabilities with regards to PAN/TAN/GSTIN or any other compliance to be followed by CPE Study Circles.

v. The CPE Study Circle is not permitted to collect sponsorship either in cash or in kind. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect while uploading the accounts at the CPE Portal.

8. WITHDRAWAL OF RECOGNITION OF CPE STUDY CIRCLE

Withdrawal of recognition granted to CPE Study Circle shall be governed by the following norms:

i. The CPE Committee of ICAI, based on the recommendations of the concerned Regional Council or suo-moto, considering the facts and circumstances, has the power to withdraw recognition granted to CPE Study Circle in the following situations:

(a) If the CPE Study Circle is not functioning in accordance with the norms, guidelines, directions and advisories issued by the CPE Committee or ICAI.

(b) If the CPE Study Circle is not organizing independently any CPE programme continuously in violation of CPE guidelines from time to time.

(c) If the CPE Study Circle is found to be working against the interest or policies of the ICAI or the guidelines issued by ICAI from time to time.

(d) In case of financial or administrative mismanagement or failure to comply with the directions of the CPE Committee or Council.

ii. The power to withdraw recognition to the CPE Study Circle, vests with the CPE Committee of ICAI or its successor.

iii. Violation/Departure of the terms and conditions of this memorandum/its objective may attract the withdrawal/cancellation of recognition of CPE Study Circle and violation of CPE norms/ guidelines by functionaries may attract corrective actions as prescribed by Council, CPE Committee, Management Committee, from time to time.

9. The Governing Body of CPE Study Circle is responsible to comply with all the legal, tax and any other statutory compliances requirements including filing of returns, etc.

10. The CPE Committee may intervene in any matter to either to remove hardship or to ensure compliance with the CPE norms.

11. We, the undersigned, hereby agree to form_____*(Name of)* CPE Study Circle of _____*(Name of Region)* India Regional Council of the Institute of Chartered Accountants of India, in pursuance of this memorandum of the CPE Study Circle and CPE Guidelines issued/as amended by CPE Committee/ICAI from time to time.

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

Signed on this_____day of _____, 2021 at _____.

( ) ( )

Convenor Deputy Convenor

Annexure B

Format of Application for seeking approval of the CPE Committee of ICAI for forming a Study Circle

(The application is to be submitted through the respective Regional Council to the CPE Committee of ICAI)

Date_____

The Chairman,

_____India Regional Council of the Institute of Chartered Accountants of India,
_____,
_____,
_____.

Through: _____ Branch of_____India Regional Council of the Institute of Chartered Accountants of India*.

Dear Sir/Madam,

Sub: Formation of Study Circle

We, on behalf of the members of the Institute of Chartered Accountants of India from _____ (name of the locality) _____of Regional Council /Branch of the Institute, whose details are given below, desire to form a Study Circle under the name…….

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. …… and Mr.....have expressed their consent to be the first convener and first deputy convener of the Study Circle .

We shall be grateful if you could kindly consider the above proposal and forward to the Regional Council for its consideration and onward submission to CPE Committee of ICAI.

Thanking you, Yours

Faithfully,

_____

_____

SIGNATURES ** WITH NAME AND MEMBERSHIP NUMBERS

Not less than fifty/one hundred members – as applicable - of the proposed Study Circle

_____

* ***Not applicable for Study Circles in places where a Regional Council Office is located They may send their proposals directly to Regional Councils..***

** ***Signatures with name and membership No. of the members to be verified by the concerned Branch/Regional Council***

Annexure C

Election Procedure for appointment of Convenor and Deputy Convenor by CPE Study Circles[16]

The CPE Study Circle shall be required to elect, before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/ activities of the CPE Study Circle as well as, maintaining proper accounts of the CPE Study Circle.

A person can serve as Convenor/Dy. Convenor of a CPE Study Circle for a maximum of two terms of one fiscal year each (1st April to 31st March).

One member of a particular CPE Study Circle can become the Deputy Convenor or Convenor only of that CPE Study Circle at a time for a maximum consecutive and cumulative term of 4 years. However, Deputy Convenor may become the Convenor for a maximum period of 2 years. Further, the Convenor of a particular CPE Study Circle shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Circle in future.

Record of members:

1. Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Circle Register in which the names of all members of the Institute who are members of the Study Circle shall be entered for that year.
2. The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Circle Register. The CPE Directorate is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Circle, to verify the contents/details along with supporting documents, if any required.
3. Annual membership fees shall be collected from the members of CPE Study Circle. A member who has paid annual fees should only be entitled to vote in Annual General Meeting of CPE Study Circle.
4. The name of member shall be removed from the register of CPE Study Circle for non-payment of annual membership fees after 31st March of following year for which fee was to be received.

Election procedure:

1. The election of the Convenor & Deputy Convenor shall be held each year, at the Annual General Meeting of the Members of the CPE Study Circle. The Annual general meeting may be called separately or on the day of any seminar after giving due notice to the members and elections may be convened before/after the seminar in AGM.

2. Each year, Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March; the business to be transacted thereat shall `inter alia' include holding election to the Convenor and Deputy Convenor of the CPE Study Circle. If for any reason the Annual General Meeting does not take place within the specified date, the CPE Directorate/President, ICAI on recommendation of concerned Regional Council may fix such other date for the meeting as it/he may deem fit.

[16] Approved in 384th Council meeting held on 19th August, 2019 and applicable w.e.f. 1st April, 2020

3. At least 14 days' notice of the meeting specifying the date, place and time of such meeting shall be given.

4. 7 members personally present shall form a quorum for election in CPE Study Circle. No business shall be transacted at Annual General Meeting unless the requisite quorum is present at the commencement of the meeting.

5. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved but in any other case shall stand adjourned to the same day, in the next week at the same time and place and at every such adjourned meeting, the members present, whatever their number, shall have the power to transact all the business which could properly be transacted by the meeting originally convened had the necessary quorum been present thereat.

6. The present Convenor or in his absence, the Deputy Convenor of the CPE Study Circle shall be the Chairman of the Annual General Meeting. In the absence of the both, the members present may elect any one of the members present as the Chairman of the meeting.

   Provided that for the purpose of election, the member who had received the nominations shall be the Chairman but in his absence, the members of the CPE Study Circle concerned may nominate another member to be the Chairman for this purpose.

7. The Convenor & Deputy Convenor elected at the Annual General Meeting shall assume office from **1st April** next following the date of the Annual General Meeting at which they are elected and shall hold office ordinarily for a period of one year.

8. The election shall be conducted by voting through non-transferable secret ballot voting in case of more than one nomination for any of the post. No proxy shall be allowed. Also, where first Convenor & Deputy Convenor are nominated, the next meeting shall be called in the month of March only after expiry of minimum one year of holding office by Convenor & Deputy Convenor. Further in such cases, the period of holding office by first Convenor & Deputy Convenor over and above one year, shall not be counted for calculating maximum term permissible for being Convenor & Deputy Convenor.

9. Every member of the Institute whose name has been borne on the records of CPE Study Circle on/before 1st February immediately prior to the date of election shall be eligible to vote and/or stand for election to the Convenor & Deputy Convenor:

   Provided also that the Members who have served as Deputy Convenor & Convenor of the CPE Study Circle for four consecutive and cumulative years or as Convenor for two consecutive years are debarred from contesting elections to the concerned Study Circle for life time.

   Provided also that a member of the CPE Study Circle who has held the office of Convenor/Deputy Convenor of that CPE Study Circle shall not be eligible for contesting the election of any of the CPE Study Circle/Chapter of any Regional Councils/Branches of the Institute at the same time.

Provided further that in case both/any of Convenor & Deputy Convenor are debarred from contesting elections and no nominations are received for elections for further time period, the CPE Directorate is empowered to appoint/reappoint new/present Convenor & Deputy Convenor, as it may deem fit.

10. The Chairman of the respective Regional Council shall nominate a Member of ICAI as Returning Officer/Polling Officer in following order of preference:

(i) Outgoing Convenor
(ii) Outgoing Deputy Convenor, in case Outgoing Convenor is contesting elections

In case both Outgoing Convenor & Deputy Convenor are contesting elections-
(iii) Any Senior member of that CPE Study Circle
(iv) Ex-officio –Branch Managing Committee Member
(v) Ex-officio –Regional Council Member

Any member desirous of standing for election shall submit a nomination to the Returning Officer/Polling Officer of the CPE Study Circle, so as to reach the said officer at least 7 days prior to the Annual General Meeting at which the election is to take place. The names of the candidates shall be circulated to the members of the CPE Study Circle at least 3 days prior to the said Annual General Meeting.

Each nomination shall be accompanied by a fee of Rs. 500/- by way of demand draft in favour of Account in the name of CPE Study Circle, which will not be refundable under any circumstances.

11. The Returning officer/Polling officer would keep under his/her custody the sealed ballot boxes, after the election is concluded and till the time counting is complete. Also the Returning Officer/Polling Officer shall submit the following to the Concerned Regional Council/CPE Directorate by 30th April of each year:

(i) Notice of the meeting including Date, Time, venue etc. in which elections are to be convened. Mode of notification- Email/SMS/Whatsapp/Hardcopy.
(ii) Total number of nominations for each post
(iii) Total Number of Votes cast
(iv) Total number of Votes cast candidate wise/post wise
(v) Minutes of the meeting of elections results

There shall be only one day polling. Commencement of polling shall not be before 11:00 AM and conclusion of polling shall not be after 6:00 PM on the date of election if AGM is called on separate date, if the AGM is called on the date of seminar then before start or after conclusion of seminar.

Counting may be held at official address of CPE Study Circle or other places as decided by Regional Council/CPE Directorate as per availability, in the presence of contestants/members of CPE Study Circle.

The names of the candidates elected shall be announced by the Returning Officer/Polling Officer and his declaration shall be final. In case of equal number of votes casted to more than one candidate (which is highest also) for any post i.e. tie amongst candidates securing highest number of equal votes then draw of lots be done for election of that post.

12. The Convenor and Deputy Convenor at any time may resign by writing to the Chairman of the Regional Council/Branch/CPE Directorate concerned. A casual vacancy caused by resignation of Convenor and Deputy Convenor shall be filled up by holding fresh elections and the members so elected shall hold office for the remaining period of the term of Convenor and Deputy Convenor.

13. This election procedure is also applicable to the CPE Study Circles for Members in Industry.

Where the CPE Study Circle is facing operational problems, such CPE Study Circle can forward the problems/issues to the Concerned Regional Council/CPE Directorate/Council of the Institute. The CPE Directorate is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above guidelines.

ANNEXURE D

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

STATEMENT OF INCOME & EXPENDITURE
For the year ended 31st March 20XX

	Previous Year as at 31.03.20__	Current Year as at 31.03.20__
I. INCOME: a) Membership Fees Received b) Subscription fees **c)** Interest from banks		
II. EXPENDITURE: a) Expenses on background material b) Rent of venue c) Food expenses for CPE Programmes d) Mementos expenses e) Hotel charges f) Car hire charges g) Honorarium to faculty members h) Traveling and conveyance expenses i) Reimbursement of incidental expenses j) Miscellaneous expenses		
Excess of Income over Expenditure for the year **(I-II)** Add: Balance Brought Forward from Previous Year		
Balance carried to next year		

For XYZ and Co. Chartered Accountants Firm's Registration Number

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

(CA._____)
Convenor

Sd/-

(CA._____)
Dy. Convenor

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

STATEMENT OF RECEIPTS AND PAYMENTS
For the year ended 31st March 20XX

Particulars	Amount	Particulars	Amount
Opening Balance Cash in Hand Cash at Bank Membership Fees Received Subscription fees Interest from banks		Expenses on background material Rent of venue Food expenses for CPE Programmes Mementos expenses Hotel charges Car hire charges Honorarium to faculty members Traveling and conveyance expenses Reimbursement of incidental expenses Miscellaneous expenses Closing Balance Cash in Hand Cash at Bank	
Total		Total	

For XYZ and Co. Chartered Accountants Firm's Registration Number

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

(CA._____)
Convenor

Sd/-

(CA._____)
Dy. Convenor

_____ CPE STUDY CIRCLE OF _____INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA)

BALANCE SHEET
as at 31st March 20XX

Particulars	Previous Year as at 31.03.20__	Current Year as at 31.03.20__
SOURCES OF FUNDS:		
Excess of Income over Expenditure		
Opening Balance		
Add: During the year		
Current Liabilities:		
Advance membership fees received during the year		
APPLICATION OF FUNDS:		
Fixed Assets:		
Laptop		
Printer		
Scanner		
Projector		
Current Assets		
Cash in Hand		
Cash with Bank		

For XYZ and Co. Chartered Accountants
Firm's Registration Number

(CA._____)
Convenor

(CA._____)
Dy. Convenor

Signature
(Name of the Member Signing the Audit Report)
(Designation)
Membership Number

For _____CPE Study Circle of _____ India Regional Council of ICAI

Sd/-

Sd/-

Norms for CPE Study Chapters (Applicable from 15.04.2021)

Norms for the formation and functioning of CPE Study Chapters within India at places not falling under the jurisdiction of the Regional Councils Headquarters/ Branches for the limited purpose of organizing CPE Programmes

1. The members of the Institute, residing in a particular geographical area may form Chapters.

2. The geographical area from which members make an application to form a Chapter must be such that it does not fall within the area of any Regional Council Headquarters or of any Branch of Regional Council.

3. The area of any Chapter would be 50 Kms. from the city/town where the Chapter is located. In other words, there would be no other Chapter (other POU) within a radius of 50 kms.

4. The minimum number of members necessary to apply for Chapter formation is 25. However, for formation of CPE Study Chapter in hilly areas/water bodies (islands)/North-east parts of India & where there is no CPE Study Chapter/Branch in those States, the minimum number of members necessary to apply is 15.

5. The recognition of a new CPE Study Chapter by CPE Committee may be done by forming **as unregistered Association of Persons (AOP)** in accordance with these Guidelines, specifically mentioned in **Annexure 'A'** and such other directions/guidelines issued from time to time by the Council, Management Committee and CPE Committee of ICAI.

6. Such members who desire to form a Chapter may apply in the prescribed format as laid down in **Annexure "B",** after submitting the document in the format given as **Annexure 'A''** to the CPEC Secretariat. *(Prior to applying in prescribed format, it is advisable to verify from the CPE Secretariat that proposed Study Chapter is eligible to be formed at relevant place. However, date of receipt of application in prescribed format in hard copy to Regional Council/CPE Secretariat will be treated as the date of filling of application for the formation purpose).*

The application should be forwarded through the concerned Regional Council Chairman within 30 days. In case the application is not forwarded within 30 days, the CPE Committee should go ahead with the formation of Chapter. The application so forwarded should carry the endorsements of the concerned Regional Council Chairman and one other member of the Regional Council. Any application so endorsed shall however be placed before the next meeting of the Regional Council as a noting item.

7. The CPE Committee shall process the application and has the authority to approve or regret the formation of the Chapter. Upon approval, the CPE Committee shall inform the Chapter, the Regional Council, and other concerned administrative sections/departments of the Institute, of its decision.

8. Upon approval, the Chapters so formed shall be called _____CPE Study Chapter of the_____ (Name of Regional Council) of the Institute of Chartered Accountants of India.

9. Chapters so constituted shall work under the guidance, supervision and control of the concerned Regional Council of the Institute.

10. Record of members:[1]

a) Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Chapter Register in which the names of all members of the Institute who are members of the Study Chapter shall be entered for that year.
b) The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Chapter Register. The CPE Committee is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Chapter, to verify the contents/details along with supporting documents, if any required.

11. CPE Study Chapters shall not use the logo of the ICAI and the names of the Past Convenors or Deputy Convenors on their

- letterheads,
- Circulars,
- Invitations etc. or
- any other official stationery.

Furthermore, the above should only contain the postal address & other contact details like e-mail ids, Mobile/phone nos. etc. for correspondence without mentioning their individual or Firm Names. However, for inviting the faculty for the programme, the name of Convenor or Deputy Convenor can be mentioned in the communication.

The style and design of the stationery's (including circulars') will be uniform. Formats shall be provided by CPE Committee. No alteration will be allowed in such formats. If reported any deviation in the formats, the concerned Study Chapter shall not be allowed to hold any CPE programme for next six months and if the Study Chapter still fails to comply with this requirement even after the completion of 6 months, the Study Chapter shall be deactivated/derecognised.

12. CPE Study Chapters shall be required to elect within 31st March, every year a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Chapters as well as, maintaining proper accounts of the CPE Study Chapter.

13. A person can serve as Convenor/ Dy. Convenor of a CPE Study Chapter for a maximum of two terms of one fiscal year each (1st April to 31st March).[2]

[1] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

[2] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019. Earlier there was no restriction

One member of a particular Study Chapter can become the Deputy Convenor or Convenor only of that CPE Study Chapter at a time for a maximum consecutive and cumulative term of 4 years.[3] However, Deputy Convenor may become the Convenor for a maximum period of 2 years. Further, the Convenor of a particular CPE Study Chapter shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Chapter in future.

14. The Convenor & Deputy Convenor shall be elected as per the Election procedure, approved by the Council, for appointment of Convenor & Deputy Convenor by CPE Study Circles/Chapters, as provided in **Annexure 'C'**.[4]

In the event of lack of clarity in any matter for appointment of Convenor & Deputy Convenor by CPE Study Chapters, application should be made to CPEC, which is entrusted with the responsibility for providing such clarification.

15. Chapters shall get a lump sum of Initial/Annual financial assistance as below:

A. Chapters shall get a lump sum fixed financial assistance of Rs. 25,000/- per annum for conducting Learning Activities, as prescribed in the Statement on CPE issued by the Council. The grant shall however be subject to the Chapter complying with such other conditions as may be prescribed by CPE Committee from time to time. (Applicable upto F Y 2021-22) (Checklist for Same is attached as **Annexure- 'D'**)

B. The Council has approved the following increase in Annual/Initial Grant to CPE Study Chapters. (From F Y 2022-23 and onwards)[5]

- Increase in Initial Grant in form of financial assistance being given to newly formed CPE Study Chapters (Unregistered AOP) from Rs 25,000/- (Inclusive of taxes) to Rs 50,000/- (Plus taxes) formed on/after 24th March 2023. (Checklist for Same is attached as **Annexure- 'E'**)

- Increase in Annual grant would be provided in the form of financial assistance of Rs 50,000/- plus taxes per year only and on request of the CPE Study Chapter upon submission of the requisite documents required by the Committee and compliance of criteria mentioned in appending Checklist attached as **Annexure 'E (2)'**.

The New Annual Grant structure will be effective from F.Y. 2022-23 as per criteria attached as Annexure 1. Also, Secretariat will continue to provide Rs. 25,000/- (inclusive of GST) as Annual Grant from F Y 2018-19 to 2021-22 of the committee as per relaxed criteria previously allowed.

16. Chapters shall not be eligible for any grant other than specified in Clause 15 above.

17. There should be at least one meeting per quarter of the members of the Chapters to discuss various matters of topical interest, at such predetermined place as may be convenient to members.

---

[3] Earlier there was no restriction

[4] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

[5] Increase in grant as per decision taken in 420th Council meeting held on 23rd & 24th March 2023.

18. The address for communication of the Chapter will be that of the Convenor.

19. The Chapter may acquire capital asset of its own as allowed by Council or CPE Committee, as per approved modalities mentioned in **Annexure E (1).**

20. Study Chapters shall collect Annual Membership fees from the members. Convenors of CPE Study Chapters are authorized to collect a reasonable amount per member as annual membership fee, to defray the cost of holding learning activities and other incidental charges.[6] In addition to Annual Membership fee, programme fee shall be charged for every CPE programme, organised by CPE Study Chapter. Annual members of CPE Study Chapter, who have paid annual membership fees, shall be deemed to have complied with above guidelines. However annual membership fees to be charged by CPE Study Chapter should commensurate with minimum fee guidelines for CPE programmes on hourly basis. (applicable from F.Y. 2020-21 onwards).

21. The Study Chapters will also have to inform the controlling Regional Council about the participation fees charged by them from Chartered Accountant participants. There shall not be any CPE programme without charging of fee i.e. minimum Rs. 100/- plus taxes (even for shorter duration programmes of 2 CPE hours).[6]

22. Every CPE Study Chapter shall submit its annual accounts of receipts and payments before the 15th of May every year along with its list of members to the concerned Branch/Regional Council with a scanned copy to be uploaded mandatorily at the CPE Portal.

However, the CPE Committee on a request received from the Study Chapter can consider granting maximum one month's extension depending upon the circumstances. In case the scanned accounts are not uploaded within the above period including the extension time granted, if any, the POU login to the CPE Portal would be disabled till receipt of the same or for further period as the CPEC deems fit. The CPEC is empowered to verify the details of the accounts and call for the supporting documents, if any, required.

23. A Member of a Study Chapter can be the auditor for the same Study Chapter subject to the following:[6]

- **a.** That the Audit firm can either be proprietorship or partnership or LLP.
- **b.** The proprietor/any of the partner of the firm is/was not Convenor/Deputy Convenor during the current year and immediate past four years.
- **c.** Auditors shall generally continue for a period of three years unless a change is called for in the intervening period. The specific reasons for disqualification of auditors shall be noted in Annual General Meeting.
- **d.** After completion of audit assignment of a CPE Study Chapter, the auditor (proprietor/partner of the firm/LLP) shall not be appointed as Convenor & Deputy Convenor of the same Study Chapter for the next three financial years.

[6] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

24. The CPE Study Chapters should open and operate separate bank account in respect of receipts and payments relating to 100 hrs IT training and Orientation Programmes, in accordance with the guidelines formulated by the Board of Studies.

25. Convener shall send copies of the Notices convening the meetings, and Report of such meetings to the concerned Regional Council within ten days of such meetings. The Convener is required to upload the programme details before organizing any programme and thereafter uploading the attendance thereof on the CPE Portal within 72 hours of organizing a programme.

26. The Chapters shall not have their own rules and byelaws registered under any other Act or Rules/Regulations.

27. Chapters so constituted shall also comply with other administrative rules, namely, operation of Bank account, audit, maintenance of account, other procedural matters, elections etc. as are applicable to Branches of the Institute.

28. The responsibility for ensuring financial propriety in the financial management of the Chapter, and the responsibility for production of proper audited accounts, shall be that of the Deputy Convener. In all other matters, the responsibility shall be jointly that of the Convener and the Deputy Convener.

29. All the Chapters will be eligible to get CPE Credit hours, if the learning activities are within the framework of the CPE Statement which were uploaded at the CPE Portal and duly approved by the CPEC/CPEC Secretariat.

30. If any Chapter is found to be working against the interest/policies of the Institute or its guidelines, the Chapter shall be derecognised. The authority to derecognise the Chapter, on the above grounds vests with the CPE Committee of ICAI.

31. In the event of lack of clarity in any matter in the formation of Chapters or their administration, application should be made to the CPE Committee, which is entrusted with the responsibility for providing such clarification.

32. The Study Chapters are not allowed to register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by them. Public Meetings are also not allowed to be organized by the Study Chapters.

33. The number of members in the Study Chapter having 500 or more members as of now, be freezed i.e. no additional members be allowed to be added. In case of Study Chapter having less than 500 members be allowed to add new member till the total no. of members be reached to 500.(As updated on 26.06.2019 in view of Council decision)[7]

34. The Study Chapters are not permitted to collect sponsorship either in cash or in kind. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect while uploading the accounts at the CPE Portal.

[7] Amended as per the decision taken in 371st Council meeting held on 18-20 December, 2017

35. CPE Study Chapters are not permitted to accept any sponsorships/advertisements/Proposal for Exhibition Stalls in amount or in kind, directly or indirectly for CPE programmes being organized by them, as per Guidelines, recently issued by the Council of ICAI.[8]

36. The programme should be conducted in such a way so as to cut down the travel time of the members. Study Chapters should preferably conduct the programme within a radius of 2 kilometers of their jurisdiction.

37. The Study Chapters should conduct only short duration programmes i.e., half day or maximum of one day. They may conduct one two-day programme having 12 CPE hours in a year subject to maximum of six CPE hours per day.

38. Study Chapters may hold a maximum of 12 CPE hours of programmes during a month.

39. In special cases, on a request received from at least 25 members, the Committee shall approve setting up of CPE Study Chapter at a place which is falling within the jurisdiction of any branch. However, no such request shall be entertained if the place of setting up of such CPE Study Chapter is within the radius of 200 kms of the jurisdiction branch. The 25 members who may make a request shall be from the place where the CPE Study Chapter is proposed to be formed.

40. CPE Credits shall not be granted for programmes organized jointly by CPE Study Chapters with any Non-Programme Organising Unit of CPEC. Also, CPE Study Chapters cannot host any Programme of Central Committee/ Foreign Chapters/ Branches of ICAI, except one joint programme (in a Calendar year) with its supervisory Regional Council.

41. The CPEC shall have absolute discretion to decide and intervene in matters concerning Programmes organized by a Study Chapter and also to refuse CPE Credit Hours to any such programme if in its view the grant of such CPE Credit hours is not in the overall interest of the Institute or for some other reason not in consonance with the policy or objectives of the CPE Committee as laid down from time to time.

42. The CPEC, through its administrative arm, the CPE Committee/CPEC Secretariat is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above norms.

43. WITHDRAWAL OF RECOGNITION OF CPE STUDY CHAPTER

Withdrawal of recognition granted to CPE Study Chapter shall be governed by the following norms:

The power to withdraw recognition to the CPE Study Chapter, vests with the CPE Committee of ICAI or its successor. The CPE Committee of ICAI, based on the recommendations of the concerned Regional Council or suo-moto, considering

[8] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

the facts and circumstances, has the power to withdraw recognition granted to CPE Study Chapter in the following situations:

(a) If the CPE Study Chapter is not functioning in accordance with the norms, guidelines, directions and advisories issued by the CPE Committee or ICAI.

(b) If the CPE Study Chapter is not organizing independently any CPE programme continuously in violation of CPE guidelines from time to time.

(c) If the CPE Study Chapter is found to be working against the interest or policies of the ICAI or the guidelines issued by ICAI time to time.

(d) In case of financial or administrative mismanagement or failure to comply with the directions of the CPE Committee or Council.

Annexure A

<Format for formation of AOP>

<on stamp paper of Rs. 100/500, as applicable>

Memorandum of _____ *(Name of)* CPE Study Chapter of _____ *(Name of Regional Council of the Institute of Chartered Accountants of India)*

1. The CPE Study Chapter shall be called "_____ *(Name)* CPE Study Chapter of _____ *(Name of* Regional Council of the Institute of Chartered Accountants of India) (herein after referred to as "**CPE Study Chapter**").

2. The office of the CPE Study Chapter shall be at _____ *(**Address as per CPE records**)*. The address for communication of the CPE Study Chapter shall be that of the Convenor.

3. JURISDICTION

The area of operation of the CPE Study Chapter shall be _____ (*as defined at the time of formation of the CPE Chapter as per CPE Guidelines issued by ICAI from time to time*.)

4. OBJECTS

The aims and objects of the CPE Study Chapter shall include:

(a) To register/admit ICAI members only and work for their Continuing Professional Education as defined by ICAI from time to time.

(b) To organize CPE Programmes only to keep ICAI members updated with the latest developments in the subjects/laws related to the CA profession and thus to raise the professional standard, as per norms/Guidelines for CPE Study Chapters issued from time to time by ICAI.

(c) To collect participation/annual fee or such other fees from Members of ICAI only as may be required in due course of functioning of the CPE Study Chapter and in furtherance of its objectives.

(d) To invite speakers/faculty for conducting/organizing CPE Programmes and pay the necessary remuneration/fee/expenses for the same.

(e) To enter into any arrangement with ICAI/being recognised by ICAI that may seem conducive to the objects of the memorandum.

(f) All the income, earning, moveable/intangible properties as allowed by ICAI of the CPE Study Chapter shall be solely utilized and applied towards the promotion of its aim and objects only set forth in the memorandum of CPE Study Chapter and norms/Guidelines for CPE Study Chapter issued from time to time by ICAI and no profit thereof shall be paid or transferred directly or indirectly by way of dividends, bonus, profits or in any manner whatsoever to the members of Governing Body or General Body of the CPE Study Chapter or to any person claiming through them. Provided that nothing herein shall prevent the payment in good faith of reasonable and proper remuneration/fee/expenses to any speaker/faculty/person/Agency/entity or to any member of the CPE Study Chapter in return of any services rendered to the CPE Study Chapter. Surplus funds of CPE Study Chapters at the end of every financial year should be immediately committed for subsidizing future programmes to be conducted by CPE Study Chapter or as per CPE guidelines.

5. A. GOVERNING BODY

i. The Governing Body shall comprise of a Convenor and a Deputy Convenor (hereinafter collectively referred to as 'Functionaries' and individually as 'Functionary') to whom the management and affairs of the CPE Study Chapter is entrusted. Presently, the following persons are Convenor and Deputy Convenor:-

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

ii. The CPE Chapter shall be required to elect (as per CPE guidelines in vogue and being amended time to time), before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Chapter as well as, maintaining proper accounts of the CPE Study Chapter.

B. GENERAL BODY

All the members of CPE Study Chapter will form part of General Body and for the purpose of convening elections as per CPE Guidelines or to decide any other matter concerning the working of CPE Study Chapter, the members of General Body are entitled to decide or vote for which they are entitled to receive notifications from time to time or as decided by CPE Committee/ICAI.

C. GOVERNING BODY – ELECTION TO

The election of the Governing Body shall be held each year in accordance with election procedure for appointment of Convenor and Deputy Convenor of CPE Study Chapter issued/amended from time to time by CPE Committee/ICAI.

D. MEETINGS

i. The Governing Body may summon general meetings of the members of the CPE Study Chapter as it may think fit and proper.

ii. Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March. The following business shall be transacted in this meeting:
   - To prepare annual programs and policies.
   - To discuss and to decide all such matters and issues which are directly or indirectly related to the affairs of the CPE Study Chapter.
   - To hold election to the Governing Body of the CPE Study Chapter.
   - To appoint an auditor for conducting annual audit of the CPE Study Chapter.
   - To consider any other business brought forward by the Governing Body.

iii. Fourteen days' notice for Annual/General meeting and three days' notice for the Governing Body meeting specifying the date, place and time of such meeting and in case of special business the general nature of such business, shall be necessary but in case of emergency the Convenor may call such meetings within

twenty four hours, which shall be called extra ordinary meetings.

For any meeting of the CPE Study Chapter, notice shall be given to all members in writing/email.

iv. Every member of the CPE Study Chapter shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal etc. is received by the Governing Body before the date of the meeting. Any proposal received after the prescribed time will be treated as proposal for the next following meeting of the Study Chapter, unless admitted by the Convenor of the earlier meeting.

v. The Convenor or in his absence, the Deputy Convenor of the CPE Study Chapter shall be the Chairman of the Meeting. In the absence of the both, the members present may elect any one of the members present as the Chairman of the meeting.

vi. Seven members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum is present at the commencement of the meeting.

vii. A summary report about the proceedings of such and every meeting shall be brought to the notice of the members by the Governing Body through email/Notice Board.

6. MANAGEMENT & FUNCTIONING OF CPE STUDY CHAPTER

i. The affairs of the CPE Study Chapter shall be administered by the Governing Body in accordance with the norms/Guidelines for CPE Study Chapter issued from time to time by CPE Committee/ICAI and the said norms/Guidelines shall form integral part of this Memorandum.

ii. CPE Study Chapter shall not conduct programme outside its area/jurisdiction as specified at the time of formation of CPE Study Chapter and decided by CPE Committee, from time to time. In special circumstances, with prior permission from CPE Committee, the programme can be organised out of the specified jurisdiction.

iii. CPE Study Chapter is not allowed to change its address beyond its jurisdiction at which the CPE Study Chapter is originally formed and in accordance with guidelines as decided by CPE Committee/ICAI from time to time.

iv. The CPE Study Chapter shall not carry any activity other than CPE programmes and that the CPE programmes are solely for the members of ICAI and will not be in nature of social, sports or any other activity by whatever name called other than the CPE activities.

v. The CPE Study Chapter shall not register/admit non-members (who are not members of the ICAI) in any of the Programmes organized by it.

vi. CPE hours will only be granted when CPE Study Chapters follow the CPE Guidelines issued/as amended by ICAI from time to time.

vii. No member of Governing/General Body of CPE Study Chapter shall have any personal claim on any moveable/intangible properties of the CPE Study Chapter or make any profit, whatsoever by virtue of his being member of such Governing Body/General Body.

viii. Chapters shall get a lump sum of Initial/Annual financial assistance as below:

C. Chapters shall get a lump sum fixed financial assistance of Rs. 25,000/- per annum for conducting Learning Activities, as prescribed in the Statement on CPE issued by the Council. The grant shall however be subject to the Chapter complying with such other conditions as may be prescribed by CPE Committee from time to time. (Applicable upto F Y 2021-22) (Checklist for Same is attached as **Annexure- 'D'**)

D. The Council has approved the following increase in Annual/Initial Grant to CPE Study Chapters. (From F Y 2022-23 and onwards)[9]

- Increase in Initial Grant in form of financial assistance being given to newly formed CPE Study Chapters (Unregistered AOP) from Rs 25,000/- (Inclusive of taxes) to Rs 50,000/- (Plus taxes) formed on/after 24th March 2023. (Checklist for Same is attached as **Annexure- 'E'**)

- Increase in Annual grant would be provided in the form of financial assistance of Rs 50,000/- plus taxes per year only and on request of the CPE Study Chapter upon submission of the requisite documents required by the Committee and

[9] Increase in grant as per decision taken in 420th Council meeting held on 23rd & 24th March 2023.

compliance of criteria mentioned in appending Checklist attached as **Annexure 'E (2)'**.

The New Annual Grant structure will be effective from F.Y. 2022-23 as per criteria attached as Annexure 1. Also, Secretariat will continue to provide Rs. 25,000/- (inclusive of GST) as Annual Grant from F Y 2018-19 to 2021-22 of the committee as per relaxed criteria previously allowed.

ix. No Public Address shall be given or any Demonstration or Representation shall be made in the name of CPE Study Chapter or ICAI.

x. In case of conflict, the CPE guidelines issued/amended by ICAI shall prevail for the purpose of fulfilling objects as defined above in MOA but not specifically mentioned therein.

xi. The matters of monitoring and other incidental matters directly/indirectly related to Continuing Professional Education of Chartered Accountants shall be governed by the Guidelines as framed/amended from time to time by ICAI or CPE Committee or its successor.

xii. The CPE Committee/ICAI reserves the right to inspect the CPE Study Chapter itself or through Regional Council/Branch and review it's functioning.

7. ACCOUNTS AND AUDIT

i. CPE Study Chapter shall obtain its PAN/TAN/GSTIN for the purpose of opening bank account, which shall be maintained for receivables & payables related to CPE Programmes only.

ii. CPE Study Chapter shall open Bank Account in its name and Convenor and Deputy Convenor shall be authorized to operate the Bank account jointly. Also there is no need to revise the deed each year and a simple resolution of the General Body may suffice for changing signatories for banking & other compliance purposes.

iii. CPE Study Chapter shall submit its annual statement of receipts and payments, income and expenditure and Balance Sheet along with the Auditor Report to the Regional Council/CPEC in the prescribed formats/manner as per CPE Guidelines.

iv. The responsibility for ensuring financial propriety in the financial management of the CPE Study Chapter, for production of proper audited accounts, whenever required by the supervising Branch/ Regional Council/CPEC/ICAI shall be that of Deputy Convenor. In all other matters, the responsibility shall be jointly that of the Convenor and the Deputy Convenor. ICAI or its Regional Councils/Branches shall bear no liabilities with regards to PAN/TAN/GSTIN or any other compliance to be followed by CPE Study Chapters.

v. The CPE Study Chapter is not permitted to collect sponsorship either in cash or in kind. In the Compliance report at the end of the year, the Convenor and Deputy Convenor shall submit a certificate to this effect while uploading the accounts at the CPE Portal.

8. WITHDRAWAL OF RECOGNITION OF CPE STUDY CHAPTER

Withdrawal of recognition granted to CPE Study Chapter shall be governed by the following norms:

i. The CPE Committee of ICAI, based on the recommendations of the concerned Regional Council or suo-moto, considering the facts and circumstances, has the power to withdraw recognition granted to CPE Study Chapter in the following situations:

(e) If the CPE Study Chapter is not functioning in accordance with the norms, guidelines, directions and advisories issued by the CPE Committee or ICAI.

(f) If the CPE Study Chapter is not organizing independently any CPE programme continuously in violation of CPE guidelines from time to time.

(g) If the CPE Study Chapter is found to be working against the interest or policies of the ICAI or the guidelines issued by ICAI from time to time.

(h) In case of financial or administrative mismanagement or failure to comply with the directions of the CPE Committee or Council.

ii. The power to withdraw recognition to the CPE Study Chapter, vests with the CPE Committee of ICAI or its successor.

iii. Violation/Departure of the terms and conditions of this memorandum/its objective may attract the withdrawal/cancellation of recognition of CPE Study Chapter and violation of CPE norms/ guidelines by functionaries may attract corrective actions as prescribed by Council, CPE Committee, Management Committee, from time to time.

9. The Governing Body of CPE Study Chapter is responsible to comply with all the legal, tax and any other statutory compliances and requirements including filing of returns, etc.

10. The CPE Committee**,** may intervene in any matter to either to remove hardship or to ensure compliance with the CPE norms.

11. We, the undersigned, hereby agree to form_____***(Name of)*** **CPE Study Chapter of** _____***(Name of Region)*** **India Regional Council of the Institute of Chartered Accountants of India, in pursuance of this memorandum of the CPE Study Chapter and CPE Guidelines issued/as amended by ICAI from time to time.**

Sl. No.	Name & Address	Occupation	Designation
1.			Convenor
2.			Deputy Convenor

Signed on this _____day of _____, 202_ at _____.

( ) ( )

Convenor Deputy Convenor

Annexure C

Election Procedure for appointment of Convenor and Deputy Convenor by CPE Study Chapters[1]

The CPE Study Chapter shall be required to elect, before 31st March every year, a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Chapter as well as, maintaining proper accounts of the CPE Study Chapter.

A person can serve as Convenor/Dy. Convenor of a CPE Study Chapter for a maximum of two terms of one fiscal year each (1st April to 31st March).

One member of a particular CPE Study Chapter can become the Deputy Convenor or Convenor only of that CPE Study Chapter at a time for a maximum consecutive and cumulative term of 4 years. However, Deputy Convenor may become the Convenor for a maximum period of 2 years. Further, the Convenor of a particular CPE Study Chapter shall not be allowed to be appointed as Deputy Convenor for the same CPE Study Chapter in future.

Record of members:

1. Convenor and Deputy Convenor shall maintain and update a Register to be known as the CPE Study Chapter Register in which the names of all members of the Institute who are members of the Study Chapter shall be entered for that year.
2. The name of a member who has been removed from the Register of Members maintained by the Central Council shall ipso facto be removed from the relative CPE Study Chapter Register. The CPE Directorate is empowered to call upon at any point of time the register of members and attendance of any programme organized by CPE Study Chapter, to verify the contents/details along with supporting documents, if any required.
3. Annual membership fees shall be collected from the members of CPE Study Chapter. A member who has paid annual fees should only be entitled to vote in Annual General Meeting of CPE Study Chapter.
4. The name of member shall be removed from the register of CPE Study Chapter for non-payment of annual membership fees after 31st March of following year for which fee was to be received.

Election procedure:

1. The election of the Convenor & Deputy Convenor shall be held each year, at the Annual General Meeting of the Members of the CPE Study Chapter. The Annual general meeting may be called separately or on the day of any seminar after giving due notice to the members and elections may be convened before/after the seminar in AGM.

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[1]Approved in 384th Council meeting held on 19th August, 2019 and applicable w.e.f. 1st April, 2020

2. Each year, Annual General Meeting shall have to be called and held between 1st day of March and 31st day of March; the business to be transacted thereat shall `inter

alia' include holding election to the Convenor and Deputy Convenor of the CPE Study Chapter. If for any reason the Annual General Meeting does not take place within the specified date, the CPE Directorate/President, ICAI on recommendation of concerned Regional Council may fix such other date for the meeting as it/he may deem fit.

3. At least 14 days' notice of the meeting specifying the date, place and time of such meeting shall be given.

4. 5 members personally present shall form a quorum for election in CPE Study Chapter. No business shall be transacted at Annual General Meeting unless the requisite quorum is present at the commencement of the meeting.

5. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting if convened upon requisition shall stand dissolved but in any other case shall stand adjourned to the same day, in the next week at the same time and place and at every such adjourned meeting, the members present, whatever their number, shall have the power to transact all the business which could properly be transacted by the meeting originally convened had the necessary quorum been present thereat.

6. The present Convenor or in his absence, the Deputy Convenor of the CPE Study Chapter shall be the Chairman of the Annual General Meeting. In the absence of the both, the members present may elect any one of the members present as the Chairman of the meeting.
   Provided that for the purpose of election, the member who had received the nominations shall be the Chairman but in his absence, the members of the CPE Study Chapter concerned may nominate another member to be the Chairman for this purpose.

7. The Convenor & Deputy Convenor elected at the Annual General Meeting shall assume office from **1st April** next following the date of the Annual General Meeting at which they are elected and shall hold office ordinarily for a period of one year.

8. The election shall be conducted by voting through non-transferable secret ballot voting in case of more than one nomination for any of the post. No proxy shall be allowed. Also, where first Convenor & Deputy Convenor are nominated, the next meeting shall be called in the month of March only after expiry of minimum one year of holding office by Convenor & Deputy Convenor. Further in such cases, the period of holding office by first Convenor & Deputy Convenor over and above one year, shall not be counted for calculating maximum term permissible for being Convenor & Deputy Convenor.

9. Every member of the Institute whose name has been borne on the records of CPE Study Chapter on/before 1st February immediately prior to the date of election shall be eligible to vote and/or stand for election to the Convenor & Deputy Convenor:

Provided also that the Members who have served as Deputy Convenor & Convenor of the CPE Study Chapter for four consecutive and cumulative years or as Convenor for two consecutive years are debarred from contesting elections to the concerned Study Chapter for life time**.**

Provided also that a member of the CPE Study Chapter who has held the office of Convenor/Deputy Convenor of that CPE Study Chapter shall not be eligible for contesting the election of any of the CPE Study Circle/Chapter of any Regional Councils/Branches of the Institute at the same time.

Provided further that in case both/any of Convenor & Deputy Convenor are debarred from contesting elections and no nominations are received for elections for further time period, the CPE Directorate is empowered to appoint/reappoint new/present Convenor & Deputy Convenor, as it may deem fit.

10. The Chairman of the respective Regional Council shall nominate a Member of ICAI as Returning Officer/Polling Officer in following order of preference:

(i) Outgoing Convenor
(ii) Outgoing Deputy Convenor, in case Outgoing Convenor is contesting elections
In case both Outgoing Convenor & Deputy Convenor are contesting elections-

(iii) Any Senior member of that CPE Study Chapter
(iv) Ex-officio –Branch Managing Committee Member
(v) Ex-officio –Regional Council Member

Any member desirous of standing for election shall submit a nomination to the Returning Officer/Polling Officer of the CPE Study Chapter, so as to reach the said officer at least 7 days prior to the Annual General Meeting at which the election is to take place. The names of the candidates shall be circulated to the members of the CPE Study Chapter at least 3 days prior to the said Annual General Meeting.

Each nomination shall be accompanied by a fee of Rs. 500/- by way of demand draft in favour of Account in the name of CPE Study Chapter, which will not be refundable under any circumstances.

11. The Returning officer/Polling officer would keep under his/her custody the sealed ballot boxes, after the election is concluded and till the time counting is complete. Also the Returning Officer/Polling Officer shall submit the following to the Concerned Regional Council/CPE Directorate by 30th April of each year:

(i) Notice of the meeting including Date, Time, venue etc. in which elections are to be convened. Mode of notification- Email/SMS/Whatsapp/Hardcopy.
(ii) Total number of nominations for each post
(iii) Total Number of Votes cast
(iv) Total number of Votes cast candidate wise/post wise
(v) Minutes of the meeting of elections results

There shall be only one day polling. Commencement of polling shall not be before 11:00 AM and conclusion of polling shall not be after 6:00 PM on the date of

election if AGM is called on separate date, if the AGM is called on the date of seminar then before start or after conclusion of seminar.

Counting may be held at official address of CPE Study Chapter or other places as decided by Regional Council/CPE Directorate as per availability, in the presence of contestants/members of CPE Study Chapter.

The names of the candidates elected shall be announced by the Returning Officer/Polling Officer and his declaration shall be final. In case of equal number of votes casted to more than one candidate (which is highest also) for any post i.e. tie amongst candidates securing highest number of equal votes then draw of lots be done for election of that post.

12. The Convenor and Deputy Convenor at any time may resign by writing to the Chairman of the Regional Council/Branch/CPE Directorate concerned. A casual vacancy caused by resignation of Convenor and Deputy Convenor shall be filled up by holding fresh elections and the members so elected shall hold office for the remaining period of the term of Convenor and Deputy Convenor.

Where the CPE Study Chapter is facing operational problems, such CPE Study Chapter can forward the problems/issues to the Concerned Regional Council/CPE Directorate/Council of the Institute. The CPE Directorate is authorized by the Council of the Institute to intervene in any matter so as to either remove hardship or to ensure compliance with the above guidelines.

Annexure- D

YEAR*_____ **Checklist for the evaluation of functioning of CPE Chapters[1]**				
NAME OF THE CHAPTER				
Sl. No.	**Norms**	**Fulfilled[2]**	**Not fulfilled**	**Remarks**
1.	CPE Chapter had worked under the guidance, supervision and control of the Regional Council			
2.	CPE Chapter is not using the logo of the Institute in its letterhead or on any other communication			
3.	The Chapter has been under the responsibility of the Deputy Convenor for maintaining the accounts of the CPE Chapter			
4.	The Convenors had called at least one meeting per quarter of the members of the CPE Chapters to discuss various matters of topical interest, at places which were convenient to members			
5.	The Chapter had not acquired any capital asset of its own except if allowed by Council or CPE Committee			
6.	The membership fees, both initial as well as annual, being charged by the Chapter has been approved by the Regional Councils of the Institute			
7.	CPE Programmes are conducted strictly in accordance with the relevant CPE Advisories released by the CPE Committee			

[1] To be compiled for each CPE Chapter in your Region

[2] Avoid using 'tick' marks

*__Note__: Checklist to be used for Annual Grant till Financial Year 2021-22.

8.	Convenors of the Chapter are not collecting any sum(s) other than in the form of voluntary contribution from the members to defray the cost of holding learning activities and other incidental charges			
9.	Convenors had submitted audited half – yearly and annual accounts of receipts and payments to the Regional Council. The half yearly accounts from 1st April – 30th September[3] was submitted before 15th of October .			
10.	The Convenors had sent copies of the Notices convening the meetings and Report of such Meetings to your Regional Council within ten days of such meetings			
11.	The Chapters are not having their own rules and bye-laws registered under any other Act or Rules/Regulations			
12.	Deputy Convenor of the Chapter has been ensuring financial propriety in the financial management of the Chapter, and produced proper audited accounts			
13.	Details of programmes organized by the Chapter had been intimated to the Regional Council in a manner and within such time as to enable Regional Councils to publicise such programmes through your Newsletters			

[3] Wherever applicable

14.	Enrolment to the programmes, organized by the Chapter where CPE credit was desired kept open to the members of that Chapter as well as other members of the Institute including those who are not members of that Chapter			
15.	Joint programmes, if any, by the Chapter was conducted after due approval by the CPE Committee			
16.	Reasonable fees for enrolment had been charged for enrolling such non-Chapter members for CPE Programmes organized by the Chapter			

Place:
Date:

Signature of the Convenor

Signature of the Chairman of the
Regional Council

Annexure -E

YEAR*_____ **Revised Checklist for the evaluation of functioning of CPE Chapters [1]**				
NAME OF THE CHAPTER				
Sl. No.	**Norms**	**Fulfilled [2]**	**Not fulfilled**	**Remarks**
1.	CPE Chapter had worked under the guidance, supervision and control of the Regional Council			
2.	CPE Chapter is not using the logo of the Institute in its letterhead or on any other communication			
3.	The Chapter has been under the responsibility of the Deputy Convenor for maintaining the accounts of the CPE Chapter			
4.	The Convenors had called at least one meeting per quarter in calendar year, of the members of the CPE Chapters to discuss various matters of topical interest, at places which were convenient to members. (Attach Quarterly list of events with date and approved CPE event id.)			
5.	The Chapter may acquire capital asset of its own as allowed by Council or CPE Committee, as per approved modalities attached as **Annexure- E (1)**			
6.	The membership fees, both initial as well as annual, being charged by the Chapter has been approved by the Regional Councils of the Institute			

*__Note__: Checklist to be used for Annual Grant from Financial Year 2022-23 and onwards.

7.	CPE Programmes are conducted strictly in accordance with the relevant CPE Advisories released by the CPE Committee			
8.	Convenors of the Chapter are not collecting any sum(s) other than in the form of voluntary contribution from the members to defray the cost of holding learning activities and other incidental charges			
9.	Convenors had submitted audited half – yearly and annual accounts & receipts and payments to the Regional Council. The half yearly accounts from 1st April – 30th September[3] was submitted before 15th of October .			
10.	The Convenors had sent copies of the Notices convening the meetings and Report of such Meetings to your Regional Council within ten days of such meetings			
11.	The Chapters are not having their own rules and bye-laws registered under any other Act or Rules/Regulations			
12.	Deputy Convenor of the Chapter has been ensuring financial propriety in the financial management of the Chapter, and produced proper audited accounts			
13.	Details of programmes organized by the Chapter had been intimated to the Regional Council in a manner and within such time as to enable Regional Councils to publicise such programmes through your Newsletters			
14.	Enrolment to the programmes, organized by the Chapter where			

	CPE credit was desired kept open to the members of that Chapter as well as other members of the Institute including those who are not members of that Chapter			
15.	Joint programmes, if any, by the Chapter was conducted after due approval by the CPE Committee			
16.	Reasonable fees for enrolment had been charged for enrolling such non-Chapter members for CPE Programmes organized by the Chapter			
17.	Whether Study Chapter has been recognized as Unregistered AOP as per CPE guidelines.			
18.	Mention the amount of Accumulated funds in hands of CPE Study Chapter at the end of financial Year, to check compliance of other criteria for issuance of Annual grant mentioned in **Annexure-E (2)**. (Here Accumulated funds referred as Bank/Cash/Fixed Deposits/Accumulated surplus over years, etc.)			

Place:
Date:

Signature of the Convenor

Signature of the Chairman
of the Regional Council

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[1] To be compiled for each CPE Chapter in your Region
[2] Avoid using 'tick' marks
[3] Wherever applicable

Annexure E (1)

Modalities for purchase of Laptop, Projector, and related accessories by CPE Study Chapters

Modalities for purchase of Capital Asset:

1. Study Chapters shall not acquire any capital assets except One desktop/Laptop, Projector, and other related accessories (i.e., Sound System/Speakers/Printer/Scanner etc.)

2. Desktop/Laptop, Projector and other related accessories purchased in above point 1 will be considered only as Capital Asset it cannot be mentioned under revenue expenditure in the year. Afterward Yearly Depreciation expenses will not be considered/debited while computing Surplus/Deficit for the year.

3. For purchase of necessary software license as required for organising CPE Programme and incidental cost to maintain above accessories may be included in revenue expenditure.

4. There is Lock in period of 4 Years from the date of purchase of above-mentioned Capital Assets. Asset cannot be purchased within 4 years from the end of the year of first/subsequent purchase. After 4 years if required, with the prior approval of the Chairman, CPEC, it may be allowed.

5. CPE Study Chapter can **allocate** maximum of Rs. 50000 for Laptop, Rs 20000 for Projector, Rs 15000 for Sound System and Rs 10000 for other accessories, which should not exceed Rs 90000+applicable taxes in total. In this regard, no separate grant would be released by CPE committee for purchase of assets.

6. Capital asset purchased during the year should be noted/presented in AGM and also be handed over to incoming Convenor/Dy. Convenor.

7. Study Chapter mandatorily purchase above mentioned assets of recognised/reputed brands/company in the name of CPE Study Chapter with GST Invoice only.

8. In case of loss of above-mentioned capital assets, CPE Study Chapter need to lodge formal FIR and need to submit that FIR copy to Concerned Regional Council and CPE Committee.

9. Chairman, CPEC is authorized to take a decision to remove any practical difficulty while implementing the above decision.

Annexure E (2)

***Modalities/Compliance Criteria to be Fulfilled for Issuing financial Assistance (Annual Grant) to CPE Study Chapters*:**

- All criteria as mentioned in the checklist attached below.
- Amount of Annual grant to CPE study Chapter would be ascertained on the basis of accumulated funds over the period (relevant figures) reflected in the Balance Sheet of financial year for which Annual Grant is sought.
- Annual Grant is to be given to study chapters for any financial year wherein accumulated funds ascertained as per above point (i.e. above point) is less than Rs 50000 at the end of financial year for which Annual Grant is sought.
- Requisite documents mentioned are Audited yearly Receipt & payment A/c, audited yearly Income & Expenditure A/c and Audited yearly Balance sheet etc.

List of All Documents to be submit for releasing of Grant:

1. Audited accounts for the particular year and succeeding financial year(s) (if applicable) have been submitted and uploaded on the CPE Portal

2. Election of Convenor and Dy. Convenor has been conducted for the said year till the current year and the list has been uploaded on the CPE Portal

3. Checklist for the year duly signed by both the Convenor of the CPE Chapter and the Chairman of Regional Council has been submitted (as Annexed)

4. Details of the events conducted by the Chapter in the said Calendar year have been submitted.

5. List of Members for the said year and as on date has been submitted and also been uploaded on CPE Portal

6. Amount and date/year for which the last grant was received.

7. The grant shall however be subject to the Chapter complying with such other conditions as are prescribed by the CPE Committee from time to time.

8. All documents relating to recognising CPE study Chapter as Unregistered AOP
   - Photocopy of signed AOP deed
   - List of members at the time of formation
   - Duly filled and signed declaration form
   - Copy of PAN of CPE Study Chapter

Annexure B

Format of Application for seeking approval of the CPE Directorate for forming a CPE Chapter

Date ……

The Secretary

Continuing Professional Education Committee

The Institute of Chartered Accountants of India

"ICAI Bhawan",

Research Block – First Floor

A-29, Sector 62

Noida - 201 309.

Through: The Chairman,_____India Regional Council of the Institute of Chartered Accountants of India.

Dear Sir,

Ref: Formation of CPE Chapter

We, on behalf of the members of the Institute of Chartered Accountants of India from_____(name of the locality) of_____Regional Council of the Institute, whose details are given below, desire to form a CPE Chapter under the name…… CPE Chapter of the …… (Name of the Regional Council) of the Institute of Chartered Accountants of India.

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. …… and Mr. ……have expressed their consent to be the first convener and first deputy convener of the CPE Chapter.

We shall be pleased if the approval is granted at the earliest.

Thanking you,

Yours Faithfully#,

Sl. No.	Name	Membership	Signature

#Note: Not less than twenty-five members of the proposed CPE Chapter should sign. Signatures with name and membership No. of the members to be verified by the concerned Regional Council.

Norms for CPE Study Groups (Applicable from 07-02-2017)

Norms for Formation of CPE Study Groups for limited purpose of participating in the CPE Teleconferences/Webcasts of CPE Directorate and other Central Committees of ICAI at places where CPE Study Circles or CPE Chapters cannot be formed

1. The members of the Institute of Chartered Accountants of India (hereinafter referred to as Institute) residing/working in a particular geographical area may form CPE Study Groups with the approval of the Continuing Professional Education Directorate (CPED).

2. Seven or more members of the Institute from a particular geographical area of the city/town from where there is no CPE Programme Organising Unit is situated may apply, in the approved format of application given as *Appendix to* this norms.

3. There should not be any other CPE Programme Organising Unit within the radius of 50 kilometers from the place at which the CPE Study Group is being proposed to be formed.

4. The application shall be made to the Continuing Professional Education Directorate through the Concerned Regional Council under whose geographical jurisdiction the city (in which the CPE Study Group that is being proposed to be formed) falls. Advance copy of the Application may be sent to the Continuing Professional Education Directorate.

5. The Study Groups so formed shall be called (name of the City) CPE Study Group of_____(Concerned Regional Council).

6. Study Groups so constituted shall work under the guidance, supervision and control of the concerned Regional Council. The responsibility for monitoring the participation by the CPE Study Group in the CPE teleconferencing/webcasts and issue of CPE Certificates is with the concerned Regional Council under whose guidance, supervision and control, the proposed CPE Study Group will function.

7. CPE Study Groups shall not use the logo of the Institute on their letterhead or on any other communication.

8. CPE Study Groups would be required to elect every year a Convenor to look after the day-to-day affairs/activities of the CPE Study Groups who would also be responsible for maintaining the accounts of the CPE Study Group. Also, members list shall be uploaded on CPE Portal at the time of formation of Group.

9. The Study Groups are not eligible for any Grant or Financial assistance from the Institute of Chartered Accountants of India.

10. CPE Study Groups shall provide CPE learning activities to the members of the Institute through CPE teleconferences/webcasts of CPE Directorate and webcasts of other Central Committees of ICAI.

11. The Convenors shall be responsible for coordinating the CPE Teleconferences/Webcasts.

12. The address for communication of the Study Group will be that of the Convenor.

13. Study Groups shall not acquire any capital asset of their own.

14. Convenors of a Study Group are authorized to collect the CPE Teleconferencing/Webcasting participation fees from the members to defray the cost of holding CPE teleconferences/webcasts and other incidental charges.

15. The Convenors shall send the report of CPE Teleconferences/Webcasts to the concerned Regional Council within ten days of such CPE Teleconferences/Webcasts to enable them to issue the CPE participation certificates.

16. A member of a Study Group must be a member of the Institute of Chartered Accountants of India.

17. The Study Group shall not have their own rules and bye-laws registered under any other Act or Rules/Regulations.

18. Members of the Study Groups will be eligible to get CPE Credit hours that would be announced by the CPE Directorate for each CPE Teleconference/Webcast.

19. The Convenor is required to upload the attendance of teleconferencing/webcasting programme on the CPE Portal within 10days.

20. If any Study Group is found to be working against the interest/policies of the Institute or its guidelines, the Study Group shall be de-recognized. The authority to de-recognize the Study Group, on the above grounds vests with the CPED in consultation with the Chairman of concerned Regional Council.

21. The responsibility for ensuring financial propriety in the financial management of the Study Group and all other matters shall be that of the Convenor.

22. There should be no restrictions whatsoever placed by the Study Group on any members of the Institute wishing to become a member of the particular Study Group.

23. In the event of lack of clarity in any matter in the formation of Study Group or their administration, application should be made to the CPED, which is entrusted with the responsibility for providing such clarification.

Council Directions for Professionalisation of Conduct of CPE Programmes (Applicable from 1-1-2017)

1. Every CPE Programme Organising Unit (POU) shall mandatorily keep minimum 1 CPE Hour Session on "Code of Conducts and Ethics" in atleast 3 CPE programmes in every calendar year (Total 3 CPE Hours).

2. A Continuing Professional Education (CPE) programme shall always start at the announced time and punctuality shall be adhered to. A Programme Organising Unit (POU) shall schedule a programme accordingly.

3. Every CPE Programme/Meeting should start with ICAI Motto Song which can be downloaded from ICAI website under the head "Overview" on the home page. POUs are also required to keep the written version of the Motto Song readily available during the events so that in case of any technical snag, the prior downloaded version is available and the written version can be read out.

4. There shall not be any CPE programme without charging of fee i.e. minimum Rs. 100/- plus taxes (even for shorter duration programmes of 2 CPE hours) shall mandatory be charged by CPE POUs.[1]

5. Least amount of time shall be spent on formalities in CPE programmes.

6. In case Central or State Minister is gracing the CPE Porgramme being organized by the CPE Study Circle, the same shall be held under the aegis of concerned supervisory Branch/Regional Council.

7. Inaugural session shall be planned in such a way that there shall be no wastage of time. For half-day programme maximum 30 minutes and for one-day/more than one-day programme, maximum 1 hour time shall be allotted for Inaugural Session. The Vote of Thanks shall not be for more than 5 minutes.

8. A Council Member, who is a speaker or a Chairman in the technical session, shall not be seated in inaugural and valedictory sessions on the dais.

9. The number of persons on dais to be curtailed drastically to include only Branch Chairman, Central Council member or in his absence Regional Council Chairman/member and Chief Guest.

10. Introduction of President and Vice President shall not be done in any of the programmes. Standardised introduction may be briefly mentioned by Master of Ceremonies, if the occasion demands. Introduction be made of only the Chief Guest/ Guest of Honour or invitees seated on the dais.

11. No wastage of time in CPE programme in introduction and reading bio-datas.

[1] Amended as per the decision taken in 384th Council meeting held on 19th August, 2019

12. During technical sessions, other than the Chairman and speakers on the subjects/topics of the session, not more than two persons can be seated on the dais.

13. In one session, not more than 15 minutes time shall be allotted to all Central Council Members including the session Chairman. Mentioning names of all the functionaries sitting on the and off the dais shall be avoided to save time.

14. Not more than 1/3rd of the composition of resource persons/ speakers/ Chairmen shall be from amongst the Central Council in a programme. This restriction shall not apply in a situation where the Council member is on a visit to a place for a Committee meeting or where the total number of speakers is less than three in a programme.

15. In technical sessions, the speakers shall be given adequate time for presenting their papers and for interaction with the delegates. Accordingly, the number of speakers in a session and in the entire programme shall be fixed and regulated by the POUs/concerned Central committee of the ICAI.

16. Speakers from industry may also be encouraged in CPE programmes.

17. Programme Organising Units may at their discretion charge extra participation fee from the members who are coming for spot registration subject to a maximum of 25% of the participation fee for that particular programme.

18. Each Central Committee of ICAI will be allowed to organize the following joint programmes preferably to be hosted by the Regional Council or Branch having 1000 or more members or branch located in a State Capitals as per the format to be designed in consultation of CPE Directorate (w.e.f. 19.08.2019).[2]

    a) One joint programme on relevant subjects/topics related to the CA Profession only with Central Government Ministries/Departments, Regulators (RBI, SEBI, PFRDA, CCI, IRDA, etc;) and State Government Ministries/Departments (for State laws only).

       (The above decision is approved on permanent basis)

    b) One joint programme on relevant subjects/topics related to the CA Profession either with CII or ASSOCHAM or FICCI or PHD Chamber of Commerce or IMC Chamber of Commerce and Industry in any combination of all above(No other CPE Non-POU will be associated) in co-ordination with CPE Directorate. The topics, resource persons as well as programme structure including participation fee, etc. shall be decided mutually by the organizing Central Committee and CII/ASSOCHAM/FICCI/PHD Chamber of Commerce/IMC Chamber of Commerce and Industry. The Branding of the program, such as, publicity, brochure, hoarding, Backdrop, etc. shall equally be done for both the organizing units.

    c) One joint programme on relevant subjects/topics related to the CA Profession with a state Chamber of Commerce in each State/UT in co-ordination with CPE Committee.

[2] Approved in the 384th Council meeting held on 19th August, 2019

The topics, resource persons as well as programme structure including participation fee, etc. shall be decided mutually by the organizing Central Committee and State/UT Chamber of Commerce. The Branding of the program, such as, publicity, brochure, hoarding, Backdrop, etc. shall equally be done for both the organizing units. Name of only one Chamber of Commerce in each state may be decided by Chairman, CPEC/CPE Committee.[3]

(This decision of the Council at b and c is for ***three Council years i.e. till Council term ending on 11.02.2025****. However, based on the experience and the feedback during the year, further extension could be considered by the Council on the recommendation of the CPE Committee)*

Provided that while organizing these programmes, there would not be any revenue loss to ICAI and the programmes shall be on self-sufficient basis without any sponsorship or grant from ICAI.

Provided further that while organizing these programmes, in technical sessions to extent possible, there should be representation from ICAI including inaugural session (on dais, etc.).

19. The number of National Conference, to be organized by each Central Committee of the Institute shall be restricted to 5 (five)[4] per Region during one Council year, which have to be hosted by the respective Regional Council or Branch having more than 1000 members and Branched in State Capitals. The Minimum number of participants in the programme shall not be less than 400. In the absence of minimum number of participation, no grant will be released to the concerned Regional Council/Branch.

    However, considering past track records of Branches regarding quality of the programmes organized, number of participants attended matching with the required minimum number as per criteria for organizing National Conference, speaker details, etc. along with recommendation by a Central Council Member in writing justifying the branch for holding National Level event, Branch, having member strength below 1000, can also be considered as a special case for hosting National Conference subject to maximum 2 per region in each Calendar year.

    Where a CPE National event is being organised exclusively on particular topic/fields of subjects (eg. National Conference on GST) and a Central Committee of ICAI (eg.GST & Indirect Tax Committee) is in place for the said topic/field, the same shall be organised by the concerned Central Committee on said topic/field. However, a CPE National event is being organised on common topics of professional interest (e.g. covering Accounting, Auditing, Laws, Taxation, etc.) such programmes should be held by Committees which are generic in nature only like CMI&B/PDC/CCBMP etc. only i.e. no national level joint programme for Committees which are subject specific in nature (w.e.f. 19.08.2019).[5]

[3] Updated as decided in 420th Council meeting held on 23-24 March, 2023

[4] For clarification please refer at the end of document

[5] Approved in the 384th Council meeting held on 19th August, 2019

20. A Committee of the Central Council cannot organize more than 10(ten)[6] CPE programmes (Seminars) in a region during one Council year apart from organizing 5 National Conferences per region since CPE programmes are to be organized mainly by the Regional Councils/Branches/Study Circles and Chapters. Such CPE programme of the Committee of the Central Council shall always be hosted by Regional Council or a Branch concerned. The restriction in number of programmes shall not apply to workshops and training programmes organized by any Committee of the Central Council.

21. **Joint Programmes of Central Committees:** Not more than two Central Committees can join together to organize any one CPE Programme. Such programme would be counted for each of those Committees in the overall ceiling for a Committee in a year. Where two Committees jointly organize a programme, only one person can be jointly nominated as the Convenor.

22. The travel cost of only the Chairman, Vice Chairman of the concerned Committee and the convenor of the programme, who is Council Member, shall be borne by the Institute. In case, both the Chairman and the Vice Chairman of the concerned Committee are not available for any programme organized by the Committee, Chairman of the concerned Committee may nominate one Council Member for that particular programme and his travel cost shall be borne by the Institute. The travel cost of all other Council members, who may be invited by the POUs, shall be borne by the POUs.

23. All Regional Councils and Branches shall conduct minimum one programme compulsorily in due consultation with Committee for Professional Accountants in Business & Industry (Non-Standing Committee of ICAI) so as to have better connect with the members in Industry. The proposal in this regard may be sent well in advance to the Committee for Professional Accountants in Business & Industry.

24. Mementos/gifts/shawls, etc. shall not be presented to the elected representatives of the Council/Regional Councils/Branches either in the programme or after the programme during any event. Non-compliance will attract de-activation of POU from the CPE Portal for at least next three months or for further period as the CPED deems fit.

25. No gifts/presentaries shall be given to participants by whatever name called except programme kit containing background material, pad and pen. However, the items given by the sponsors can be part of the programme kit, in accordance with Guidelines for accepting Sponsorships/Advertisements/Putting Up Exhibition Stalls in the CPE and Other Programmes of ICAI (w.e.f. 19.08.2019).[7]

26. The organization of CPE Programme shall be avoided in temporary structures because of disturbances, noises which lack concentration.

27. For Residential Refresher Courses, there shall be minimum 4 CPE hours programme per day. Extra day(s) can be kept for sightseeing, etc. The organizers/functionaries (except staff and speakers/guests) shall pay the same fee as would be charged from other participants registered for RRC.

[6] For clarification please refer at the end of document

[7] Approved in the 384th Council meeting held on 19th August, 2019

28. **Serving/Consumption of Alcohol and/or Alcoholic/Tobacco based products are strictly prohibited in the CPE Programmes/Meetings organised by CPE POUs - Regional Councils, Branches, Chapters Abroad, Central Committee, CPE Study Circles, CPE Study Chapters and CPE Study Groups.**
Non-compliance of the above direction is liable for necessary disciplinary action against concerned POU and/or person(s) involved.

29. The style and design of stationery (including circulars) shall be uniform for all the POUs (formats are to be provided by CPE Directorate). To have the better governance and brand image, no alteration shall be allowed in such formats. If reported any deviation in the format(s), the concerned POU shall not be allowed to hold any CPE programme for next six months or for further period as the CPED deems fit. If the POU still fails to comply with this requirement even after the completion of above period, the POU shall be deactivated.

30. Members' feedback on the faculties associated with the CPE programmes will be obtained by the respective POUs for each programme. Programme Organising Units will compile the feedback so received from the members, in a specified format to be made available at the CPE Portal, and will upload at CPE portal within 7 days of conclusion of CPE Programme. If the Programme Organising Unit fails to upload the feedback within 7 days, the concerned Programme Organising Unit shall be barred from uploading its next programme until it uploads the feedback of the previous programme at the CPE Portal.

    The CPE Directorate/CPED Secretariat, if so desires, can also call for the hard copies of the feedback from the Programme Organising Units for a particular programme and/or can also call feedback directly from the participants.

31. In case of violation of any direction of the Council/Advisories/CPE guidelines/Norms, etc. where specific action to be taken by the CPE Directorate has not been mentioned, the CPE Directorate is authorized to take such action, as it deems fit out of the following:

    - Concerned Regional Council/Branch may be debarred for 3-6 months or for further period as the CPED deems fit for holding CPE programmes.

    - While considering any Award of ICAI, 10 points may be deducted from the account of Concerned Regional Council/Branch.

    - Study Circles/Study Chapters/Study Groups may be deactivated for 3-6 months or for further period as may be decided by the CPED.

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<u>Clarification to Point No. 19 and 20 :-</u>

The Council at its 421st meeting held on 15th June, 2023 approved the following increase in number of Seminars/National Conference/Webinars being organized by Central Committees basis on the **Council Year wise** wherein earlier it was Calendar year wise (starts from 12th February, 2023 for 1 year). Now the revised allowed count for such CPE Events are as follows:

1. A Committee of the Central Council can organize **5 National Conferences** (earlier it was 3) in each region during a Council Year.

2. A Committee of the Central Council can organize **10 Seminars** (earlier it was 5) in each region during a Council Year. It may be noted again that, **RRC organised by any Committee** will be considered as a seminar and would be counted in total limit of seminar allowed to a Committee in a Council year. A CPE programme (including RRC) of the Committee of the Central Council shall always be hosted by the Regional Council, or a Branch concerned where the programme is physically organised by the Committee.

3. Central Committees may organize maximum **5 Webinars** (Unstructured CPE Hours) (Earlier it was 2) in a Calendar month. Further, as approved by the Council, Committees will upload the unstructured CPE learning of the members who attended Webcast/Webinar after completion of the programme and member will not claim its unstructured CPE learning by their own. This functionality will be removed from self-declaration form for claiming ULA by members.

4. Central Committee/Directorate may organise Non-CPE event(s) in virtual mode as per their TOR/Action plan for pre-identified invitees (maximum 75 participants in an event) for taking inputs on exposure draft/activities related to concerned Committee. However, **Non-CPE events in Online/Offline mode cannot be organized for members on professional/education/CPE topics by any CPE POUs**.

5. The **programme limit** of each Central Committee mentioned **above at point 1 & 2 would be counted from 12 February, 2023 for 1 year and similarly in onwards Council years**.

GUIDELINES FOR ACCEPTING SPONSORSHIPS/ADVERTISEMENTS/PUTTING UP EXHIBITION STALLS IN THE CPE AND OTHER PROGRAMMES OF ICAI[1]

The ICAI envisages the following guidelines for accepting Sponsorships/Advertisements/Proposal for Exhibition Stalls in the CPE and other programmes of ICAI. The guidelines have been made to protect the ICAI's image and reputation as also to ensure that its integrity and independence is maintained. The guidelines should be applied in letter and spirit even at the cost of losing few advertisements and consequent revenue. A strict legal interpretation should not be used to justify accepting an advertisement or sponsorship which the guidelines intended to stop. Similarly, an unreasonable interpretation should not be used to prohibit Sponsorships/Advertisements/Exhibition Stalls which is clearly in line with the intention of the guidelines.

Sponsorships / Advertisements/Exhibition Stalls for these Guidelines include the following as well:

(1) Stationeries / mementoes / complimentary items that are directly supplied/sponsored by an organization on the eve of an event covered in these Guidelines.
(2) Advertisements in the Souvenirs brought out on the occasion of the event.
(3) Banners / Acknowledgements exhibited in the venue of the event.

Sponsorships/Advertisements/Proposal for Exhibition Stalls can be accepted only in the following CPE and other programmes of ICAI.

- National level programmes of Non-standing Committees
- All India Conference of Members and Students
- International Conference of Members and Students
- The Annual CMI & B Conference and Award Function
- ICAI Awards function for Excellence in Financial Reporting
- Regional Conference for members and students
- Programmes organized by ICAI Foreign Chapters

The branches of Regional Councils of ICAI are permitted to accept Sponsorships/Advertisements/Proposal for Exhibition Stalls for one CPE programme in every quarter of a calendar year. In case where no CPE programme could be organized in any quarter with sponsorship, exemption to take sponsorship shall not be carried forwarded to next quarter and permission of one CPE programme in every quarter to accept sponsorship will hold good.

CPE Study Circles, CPE Study Chapters, CPE Study Groups are not permitted to accept any sponsorships/advertisements/Proposal for Exhibition Stalls in amount or in kind, directly or indirectly for CPE and other programmes being organized by them.

[1] Approved as per the decision taken in the 384th Council meeting held on 19th August, 2019

I. GENERAL CONSIDERATIONS/PRINCIPLES:

(1) The Sponsorships/Advertisements/Exhibition Stalls should not in any way be derogatory or in contrast to the prestige of the profession.

(2) The Sponsorships/Advertisements/Exhibition Stalls should be keeping in view the dignity of the Institute and in conformity with the provisions of the Chartered Accountants Act, 1949, and the Rules and Regulations framed thereunder, and other guidelines/directions issued by the ICAI from time to time.

(3) Contents of the Sponsorships/Advertisements and product/service/material in use in the Exhibition Stalls should not be contrary to the policy(ies), pronouncements and decisions taken by the Council of the Institute.

(4) Sponsorship material/Advertisements and product/service/material in use in the Exhibition Stalls should not be misleading, harmful or offensive. Generally acceptable standards must be applied to the content of all advertising materials so as to provide adequate protection for members and public at large from the inclusion of offensive or harmful material.

(5) The nature of a Sponsorship/Advertising including Exhibition of Stalls relationship must be transparent and clear to the audience and that the independence, credibility of the professionals should not be compromised. Surreptitious or subliminal advertising is not allowed.

(6) Physical presence of Sponsors / Advertisers / Exhibition Stall owners on the dais in the Inaugural / valedictory session / technical session along with the dignitaries including their felicitations, their addresses/speeches during the programme about their products / services are prohibited.

(7) Sponsors/Advertisers/Exhibition Stall Owners will not be provided any technical session during the programme as a part of sponsorship agreement. However, where sponsorship is provided by PSUs, Government Banks, Regulators like RBI, RERA, SEBI, etc., their MD/CEO/other senior equivalent officers are allowed to take one technical session during the CPE Programme.

II. BARRED PRODUCTS/SERVICES/ENTITIES:

Sponsorship/Advertisements/Proposal for Exhibition Stalls should not be accepted from the following barred Products/Services/Entities:

(a) Private Coaching/educational institutions providing guidance/coaching to the CA students.
(b) Relating to professional courses offered by other Indian/Foreign institutions whose activities are not conducive to the interest of the Institute.
(c) Any such organizations which are in direct/indirect competition with ICAI or whose interests clash with that of ICAI.
(d) Entities giving negative effect on the profession.
(e) Cigarettes, liquor/beverages and other intoxicating items.
(f) Any product or otherwise with indecent photographs. etc.

(g) Against the interest of the profession.
(h) Any misleading advertisement.
(i) For faith, religion and equivalent systems of belief.
(j) Adult products and services
(k) Weapons and gun clubs
(l) Substantive magazines and publications
(m) For political causes
(n) Any other Sponsorship/advertisement/Proposal for Exhibition Stalls, which in the opinion of the ICAI, is not fit to be accepted.

III. SPONSORSHIPS/ADVERTISEMENTS/EXHIBITION STALLS RELATING TO BOOKS/SOFTWARE/CD-ROM

Sponsorship material/Advertisements/Exhibition Stalls relating to books/software/CD-ROM may ordinarily be published/permitted. However, reference to the author's association with the Institute, if any, should be avoided.

IV. IN CASE OF SPONSORSHIPS/ADVERTISEMENTS RECEIVED FROM MEMBERS.

As per Code of Ethics of ICAI, Members should not Sponsor/Advertise/Put up Exhibition Stalls for soliciting work or advertise in a manner, which would be interpreted as soliciting or offering to undertake professional work. All provisions of Code of Ethics are to be followed strictly while receiving Sponsorships or Advertisements or Proposal for Exhibition Stalls from members of ICAI.

V. CLEARANCE OF SPONSORSHIPS/ADVERTISEMENTS/PROPOSAL FOR EXHIBITION STALLS:

(1) The text, design, pictorial description, colour etc. of the Advertisement/Publicity Material shall be strictly in conformity with the Ethical Standards of the ICAI. Wherever, even there is a remote possibility of any doubt, concurrence of the ICAI from the Ethical/Legal perspective be taken by the concerned Programme Organising Unit (POU).

(2) In the event of any difference of opinion, the decision of the President, ICAI shall be final.

VI. DISCLAIMER

A disclaimer should be published appropriately as follows:

"The ICAI is not in any way responsible for the result of any action taken on the basis of the advertisement published/displayed and material distributed during the programme."

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Guidelines for inviting the dignitaries (Chartered Accountants at the influential positions, Central/State level Ministers as well as officials/bureaucrats at Central/State levels) to participate in the Seminars/ Conference organized by the Programme Organising Units of the Institute

1. To obtain the details of dignitaries (Chartered Accountants at the influential positions, Central/State level Ministers as well as officials/bureaucrats at Central/State levels).

2. To maintain Public Relations with Central/State level Ministers as well as senior officials/bureaucrats at Central/State levels to eliminate the perceived barrier between the Institute and the bureaucrats.

3. To maintain proper decorum while inviting Chartered Accountants at the influential positions, Central/State level Ministers as well as senior officials/bureaucrats at Central/State levels to the programmes.

4. To ensure the involvement of Central/Regional Council Members/Branch Chairmen in line with the dignitaries (as mentioned above) invited.

5. To fix the date and venue of the programme well in advance.

6. To screen the faculty so that there are no variations in standards of delivery.

7. To distribute standardized background material in these programmes.

8. To have a reasonable level of participants to motivate the dignitaries (as mentioned above) and enable the participants to get the maximum benefits from experience and expertise shared by the dignitaries.

9. To ensure that the programmes shall always start at the announced time and punctuality shall be adhered to.

10. Introduction of dignitaries (as mentioned above) should be made as the occasion demands.

Parameters for granting the Status of National Conference and International Conference as applicable to all programmes having CPE Credit to be organized by the Central Committees of the ICAI (Applicable from 01-01-2017)[1]

NATIONAL CONFERENCE

1. The Programme shall be organized by the Central Committees of the Institute. The host of the programme can only be Regional Council or any Branch having more than 1000 members and Branches in State Capitals.

2. The faculty shall preferably be from the region concerned as well as from other regions.

3. The minimum no. of participants in the programme shall preferably not be less than 400.

4. The participation shall preferably be from more than 3 states outside the region.

5. The Programme shall be for more than one day duration, having at least 2 technical sessions per day and minimum of 9 hours (in 2 days) of CPE Credit.

6. The Background material pertaining to each technical session must be circulated to the participants. A copy of the Background material so distributed must be sent to the CPEC Secretariat along with a soft copy for uploading at the CPE Portal.

7. A Committee of the Central Council can organize 5 (five) such programmes in each a region during one Council year which has to be hosted by the Regional Council and/or any Branch having more than 1000 members and Branches in State Capitals.

   (The **programme limit** of each Central Committee mentioned **above would be counted from 12 February, 2023 for 1 year and similarly in onwards Council years**.)

   However, considering past track records, number of participants attended the programmes held earlier with speaker details, etc. along with recommendation by a Central Council Member in writing justifying the branch for holding National

[1] Amended as per decision of the Council taken at its 421st meeting held on 15th June, 2023

Level event, Branch having member strength below 1000 can also be considered for hosting National Conference subject to maximum 2 per region in each Council year.

Where a CPE National event is being organised exclusively on particular topic/fields of subjects (eg. National Conference on GST) and a Central Committee of ICAI (eg. GST & Indirect Tax Committee) is in place for the said topic/field, the same shall be organised by the concerned Central Committee on said topic/field. However, a CPE National event is being organised on common topics of professional interest (e.g. covering Accounting, Auditing, Laws, Taxation, etc.) such programmes should be held by Committees which are generic in nature only like CMI&B/PDC/CCBMP etc. only i.e. no National level joint programme for Committees which are subject specific in nature (w.e.f. 19.08.2019).[2]

8. In the absence of minimum number of participation, no grant will be released to the concerned Regional Council/Branch.

INTERNATIONAL CONFERENCE

1. The Programme shall be organized under the auspices of the International Affairs Committee of the ICAI only.
2. There shall be a participation of some international professional bodies wherever deemed necessary.
3. The Minimum No. of participants in the programme shall preferably be 500.
4. At least 2% of participants shall be from outside India.
5. At least, 1/3rd of the speakers/Chairmen of technical sessions shall be from outside India.
6. The Programme shall be of minimum 2 days duration, having at least 2 technical sessions per day.
7. The Background material pertaining to each technical session must be circulated to the participants. A copy of the Background Material so distributed must be sent to the CPEC Secretariat along with a soft copy.

Exceptions to the above parameters in all the above cases shall only be with the approval of the CPE Committee

[2] Approved as per the decision taken in 384th Council meeting held on 19th August, 2019

Guidelines for holding Regional Conference and Sub-Regional/State Level Conference (As revised on 5-4-2018)

For Regional Conference:

Regional Conference can be organized by Regional Councils only once in a year in their respective regions. The Regional Conference shall be of minimum two days duration, having at least 2 technical sessions per day (for 6 hours programme) and minimum of 9 hours (in 2 days) of CPE Credit and the minimum no. of participants shall not be less than 300.

For Sub-Regional/State-Level Conference:

1. Each Regional Council can organize any one of State Level or Sub-Regional Conference in each State of the Region during a Calendar year.

2. The minimum no. of participants shall not be less than 250.

3. The Programme shall be organized by respective Regional Councils of the Institute. The host of the programme can only be any Branch having more than 750 members or Branch in State Capital. If such Branch or Branch State Capital is unable to host the programme, the Chairman of respective Regional Council may decide to host the programme by any other branch, giving priority to the branch having higher membership strength.

4. The faculty shall preferably be from the region concerned.

5. The participation shall preferably be from more than 2 states of the concerned region.

6. (a) If the hosting branch has more than/equal to 1000 members, the programme shall be for minimum two days duration with 9 hours (in 2 days) of CPE Credit.

   (b) If the hosting branch has less than 1000 members, the programme can be for one day duration with minimum 6 hours (in 1 day) of CPE Credit.

Exceptions to the above parameters in all the above cases shall only be with the approval of the CPE Directorate

Policy Guidelines/Parameters for Conducting Certificate Courses

1. Any Committee of the Council can conduct the Certification Course.

2. Announcement of the Course

Announcement of the course should be made at least three months prior to the beginning of the course. Announcement should be given in `The Chartered Accountant' Journal, Website and the local newsletter of the Regional Councils and the branch. This exercise is required so that the participants, who are professionals, can plan their participation.

3. Selection of Venue for organizing the Certificate Course

There is no bar to organize the course at Institute's office, whenever it is available and appropriate. However, the respective Committee at its discretion may consider other venue including star hotels.

4. Background material:

4.1 All Committees organizing the certificate courses shall be under duty to provide the updated background material to each participant of the course. The background material shall be of the very good standards duly approved by the Committee.

4.2 The Background material should be prepared by the faculty who are experts in the topic. The same should be reviewed by another expert and the background material would be finalized by the Committee.

4.3 The Background material should be provided to the participants well in advance. The Background material should be standardized and be printed/ready before one month of launching the course. The Copy rights issues should be properly addressed to avoid any litigation. The author is required to give a declaration in a standard format taking responsibility about the copy right issue. The format is enclosed as **Annexure I. (The format is the same as our publication department is taking from the authors).**

4.4 The faculty of various sessions would be encouraged to provide their own background material to be distributed to the participants and these materials should be utilized to improve the background materials.

4.5 The decision of the Executive Committee taken from time to time with regard to payment of honorarium to the author for ICAI publications/background material may be followed in case of the Certificate Courses.

5. Prospectus

The prospectus should be concise, simple, informative and cost effective. The soft copy should be available on the website of the Institute which is freely downloadable. The prospectus should contain the details in the seriatim as per the performa attached as **Annexure II.**

6. Appointment of Coordinators and Directors:

There should be only one Coordinator of each course at each centre. To facilitate the accountability and effectiveness, officials of the Institute must be entrusted with this job. One elected Council member would be the Director for the Course at each centre. The Director & Coordinator would be appointed by the Committee.

7. Minimum number of participants

The minimum number of the participants should be 30-35 to bear the cost. The maximum number of the participants should not exceed 75.

8. Appointment and Honorarium of the faculty

8.1 To attract best faculty, honorarium to be paid to the faculty may range between Rs. 1,000 to 3,000 per hour depending upon the standing of the faculty, course and other rational aspects. The respective Secretariat should prepare a panel of faculty.

8.2 The respective Committees have to decide the qualification of the faculty depending upon the Course curriculum and the specialization required. This Faculty may be appointed as Speaker, Paper setter, evaluator of

Answer scripts as well as case study and author of background material. They may also be appointed to prepare PPTs as detailed in **Clause 9.**

8.3 As far as possible the faculty should be local based. In case, the faculty is from outside, the number of such faculties should be minimum and the outstation faculty should take more than one session to make the exercise cost effective. The Committee will bear the cost as per TA DA rules for Council Members.

8.4 Each faculty should be restricted to take the technical Sessions subject to a maximum of 6 hours in a particular batch. The Group was of the opinion that it would pave the way to explore the new faculties.

8.5 The entitlement to the faculties with regard to hotel accommodation would not exceed more than the entitlement applicable to the Regional Council/ Central Council Members.

9. Standardized Power-point Presentation:

The Course contents should be divided into various chapters. To avoid repetition the Committees should prepare broad guidelines on the basis of the Background Material which should be given to all the faculties to follow the same in sequence. The power-point Presentations should be prepared by the faculty on the basis of the broad guidelines and to be vetted by an expert. The Committee will approve the Power-point Presentations. If possible, a faculty meet be organized before the commencement of the course so as to avoid the repetition. These PPTs will just be guide to the faculty to cover the topic. The faculty can prepare his own PPTs to make the session more practical and to share his views.

10. Formalities like bouquet, memento, vote of thanks etc.

There should not be any formalities like introduction of speakers, welcome with bouquet, mementoes to the faculties, and/or vote of thanks. The profiles of the speakers be circulated amongst the participants well in advance so that the participants would get more time for effective learning.

11. Frequency and duration of the course

11.1 Each course should be held at least once in a year in each region, except where there are no taker for the course.

11.2 The course should be held on the weekends (i.e. Saturday and Sunday) from 10 AM to 5 PM or courses can be organized on consecutive days to facilitate outstation participants.

11.3 The duration of the course shall not be less than 5 days in any case. The maximum duration of the course should not exceed 100 hours.

11.4 75% of the time should be devoted in class room teaching/hands on training and 25% in case/self-study.

12. Registration Fees

12.1 The fees would help to meet the cost of the faculty, background material and also to ensure that the members who are enthusiastic toward the course would only attend the course.

12.2 Considering the contents and coverage of the certificate course, the time to be consumed and the arrangement as well as the remuneration to be paid to the Faculties by the respective committees, the fee to be charged from the participants shall be between Rs.15,000 to 50,000 per participant inclusive of Background Material Cost & first evaluation fees. In case, there is the need of Second evaluation, uniformly Rupees one thousand only shall be charged by the respective Committee.

13. Case Study by the participants and Group discussion

The case studies should be included in the background material as maximum as possible. There should also be one or two sessions on group discussions. The participants may also be encouraged to present case study either individually or in group.

14. Attendance

The minimum attendance for the course should be between 75-90%.

15. Examination/ Evaluation for the Certification Course

Every Committee who is organizing the Certificate course shall evaluate the participants through the examination process to be conducted by the respective Committee.

16. Honorarium for the Paper-setters, Evaluators of answer-scripts

The honorarium scale for the paper setters and evaluators for the Certification courses would be same as per the final CA examination fixed by the Examination Committee.

17. Standardised Format of the Certificate

A certificate of participation must be issued to the successful candidates by the respective Committees in the standardised format which is annexed as **Annexure III**.

18. CPE Hours

18.1 The participants of the Certification Courses would be eligible for CPE Hours under Structured Learning and Unstructured Learning as per the CPE Advisories on Structured Learning and Unstructured Learning.

18.2 The CPE hours credit will be granted to the participants on the date of completion of the course.

18.3 No proportionate CPE hours would be allowed to the participants.

18.4 The maximum CPE Hours may be as per the minimum requirement recommended by the CPE Directorate for a Calendar year for the members in practice.

19. Permissibility & manner of mentioning Certificate/Diploma Courses on successful completion by the member

19.1 <u>For Diploma Courses:</u> Information Systems Audit(ISA), Post Qualification Diploma in International Taxation, Diploma in Insurance and Risk Management(DIRM), Management Accountancy Course(MAC)/Corporate Management Course(CMC)/Tax Management Course(TMC), International Trade Laws & World Trade Organisation(ITL & WTO)

It is clarified for information of the members that (Name of Diploma Course to be inserted) is a Diploma Course. On successful completion of this course, a member is entitled to use the letters "_____(ICAI)" after his/her name to indicate that he/she has completed this (Name of the Post Qualification Course to be inserted) course conducted by the Institute of Chartered Accountants of India.

19.2 For Certificate Courses:

It is clarified for information of the members that (Name of Certificate Course to be inserted) is a Certificate Course. On successful completion of this course, a member is awarded a certificate to this effect. However, a certificate course does not grant any qualification, and therefore it should not be mentioned by the members as qualification along with their name.

20. Eligibility Criterion

The Members of ICAI and the Students who have qualified their CA final examinations but yet to obtain the membership number of the Institute shall be eligible to pursue the certificate course being organized by any of the committees of ICAI. However the students who have qualified their CA final examinations but yet to obtain the membership number of the Institute shall be eligible for examination/evaluation only after getting their membership number from the ICAI. None other than the above are eligible for participating for any of the certificate course.

21. Feedback form

21.1 Feedback from the participants should be obtained in the prescribed Feedback Form, which is attached as **Annexure IV**.

21.2 The compilation of the feedback form for each batch must be placed before the next scheduled meeting of the concerned Committee along with report of the Course Director in **Annexure V.**

22. Submission of Accounts

Accounts for each batch must be placed before the next scheduled meeting of the concerned Committee.

Annexure – I

Certificate for Intellectual Property Rights for Certification Courses Background Material

Date.....

This is to certify that all the contents of the Background Material titled _____developed for the Committee/Department _____are the original and relevant. I / we further certify that the contents of the above said Background Material have not been copied from any other source by me/ us. I/ we owe complete responsibility of originality of all the contents of the Background Material developed by me/us.

In case of any text matter etc. which has been reproduced in the above titled Background Material from any other source, the necessary permission with regard to its reproduction has been obtained as per the required procedure from the competent authority pertaining to the source.

In case of any legal issue arising out of the copy right infringement for the above titled Background Material, I / We shall be fully responsible.

Signature of the Author/s/Faculty/ies:
for the Background Material

Name/s of the Author/s/Faculties:

Address:

Contact Number:

Signature of the Secretary:

Annexure II

Page 1

Format of the Prospectus

ICAI Logo

TITLE OF THE COURSE

Name of the Committee

ICAI VISION

MISSION OF THE COMMITTEE

Course Details- Objective of launching of the Course, Registration details, Fee Structure, hours involved, etc.

Course Contents

Registration no.:
Batch:
Year:



ANNEXURE III

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CERTIFICATE COURSE ON _____

Certificate

This is to certify that CA. _____ _____ son/daughter of _____

Membership No. _____ has successfully completed the course on _____,

Conducted by the Committee on _____ _____

of the Institute of Chartered Accountants of India.

Place:_____	**Secretary**	**Chairman**	**President**
Date : _____	**(ICAI)**	**(Name of Committee)**	**(ICAI)**

ANNEXURE IV

STANDARDISED FEEDBACK FORM
on
CERTIFICATE COURSE on

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Details of Yours (If convenient please share)

Name : Membership No.:

1. a) What were your expectations from this course :

   b) Whether the same has been fulfilled and if yes, to what extent :

2. Please indicate your assessment on the following aspects of the Course:

(i)	Course Curriculum	Excellent	Good	Moderate	Poor
(ii)	Background Material	Excellent	Good	Moderate	Poor
(iii)	Quality of conducting the Course including the evaluation test:	Excellent	Good	Moderate	Poor
(iv)	Quality of food and other logistic support including the venue(s)	Excellent	Good	Moderate	Poor

Any further suggestions on any of the aforesaid aspects:

3. Any other topic to be included or deleted from this course :

4. Any suggestion on mode of teaching/ presentation/ interaction:

5. Will you recommend this course to your professional friends and if yes, the reasons:

6. Your suggestions to make this course more effective:

7. Your suggestions on the case study, if any, presented either individually or in group

General (You can use a separate sheet wherever required)

Feedback on Faculty (After Everyday)

1. Faculty Name

(i) _____ Excellent Good Moderate Poor

(ii) _____ Excellent Good Moderate Poor

(iii) _____ Excellent Good Moderate Poor

(iv) _____ Excellent Good Moderate Poor

ANNEXURE V

FORMAT OF CONSOLIDATED REPORT

CONSOLIDATION OF FEEDBACK (To be prepared by office)

1. Faculty Name

		SCORE			
		Excellent	Good	Moderate	Poor
(i)	_____				
(ii)	_____				
(iii)	_____				
(iv)	_____				

2. Please indicate your assessment on the following aspects of the Course:

		SCORE			
		Excellent	Good	Moderate	Poor
(ii)	Course Curriculum				
(i)	Background Material				
(ii)	Quality of conducting the Course including the evaluation test:				
(iii)	Quality of food and other logistic support				

3. List of Important Comments/Suggestions

I. _____

II. _____

III. _____

IV. _____

V. _____

Guidelines and procedure for organisation of Webinars/Web Lecture by Central Committee/ Regional Councils, Branches and Foreign Chapters

(Updated on 1.02.2024)

General guidelines for organizing Webinar:-

1. **Webinars** for grant of Unstructured CPE Hrs will only be organized by the Central Committees of ICAI.
2. **Web Lectures** are Allowed to be organised Only by the Regional Councils, Branches and Foreign Chapters (FC) from **January, 2024**.
3. Only two speakers may be kept on any technical topic(s) in a Webinar/Web Lecture.
4. The Committees/Regional Council/Branches/Foreign Chapters will Upload the unstructured CPE learning of the members who attended Webinar/Web Lecture after completion of the programme and member will not claim its unstructured CPE learning by their own. This functionality of uploading ULA attendance in CPE portal is developed and activated for the webinar events organized from 1st Feb 2024 onwards for Webinar and From Jan, 2024 for Web Lectures.
5. Central Committees may organize maximum 5 Webinars (Unstructured CPE Hours) in a Calendar month. Webinar by Two Committees cannot commence at same time and there should be atleast 1 hr difference in commencement time of two Webinars.
6. CMI&B/CPE Study Circles/Chapters and Groups shall not organise any type of Webinar or any other type of CPE/Non-CPE Event on online platform. However, **Web Lectures** are Allowed to be organised Only by the Regional Councils, Branches and Foreign Chapters.
7. CMI&B/CPE Study Circles/Chapters including Regional Councils/Foreign Chapters/Branches/CPE Study Circles and CMI& B Study Circles/CPE Study Chapters may arrange viewing of Webinars at the venue being organized by Central Committees of ICAI for grant of structured CPE hrs on paid basis. Recently, this feature has been enabled on CPE Portal under POU login. Also, all precautions/Guidelines must be followed, while organizing the webinar in physical mode, if required, as prescribed in SOP on preventive measures to contain spread of COVID-19 as issued by Central Government/Ministry of Health & Family Welfare/State Government and Local Authorities and being amended time to time.

8. On receipt of request from CMIB Study Circle and on case-to-case basis CMIB Study Circles may be allowed by CMI& B Committee to share the virtual link of the programme with the members of the concerned Study Circles only while organising the physical programmes. Link of the programme should not be publicly announced. Further, the attendance of members who have virtually attended the programmes should not be uploaded by the CMIB Study Circle on CPE portal under Structured Learning hours (SLA) and such members may claim Unstructured Learning hours (ULA) on the CPE Portal by filling the Self Declaration Form. Acceptance Report of such request be recorded by CMI&B Committee.
9. General guidelines for organizing CPE Programmes in Offline/Physical Mode as updated on 14.07.2022 is given as **Annexure A.**
10. W.e.f. 01.08.2022 organization of same CPE Event in hybrid mode i.e. physical/offline (physical cum virtual) has been **disallowed** i.e. CPE Events shall be either in physical or virtual only, not in both physical and Virtual mode
11. Regional Councils/Branches and Foreign Chapters may organise Web Lectures as per details given elsewhere in this document**.**
12. A Webinar/Web Lecture (in a day) can be organized for minimum 2 CPE hours and maximum 3 CPE hours.
13. A session in a Webinar/Web Lecture will be for minimum 1 CPE hour.
14. No two Webinar/Web Lecture in a day shall be organized by the same organizing unit.
15. As far as possible, no two or more Web Lecture in same region by multiple Branches shall be organized at same time and day.
16. Mass SMSs and e-mails shall be sent for organizing of webinar as per guidelines of EDP.
17. During Webinar, other than the speakers, Council Members, Regional Council Members and if it is organized from the location of any Branch, the Chairman and Secretary of the Branch only should be present at any time during the webinar.
18. General guidelines of Organisation of CPE Event shall be applicable on Webinar/Web Lecture.

Registration and approval:-

19. The POU shall upload the details of the proposed event through their login under "Non-Calendar event" at CPE Portal for the approval of CPE Committee.
20. Only after approval by the CPE Committee (CPEC), Webinar/Web Lecture will be announced/informed to their members by the POUs.
21. The CPE Committee may accept or reject any request if its clashing with already a request has been uploaded on CPE portal by other POU. Also Point No. 12 given as above may be referred.

Eligibility or criteria for organizing:-

22. Regional Councils/Foreign Chapters/Branches are allowed to organize Web Lectures only for grant of Unstructured CPE hours. Apart from this, POUs cannot organise any other activity in online mode without prior approval of the CPE Committee.

23. Also, for any Student activity or Non-CPE activities POUs may kindly follow guidelines of Board of Studies (BOS) and Regional Branch Affairs Committee (RBA) respectively. Central Committee/Directorate may organise Non-CPE event(s) in virtual mode as per their TOR/Action plan for pre-identified invitees (maximum 75 participants in an event) for taking inputs on exposure draft/activities related to concerned Committee. However, Non-CPE event cannot be organized on CPE topics.

Joint Programmes:-

24. **A.** In the webinar organized by the Central Committees, if the topic appears be related to the domain of other Committee, then the same shall only be jointly organized by the concerned Committees. For example, a topic "Data protection in Financial Market" appears be related to the Committee for Capital Markets & Investor protection and Digital Accounting & Assurance Board as well. So, the webinar on the said topic shall only be jointly organized by both the Committees of ICAI. Maximum 2 Committees may join for any such Webinar.

    B. For generic Committees like CPE/CMI&B/PDC/CMP/WMED, if they are organising Webinar Course on various technical topics in a day, then they may organize it individually. However, if specific single technical topic is covered on each day of event then concerned technical Committee should be involved/ joined in that programme.

25. Webinar/Web Lecture of Central Committee/Regional Councils/ Foreign Chapters/Branches cannot be hosted/jointly organized by CPE Study Circles/CPE Study Chapters/CMI & B Study Circles,.
26. If joint/host programme, it will be counted in both POU. It is clarified that the CPE programme which has been organised and hosted by CPE POU, shall be counted separately for both the organising and hosting unit. E.g. if a Central Committee event is hosted by any branch, that event shall be counted separately for both the POU.

Participation Fee:

27. It is not compulsory to Charge any fee for Webinar/Web Lecture

Rules governing Participation/Attendance:-

36. Participation in Webinar/Web Lecture shall be allowed only with login system.

37. Participants shall only be members under the jurisdiction of the organizing CPE POU. Therefore, organising POU shall send the intimation to their members only.
38. Central Committees are allowed to organise Webinar without any restriction on number of participants.
39. Intimation of Webinar may be sent by Central Committees to all members of ICAI, Regional Council to all Members of their Region and Foreign Chapters/Branches to their members only.

Organisation/Administration/Compliance:-

40. It is responsibility of organizing POU that they shall ensure that the details of Webinars/Web Lectures are to be uploaded on CPE portal for approval by CPE Committee before circulating the information amongst members in any way or means.
41. For inviting dignitaries, all protocol as laid down by the CPE Committee and the Council shall be strictly adhered to.
42. As far as possible minimum time should be allotted/spent for formalities (introduction/inaugural, reading bio-data and vote of thanks, etc.) in Webinar so that the speakers may get adequate time for presenting their technical papers.
43. For organization of Webinars/Web Lecture, CPE POUs must ensure strict compliance of all the CPE guidelines and Directions issued by the Council and amended from time to time.
44. Non-compliance or any deviation reported/observed from approved guidelines/directions shall be viewed seriously and strict action would be taken against the erring CPE POU.
45. To ensure only CPE Guidelines compliant Announcement/Mass mail/SMS should be circulated among members, the Heads of Departments/Secretaries to Committees shall provide following declaration to the EDP Section for uploading announcement on www.icai.org/sending Mass Mails & SMS at Head Office level under intimation to CPE Committee related to any CPE Event including VCMs and Webinars:

    "We hereby declare that the said programme is approved at CPE Portal and the link for visiting the same is …… Also the contents of Announcement/Mass email/SMS are in line with CPE guidelines and the programme structure approved on CPE Portal and the same has also been approved by the Committee Chairman".

    Only after receiving such declaration, the announcement on www.icai.org will be hosted with further approval as per policy and Mass emails & SMS from head office level shall be send.

    Same way Chairman/Secretary of all Regional Councils/Foreign Chapters/Branches shall ensure compliance of guidelines and will be held responsible for any deviation in

communication while organization of Webinar/Web Lecture from approved programme structure at CPE Portal. The Chairman, CPEC/CPEC shall have full right to revoke the approval/temporarily deactivation of CPE login of erring POU or to take any other action as deemed fit.

Incidental and Residual matters:-

46. If any Webinar is organized by a subject specific Central Committee of ICAI, then the topic should be related to domain of that Committee. However, if a webinar is being organised on multiple topics of professional interest (e.g. covering Accounting, Auditing, Laws, Taxation, etc.) such VCM/webinars may be organized by Committees which are generic in nature namely CPEC/CMI&B/PDC/CMP/WMED.
47. Webinar/Web Lecture should be strictly on professional CPE topics and not on health topics, spiritual topics, etc.
48. The contact details (mobile, email) from Webinar/Web Lecture organizing Unit and technical support must be provided in circular of Webinar/Web Lecture so that members may take help directly, if they are facing any technical issues in viewing webinar. These details are to be mandatory provided during uploading of event details on CPE portal as well as while circulating announcement amongst members through any communication mode.
49. Right of interpretation in any matter/issue arising out of above guidelines shall be with the CPE Committee and its decision will be final.
50. The Chairman, CPEC/Council/President, ICAI may amend / relax any or all of the above criteria.

Category of POU (1)	**Maximum No of participants as applicable (Webinar/Web Lecture) (2)**	**Joint/Host of the Programmes (3)**	**Number of Programmes in a Calendar month (4)**	**CPE Meeting in Offline mode[1]**
Central Committees	No limit	Central Committees may organize with other Central Committee with no host unit	5 Webinars	May organise all programmes as earlier in the category of Workshop/Seminar/Awareness programmes/Faculty Development Programmes/ Training Programmes (spread in multiple days) etc. except Study Tour Abroad and fee as per CPE guidelines. Joint Programmes as allowed. All other POUs may organise Central Committee's Webinar at their physical venue for grant of structured CPE hrs, if Covid guidelines permits to do so.
All other POUs				May organise Central Committee Webinar at the venue for grant of structured CPE hrs within the overall limit of 12 Structured CPE hrs in a month.

Modalities for Organising Web Lecture by Regional Councils and Branches

- Web Lectures are Allowed to be organised Only by the Regional Councils, Branches and Foreign Chapters (FC) from January, 2024.
- Web Lecture will be organized only for grant of Unstructured CPE hrs.
- **Only two programmes in a Calendar Month** are allowed and if Web Lecture is jointly organised as given below, it will be counted in the limit of all joint units.
- These Programmes may be organized without charging of programme fee.
- Web Lecture will not be organized by any other POUs for the grant of Structured CPE hours at their premises/venue as only Central Committee Webinars are eligible for grant of Structured CPE hours, if they are subscribed and organized physically at venue by other POUs by charging minimum fee for their members.
- The topics selected for this programme shall be relevant to the members and technical in nature.
- The duration of the Programme shall be of 2 or 3 hours only.
- If any deviation is noted from the set/approved guidelines, no Unstructured CPE credit may be given for such Programme.
- Hosting of this type of programme shall not be allowed to any CPE Study Circles/CPE Study Chapters/CPE CMIB Study Circles/CPE Study Groups because as per CPE guidelines, these units cannot organize this kind of programme.
- **Regional Councils and Branches** will necessarily **conduct Web lectures for grant of Unstructured CPE hours through DLH only**. In this regard Digital Re-Engineering & Transformation Committee would be requested for creating provision (enhancing of license limit) for same.
- Attendance would be uploaded by RC/Branches/FCs for grant of unstructured CPE hrs. Member will not claim unstructured CPE learning by their own for attending these Web Lectures.

Category of POU **(1)**	**Maximum No of participants as applicable (Web Lecture)** **(2)**	**Joint/Host of the Programmes** **(3)**
Regional Councils	Only for the members of Regional Council and Maximum 3000 participants	No Joint unit allowed
Branches	Only for the members of POU and members of Joint units**.** **And** A. 10% of total membership strength or 300 whichever is higher. B. For joint programme as mentioned in column 3, maximum participation is allowed upto 500.	Maximum 3 branches of same region may organise joint programme subject to each of the branch should have membership strength less than 1500.

- Membership strength would be counted on the basis of members on 1st April in that year

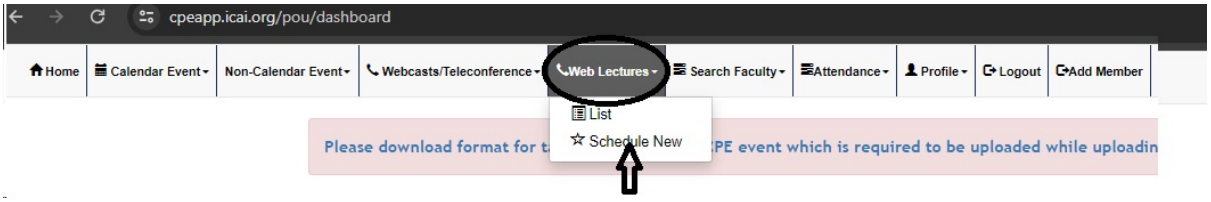
Chairman/Secretary of all Regional Councils/Branches/Foreign Chapters shall ensure compliance of above guidelines and will be held responsible for any deviation in communication while organization of above-mentioned programme from approved programme structure at CPE Portal. The Chairman,

CPEC/CPEC Secretariat shall have full right to revoke the approval/temporary deactivation of CPE login of erring POU or to take any other action as deemed fit.

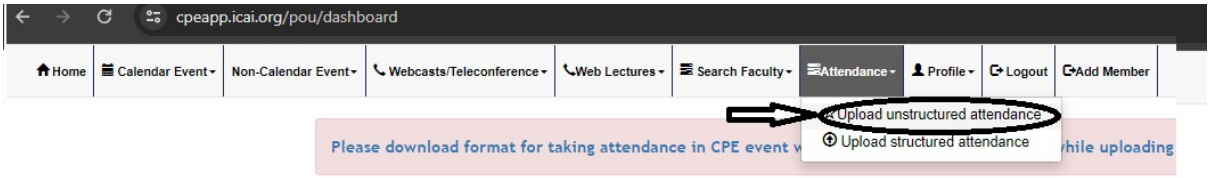
Right of interpretation in any matter/issue arising out of above guidelines shall be with the CPE Committee and its decision will be final. The Chairman, CPEC/ President, ICAI/Council may amend / relax any or all of the above criteria.

Steps to follow for uploading Web-lecture programme on CPE Portal.

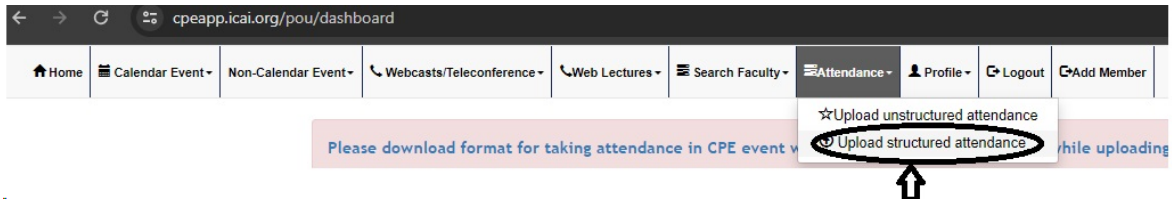
- Once programme decided by the POU for ULA and in virtual mode, Branch and Regional Council will reach out to DLH team for creation of registration or payment link at Digital Learning hub of ICAI(DLH) using email id dlhwebcast@icai.in
- DLH team will provide registration & payment link(if required) of the Web-lecture on DLH.
- Now, Branches/Regional Council will upload programme on CPE portal under new tab of Web-Lectures shown below in Screenshot, mandatorily with DLH link for registration.



- CPE Committee will approve the programme if it is as per attached modalities and guidelines of organizing Web-Lectures.
- Programme will be live on the desired date and members who are watching its live streaming will be eligible for getting Unstructured CPE hours. It is POU responsibility to get all registration details.
- After completion of programme, Branch/Regional Council/Foreign chaters will upload the attendance of the programme under unstructured attendance and it will reflect under ULA attendance in member's Dashboard.



Also, After completion of programme, Branch/Regional Council/Foreign chapters may upload the attendance of resource person/faculties/moderator of programme under Structured attedance of the programme and it will reflect under SLA attendance in concerned person's Dashboard.



Modalities for Organising Web Lecture by Foreign Chapters

- Web Lectures are Allowed to be organised Only by the Regional Councils, Branches and Foreign Chapters (FC) from January, 2024.
- Web Lecture will be organized only for grant of Unstructured CPE hrs.
- **Only two programmes in a Calendar Month** are allowed and if Web Lecture is jointly organised as given below, it will be counted in the limit of all joint units.
- These Programmes may be organized without charging of programme fee.
- Web Lecture will not be organized by any other POUs for the grant of Structured CPE hours at their premises/venue as only Central Committee Webinars are eligible for grant of Structured CPE hours, if they are subscribed and organized physically at venue by other POUs by charging minimum fee for their members.
- The topics selected for this programme shall be relevant to the members and technical in nature.
- The duration of the Programme shall be of 2 or 3 hours only.
- If any deviation is noted from the set/approved guidelines, no Unstructured CPE credit may be given for such Programme.
- Hosting of this type of programme shall not be allowed to any CPE Study Circles/CPE Study Chapters/CPE CMIB Study Circles/CPE Study Groups because as per CPE guidelines, these units cannot organize this kind of programme.
- Attendance would be uploaded by RC/Branches/FCs for grant of unstructured CPE hrs. Member will not claim unstructured CPE learning by their own for attending these Web Lectures.

Category of POU **(1)**	**Maximum No of participants as applicable (Web Lecture)** **(2)**	**Joint/Host of the Programmes** **(3)**
Foreign Chapters	Only for the members of POU and members of Joint units**.** **And** A. 10% of total membership strength or 300 whichever is higher. B. For joint programme as mentioned in column 3, maximum participation is allowed upto 500.	Maximum 3 Foreign Chapters may organise joint programme subject to each of the chapter should have membership strength less than 500.

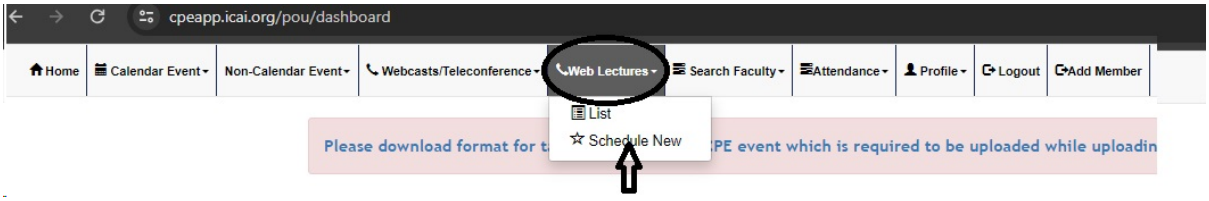
- Membership strength would be counted on the basis of members on 1st April in that year

Chairman/Secretary of all Regional Councils/Branches/Foreign Chapters shall ensure compliance of above guidelines and will be held responsible for any deviation in communication while organization of above-mentioned programme from approved programme structure at CPE Portal. The Chairman, CPEC/CPEC Secretariat shall have full right to revoke the approval/temporary deactivation of CPE login of erring POU or to take any other action as deemed fit.

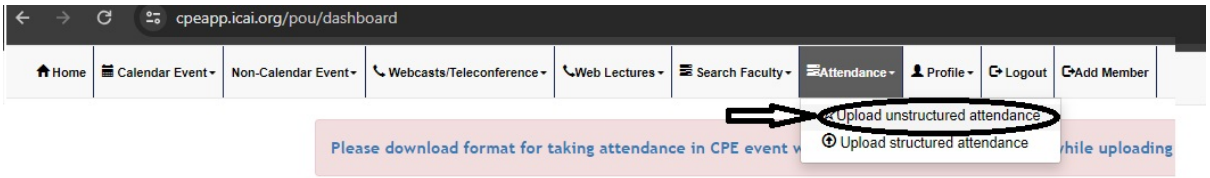
Right of interpretation in any matter/issue arising out of above guidelines shall be with the CPE Committee and its decision will be final. The Chairman, CPEC/ President, ICAI/Council may amend / relax any or all of the above criteria.

Steps to follow while uploading programme on CPE portal:

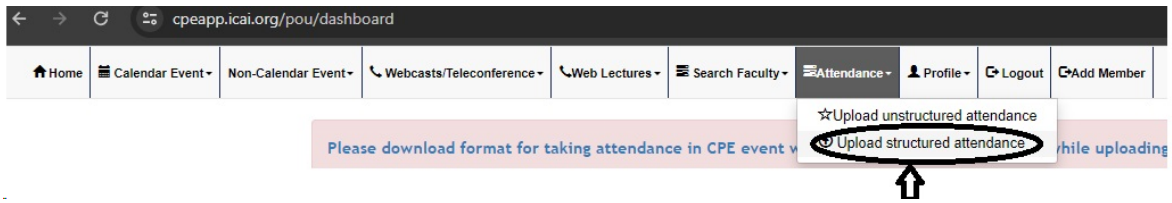
- Foreign Chapters will upload programme on CPE portal under new tab of Web-Lectures shown below in Screenshot.



- CPE Committee will approve the programme if it is as per attached modalities and guidelines of organizing Web-Lectures.
- Programme will be live on the desired date and members who are watching its live streaming will be eligible for getting Unstructured CPE hours. It is POU responsibility to get all registration details.
- After completion of programme, Foreign chaters will upload the attendance of the programme under unstructured attendance and it will reflect under ULA attendance in member's Dashboard.



Also, After completion of programme, Foreign chapters may upload the attendance of resource person/faculties/moderator of programme under Structured attedance of the programme and it will reflect under SLA attendance in concerned person's Dashboard.



Procedure for organizing Webinar/Web Lecture by CPE POUs

Before approval of Webinar/Web Lecture

1. Every POU desirous of organizing Webinar/Web Lecture shall have to login into their account on CPE Portal using their login credentials.
2. Every meeting title shall be " Webinar/Web Lecture on……."
3. In "venue" field, please write the name of online platform which is being used for organizing Webinar/Web Lecture like DLH/ICAITV, Zoom, Bluejeans, Gotowebinar, Webex, Google Meet, Zoho, etc (as allowed)_.

Registration & Payment

1. After approval of programme by CPEC, the details of Virtual meeting, Registration form, payment link, link for Virtual meeting, etc. shall be communicated to the members of the Organising POU only.
2. Online registration of participants shall be done on First Come First Serve Basis by filling Google form or any other online form.
3. The fees, if any, for the meeting shall be collected at the time of online registration by the Participant.
4. When registration reaches maximum allowable number of participants, the registration/payment link shall automatically be closed for further registration.

After Virtual CPE meeting

1. The responsibility of furnishing proper recording of attendance/evidence of attending the event/downloadable attendance will be of the concerned POU organizing Webinar/Web Lecture.
2. As being done during uploading of attendance for CPE Seminars, the POU shall upload attendance of Webinar/Web Lecture in excel sheet along with the sufficient evidence (attendance sheet as per point 1/payment sheet) of the same.
3. After uploading of attendance by CPE POU, the eligible Unstructured CPE hours shall be reflected in the member's account on CPE portal who has attended the Webinar/Web Lecture.

Annexure 'A'

General guidelines for organizing CPE Programmes in Offline/Physical Mode:- (updated on 14.07.2022)

1. During CPE meeting, audience should be minimized and that too as per the parameters laid down for the social distancing. All Do's and Don'ts as applicable for health and sanitization measures including wearing of mask, thermal scanning, disinfectant fogging and other means be ensured. All precautions/Guidelines must be followed as prescribed in SOP on preventive measures to contain spread of COVID-19 as issued by Central Government/Ministry of Health & Family Welfare/State Government and Local Authorities and being amended time to time.

2. Only participants who are fit to attend CPE meetings and are not carrying any symptoms of fever, cough etc. should attend meetings. It is further advised that participants who are at higher risk i.e. pregnant women/senior members and who have underlying medical conditions, to take extra precautions.

3. The maximum gathering in a CPE programme is restricted and will be strictly in accordance with the Guidelines issued by Central Government/Ministry of Health & Family Welfare/State Government, Local Authorities and any other competent authorities. CPE Events will be strictly organised outside the containment zones. Onus of ensuring observance of the guidelines issued by competent authorities for containment of spread of COVID-19 will be with organising POUs only.

4. POUs should ensure that all participants should have Aarogya Setu App to be installed in their mobile phone for early detection of risks.

5. Members should also ensure that they are fit to attend such meetings and it is their responsibility to follow the guidelines issued by Authorities to contain spread of COVID-19.

6. Should there be any additional development arising out of a notification or any guidelines for attending programmes issued by Local Authority/State Government; prescribing any additional health/safety measure; the concerned organising POU may take appropriate call on such additional health and safety measures/requirements as may have been additionally put in place by the Local Authorities/State Government for compliance thereof.

7. All CPE Programme Organizing Units and members attending these programmes are also requested to ensure compliance of all preventive guidelines for Covid-19 management issued by the Central Government/Ministry of Health & Family Welfare/State Government and Local Authorities from time to time and onus of following these guidelines will be with them.

Revised Financial Assistance to Regional Councils & Branches for organising CPE Programmes under the aegis of CPE Committee

1. Maximum Financial assistance available to Regional Councils and their Branches by way of reimbursement of expenditure only for organizing CPE Programmes under the aegis of CPE Committee.

2. Grant/deficit of reimbursement will be limited as follows and **on the basis of per participant whose attendance are uploaded on CPE Portal** subject to a maximum of Rs. 2 lakhs for each program.

All Types of PROGRAMMES (Seminar/Workshop/National Conference etc.)				
Half Day Programme (2-3 Hrs)	**Full-Day Programme (4-6 Hrs)**	**Two-days Programme (7-9 Hrs)**	**Two-days Programme (10-12 Hrs)**	**Three-days Programme (13-18 Hrs)**
Rs.250/- Per Participant Or Rs 40000 (Whichever is Lower)	Rs 500/- Per Participant Or Rs 50000 (Whichever is Lower)	Rs. 750/- Per Participant Or Rs 90000 (Whichever is Lower)	Rs. 1,000/- Per Participant Or Rs 1,00,000 (Whichever is Lower)	Rs. 1,500/- Per Participant Or Rs 1,50,000 (Whichever is Lower)

RESIDENTIAL REFRESHER COURSES	
Residential Refresher Course (Minimum 25 Participants)	Minimum For 2-day (Rs.100,000/- or Rs. 2,000 per participant whichever is lower)

These are the upper limit of reimbursement towards expenditure/faculty. Within this framework Chairman CPEC/ CPE Committee may decide structure of grant for CPE Events on case-to-case basis.

The above Financial Assistance/Admissible Grant will payable in case of eligible deficit only and the amount will be reimbursed upto the actual amount of eligible deficit or the admissible grant, whichever is lower on receipt of audited income and expenditure of the program. In case sponsorship becomes part of income side of the budget of program. The Auditor shall clearly mention the amount of sponsorship has been received or not by the unit from Sponsor(s) so as to ensure the Self Sufficiency of Program.

3. Registration fee for the above CPE programmes is essentially to be charged from participants following the fee guidelines issued by the CPE committee.

4. The travel & stay cost of only the Chairman, Vice-Chairman of the concerned Committee and the Programme Director/Convenor of the programme, who is Council Member, shall be borne by the Central Committee. In case, both the Chairman and the Vice-Chairman of the concerned Committee are not available for any programme organised by the Committee, Chairman of the concerned Committee may nominate one Council Member for that particular programme and his travel & stay cost shall be borne by the Concerned Committee. The travel cost of all other Council members, who may be invited by the POUs, shall be borne by the POUs, shall be borne by the POUs.

5. Travel and stay Cost of Chairman/Vice-Chairman/Programme Director/Convenor mentioned in Para 4 above will not be included in grant/reimbursement i.e. this may be reimbursed over and above overall limit of eligible grant amount per program.

6. Preferably, One-day or two-day CPE programmes are to be encouraged under the aegis of CPE Committee with the approval of Chairman, CPE Committee to be taken in advance at least two months in case of National Programmes and one month in case of Non-national Programmes.

However, the Chairman, CPEC is authorized to grant approval for also organizing half-day CPE programmes on case to case basis.

7. Above mentioned reimbursement/Grant shall be only for the programmes in Physical mode and for Member participants attended the programme.
8. In following cases, grant/reimbursement should not be given by Central Committees:
    - No financial deficit
    - Actual financial deficit is less than Rs. 2 lacs – if the deficit in programme exceeds final eligible grant/ reimbursement which is calculated as per para 2 of the framework as mentioned above after the event/program so that program does not remain self-sufficient
    - Financial deficit exceeds Rs 2 Lacs being the maximum limit of grant/ reimbursement so that programe does not remain self-sufficient
    - Minimum Registration fee for the above CPE program was not charged from participants as per Council decision **as per Annexure A** annexed below.
9. It should be endeavor of hosting unit to share document for grant/reimbursement within 1 month from the date of conclusion of the concerned CPE event for processing.

Annexure "A"

1. **Standardisation of CPE Programs fees**

Details of the minimum fee Structure as prescribed for the CPE Programs is as follows:-

Program Hours	**Minimum prescribed fee plus applicable taxes**
2 CPE Hours	Rs. 100/-
3/4/5 CPE Hours	Rs. 200/-
6 CPE Hours	Rs. 500/-
7/8/9/10/11 CPE Hours	Rs. 500 + Rs.200 i.e. Rs. 700/-
12 CPE Hours	Rs. 1000/-
Same analogy shall be followed for more than 2 days CPE program in case the said event is a single event.	

Exceptions:-

a) Annual members of any of the CPE POUs (Regional Councils/Branches/Study Circles/Study Chapters), who have paid annual membership fees, shall be deemed to have complied with above guidelines. **However annual membership fees to be charged by CPE POUs should commensurate with the above guidelines with regards to fee for CPE programs on hourly basis.**

b) Any CPE program if being organized on the direction of Ministries/Govt, etc. (e.g. on Ease of doing Business, CSR awards, etc.)

c) Any special CPE program for which grant is receivable from Ministries, Govt., etc. (e.g. Investor Awareness programs)

d) CPE program on CA day **and Yoga day organised by any CPE POU** and Annual Day of ICAI at Head Office level

e) CPE programs organized by Foreign Chapters of ICAI if there is an MOU with Local Authorities/Govt. of that foreign country to allow members from that country without charging of fee.

f) Memorial lectures being organized by Regional Councils of ICAI **(e.g. Vaidyanath Memorial lecture, etc.)**

g) Any other CPE programs with the prior approval of Chairman, CPEC/Management Committee/ President of ICAI.Further, it was also noted that CPE Study Circles/Chapters are not allowed to take sponsorship in their programs and it is further clarified that sponsorship in any form/name (e.g. for lunch, arrangement of venue, supply of study materials, etc.) should not be taken by CPE Study Circles/Chapters in their programs and auditor's certificate with this regard to be obtained by them at the end of each financial year.

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Minimum Prescribed fee Schedule

W.e.f. 26.05.2021, following is the minimum fee schedule for 2 formats of CPE Programme (Physical/ Virtual).

<table>
<tr><th>Programme Hours</th><th>Minimum prescribed fee for CPE Programme in Physical Mode (Applicable taxes extra)</th><th>Minimum prescribed fee for CPE Programme in Virtual Mode (Applicable taxes extra)</th></tr>
<tr><td>2 CPE Hours</td><td>Rs. 100/-</td><td>Rs. 100/-</td></tr>
<tr><td>3/4/5 CPE Hours</td><td>Rs. 200/-</td><td rowspan="4">Rs. 50/- per extra hour</td></tr>
<tr><td>6 CPE Hours</td><td>Rs. 500/-</td></tr>
<tr><td>7/8/9/10/11 CPE Hours</td><td>Rs. 500 + Rs.200 i.e. Rs. 700/-</td></tr>
<tr><td>12 CPE Hours</td><td>Rs. 1000/-</td></tr>
<tr><td colspan="3">Same analogy shall be followed for more than 12 hours CPE programme in case the said event is a single event.</td></tr>
</table>

It may also be noted that as per CPE advisory available at https://www.cpeicai.org CPE Programmes to be conducted on self-financing basis and it should be the endeavour of the POUs to conduct each CPE Programme on a self-financing basis.

It is further clarified that minimum fee for a CPE programme as mentioned above, shall be charged even if the programme is sponsored as per CPE guidelines. The CPE Study Circles/Chapters are not allowed to take sponsorship in their programmes and it is further clarified that sponsorship in any form/name (e.g. for lunch, arrangement of venue, supply of study materials, etc.) should not be taken by CPE Study Circles/Chapters in their programmes and the auditor shall provide the certificate to this effect.

Exceptions to the above guidelines:

1. Annual members of any of the CPE POUs (Regional Councils/Branches/Study Circles/Study Circles for Members in Industry#/Study Chapters), who have paid annual membership fees, shall be deemed to have complied with above guidelines. However annual membership fees to be charged by CPE POUs should commensurate with the above guidelines with regards to fee for CPE programmes on hourly basis.

2. Any CPE programme if being organized on the direction of Ministries/Govt, etc. (e.g. on Ease of doing Business, CSR awards, etc.)
3. Any special CPE programme for which grant is receivable from Ministries, Govt., etc. (e.g. Investor Awareness programmes)
4. CPE programme on CA day and Yoga day organised by any CPE POU and Annual Day of ICAI at Head Office level
5. CPE programmes organized by Foreign Chapters of ICAI if there is an MOU with Local Authorities/Govt. of that foreign country to allow members from that country without charging of fee.
6. Memorial lectures being organized by Regional Councils of ICAI (e.g. Vaidyanath Memorial lecture, etc.)
7. Any other CPE programmes with the prior approval of Chairman,CPEC/Management Committee/ President of ICAI.

CPE Study Circles for Members in Industry (CMI&B CPE Study Circles) may organize CPE Programmes without charging of programme fee and annual membership fee from its members, if all the expenses are borne by the Company itself.



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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