The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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Volume-IV

Directions & Circulars

ICAI at a Glance

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

2025

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Background Material
Orientation Program for Members of Regional Councils and Branches, Study Circles & Study Chapters
2025

(Volume - IV)

DIRECTIONS AND CIRCULARS

The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
New Delhi

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The Background Material is a compilation of the relevant provisions of the Chartered Accountants Act 1949, and Chartered Accountants Regulations 1988 for the reference and to serve as a ready reckoner to the Members and Students and are illustrative in nature. It is advisable to refer to the relevant provisions as given in the Chartered Accountants Act 1949 and Regulations framed thereunder. The contents contained herein do not necessarily represent the views of the Council or any of its Committees.

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Chapter-1
Revised Directions of the Central Council Regarding Functions of the Branches of Regional Councils

REVISED DIRECTIONS OF THE COUNCIL REGARDING FUNCTIONS OF THE BRANCHES OF REGIONAL COUNCILS PURSUANT TO REGULATION 159(3) OF THE CHARTERED ACCOUNTANTS REGULATIONS 1988

[As on Feb 08, 2024] [1]

A. MANAGING COMMITTEE - COMPOSITION OF

(1) Each Branch shall be governed by a Managing Committee composed of:-

(i) Six Members in the case of a Branch upto 1000 Members, Seven Members in case of a Branch from 1001 to 2500 Members and Nine Members in case of a Branch having 2501 and above Members,[2] to be elected by the Members of the Branch in the manner mentioned herein below:-

Provided that the First Members of the Managing Committee shall be nominated by the Council in consultation with the Regional Council concerned. The nominated Managing Committee shall by giving a Notice of 7 days hold its Meeting and elect Chairman, Vice-Chairman, Secretary and Treasurer.[3]

Provided further that—

(a) where the First Members of the Managing Committee of a newly set up Branch are nominated in the First year of the four years term of the Council, such Members shall hold office until the members of the Managing Committee of such Branch are elected at the Special General Meeting to be called and held between 1st day of January and 31st day of January of the year following the year of setting of such Branch.[4]

or

(b) where the first members of the Managing Committee of a Branch set up in the Second or Third or Fourth year of the four years term of the Council are nominated in the Second or Third or Fourth year, as the case may be, such members shall hold office until the members of the Managing Committee are elected under Direction No. (5) (a) read with second proviso to Direction No. (32) (i) at the Special General Meeting to be called and held between 1st day of January and 31st day of January of the year following the year of setting of such Branch.[4]

and

(ii) All members of the Regional Council concerned and Council residing in the city concerned:-

Provided that if no member of the Council[5]/ Regional Council concerned is residing in the city, the Regional Council shall nominate either one of its members or a member of the Council as Ex-officio Member, on the Managing Committee.

Provided also that the professional address of the member concerned, as per Regulation 187 of the Chartered Accountants Regulations, 1988, would alone be the deciding factor for the purpose of determining ex-officio membership of the branch concerned.

B. DUTIES AND FUNCTIONS

(2) The duties and functions of the Managing committee of a Branch shall be:-

(i) To provide facilities for interaction among members of the Institute attached to the respective Branch by regular meeting, arrangement of talks and lectures and for the acquisition and dissemination of useful information.

(ii) Deleted w. e. f. 30.06.2021.[6]

(iii) To advise the Regional Council on all matters referred to it by the said Council and to offer such other help as may be required by the Regional Council.

(iv) To make representations to the Regional Council in connection with matter of professional and business interest to the branch and to offer suggestions for the amendment of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988 for raising the standard and status of the profession.

(v) Deleted w. e. f. 30.06.2021.[7]

(vi) To supply routine information to members or to the prospective candidates regarding availability of articles or the syllabi of the examinations.

(vii) To propagate among the members the advisability and the necessity of observing the rules of professional etiquette and the provisions of the Chartered Accountants Act and the Regulations made thereunder.

(viii) To collect news from the members of the profession for publication in the Institute's Journal, if necessary.

(ix) Deleted w. e. f. 30.06.2021.[8]

(x) To consider and recommend to the Central Council, through the Regional Council concerned, books which may be considered useful for candidates intending to appear for the Foundation Course, Intermediate Course and Final Chartered Accountants Examinations.

xi) To arrange, if found practicable, for the coaching of candidates for the Institute's examinations in the city/district concerned.

(xii) To gather materials from the various local Departments of the Government for the purpose of enlisting their support on the furtherance of the interest of the members of the Institute.

(xiii) To organize a student section for the benefit of the Articled and Audit Clerks preparing for the Institute's examination.

(xiv) To run study-circles in Auditing, Direct Taxes, Company Law, Costing, GST etc.

(xv) To maintain a library and reading room for the use of members.

(xvi) To constitute a permanent Research Sub-committee for promoting research by members in topics of interest to the profession.

(xvii) To hold refresher course camps at convenient centers for the benefit of the members.

(xviii) To maintain an employment register for the purpose of securing suitable employment for members.

(xix) To encourage constitution of separate education trusts for the benefit of students and members; and

(xx) To carry out such other duties and functions as may be entrusted, from time to time, by the Regional Council or by the Council.

C. ADMISSION TO AND REMOVAL FROM THE BRANCH REGISTER

(3) The Head Office shall on monthly basis provide to each Branch the details of Members and Students falling within the jurisdiction of each Branch.[9]

(4) 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 Branch Register and if he is a member of the Managing Committee he shall automatically cease to be its member.

D. MANAGING COMMITTEE - ELECTION TO

(5) (a) The election of the Managing Committee of every Branch shall be held once in four years, in the year in which the election to the Regional Councils of the Institute is held, at the Special General Meeting of the Members of the branch concerned between 1st day of January and 31st day of January. The election shall be conducted by voting through single transferable system. No proxy shall be allowed.[10]

(b) The members of the Managing Committee elected at the Special General Meeting under clause (a) shall assume office from the date from which Office Bearers are elected by the Managing Committee at its Meeting to be held between 16th day of February and 28th February following the date of aforesaid Special General Meeting and shall hold office ordinarily for a period of four years as per Direction (51).[10]

Provided, however, that the members of the Managing Committee of a Branch set up in First year or Second or Third or Fourth year term of the Regional Council concerned, as the case may be, who are elected at Special General Meeting held between 1st day of January and 31st day of January of the relevant year shall assume office from the date from which Office Bearers are elected by the Managing Committee at its Meeting to be held between 16th day of February and 28th February following the date of aforesaid Special General Meeting and shall hold office for balance period of four years term as per Direction (51).[10]

(6) A Member whose name is borne on the Register of Members on the 1st day of April of the Financial Year in which the election to the Branch Managing Committee is to take place and whose Professional Address falls within the territorial jurisdiction of the Branch shall be eligible to vote and / or stand for election to the Managing Committee.[11]

Provided that his name has not been removed from the Register of Members as on the date of publication of the list of voters by Head Office by 1st December of relevant year. A Member shall not be eligible to stand in the Elections unless such Member's name continues to be borne on the Register of Members as on the date of scrutiny of Nominations.[11]

Provided also that the Members who have served the Managing Committee of the Branch for three consecutive terms shall not be eligible from contesting elections to the Managing Committee of the Branch.

Notwithstanding anything contained in Direction no. 6, a member of the Managing Committee of Branch who immediately at the commencement of the Chartered Accountants, 2022, has held office as such member for two terms is holding office for the second term of three years, shall be eligible to contest for one more term of four years and a member who has held office for one term or is holding office for the first term of three years, shall be eligible to contest for two more consecutive terms.

Provided also that a member of the Managing Committee of a Branch who has held the office of Chairman of that branch (other than the Chairman of first nominated Managing Committee after formation of Branch) shall not be eligible for contesting the election to the Managing Committee of any of the Branches of the Institute. Where the branches are facing operational problems, such Branches can forward the problems/ issues to the Management Committee of Council of the Institute.

Provided further that an ex-officio member of a Branch or the Returning Officer appointed for the election to the Managing Committee of a Branch, who is not a member of that Branch shall not be eligible to vote in the election of members to the Managing Committee of that Branch. However, such ex-officio member at his discretion may vote in the election of the office-bearers of the Managing Committee.

(7) Where there are more than one ex-officio Members in a Branch, such Branch at its Managing Committee Meeting would decide the name of ex-officio Member who would act as Returning / Polling Officer for election of Managing Committee.

The ex-officio Member, at his discretion, may authorize a Member of the Branch to issue and receive Nomination Form for the said election as per the election Schedule drawn.

In respect of cases, where one Member has already been appointed as ex-officio Member for more than one Branch, the concerned ex-officio Member may request the Managing Committee of the Branch concerned to appoint a Returning Officer/ Polling Officer from out of Members of that Branch.

Any member desirous of standing for election shall submit a nomination to the ex-officio member of the Managing Committee or if there are more than one ex-officio members, then to one of them, who has been appointed by the Managing Committee of the Branch, so as to reach the said member at least 10 days prior to the Special General Meeting at which the election is to take place. The names of the candidates shall be circulated to the members of the Branch at least three days prior to the said Special General Meeting.

(8) Each nomination shall be accompanied by a fee of Rs.1000/- by Demand Draft / Banker's Cheque which will not be refundable under any circumstances.[12]

(9) The Returning officer/ Polling officer would keep under his/ her custody the sealed ballot boxes, after the election is concluded till the time Institute's designated official takes delivery. For each Branch, an Institute's official would be designated by the Head Office for the purpose.

There shall be only one day polling. Commencement of polling shall not be before 8 AM and conclusion of polling shall not be after 6.30 PM on the date of election.

Counting shall be held in the Branches concerned or designated counting Hub as per election Schedule drawn by the Head Office.[13]

The names of the candidates elected shall be announced by the Returning Officer/ Polling Officer and his declaration shall be final.

(10) Where the number of candidates for election to the Managing Committee is less than the number of members to be elected, the remaining seats may or may not be filled up at the discretion of the Regional Council concerned, and in case the Regional Council decides that the remaining seats be filled up the same shall be filled up by co-option by the Managing Committee in consultation with and approval of the Regional Council and the persons so co-opted shall hold office until the expiry of the term or the dissolution of the Managing Committee or the Branch.

Provided that where election to the Managing Committee of a branch is scheduled but there is no nomination received within the last date fixed for receipt of nominations or the nominations received are withdrawn and as a result or, for any other reason, none of the seats in the Managing Committee is filled up, the seats in the Managing Committee shall be filled up by the Regional Council concerned by nominating from amongst the members whose names are borne on the Branch Register and the members so nominated, shall hold office until the expiry of the term or the dissolution of the Managing Committee or the branch.

(11) Any member of the Managing Committee at any time may resign his membership by writing under his hand addressed to the Chairman of the Managing Committee concerned. The seat of such member shall fall vacant after the resignation has been accepted by the Chairman.

Any member who tenders resignation, shall not be eligible to re-contest the election of next term of the Managing Committee and one more term immediately following.

(12) Casual vacancy (ies) caused whether by Resignation or Death or any other reason of one or more Member whether elected or nominated from the Managing Committee shall be recommended for filling up within 30 days by the Managing Committee by co-option from amongst the members of the Branch for approval by the Regional Council concerned.[14]

The member so co-opted or nominated shall continue as a member of the Managing Committee for the remainder term of the Managing Committee.

(13) An elected member of the Managing Committee shall be deemed to have vacated his seat if he absents himself from three consecutive meetings of the Managing Committee without leave of absence.

(14) Any act of the Managing Committee shall not be called into question merely on the ground that there was a vacancy in or some defect existed in the constitution of the Managing Committee.

E. MANAGING COMMITTEE - MEETINGS OF

(15) The Managing Committee may meet as often as necessary for the conduct of its business:

Provided that every year one meeting shall be held between 16th day of February and 28th day of February.

(16) Business shall be ordinarily conducted at a meeting of the Managing Committee, provided however, that the Chairman, or in his absence the Vice-Chairman, may in any emergent case circulate papers among the members of the Managing Committee for obtaining their views. No decision on any question shall be taken by the circulation of papers, unless not less than two-third of the members agree. In the event of aforementioned majority not agreeing the Chairman or the Vice-Chairman, as the case may be, shall withdraw the papers from circulation and have the matter decided at a meeting of the Managing Committee.

(17) When the papers relating to any question are circulated for decision among the members, a period of not less than seven days, commencing from the date of such circulation, must elapse before any decision is taken on the question.

(18) Every decision taken by circulation of papers shall be noted by the Managing Committee at its next meeting.

(19) The Secretary to the Managing Committee shall issue a notice in writing by post or otherwise at least 7 days before the date of the meeting to every member of the Managing Committee.

Provided further that if any two of the office-bearers, viz., the Chairman, the Vice-Chairman and the Secretary of the Managing Committee consider it necessary, a meeting of the Managing Committee may be convened at a shorter notice but not less than that of three days.

(20) The notice shall contain the time, date and place of meeting and as far as possible, the business to be transacted thereat.

(21) The Chairman or any three members of the Managing Committee may require the Secretary to call a meeting on a particular date and time.

(22) No business shall be transacted at any meeting unless two members are present in person. If this quorum is not present at any meeting, it shall stand adjourned `sine die'.

Provided that in the case of the meeting to be held in the latter half of February, if quorum is not present, the meeting shall stand adjourned to the same day in the next week at the same time and place and at the adjourned meeting, the members present whatever their number, shall form the quorum and shall have the power to transact all the business, which could properly have been transacted by the original meeting had the necessary quorum been present.

(23) All questions put up to the Managing Committee shall be decided by a majority of votes. In the case of equality of votes, the Chairman shall have a casting vote in addition to the one, in the capacity of a member.

(24) The Chairman, or in his absence the Vice-Chairman, shall occupy the Chair at every meeting of the Managing Committee, but if both are absent, the members present at the meeting may elect one among themselves at the Chairman of the meeting.

F. OFFICE BEARERS

(25) The Managing Committee at its meeting to be held between 16th day of February and 28th day of February every year shall elect its Chairman, Vice-Chairman, Secretary and Treasurer.

In case a Branch also has a Branch of Students' Association, the Managing Committee of the Branch in that Meeting shall, pursuant to Direction (1) (ii) of the Directions of the Council regarding functions of Branches of Students Association, nominate two of its Members, one of whom shall also be, subject to Direction (31) (ii) proviso of Directions of the Council regarding functions of Branches of Regional Councils, be the Chairman of Branch of Students Association.[15] In case of a newly set up Branch in the First year or Second year or Third year or Fourth year, as the case may be, of four years term of the Council, its elected Managing Committee at its meeting held between 16th day and 28th day of February of the relevant year shall elect its Chairman, Vice-Chairman, Secretary and Treasurer.[15] So often as any of these offices become vacant, the Managing Committee after co-option of casual vacancy under Direction (12), shall fill up such vacancy by election.[15] The election shall be conducted by voting through single transferable system.

Resignation from the post of office bearership shall not be permitted. In case a member desires to resign from a post, he shall have to resign from the Managing Committee itself for the rest of the term. For this purpose, the Chairmanship of Students' Association will be deemed as a post.

Provided that where all the Office Bearers of Managing Committee of any Branch resign at one time during the currency of the year, all such office bearers would be nominated by the Management Committee of the Council from amongst the Members of Managing Committee of the Branch.

Provided further that a member of the Managing Committee who has been elected as the Vice Chairman of a Branch, subject to his being continued as a member of the Managing Committee shall be deemed to have been elected as the Chairman of that Branch in the immediately following year, unless two-thirds of the members of the Managing Committee present and voting, vote that he should not be elected as the Chairman.

(26) (i) The Managing Committee may constitute, one or more of the following Committees, if deemed necessary:-

(a) Continuing Professional Education Committee
(b) Taxation Committee [No other individual or separate Committee on Direct Taxes, Indirect Taxes, Fiscal Laws etc.]
(c) Newsletter Committee [No other individual/ separate editorial publication, Newsletter Coordination Committee/Board, etc.]
(d) Information Technology Committee

(e) Library Committee
(f) Students' Committee, in case there is no Branch of Students' Association.[16]
(g) Committee for Members in Industry [No other individual/separate committee for members in practice]

(ii) The Managing Committee may co-opt on such Committees, such members of the branch as it may decide.

Provided the number of co-opted members does not exceed one third of members of Committees concerned.

(27) The Chairman of the Managing Committee shall be the Chief Executive Authority of the Managing Committee.

In respect of post of Chairman, the casual vacancy arising any time during the year shall not be filled up. Instead, the Vice-Chairman shall discharge the functions of the Chairman during the remaining period.

(28) The Secretary shall be responsible for the performance of general duties in the office of the Branch under the guidance of the Chairman, or in his absence, the Vice-Chairman.[17]

(29) The Treasurer shall cause true accounts to be maintained of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipt and expenditure take place.

(30) The Office-bearers shall hold office until the meeting of the Managing Committee to be held in the latter half of the month of February in the next year.

Provided that on the expiry of the duration of a Managing Committee, the Chairman, Vice-Chairman, Secretary and Treasurer for the time being, shall continue to discharge their respective functions until such time as the Chairman, Vice-Chairman, Secretary and Treasurer of the next Managing Committee are elected and take over charge of their respective duties.

(31) The retiring office-bearers will be eligible to seek re-election to any of the offices of the Managing Committee provided they continue to be members of Branch concerned-

Provided that :-

(i) a member of Managing Committee having held the office of Chairman shall not be elected again for the post of Chairman during the same term. However, he may hold any other post, if no other member of the Managing Committee of the Branch concerned is coming forward to hold the other post.

(ii) a member of Managing Committee who has had held the office of Chairman of the Branch shall not be nominated[18] as Chairman of a Branch of a Students' Association during the same term except when no other member of the Managing Committee of the Branch concerned is coming forward to hold the post of Chairman of branch of Students' Association.

(iii) a member of Managing Committee shall not hold two posts simultaneously, except when no other member of the Managing Committee of the Branch concerned is coming forward to hold the other post.

(31A) The retiring office-bearers shall hand over the charge to the new office-bearers in the format as given at **Appendix 1** to these Directions which shall be signed by the outgoing Chairman, Vice-Chairman, Secretary and Treasurer as well as the incoming Chairman, Vice-Chairman, Secretary and Treasurer.

G. GENERAL MEETINGS

(32) (i) The Managing Committee may summon general meetings of the members of the Branch as it may think fit and proper:

Provided that such a meeting shall be called at any time after the accounts have been audited and the Auditors have given their report but in any case latest by 31st day of July every year; this meeting shall be called the Annual General Meeting.

Provided further that in the year of election to the Regional Councils of the Institute, a Special General Meeting in addition to the Annual General Meeting shall have to be called and held between 1st day of January and 31st day of January; the business to be transacted thereat shall be for holding election to the Managing Committee of the Branch.[19]

Provided also that where the first members of the Managing Committee are nominated under clause (a) or clause (b), as the case may be, of second proviso to Direction No.(1)(i), a Special General Meeting shall have to be called and held

between 1st day of January and 31st day of January next following the date of such nomination for election of the Members to the Managing Committee of the Branch.[19]

(ii) All other meetings shall be called extraordinary general meeting. If for any reason the Annual/Special General Meeting does not take place within the specified date, the President may appoint such other date for the meeting as he may deem fit.

(33) At least 14 days' notice of the meeting specifying the date, place and hour of such meeting and in case of special business the general nature of such business, shall be given.

(34) For requisitioning an Extraordinary General Meeting, a request in writing from the minimum number of members given below, depending on the total number of members in the branch, shall be made and delivered to the Chairman of the branch. Any such requisition shall specify the object for which the meeting is sought to be requisitioned and shall be signed by all the members concerned:-

Membership Strength	Minimum number of members required in requisitioning an Extraordinary General Meeting.
1. Branches having membership upto 1000	20% or 100 members whichever is less
2. Branches having membership of 1001 and above	20% or 250 members whichever is less

(35) On a proper requisition made in the above manner, the Managing Committee shall convene an Extraordinary General Meeting within six weeks after the receipt of such a requisition. If the Managing Committee fails to convene the Extraordinary General Meeting within that period, the requisitionists may themselves convene a meeting within three months from the date of the requisition.

(36) Every member of the Branch shall be entitled to table any proposal or resolution for consideration of the meeting provided that such proposal etc. is received by the Secretary of the Managing Committee at least 20 days 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 Branch, unless admitted by the Chairman of the earlier meeting:

Provided further that the nominations for election to the Managing Committee may be sent so as to reach the Chairman within 10 days of the Special General Meeting.

(37) The business of the Annual General Meeting shall be to receive the audited accounts together with the Audit Report and the Report of the Managing Committee and to transact such other business as may be brought before the meeting with the permission of the Chairman.

(38) The Chairman or in his absence, the Vice-Chairman of the Managing Committee shall be the Chairman of the 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 of the members of Managing Committee, the member who had received the nominations shall be the Chairman but in his absence, the Managing Committee of the Branch concerned may nominate another member to be the Chairman for this purpose.

(39) 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.

(40) 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.

(41) All decisions at all meeting shall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his vote in the capacity of a member.

Provided that in the event of equality of votes in election of office-bearers of the Branch Managing Committee, the Chairman shall not have any casting vote. Instead, the matter shall be decided by draw of votes and the candidate whose slip is picked up shall be declared as successful candidate.

H. FINANCE AND ACCOUNTS

(42) There shall be established a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee.

Provided that no part of the Fund shall be applied either directly or indirectly for making any payment to the members of the Managing Committee, except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee.

Provided, however, that no member of the Managing Committee shall be entitled to claim any traveling or other allowances. However, in case of Branches which cover radius of beyond 50 km, their Managing Committee Members be allowed reimbursement of AC-II Tier to and fro fair for attending the meeting of the branch Managing Committee only, if the distance traveled by the Member concerned is beyond 50 km.

(43) The funds of the branch shall consist of the following:-

(a) Such grants-in-aid as are from time to time paid by the Central Council;

(b) such fees as the Managing Committee may consider necessary and levy on the members participating in specific activities;

(c) voluntary contributions for any specific activities, with the prior sanction of the Central Council;

(d) the fees specified in Direction (8) hereof; and

(e) any other moneys received by the Branch and which it is entitled to retain

(44) The funds of the Branch shall be kept in one of the Scheduled Commercial Nationalized Banks or Private sector Scheduled Commercial Banks like HDFC Bank, Axis Bank, ICICI Bank, Kotak Mahindra Bank or Federal Bank etc or any other Bank as may be decided by the Management Committee of the Council.[20]

(45) The Managing Committee shall not borrow. With the prior sanction of the President, the Managing Committee can borrow only against Fixed Deposit.[21]

(46) The Managing Committee may invest the Fund of the Branch in Flexi/Fixed Deposit for a period not exceeding 12 months in one of the Scheduled Commercial Nationalized Banks or Private sector Scheduled Commercial Banks like HDFC Bank, Axis Bank, ICICI Bank, Kotak Mahindra Bank or Federal Bank etc. or any other Bank as may be decided by the Management Committee of the Council. Such Flexi/Fixed deposits with other than Nationalized Banks should not exceed more than 10% of the total deposits held by a Branch.[22]

(47) (i) The Annual Accounts of the Branch shall be subject to audit by a chartered accountant in practice or by a firm of such chartered accountants appointed in this behalf by the Regional Council concerned. The accounting year of the branch will be from 1st April to 31st March.

(ii) A copy of the audited accounts and the audit report shall be sent to the Regional Council concerned and the Central Council not later than the 7th day of May of the next year following.

(iii) The audited accounts of the Branch shall be incorporated in the accounts of the Institute for the year.

(48) The audited accounts together with the audit report and the report of the Managing Committee shall be forwarded to the members of the Branch at least 14 days before the date of the annual general meeting and shall be placed for being received before the annual general meeting.

(49) A copy of the audited accounts and the report of the Managing Committee as received at the annual general meeting shall be sent to the Regional Council concerned and the Central Council not later than 14 days after holding of the annual general meeting.

I. PROPERTY, ASSETS, ETC.

(50) All the property, assets and funds of a Branch shall at all times vest in the Central Council but the Managing Committee shall have the right to administer them subject to the control, supervision and Direction of the Central Council and/or any of its Committees through the Regional Council concerned.

J. DURATION

(51) The duration of each Managing Committee shall ordinarily be four years from the date of its constitution which shall be specified by the Central Council by a notification in the Institute's Journal.

Provided, however, that the Central Council may if in its opinion circumstances so warrant, extend or shorten the life of any Managing Committee by a notification in this behalf in the Institute's Journal.

(52) On the expiry of the duration of the Managing Committee, a new Managing Committee to take office shall be constituted in the manner provided in these Directions.

K. DISSOLUTION

(53) The Central Council may dissolve any or all the Branches at any time without assigning any reason:

Provided that where the number of members of a Branch falls below 40 at the close of any year, the Central Council shall compulsorily dissolve the Branch concerned.

(54) The duty of carrying out these Directions shall vest in the Managing Committee and for this purpose, the Secretary of the Institute on requisition of Managing Committee of the concerned Branch received through the Executive Committee of the respective Regional Council may appoint such staff in accordance with the prevalent Branch Employees Scheme as approved by the Council from time to time as it may deem necessary.

(54A) Branches of the Regional Councils shall not file or defend, on behalf of the Institute, any proceedings relating to litigation in the Court, tribunal etc., involving Institute including its Regional Council(s)/ Branch(es) of the regional Council(s) and the same can be filed or defended only by the Secretary, ICAI, on behalf of the Institute. For this purpose, in terms of Regulation 203(21) of the Chartered Accountants Regulations, 1988, the Secretary, ICAI is the person authorized to sign the file any paper on behalf of the Institute in such proceedings with the approval of the President.

Accordingly, it is directed that no member/office bearer of a Regional Council or of the Managing Committee of a Branch of Regional Council shall file or defend on behalf of the Institute any proceedings relating to litigation in the Court, Tribunal etc., involving Institute/Regional Council(s)/ Branch(es) of the Regional Council(s). It is further directed that on receipt of any notice/ paper/ information relating to any such proceeding by any member/office bearer of a Regional Council or of the Managing Committee of a branch of Regional Council shall be forwarded to the Secretary, ICAI for appropriate action.

(55) If any difficulty arises in giving effect to these Directions, the President may give such further Directions as appear to be necessary for the removal of the difficulty.

If there is any practical difficulty in carrying out the functions of the Branch, the President may depute officer/s of the Institute for carrying out the functions.

Resolution Passed by the Council under aforesaid Direction No. 55:

The Council at its 196th meeting held in December, 1998, passed the following Resolution under Direction No. 55 of the aforementioned Directions of the Council:-

"RESOLVED that wherever the "Council" is specifically required to take action in respect of matters/affairs relating to functions of branches of Regional Councils, under the Directions of the Central Council regarding Functions of the Branches of Regional Councils, the President be authorised in future to take necessary/ appropriate action on behalf of the Council, in view of the difficulties increasingly faced in the matter of functioning of various Branches of the Regional Councils necessitating quick and immediate actions."

……..

[Note: The aforesaid provisions were reviewed by the President in terms of the authority vested in him and in the light of the time gap between the election of the members of the Managing Committee and the cut-off date for their assumption of office as well as the requests received for allowing the Branches of Regional Councils to hold the election of members of Managing Committee in the month of January, 2004 (instead of December, 2003).

The President on a reconsideration of the same had decided that while the initiation of the process of issuance of notice for convening the Special General Meeting for the purpose of election of the members of Managing Committee can be in the month of December, 2003, however, completion of the actual election/entire election process is preferred by the middle of January, 2004 and in any case not beyond that period.]

……..

FOOT NOTES

1. Substituted for 'As on June 30, 2021'

2. Earlier Direction - 5 Managing Committee (M.C.) Members for Branches upto 500 Members and 7 M. C. Member for Branches more than 500 Members, substituted.

3. Direction inserted

4. Earlier proviso (a) & (b) as follows, substituted:-

"(a) where the first members of the Managing Committee are nominated in the first year of the three years term of the Council, such members shall hold office until the members of the Managing Committee are elected at the Special General Meeting to be called and held between 1st day of December and 31st day of December in the same year,

or

(b) where the first members of the Managing Committee are nominated in the second or third year of the three years term of the Council, such members

shall, subject to Direction No.(53) and Direction No.(25), hold office until the members of the Managing Committee are elected at the Special General Meeting to be called and held between 1st day of December and 31st day of December of the second or third year, as the case may be, under Direction No.(5)(a) read with second proviso to Direction No.(32)(i)"

5. 'Council' prefixed.

6. Deleted the following :-

"To award prizes for professional activities."

7. Deleted the following:-

"To maintain a Branch Register of Members and Branch Registers of Articled Clerks and Audit Clerks."

8. Deleted the following:-

"To recommend on their own motion, or on a reference by the Central Council, names for inclusion in the panel of examiners, which shall be forwarded through the Regional Council concerned."

9. Deleted the following and new Direction inserted:-

"The Managing Committee shall and new Direction insulted maintain a Register to be known as the Branch Register in which the names of all members of the Institute residing within limits of the city/district concerned or within a distance of fifty kilometers from the city/district limits shall be entered:

Provided that in the case of a branch of a Regional Council in a State or Union Territory where there is no other branch the names of all members of the Institute residing within the State or the Union Territory, as the case may be, shall be entered in the Branch Register."

10. Earlier Direction (5) as follows deleted and new Direction inserted:-

"(a) Save as provided under Clause (a) and (b) of second proviso to Direction No. (1)(i), the election of the Managing Committee shall be held once in three years, in the year in which the election to the Regional Councils of the Institute is held, at the Special General Meeting of the Members of the branch concerned. The election shall be conducted by voting through single transferable system. No proxy shall be allowed.

(b) The members of the Managing Committee elected at the Special General Meeting under clause (a) shall assume office from 16th February next following the date of the Special General Meeting at which they are elected and shall hold office ordinarily for a period of three years.

Provided, however, that the members of the Managing Committee elected at the Special General Meeting under clause (a) and (b) of second proviso to Direction No.1(i) shall assume office from 16th February next following the date of the Special General Meeting at which they are elected and shall, subject to Direction No.(53), hold office until the members of the Managing Committee are elected at the Special General Meeting to be called and held between 1st day of December and 31st day of December under Direction No.(5)(a) read with second proviso to Direction No.(32)(i)."

11. Earlier Direction (6) and first proviso as follows deleted and new Direction inserted:-

"(6) Every member of the Institute whose name has been borne on the Branch Register immediately six months prior to the date of election shall be eligible to vote and/or stand for election to the Managing Committee of the Branch to which he belongs:

Provided that a member whose name is removed from the Branch Register subsequent to the cut-off date for eligibility to vote and stand for election, on account of non-payment of membership fee shall be eligible to vote in the said election. Such member shall not be eligible to stand for election unless his name has been restored to the Branch Register on the date of filing nomination."

12. Earlier Direction (8) as follows deleted and new Direction inserted:-

"(8) Each nomination shall be accompanied by a fee of Rs.25/- which will not be refundable under any circumstances."

13. Earlier Direction (9) 3rd Para as follows deleted and new Direction inserted:-

"Counting shall be held in the designated counting Hub only for one or more branches as per election Schedule drawn by the Head Office."

14. Earlier Direction (12) as follows deleted and new Direction inserted:-

"A casual vacancy caused by the resignation of Members from the Managing Committee shall not be filled up.

Provided that if the number of such vacancies caused by resignation during the tenure of the Managing Committee, is three or more in respect of Branches whose Managing Committee is composed of five Members (i.e Branches having membership upto 500 Members) and five or more in respect of branches whose Managing Committee is composed of seven Members (i.e Members having membership more than 500), these shall be filled up by

holding fresh elections and the members so elected shall hold office for the remaining period of the term of the Managing Committee.

Provided further that such vacancies caused by resignations in the last year of the three year term of the Managing Committee shall not be filled up.

A casual vacancy caused other than by resignation in the Managing Committee of an elected member shall be filled up by co-option by the Managing Committee from amongst the members of the Branch and that of a nominated member by the Regional Council concerned making a fresh nomination"

15. Following portion of Direction (25) deleted and new Direction inserted:-

"In case the nomination of First Members of the Managing Committee under second proviso to Direction (1) (i) takes place in the first year or second year or third year, as the case may be, of three year term after 20th February of the year concerned, the Managing Committee at its meeting as early as possible, shall elect its Chairman, Vice-Chairman, Secretary and Treasurer. So often as any of these offices become vacant, the Managing Committee shall choose another member of the Managing Committee to hold that office."

16. Earlier Direction (26) "Students' Committee" deleted and new Direction inserted

17. In Direction (28), deleted the sentence 'He also may act as Treasurer.'

18. In Direction (31) (ii) proviso 'nominated' substituted for 'elected'.

19. Earlier Direction (32)(i) 2nd & 3rd Proviso as follows deleted and new Direction inserted:-

"Provided further that in the year of election to the Regional Councils of the Institute, a Special General Meeting in addition to the Annual General Meeting shall have to be called and held between 1st day of December and 31st day of December; the business to be transacted thereat shall `inter alia' include holding election to the Managing Committee of the Branch.

Provided also that where the first members of the Managing Committee are nominated under clause (a) or clause (b), as the case may be , of second proviso to Direction No.(1)(i), a Special General Meeting shall have to be called and held between 1st day of December and 31st day of December of the first year or second year or third year, as the case may be, of the three years term of the Council for election of the Members to the Managing Committee of the Branch."

20. Earlier Direction (44) as follows deleted and new Direction inserted:-

"The funds of the Branch shall be kept in one of the scheduled banks approved by the Central Council in this behalf."

21. Earlier Direction (45) as follows deleted and new Direction inserted:-

"The Managing Committee shall not borrow or incur a liability, without the prior sanction of the Central Council."

22. Earlier Direction (46) as follows deleted and new Direction inserted:-

"The Managing Committee may invest any money for the time-being standing to the credit of the Fund in any Government Securities or in any other Securities approved by the Regional Council concerned."

Appendix-1

HANDING OVER/TAKING OVER REPORT
OF THE MANAGING COMMITTEE

1.	Name of the Branch	
2.	Name of the Regional Council	
3.	Date of Handing over/Taking over.	

PART-A

We have handed over/taken over various assets, records and documents pertaining to the branch, particulars of which are as under:-

Sl.No.	Particulars	Remarks
1.	Institute's Flag	
2	Minute Books of the Managing Committee	
3.	Branch Accounting Manual	
4.	Manual of Grants	
5.	Copies of approved Capital Budget of the Branch	
6.	Copies of approved Revenue Budget of the Branch.	
7.	Audited Copies of :- a) Annual Accounts. b) Half-yearly Accounts	
8.	Fixed Assets Records alongwith Physical Verification Report, duly verified with the assets available and handed over.	
9.	Stock of Publication Records, Reconciliation Statements and Physical Verification Report etc., duly verified with the stock available and handed over.	
10.	Books of Accounts, Vouchers, cheque book, bank pass books/statements etc.	
11.	Excess/shortage reports on stock.	
12.	Obsolete stock report.	
13.	Examination stationery record, duly physically verified and handed over.	
14	A Report on the functioning of the branch.	
15	Branch Students' Register	
16	Branch Membership Register	

17.	Confidential Report of staff members.	
18	A report on pending issues requiring attention of new Managing Committee.	
19	Cash Verification Report on the day of taking over.	
20	Verification of Investments – documents (to be verified and received in original).	
21	Copies of Title Deeds of Land and Buildings/details of dates of expiry of licences, if any/lease-deed.	
22	Licence Copies of Software with the Branch.	
23	Computer password for CPE programs	
24	Copies of Insurance Policies.	
25	Files containing correspondence with RCs and Head Office.	
26	Record of holding of Annual General Meeting, as per directions of the Council	
27	Record of conduct of elections of Managing Committee/ Office Bearers.	
28	Record of Publications, if any, issued by the Branch.	
29	Papers on compliance with Direction No. 42 of the Directions of the Council regarding functions of the branches of Regional Councils.	
30	Letter Heads of the Branch.	
31	Correspondence with Banks.	
32	Correspondence with Local Authorities.	
33	Compliance Report on Statutory Compliances / such as TDS etc. Municipal Taxes etc.	
34	Shields, Trophies, Awards won by the Branch.	
35	A report on general condition of Assets and Buildings.	
36	Building keys and keys of almirahs/tables.	
37	All files maintained by the branch as detailed in the Annexure.	
38	Any other information considered necessary, records/documents.	

We also confirm that no part of the Fund shall be applied either directly or indirectly for making any payment to the members of the Managing Committee, except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee:

PART-B

We have handed over/taken over various assets, records and documents pertaining to the branch and it is hereby confirmed that:-

Sl.No.	Particulars	Remarks
1.	The accounting entry has been completely made in online tally accounts as on date of handing over/ taking over date.	
2.	All the statutory compliances for the financial year ____ as on date of handing over/ taking over, has been complied by the branch.	
3.	Actual Cash in hand are matched with cash balance as appearing in books of accounts as on date of handing over/taking over.	
4.	Bank balance as per books of accounts has been reconciled with the bank statement/pass book as on date of handing over/taking over.	
5.	Actual Fixed Deposits as shown in books of accounts by the Branch as on date of handing over taking over, checked and matched with the Fixed Deposits receipts issued by the concerned bank.	

Handed Over : Outgoing Committee

_____	_____	_____	_____
Chairman	Vice-Chairman	Secretary	Treasurer

Taken Over : Incoming Committee

_____	_____	_____	_____
Chairman	Vice-Chairman	Secretary	Treasurer

Note:

1. Wherever information/records and documents are not available, reasons therefor may be properly recorded against each, and signed by both teams of office-bearers.
2. The fact of handing over/taking over by outgoing/incoming office-bearers may be duly noted in the meeting of the Managing Committee to be held immediately after the new office-bearers have taken over.

3. The period (no. of years) for which record is available may also be indicated.
4. In case entry in tally are not made as on date of Handing over/taking over, the reason thereof may be given in remarks column.
5. In case, there is mismatch between actual cash in hand, bank balance, and the balance appearing in books of accounts, and fixed deposit balance and receipt thereof, reasons of mismatch be clearly mentioned in report.

Chapter-2
ICAI Code of Conduct for Elected, Nominated and Co-opted representatives

ICAI Code of Conduct

for

Elected, Nominated and Co-opted Representatives

ICAI Code of Conduct for Elected, Nominated and Co-opted Representatives

Preamble

The Institute of Chartered Accountants of India (ICAI) is a statutory body established under The Chartered Accountants Act, 1949 for the regulation of the profession of Chartered Accountants in India. The Institute has achieved recognition as a premier accounting body.

The Institute functions through Council at its Headquarters at New Delhi, five Regional Councils, Branches spread all over India and the overseas chapters.

The Council, Regional Councils and Managing Committees of the Branches are the constituted bodies of the Institute, and which lead the profession on behalf of its members. Such constituted bodies are statutorily entrusted with the duty to carry out the objectives of the Act. The Representatives have the privilege and responsibility to adhere with the objectives of the Act.

The Representatives are leaders, trustees and face of the profession. They are expected to regulate, promote and protect the image of the profession. These Representatives shall lay down for themselves a high standard and are expected to conduct themselves in an exemplary manner which will ensure public confidence as well as the trust of the members towards this regulatory body of the profession of the Chartered Accountants.

Objective & Scope

The challenges being faced by our profession in the global and domestic economy require a greater need for efficiency, accountability and integrity in the profession of Chartered Accountancy. It is therefore important that the Representatives of the Institute shall conduct themselves in a way which will enhance the image of the profession.

In this context, the objective of this Code of Conduct is to assist, regulate & guide the Representatives in discharging their obligations and responsibilities to the constituted body, their constituents and the public at large by:

a) providing guidance on the standards of conduct expected from the Representatives in discharging their statutory and public duties;

b) ensuring accountability necessary to strengthen public confidence in the way in which Representatives perform those duties.

This Code of Conduct applies to Representatives in all aspects of their public life to maintain the culture of honesty, integrity and accountability. Needless to say, this Code of Conduct is in addition to the Institute's Code of Ethics applicable to the members of the Institute.

Clause 1:- Applicability

This Code of Conduct shall apply to all Representatives.

Clause 2:-

(1) Definitions

a) 'Act' means The Chartered Accountants Act, 1949.
b) 'Code of Conduct' means the Code of Conduct for Representatives of the constituted bodies of Institute.
c) 'Code of Ethics' means the Code of Ethics of Institute.
d) 'Conflict of self-interest'- A conflict of self-interest exists where the interest or benefits of one person or entity conflicts with the interest or benefits of the Institute. 'Conflict of self-interest' shall be deemed to exist when any commercial transaction is undertaken between the Institute and/or its organs and such Representative, or his relative, or an entity where such Representative or his relative is interested.
e) 'Constituted body' means Council, Regional Councils and Managing Committees of the Branches of Institute.
f) 'Institute' means the Institute of Chartered Accountants of India constituted under The Chartered Accountants Act, 1949.
g) 'Privileged information' means any information which is not in public domain or knowledge and which can be used (i) to influence the members' or students' decision in relation to the Institute / professional matters /students' career, or (ii) by any other person or entity.
h) 'Relative' means a person shall be deemed to be a relative of another if (i) he/she is immediate family member, i.e. a spouse; or close family member, i.e. Parent, Child or sibling; and (ii) financially dependent, if he/she is not a close or immediate family member.
i) 'Rules' means rules issued by Central Government under section 29A of The Chartered Accountants Act, 1949.
j) 'Regulations' means The Chartered Accountants Regulations, 1988.

k) "Representatives" for the purpose of this Code refers to the elected and nominated members to the Council, Regional Councils and Managing Committees of Branches. Representatives shall also include members nominated by the Institute to other bodies, Co-opted members of the Committees of Council, Regional Councils, Branches and Committees of Overseas Chapters, Convenors / Deputy Convenors of Study Circles and CPE Chapters, and of any other organs or establishments of Institute within or outside India.

(2) All words and expressions used herein and not defined in the Code of Conduct shall have the meanings respectively assigned to them in the Act, Rules and Regulations.

(3) The General Clauses Act, 1897 (X of 1897) shall apply, so far as may be, to the interpretations of provisions of this Code.

Clause 3:- General Guiding Principles

To carry out their solemn responsibility, the Representatives shall uphold the following principles–

(a) **Integrity:** The Representatives shall act solely in accordance with their duties to the public interest and to the wider interest of the Institute. They shall not seek to gain personal advantage for themselves; or other individuals, including partners, relatives, friends and employees; or organizations in which they have pecuniary interest and with which they are related in functioning as a constituted body member. They shall always take appropriate steps to resolve any conflicts that may arise e.g. not to participate in the meeting relevant to such matter.

(b) **Objectivity:** The Representatives shall take decisions on merit. In this endeavour, they may also seek and be guided by the views of others. They shall decide what view to take on any question after consideration of the issues.

(c) **Transparency:** The Representatives shall declare any private or personal interests relating to any issue under consideration and shall not seek information for their personal gain.

(d) **Accountability:** The Representatives are individually and collectively accountable for their decisions and actions.

(e) **Leadership by example:** The Representatives shall support and promote the reputation of the Institute through 'leadership by example' by virtue of their professional competence and knowledge.

(f) **Ethical values:** The Representatives shall discharge their duties and fulfil obligations to the Institute with due care and diligence and each of the Representatives is expected to strive to promote and encourage development of ethical culture in the Institute and the profession of Chartered Accountants.

(g) **Independence:** Independence refers to Independence of mind and Independence in appearance.

Clause 4:- Compliances

The Representatives shall comply with the provisions of this Code of Conduct. Further,

a) They are under duty to respect and comply with prevailing laws, rules, regulations and the ethical standards applicable to the profession.
b) They shall follow such practices and professional conduct which benefit the country, localities and communities in which they operate and shall be in accordance with the laws of the land.

Clause 5:- Conflict of Self-Interest

a) The Representatives shall avoid any conflict of self-interest.
b) Any situation that involves or may involve a conflict of self-interest shall be disclosed immediately on such conflict coming to the notice of the Representative.
c) No Representative shall use the influence of office for any purpose other than for the exercise of official duties.
d) If the Representative has interest in any issue, he shall restrain himself from participating in any related proceeding and voting in the matter.

Clause 6:- Gifts and Hospitality

a) The Representative or his relative/partner shall not accept a fee, advance, gift or personal benefit that is connected directly or indirectly with the performance of his official duties, unless permitted by the exceptions listed below.
   For this purpose, a fee or advance paid to or a gift or benefit provided with the Representative's knowledge to his relative is deemed to be a gift to that Representative.
   Following are the exceptions to above:-
   i. Compensation authorized by law;
   ii. Gifts or benefits that normally accompany the responsibilities of office and are received as an incident of protocol or social obligation;
   iii. A memento in a function honouring the Representative;
   iv. Food, lodging, transportation and entertainment provided by the Central / State Governments or by a foreign government within a foreign country, or by a conference / seminar / event organizer or by ICAI where the Representative is either speaking or attending in an official capacity;

v. Food and beverages consumed at the Institute's official functions, seminars, conferences, banquets, receptions or similar events.
vi. Invitations from business associates of the constituted body.

Note: In any of the above exceptions given in (ii) and (iii), where the monetary value of Gifts/ Hospitality in aggregate exceeds Rs. 75,000 the Representative shall immediately file a disclosure to the Secretary of the Institute.

Clause 7: Monetary Benefit

The Representatives shall not obtain any direct or indirect monetary benefit from the constituted body or its activities except to the extent approved by Institute.

Clause 8: Professional Behaviour

The Representatives shall endeavour to deal fairly with the Institute's members, students and staff of the Institute. All Representatives shall observe the highest standards of professional ethics.

Clause 9:- Social activities.

a) The Representatives shall conduct themselves in such a manner so as to uphold the grace, dignity and professional standing of the Institute.
b) No Representative shall participate in social activities except in his individual capacity. The assets & resources of the Institute shall not be utilised for any political purposes. Such assets & resources of the Institute may be used for social purposes for furtherance of interest of the Institute, with a prior approval of the Constituted Body.

   The Representatives shall not promote themselves and/or their personal interests while carrying out Institute's activities.

Clause 10:- Management and use of Institute's resources.

a) The Representatives shall exercise due care and diligence in managing and putting to use the Institute's funds.
b) The Representatives shall ensure to maintain financial discipline and also to guide the ICAI staff to observe budgetary and financial discipline.
c) The Representatives shall not do anything that may lead to the Institute's resources being used for direct or indirect personal benefit.
d) The Representatives shall not charge any personal expenses incurred by them.

Clause 11:- Confidentiality

a) The Representatives are prohibited to use or furnish to others on the basis of any privileged information, before it is made available to the public.
b) The privileged information, discussions, documents and data should be dealt with utmost care and should not be shared or passed on to any person or outsider under any circumstances, directly or indirectly, except for the Institute's work.

Clause 12:- Meetings

The Representatives shall strive to attend all meetings of the constituted body regularly and participate diligently and conscientiously so as to contribute for the development and regulation of the profession of Chartered Accountants.

Clause 13:- Administration

The Code shall come into effect from 1st January, 2017, and shall be advisory in nature. The Code shall be administered by the Secretary, ICAI.

*****



The Institute of Chartered Accountants of India

[set up by an Act of Parliament]

CODE OF CONDUCT FOR ELECTED, NOMINATED AND CO-OPTED REPRESENTATIVES

Issued by the Council of ICAI



PREAMBLE

- Representatives are leaders, trustees and face of the profession
- They regulate, promote and protect the image of the profession
- Highest standards of conduct is expected from them



OBJECTIVE

Code of Conduct –

- assists,
- regulates
- guides

the representatives in discharging their public duty



APPLICABILITY

Code is applicable to all representatives at

- Council,
- Regional Council,
- Branch,
- Overseas Chapters,
- Study Circles,
- CPE Chapters

Recommendatory from 1.1.2017.



GUIDING PRINCIPLES

- Integrity,
- Objectivity,
- Transparency,
- Accountability,
- Leadership by example,
- Ethical values,
- Independence



COMPLIANCES

All elected representatives are required to ensure at all times compliance with –

- prevailing laws,
- rules,
- regulations,
- ethical standards



CONFLICT OF INTEREST

- Avoidance of self interest
- Disclosure of interest
- No use of influence
- Abstain from participating in decision making



GIFTS & HOSPITALITY

- No personal benefit to either self or relative
- Memento, food, lodging, transportation provided by organiser of a programme, is an exception. However, if the value of hospitality exceeds Rs.75,000, the same should be disclosed to Secretary, ICAI.



MANAGEMENT OF ICAI'S RESOURCES

- Exercise due care and diligence in managing public funds
- Observe budgetary and financial discipline



CONFIDENTIALITY

- Preservance of confidential information
- Utmost care in dealing with privileged information, discussions or documents



MISCELLANEOUS

- No monetary benefit from any constituent of ICAI
- Fair dealing with members, students and staff
- Participation in social activity only in individual capacity
- No use of assets of ICAI for personal purpose
- Regular participation in meetings and all official activities

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI

CODE OF CONDUCT - ELECTION TO THE MANAGING COMMITTEES OF BRANCHES OF REGIONAL COUNCIL OF ICAI

for

Compliance by Candidates and their authorized representatives for Election to the Managing Committee of Branches of Regional Councils to be held in January, 2025 for the term 2025 - 2029 and onwards.

Effective date: The Election Code of Conduct containing instructions and norms for compliance by candidates and their authorized representatives shall come into force from the date of issue of notice inviting nominations and remain in force till counting of votes is completed and election results are declared.

1. The Council of the Institute has issued Directions in the matter of functioning of Branches of Regional Councils under Regulation 159(3) of the Chartered Accountants Regulations, 1988. With the view to maintain a healthy and peaceful atmosphere during the election process and for ensuring a free and fair election, the Council of the Institute has approved an Election Code of Conduct for candidates and their authorized representatives for compliance, which is as follows:

(a) Any infrastructure, forum including programmes, by whatever name called, resources – human or otherwise machinery, facilities, or communication medium – electronic or otherwise, of the Branch shall not be used in any manner whatsoever by any contesting candidate and/ or their authorized representative/s.

(b) No candidate and/or his/her authorized representative(s) shall utilize the services of any office bearers and members of Managing Committee in the latter's official capacity whether held presently or in the past, for campaigning/ canvassing/ electioneering/propagating. However, such an office bearer or members can act at his/her own free will, in his/her individual capacity. Office bearer, for this purpose, will mean all elected/ nominated/ex-officio members of Branches.

(c) While there is no bar on a contesting candidate or their authorized representative from participation in an event/ programme organized by the Institute and/ or its organs, as an ordinary participant, however, that forum/ event shall not be used for publicity/ electioneering/ canvassing/ propagating in any form whatsoever.

(d) In the event of any invitation being received, by a candidate, from the Central Government/ State Government, any Committee of the Council of the

Institute, The Institute of Cost Accountants of India (ICoAI), The Institute of Company Secretaries of India (ICSI), any other outside agencies such as Industry Associations like CII, FICCI, ASSOCHAM, Chambers of Commerce etc., and Voluntary Bodies like Rotaries, Non Government Organizations etc. for participation in any of their events/ programmes etc., in any capacity – professional or otherwise, while there is no bar for participation in such an event/ programme, as an ordinary participant, however, that event/ forum shall not be used for the purpose of publicity/ electioneering/ canvassing/ propagating in any manner whatsoever.

(e) The above restrictions shall be applicable not only for any the event/ programme organized by the Institute or any of its organs held within the jurisdiction of a candidate's own Branch but even outside the jurisdiction of his/her Branch including overseas events/ programmes as well.

(f) The distance of 200 metres from the room in which a polling booth is set up shall be treated as zero tolerance zone for the purpose of said elections in order to conduct the elections in a free and fair manner.

(g) There shall be complete ban on erection of stall, putting up chairs, tables, tent or shamiana or pandal by whatever name called, display on vehicles on polling day.

(h) There shall be complete ban on display of banners, distribution/ supply of any gifts, pamphlets/ letters/ circulars or any other publicity materials including free distribution of books/ calendars/ diaries/ handouts, in physical form or electromagnetic/ electronic storage devices and the like. However, a candidate is permitted to issue a manifesto or circular which shall conform the following requirements:-

(i) The manifesto or circular shall contain information regarding the candidate himself and shall not make any reference directly or indirectly to any other candidate;

(ii) It shall not contain any appeal to the vote on the basis of caste or on any communal, religious or sectional lines or any tall claim.

(iii) The distribution of manifesto or circular shall be restricted only to the members of the Branch concerned.

(i) Distribution of cards within the zero tolerance zone is banned. Serving tea/ coffee, snacks and lunch to volunteers, supporters of the candidates and the voters within the zero tolerance zone shall be prohibited totally.

(j) There shall be complete ban on wearing or displaying the Placard/s, Batches, T-shirt, Cap or any other display material indicating the Name or Photograph or Serial/ Ballot Number of the candidate during the polling days.

(k) There shall be complete ban on intimidation and impersonation of voters, providing transportation to voters and canvassing in any form/ mode, excepting one to one communication, 24 hours before the commencement of polling and during the polling day.

(l) The candidates and/or their authorized representatives shall ensure peaceful and orderly polling and complete freedom to the voters in exercising their franchise without being subjected to any annoyance or obstruction within the zero tolerance zone.

(m) Organization of parties for the purpose of electioneering or even participation in any party or providing/ facilitating any form of entertainment, e.g., musical events and the like, or religious/ spiritual events, with the direct and/ or indirect involvement of a candidate, member, non-member, NGO, LL.P., Company or Trust in any form/ manner for the purpose of electioneering whatsoever shall be prohibited.

(n) A candidate can organize a meeting/ programme with the members of the Branch at his own residence or office (his/ her professional address).,subject to the condition that the number of participants in such meeting shall be restricted to generally 50 members and further that no refreshment other than tea/ coffee/ soft/ aerated drinks and snacks are served to such participants.

(o) No candidate shall attend any public function to receive any award or hold Press Conferences during the currency of the Election Code of Conduct.

(p) Any newsletters by an organ of the Institute published w.e.f. the month in which notice for election is issued till the Election results are declared, in any form including electronic mode shall not contain the column "Chairman's Page/ Chairman Writes" and/ or any other column of any other office bearers, if such office bearer is a candidate to the elections, and in replacement thereof, the nomenclature "Managing Committee Writes" shall be used. The name(s) of the editor/ publisher of the newsletters etc. can, however, be printed, wherever the same is legally required to be mentioned.

(q) Contribution of Articles in Newspapers/ Professional Journals/ Magazines without photograph and personal contact details including e-mail of candidate shall be permitted. However, there will be no mention about his/ her being a candidate for election.

(r) A candidate can use social media/ networking site, like twitter/ facebook/ Linkedin/ whatsapp, as a part of electioneering or for the purpose of election. There shall be no restriction on use of virtual platforms for meeting the voters nor on sending videos or messages through WhatsApp either in Groups or one-to-one. A candidate can send one to one SMS from his own mobile. However, bulk SMS can be sent twice by the candidates or by any of his/ her authorised representative or by any member to voters appealing for vote or for any electioneering purpose.

2. A candidate or his authorized representative shall be deemed to have brought disrepute to the Council under item (2) of Part IV of the First Schedule of the Act if, in connection with an election to the Managing Committee of a Branch, he is found to have adopted any one or more of the following practices, namely:-

(i) Bribery, that is to say, any gift, offer or promise of any gifts or gratification to any person by a candidate or any other person, with the connivance, with the object directly or indirectly of: –

(a) inducing a member to stand or not to stand as a candidate at an election or rewarding him for act or omission; or

(b) inducing to withdraw his candidature or rewarding such withdrawal; or

(c) inducing a voter to vote or not to vote at an election, or as a reward for act or omission;

Explanation. – For the purpose of this clause, the term "gratification" is not restricted to pecuniary gratification or gratifications estimable in money, and it includes organizing parties or providing any other form of entertainment, and all forms of employment for reward; but it does not include the payment of any expenses bonafide incurred at or for the purpose of any election;

(ii) undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or any other person, with his connivance, with the free exercise of any electoral right;

(iii) the publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidature or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate's election;

(iv) the obtaining or procuring or abetting, or attempting to obtain or procure, by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidate's election from any person serving under the Government of India or the Government of any State or local authority, other than the giving of vote by such person, if he is a member entitled to vote;

(v) the hiring or procuring, whether on payment or otherwise, of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters;

(vi) resorting to disorderly behaviour or misbehaviour within the zero tolerance zone of the polling booth and/or venue for counting of votes;

Explanation. – For the purpose of this clause, canvassing for votes, distribution of visiting cards, pamphlets, manifestos, letters, hand-outs, circulars and the like, erection of any stall and display of any banner shall be treated as disorderly behaviour or misbehaviour.

(vii) exhibiting or placing any notice or sign board relating to the election by a candidate or by any other person with the connivance of the candidate at anytime and anywhere during the election period including on the date of polling within a distance of 200 meters from the polling booth;

(viii) non-compliance with any of the directives or circulars or instructions issued by the Secretary of the Institute in any matter relating to elections;

(ix) contesting the election representing a political party or on political lines;

(x) the receipt by a member or an agreement by a member to receive any gratification:-

(a) as an inducement or reward for standing or not standing as a candidate; or

(b) as an inducement or reward for withdrawing his candidature; or

(c) as an inducement or reward for himself or any other person for voting or refraining from voting; or

(d) as an inducement or reward for inducing or attempting to induce any voter to vote or refrain from voting; or

(e) inducing or attempting to induce any candidate to withdraw his candidature;

3. In view of the aforementioned requirements, candidates, their authorized representatives and members associated with the Election to the Managing Committee of Branches are hereby required to ensure that the relevant provisions referred to above are not violated in any manner whatsoever, in their own interest. It may be noted that non-adherence to or violation of the Election Code shall be liable for disciplinary action.

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Chapter-3
Regional Councils - Finance Policies and Procedures Manual

REGIONAL COUNCILS – FINANCE POLICIES AND PROCEDURES MANUAL

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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1. Introduction

1.1. Robust Operating Procedures are an integral component in developing and maintaining an effective Internal Control Framework in organisations

1.2. This Finance Manual contains key principles and procedures to be applied for in relation to operations at Regional Council Offices, henceforth referred to as "RCO" of the Institute of Chartered Accountants of India

1.3. The key objective of this Manual is to guide elected representatives and employees in the performance of their tasks as well as to administer a near uniform control framework across all the Regional Council Offices of ICAI

1.4. RCOs will continue to have operational flexibility in evolving their own work methodologies in so far as the broad principles enshrined in this document are followed

1.5. This Manual shall be complied with in letter and spirit.

1.6. This is an auditable document for use by Internal as well as Statutory Auditors of the organisation and shall be provided to them by the concerned Regional Office Heads before the commencement of the audit

1.7. This document may be modified/ enhanced from time to time as may be considered necessary in the context of the changing circumstances

1.8. Users are responsible for understanding or seeking clarification of any procedures outlined in this document and for familiarizing themselves with the most current version of this policy

1.9. This manual is the first step in documenting the basic levels of controls in the accounting, finance and reporting functions at the Regional Council Offices of ICAI in Western, Southern, Eastern, Central and Northern Region.

1.10. Exceptions, if any shall be approved by the Head of the DCO and may, as far as possible, be obtained in advance of the conduct of the transaction or in exceptional circumstances at a later date. The RCO head shall exercise his discretion in this regard.

1.11. The DCO head shall be the reporting authority for all the officials in DCO and RCO. Additionally, the RCO heads shall also report to the Chairman in matters relating to the functions of the Regional Council

1.12. Every effort has been taken to ensure that this Manual does not contradict the CA Act, Regulations or extant Council decisions. In case of any conflict, the CA Act, the Regulations, the Council decisions (in that order) will prevail and necessary inputs may be provided to The Secretary, ICAI for guidance

2. Corporate Governance

2.1. All elected representatives and employees and staff of the RCOs shall ensure the highest standards of corporate governance. This means and implies that they understand our role as trustees of the funds of the organisation

2.2. The Regional Council members and the Executive Committee members should lead the RCOs to conduct their business in a fair and transparent manner that befits our status as a world class regulator

2.3. The below mentioned procedures provide the RCOs and the elected representatives the necessary flexibility to conduct their operations and such freedom is exercised with timely reporting, compliance with laid down procedures and resultant accountability

2.4. All transactions undertaken by personnel shall reflect the highest sense of propriety and prudent business conduct

2.5. The RCO shall be subject to Statutory and Internal Auditors appointed for the said purposes

2.6. The governance structure operated and managed by the Executive Committee members and employees of ICAI is reinforced by internal and external oversight mechanisms as under. These include finance as well as operations oversight

2.6..1. Internal Mechanisms

- Regional Councils
- Regional Monitoring Committees
  - (i) Regional Monitoring Committee (BoS)&
  - (ii) Regional Monitoring Committee (CPEC)
- Regional Audit Committees
- Regional Budget and Finance Committees

2.6..2. External Mechanism

- Internal Auditors
- Statutory Auditors

2.7. All functionaries shall perform transactions as authorised by the Chartered Accountants Act, 1949, the Chartered Accountants Regulations, 1988 or the Directions issued by the Council from time to time, as the case may be.

3. Delegation of Powers

3.1. Guidelines for Delegation

General Guidelines

3.2. The objective of Delegation of Powers policy is to provide authority limits to the employees and elected functionaries of the Regional Councils

3.3. This Delegation of Authority policy is established to define the limits of authority designated to specified positions of responsibility within the Regional Councils and to establish the types and maximum amount of obligations that may be approved by individuals.

3.4. The approval of commitments and transactions outlined in this policy must always be made by the parties who have been designated the responsibility for final approval

Specific Guidelines

3.5. Persons who have employees reporting to them should take all necessary steps to ensure their employees know and follow the policy

3.6. Employees/elected representatives executing contracts and approving transactions are required to ensure that all appropriate approvals and reviews required by this policy and other relevant policies and procedures have been obtained, and to ensure that appropriate documentation of these approvals is maintained

3.7. Appropriate documentation can take various forms as in practice now and should be commensurate to the scale of operations. All contracts shall be maintained with documentation of the appropriate approvals

3.8. Dividing a commitment or transaction into two or more parts to evade a limit of authority is prohibited.

3.9. It is emphasized that commitments and transactions cannot be approved by individuals having a lower level of approval authority than the specified transaction requires, except pursuant to a delegation of temporary authority

3.10. No person shall approve a Purchase Order or approve payments to be released where such delegatee is the beneficiary of the service or the payment

3.11. The key principles involved are

- Vendor empanelment and negotiation of contracts – Purchase Committee
- Approval of Purchase Orders – Purchase Committee and Vice Chairman
- Payment Signatories –Chairman and Treasurer and RCO head

4. Conduct of Executive CommitteeMeetings

4.1. The Secretary shall ensure that meetings are conducted in a formal, efficient and effective manner

4.2. EC shall ensure that necessary number of EC and RC meetings are conducted in a year.

4.3. Meetings shall be held at the RCO premises or other locations as allowed by Management Committee of ICAI. Regard shall be given to the costs involved

4.4. Notice, Agenda shall be sent in advance as required by the Regulations

4.5. The notice for calling RC/ Executive Committee must have detailed agenda items with reasons (like explanatory statement). This shall be ensured by the Head RCO

4.6. Attendance recording shall be ensured. This shall be ensured by the Head RCO

4.7. Meetings shall be planned in such a way that they are commenced at an appropriate time based on the volume of agenda items to be considered. This shall be ensured by the Head RCO

4.8. Summary decisions shall be read out at the end of the meeting. This shall be ensured by the Head RCO

4.9. Summary decisions shall be sent within 7 to 10 days of the meeting (EC) and within 15 days of RC meeting

4.10. Draft minutes shall be sent within 45 days of conclusion of the RC meeting and one month of EC meeting.

4.11. Changes as required by members , in so far as such changes are accurate as per verbatim, shall be made.

4.12. Additional agenda proposals may be sent by Executive Committee members and RC membersat least 7 days prior to the meeting

4.13. Minutes shall be filed/ pasted in a minutes book maintained for the purpose and shall not be maintained in loose form. This shall be ensured by the RCO. Minutes shall be signed by the Chairman of the meeting

4.14. Every meeting shall have the ATR tabled. This shall be ensured by the RCO

4.15. For further guidance on conduct of meetings including aspects such as Chairman of the meeting, adjournments, concept of majority etc., please refer the Chartered Accountants Regulations.

4.16. EC and RC meetings shall have a structured agenda comprising Operations, Finance, General Professional Interest and Other items. This shall be ensured by the Head RCO.

4.17. Minutes of EC meetings should invariably be placed before the immediate next RC meeting for noting.

5. Submission of Budgets

5.1. Revenue Budget

- The Region shall prepare and send a Revenue Budget as required by Head office before beginning of the term each yearand again during mid-term. Such budget shall be

prepared on a zero base basis and also give due regard to the activities of the past year. The format for submitting budgetary proposal is given as Annexure to this Manual.

- Budgets shall as far as possible accurately estimate the activities and the financial impact thereof
- The budget shall be prepared to ensure that there is no loss in the relevant period
- The Budget shall be placed before the EC. Approval shall be accorded only in a meeting of the EC after due consideration of facts presented and shall be approved by RC
- The budget document shall be signed by the Executive Committee as a permanent record for the year
- The budget shall be prepared for all expenses and segment wise in the template provided by ICAI HO.
- The broad heads of expenses shall be as under. Any expense accounting for more than 5% of the total expense at a functional level shall be shown separately
- Faculty payments shall be disclosed separately for various types of classes as under
- Approval to budget shall be maintained on record and shall form part of the EC minutes indicating the total numbers and the complete back up
- The approved budget shall be circulated to all RC members for their consideration and approval and comments if any shall be duly responded.
- The budget shall be sent to ICAI HO on a timely basis. RCO shall address all queries on the budget from HO in a timely manner
- The actual financials shall be compared with the budget on a monthly basis to evaluate the financial position of the Regional Council Office and to ensure that losses, if any can be avoided
- Items of capital nature shall not be factored in these budgets
- The budget vs actuals shall be submitted on a quarterly basis to ICAI HO as per template provided and also to the Regional Council members for their review and comments
- This shall be done within 15 days of the close of the relevant three month period

5.2. Capital Budget

- The RCO shall prepare and send a Capital Budget as required by Head office before the beginning of the term each year within the time limit as stipulated by the HO and follow it up by revised budget during mid-term. The format for submitting budgetary proposal is given as Annexure to this Manual.
- Such budget shall be prepared on a zero base basis and also give due regard to the genuine capital expense requirements based on the activities of the past year
- The budget shall be placed before the RBFC and clarifications, if any to be provided
- Due consideration should be given to idle assets while requesting for new funds
- Lease vs buy decisions shall be evaluated before preferring capital expenditure
- The actual capital spends shall be compared with the budget on a monthly basis to evaluate and ensure that capital purchase orders are not in excess of the approved budgets
- This shall be done within 15 days of the close of the relevant three month period
- The budget document shall be signed by the Executive Committee as a permanent record for the year and RBFC approval shall also documented and minutes be recorded in the RBFC meeting

6. Income from Classes

6.1. The RCO shall endeavor to conduct maximum number of classes for the benefit of the student fraternity

6.2. The classes shall be conducted on self-supporting basis

6.3. Faculty shall be selected in accordance with norms as laid out by the Students Committee under the overall guidance and supervision of the RMC of BoS

6.4. Fees shall not be accepted in cash and only under permitted modes through online payments/ direct bank deposits in authorized banks, except in case of spot registrations in CPE programmes and sale of publications.

6.5. Attendance shall be recorded and significant drop in attendance shall be investigated by discussions with the concerned faculty

7. Fixed Assets

7.1. Fixed asset acquisitions shall be as stated in the Budget. No new/ extra items may be purchased other than those permitted under Chairman's discretion (value as determined by ICAI HO)

7.2. The value limits as per the approved budget shall be adhered to

7.3. All purchases shall be on the basis of competitive sourcing and as per the Delegation of Powers in the previous section

7.4. Purchase orders shall be issued to vendors with the key terms of purchase (format is given in the Annexures)

7.5. For the purpose of the above, the RCO shall empanel as many vendors as possible (not less than 3-4 for any category). Quotes shall be obtained only from approved vendors and not new parties. Vendor empanelment is discussed in the procurement section. Vendor base can be expanded from time to time

7.6. Assets shall be capitalized on the date they are put to use except for ready to use assets such as computers, generators, laptops etc and be guided by the relevant Accounting Standards

7.7. Assets shall be depreciated from the date they are put to use as per the rates advised/ used in this regard

7.8. Additions shall be recorded immediately in Tally. All papers relating to asset purchases including capex approval, negotiations, purchase orders, contracts, installation certificates shall be filed properly

7.9. Supplier payments shall be made based on physical verification of the asset purchased and comparison with invoice by the Treasurer

7.10. The RCO shall maintain a fixed assets register containing details of Asset name, Type, Supplier name, Bill reference, Bill date, Date of capitalisaton, Amount, Unique serial number if any, Depreciation, Net value

7.11. In case asset register is maintained in excel, care should be taken to ensure that records are not deleted/ substituted accidentally or otherwise

7.12. Asset balances as per Tally shall be reconciled to the Fixed assets register maintained

7.13. Asset disposals shall be strictly based on competitive tendering. All disposals shall be approved by the Executive Committee in a physical meeting and not by circulation

7.14. All assets shall be tagged with an identification number

7.15. All idle assets shall be kept in safe custody

7.16. The assets of the Regional Council, including idle assets if any, shall be verified annually and reconciled to the Fixed assets register of the Regional Council and the report shall be reviewed by the Internal Auditor

7.17. Excess/ Shortage if any shall be properly accounted "after" approval by the EC and duly reported to the Regional Audit Committee

7.18. All excess/ shortage shall be reported to HO in the format to be prescribed

7.19. Supplier payments for fixed assets/ capital items shall be made after ensuring all terms and conditions are fulfilled.

7.20. Retention money at not less than 5% including TDS shall be held back compulsorily in case of contracts relating to civil, electrical, mechanic works etc in case of all works contracts > Rs 200,000

7.21. Justification should be given while replacing an item with new one in Capital Budget. Such assets purchased on a replacement basis shall be properly accounted for

7.22. Any movements of fixed assets outside the premises shall be permitted only under the authority of a Returnable/ Non-returnable gate pass issued under the authority of the Head RO/ Head DCO. Such gate passes shall be serially controlled

7.23. Gate passes shall be approved by the RCO head or the DCO head only

8. Investments

8.1. Idle funds of the RCO should be appropriately invested to enable revenue on the same

8.2. The EC may invest any money for the time-being standing to the credit of the Fund in any Government Securities or in any other Securities approved by the Regional Council concerned or as instructed by ICAI HO

8.3. Interest shall be properly accounted on such investments

8.4. TDS if any shall be properly reconciled to the interest income. The RCOs should submit Exemption Certificate to the bankers (obtained from HO) so that TDS is not charged on interest income.

9. Inventory of Stock of Books and Gift items

9.1. The RCO shall maintain memorandum stock records of publications – student and member (study materials are not covered here as they are under the BoS vis DCO)

9.2. Such records shall indicate the Receipts, Issue and Closing balance

9.3. Cash collections at the time of sale shall be banked in the designated HO Bank account on the next immediate working day. Such banking is done after the scroll sheets of the sale are tallied to the denomination wise pay in slip

9.4. Cash including petty cash will be maintained separately from RCO cash and shall be verified by the RCO head/ designated on a weekly basis and record of the same shall be maintained

9.5. The RCOs dealing with gift items, if any shall maintain proper stock records showing details of Receipts, Issue, Closing balance

9.6. Items when purchased shall be entered in the stock register maintained for this purpose

9.7. Stocks shall be verified with reference to book records on a quarterly basis and reports of the same shall be placed before the Executive Committee

9.8. Excess/ Shortage, if any shall be properly accounted "after" approval by the EC and reported to the Regional Audit Committee

9.9. All excess/ shortage shall be reported to HO in the format to be prescribed

9.10. Outdated Publications/ materials circulated in meetings should be reported separately and process of dispose of the same should be laid down. (see segment on scrap sales). The disposal/weeding out policy is given in the Annexures.

10. Mementoes to speakers (suggested only)

The following illustrative table may be used for exercising control over spending and at the same time to manage our image as a world class body. Bouquets may be avoided unless for very high ranking dignitaries

Person	Event type	Budget	Suggested memento
Dignitary – Former/ Present PM/ President/ Governor/ Chief Minister/ Minister/ MP/ MLA/ RBI Governor/ IAS Secretaries to government departments	Any	Rs 5000	Silver plaque with ICAI embossing
Heads of large corporates/ CEO/ CFO/ bank Directors/ CMD etc	Any	Rs 3000	Silver/ like plaque with ICAI embossing
Resource persons of national eminence	Any	Rs 3000	Silver/ like plaque with ICAI embossing
Faculty for programs			
	One Day Seminar/ Workshops/ RRC/ Sub regional/ regional conferences	Rs 1500	Vouchers for professional books
	Weekly CPE Study Circles	Rs 1000	- Same as above -

11. Cash Operations

11.1. Cash receipts from spot registrations on CPE programs shall be duly accounted along with a day wise summary of transactions

11.2. All cash receipts on sale of publications shall be banked on a intact basis and funds shall be drawn out separately for daily use

11.3. Cash receipts are not allowed except in above two circumstances.

11.4. Cash receipts and payments shall be accounted for on a daily basis

11.5. Serially numbered Cash receipts shall be issued for all collections

11.6. Cash payment vouchers shall be authorized, supported properly by original documents, tallied to the underlying supportings and defaced on payment

11.7. Such vouchers shall be filed and maintained properly

11.8. In case of RCO cash holding likely to exceed Rs 20,000, the same should always be kept in a safe box and in custody of a permanent employee of ICAI

11.9. Cash shall be physically verified and reconciled to the books on a weekly basis by the Head – RCO/ other officer and reconciled to books. Evidence of the count shall be maintained in the cash book

11.10. ICAI HO monthly reporting requirements in relation to cash , bank or other balances reporting shall be complied with by the Treasurer and RCO Heads

11.11. If cash account is not updated prior to cash count, the same shall be brought to the attention of the Executive Committee for immediate remediation. The objective is to ensure that cash transactions are updated promptly

11.12. Any cash shortage shall be brought to the notice of all members of the Executive Committee on an urgent basis and reported to HO in the format provided

11.13. Cash shall be adequately insured including in transit cash

12. Bank Operations

12.1. The funds of the RCO shall be kept in any of the scheduled banks approved by the Central Council in this behalf.

12.2. The EC shall not borrow or incur a liability, without the prior sanction of the Central Council. This includes temporary overdrafts from the Decentralised offices.

12.3. In case of exigencies, such temporary IOUs from DCO shall not exceed Rs 50,000 with the aggregate amount not exceeding Rs 500,000. Salary payments are not within the above purview

12.4. Opening of new bank accounts, closure of existing bank accounts and changes in authorised signatories to bank accounts require prior approval of the Regional Council

12.5. The RCO shall maintain a list of cheque signatories on record along with specimen signatures of such persons

12.6. In addition to elected representatives, RCO head shall also be a signatory

	Capital	Revenue
Chairman & Treasurer	Upto Rs 100,000	Upto Rs 100,000
Chairman or Treasurer and RCO head	Above Rs 100,000	Above Rs 100,000

12.7. Any change in signatories may be effected only by a resolution of the Regional Council

12.8. All cheques received should contain A/C Payee crossing and shall be recorded in a cheque inward register

12.9. Cheques as well as cash receipts, if any, shall be accounted and then banked within 24 hours of receipt by the responsible officer

12.10. Bank payment vouchers shall be authorized , supported properly by original documents, tallied to the underlying supportings and defaced on payment by the officer making the payment

12.11. Bank payments shall be done as per joint signatories as specified and shall be ensured by the concerned officer. NEFT/ RTGS modes shall be adopted as far as possible

12.12. Bank Reconciliation shall be performed for all bank accounts on a monthly basis and all outstanding items to be investigated. The review of BRS to be evidenced by the Treasurer and officer in charge and kept on record

12.13. All idle/ dormant accounts should be reviewed periodically and BRS to be done for the above accounts also

13. CPE programs – Financials

13.1. The dominant objective of the CPE programs is to enable education and training of members

13.2. However, care should be taken to ensure that losses are not incurred and maximum loss per program shall be specified in the Executive Committee

13.3. A Statement of Budgeted Income and Expenditure shall be prepared for all CPE programs and efforts should be made to reduce spends if actual member registrations show a lower trend that expected. The format is as attached

13.4. Contracts for supply of food, materials should be largely kept on variable basis

13.5. The CPE Income and Expense statement shall be prepared on a quarterly basis and circulated to all RC members for their review, comments and further actions

13.6. The above statement should also be discussed at all EC meetings

13.7. The amount received as delegate fees should tally with CPE Hours generated during the year.In any case delegate fees cannot be less than CPE hours generated

13.8. Not more than 6 free CPE programmes of not more than 2 hour duration each, will be allowed to be conducted, and that too in Regional Office premises only.

14. GMCSClasses

14.1. TheRCOs should ensure adherence to all guidelines in the conduct of GMCS classes including content and program formats, payouts, attendance of students, inaugural and valedictory sessions

14.2. The RCO shall ensure that the quality of faculty and programs is maintained.

14.3. RMC shall indicate basis of selection of faculty and mode of such selection

14.4. Faculty performance shall be monitored for improvements, replacements as may be considered necessary

14.5. Declaration should be taken from each faculty that they are not involved in teaching/coaching activities in that area

14.6. Faculty shall not engage in HR placement activities directly or indirectly

14.7. Faculty shall not engage in election campaigns for candidates to Branches/ Regional/ Central Council elections

15. ICAI HO Grants related

15.1. The RCO shall avail and utilise all the grants provided by ICAI HO

15.2. Requests for grants shall contain complete details of the proposal in order to enable effective decision making

15.3. The terms and conditions of the grants shall be complied by the RCO especially in case of programs related grants

15.4. Request for reimbursements shall be made on a timely basis along with the supporting documentation for the same

15.5. The pending grants shall be reviewed by providing details of the same to the EC on a quarterly basis

16. Loans and Advances

16.1. As far as possible, RCOs shall not grant advances for any activity

16.2. In case of specific requirements, the same shall be approved by the Executive Committee as per the delegation of authority specified above

16.3. Advances not exceeding Rs 10,000 may be provided once annually to be recovered within 3 months may be granted at the discretion of the Chairman and SRO head with approval granted jointly in writing

16.4. Advances shall be promptly accounted in Tally.

16.5. No further advances shall be paid unless earlier advances are settled (for capital/ revenue expenses by the same supplier)

16.6. A quarterly report shall be generated of all advances pending adjustment providing party wise details and date of disbursement

16.7. Any write off of advances needs to be placed and approved by the Regional Council and reported to the HO in the format provided for the purpose

17. Library Operations

17.1. The Regional Council libraries shall maintain proper stock records showing details of

- Receipts
- Issue
- Closing balance

17.2. For the above purpose, the Library software of the HO shall be utilized

17.3. Stocks shall be verified with reference to books on a half yearly basis and reports of the same shall be placed before the Executive Committee of the Region

17.4. Excess/ Shortage, if any shall be properly accounted "after" approval by the Executive Committee

17.5. All excess/ shortage shall be reported Regional Council and also to HO in the format to be prescribed

17.6. The principles laid down in Purchase Policy shall be adhered to while procuring books for the Library.

18. Purchase of Goods and Services

ICAI Purchase Policy

18.1. All purchases shall be in accordance with the ICAI Purchase Policy as and when notified for implementation by RCO's. Until the same is notified, the following shall be strictly adhered to

Purchase Committee

18.2. APurchase Committee shall be constituted by the Regional Council (powers may be delegated to the Chairman for such constitution). This shall include Head – Regional Council Office as well as elected members.

18.3. The Purchase Committee shall be responsible for identifying suppliers and negotiations

18.4. The Purchase Committee of RCO shall be independent of Purchase Committee of DCO, but procurements may be consolidated so as to bring down the cost. Also the two committees shall share information to ensure uniform application of rates where applicable

18.5. The Committee shall ensure compliance with overall Purchase policy as may be issued by ICAI for the region, as may be amended by ICAI HO from time to time, and approvals shall be obtained for all purchases in accordance with the ICAI policy

18.6. Negotiations shall be conducted by the Purchase Committee and approvals shall be documented and a record shall be maintained of such negotiations.

18.7. Once the supplier is identified and terms and conditions are agreed, a Purchase Order shall be raised on the supplier.

Vendor Empanelment

18.8. All regions shall empanel 3–4 vendors for all major category of purchases. This empanelment shall be approved by the Executive Committee in a meeting

18.9. The empanelment shall be done by the Purchase Committee constituted as above

18.10. Single sourcing is strictly prohibited. In case of exceptional circumstances, the same shall be recommended by the Purchase Committee and approved by the RC (in circulation)

18.11. The major categories of spends for which vendors shall be empanelled are as under

Categories	Categories
Hotels for stay	Travel agencies
Hotels for conduct of programs	Telecom service providers
Caterers	Car hire
Civil Works	Public relations agencies
Electrical works	Video/ Audio equipment hirers
Plumbing works	Photography/ videography
Security	Webcasts
Manpower	Library books vendors
Printing and stationery consumables	Courier
Newsletter printers	Audio recording
Souvenir printers	Photocopying vendors
Equipment hirers	Furniture hirers
Mementoes and Gifts	Any others

18.12. All vendors shall have an established track record of 5 years (excluding ICAI contracts, if any). Financials and other supporting documents shall be obtained for this purpose

18.13. The empanelled vendors list shall be placed before the Executive Committee every year and new vendors may be considered for inclusion

18.14. Vendors shall not be relatives (income tax Act definition)/ partners to the members of the Executive Committee or be clients of such Executive Committee members

18.15. In case of exceptional circumstances where related parties are utilised, the same shall be reported in the format provided by ICAI HO

Raising and Approval of Purchase Orders

18.16. All purchases of goods and services exceeding Rs 10,000 shall be on the basis of competitive buying

18.17. All purchases shall be documented through serially numbered Purchase orders or contracts which would contain standard terms and conditions as per format communicated by HO

18.18. All POs shall be approved by the Purchase Committee and the Vice Chairman

18.19. Every Purchase order/contract shall contain complete details of Items of Goods/ services, quantity, unit rate, taxes applicable etc

18.20. All purchase contracts for goods and services shall contain a non-gratification clause to expressly state that no undue influence has occurred in the course of the transaction

18.21. Any amendment to the PO should be referred back to the original authorities based on the DOA matrix and additional authorities if the value exceeds the slab

18.22. For all items of purchases above Rs 100,000, request for Quotations shall be circulated to empanelled vendors and quotations shall be received in sealed covers

18.23. For purchases lower than Rs 100,000 (transactions are not to be split), quotations may be received from empanelled vendors by email pdf file and not on the body of the mail

18.24. A comparative statement of quotes shall be prepared and evaluated. Final quotes after negotiation shall be re-obtained and tabulated from all vendors

18.25. In case contract is not awarded to L1, the same shall be approved by Executive Committee and a report be sent in the template provided by ICAI HO and placed for post facto approval by RC

18.26. All receipts of materials shall be evidenced through GRNs or in case of services by a separate Service receipt certificate by the person who has requested the service or by the office

18.27. Payments shall be made after verifying POs and Contracts and confirming quantity and quality of materials and service receipt, including accounting for TDS and retention money.

18.28. Retention Money Record should be maintained and periodically checked as to the return of the retention money after the specified period subject to the satisfaction of the Regional Council)

18.29. In case of contracts requiring independent work certification (e.g. Construction contracts/ painting/ renovation/ carpentry), such certifying parties shall not be related to the vendor

18.30. In these cases, independent measurements should form part of the payment review and approval process

18.31. Due test checks shall be applied on invoices prior to certification

18.32. Verification against advances made and after recovery and accounting entries of the same shall be ensured

18.33. Verification against earlier progress payments made to be done to ensure that the total payments does not exceed the contract value

18.34. A PO register shall be maintained indicating all POs raised by the RCO indicating - PO reference, Date, Supplier, Item, Qty, Rate, Amount, VAT, Service tax, Other levies, Total Amount

19. Hiring of temporary manpower

19.1. All temporary manpower shall be budgeted for in the beginning of the year

19.2. Job roles and responsibilities shall be clearly documented in writing before hiring and approved by the EC

19.3. Candidates shall be interviewed / tested before approval and the same shall be recorded in writing

19.4. Manpower shall be placed only through agencies with track record and with relevant capabilities to manage PF/ ESI compliance

19.5. Agencies shall be empanelled through a competitive process

19.6. Attendance shall be tracked for all such manpower and approved by RO head before the payroll is processed

19.7. A register of all such temporary employees shall be maintained by the Head RO

20. Insurance

20.1. RCO shall cause all assets to be insured strictly as per the guidelines issued by the ICAI HO.

20.2. All new assets purchased shall be communicated to HO for inclusion in the policy and assets retired/ sold shall be removed from insurance coverage

20.3. The same shall be communicated to ICAI HO on a quarterly basis

21. Record Retention

21.1. RCOs shall ensure that all records/ documents and vouchers are properly filed

21.2. All records shall be properly indexed and filed to ensure that these can be retrieved on demand

21.3. All records, depending upon their nature, to be retained for a period specified by Weeding Out Policy of the ICAI HO.

21.4. In case of loss of any records, same to be intimated to ICAI HO informat provided

22. Scrap Disposal

22.1. Details of all scrap materials – assets, books etc should be placed before the Executive Committee on a quarterly basis

22.2. Quotations to be received from vendors

22.3. Contract to be awarded to the highest bidder

22.4. All scrap sales shall be against DD in favour of the Regional Council received in advance of the sale

22.5. All scrap sales to be reported in a template provided by ICAI HO

22.6. E waste guidelines shall be complied with

22.7. The scrap in book form should be sent for pulping and proceeds there from should be accounted for.

23. Travel expenses of RC members

23.1. Contracts with travel agents to clearly document the terms including lowest price (for airfares). Travel fares shall be Flight fares for RC meetings and reimbursements subject to production of evidences.

23.2. For travel other than for RC meetings, rules of travel formulated by Executive Committee of ICAI HO should be strictly followed and no deviations shall be permitted

23.3. Regional Council meeting dates shall be decided and communicated well in advance in order for members to obtain the best possible flight fares

23.4. In case of RC members buying their own tickets, they shall prefer a claim for reimbursement giving proper evidence in the form of original tickets showing the fare paid and original boarding passes.

23.5. Stay shall be at authorised locations as decided by the Committee and shall not exceed the entitlements

23.6. Budgets for RC members travel shall contain as far as possible the total value proposed to be incurred

23.7. A schedule of travel expenses incurred by all RC members shall be placed before the EC along with the financial statements. This shall contain trip wise details of travel incurred

Date	Location	Purpose	From	To	Train fare	Air fare
	Car	Local cab	Boarding	Lodging	Others	Total

24. Newsletter Printing

24.1. Printing of newsletters shall be as stipulated by ICAI HO. Guidelines, if any , in relation to migration to e form of newsletters shall also be strictly adhered to

24.2. Printing of newsletters , where permissible, shall be done on a self-sustaining basis

24.3. RCO shall ensure compliance to HO guidelines in relation to

24.3..1. Number of pages

24.3..2. Number of pages containing photographs

24.3..3. Content of the newsletter

24.4. Contracts for newsletter shall be strictly on the basis of competitive sourcing with Annual tenders for the same

25. Conduct of Regional Conference

25.1. Regional Conference Incomes and Expenses account for a significant portion of the transactions through put in the Regional Offices. Due care should be taken in the conduct of such conferences. Losses should be avoided at all costs

25.2. All transactions and decisions to reflect the highest sense of propriety and governance

25.3. Ensure that all costs are defrayed through sponsorships/ registration charges

25.4. The Approval for the Regional Conference shall be obtained in a meeting of the Regional Council along with the following details presented for the same. As the number of RC meetings in a year are restricted to 3–4, approvals shall be properly and completely obtained without any need to revert back

25.5. The following items shall be placed as part of the agenda and discussed and approved by the RC

Agenda	Content
Date	Best possible date with due accommodation for statutory filing dates
Location	Chairman's discretion
Budget	Detailed heads as per format presented to be done at different Attendance levels – 200 + nos of sensitivity (e.g. 1200 – 1400 – 1600 – 1800 – etc). The items in the budget shall also be indicated as fixed or variable. Each item of the budget shall be referred by a Line reference. Funds cannot be reallocated across line references beyond 5% at each line
Key Committees	The proposed constitution of the key committees shall also be tabled for RC to approve the same. This includes Core Committee, Finance Committee and Purchase Committee. Co-options are at the discretion of the Chairman. The maximum number of members in the Committees including the RC members shall not exceed 8. RC members shall be included as Chairman in all committees. Treasurer shall be included in Finance and Purchase Committee. DCO head and

<table>
<tr><th>Agenda</th><th>Content</th></tr>
<tr><td></td><td>RCO head shall also be included in the above committees</td></tr>
<tr><td>Other Committees</td><td>The names of the RC members in all other committees shall also be tabled. Co-options are at the discretion of the Chairman. The maximum number of members in the committees including the RC members shall not exceed 8</td></tr>
<tr><td>Total Committees</td><td>The number of Committees shall be kept to the relevant minimum so that expenses on meetings etc can be minimised</td></tr>
<tr><td>Meetings</td><td>Finance Committee shall meet as often as necessary to enable smooth conduct of the conference. Other Committees shall meet/ decide by circulation also</td></tr>
<tr><td>Terms of reference</td><td>The Terms of reference of the various committees shall be placed before the RC and approved with modifications, if any</td></tr>
<tr><td>Procurement</td><td>All procurement shall be negotiated and approved by the Procurement Committee and approvals shall be maintained. All procurements shall be based on competitive sourcing. All single sourcing exceeding Rs 200,000 has to be approved by the Chairman after due consideration by Regional Council. Purchase orders shall be raised for all spends > Rs 10000 and shall be serially controlled. All POs shall be approved by the Finance Committee also</td></tr>
<tr><td>Conference register</td><td>The RO head shall cause to be maintained a Conference Register which shall document the entire conference along with all relevant approvals by the EC/ RC and the various committees. Such register shall include Budgets, Committee constitution, Procurements, Registrations, Payouts, Budget vs Actuals as submitted from time to time</td></tr>
<tr><td>Responsibility</td><td>The key responsibility for ensuring compliance will vest with the Core Committee and Finance Committee who shall report any deviation by e mail</td></tr>
<tr><td>Deviations</td><td>No deviations to the budget beyond 5% shall be permitted without the approval of the RC/ intimation to RC/ EC members</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Conference Bank Account</td><td>The Conference bank account shall be opened in the location of the RO and 2 of the Regional Council members shall also be the authorised signatories. The Treasurer and the RO head shall be signatories compulsorily
<table>
<tr><th>Value</th><th>RO officer</th><th>Treasurer</th><th>RC members</th><th>RC member</th></tr>
<tr><td>Upto Rs 100,000</td><td>Compulsory</td><td>Compulsory</td><td>Not compulsory</td><td>Not compulsory</td></tr>
<tr><td>Above Rs 100,000</td><td>Compulsory</td><td>Compulsory</td><td>Any one</td><td>Any one</td></tr>
</table></td></tr>
<tr><td>Payment releases</td><td>Payment releases to be in line with duly approved budget estimates, purchase orders and receipt of goods and services. Advances may be avoided except for hall and catering</td></tr>
<tr><td>Others</td><td>Any other matters that may be pertinent</td></tr>
<tr><td>Accounting and Reporting</td><td>• All income and expense entries to be properly authorised, supported by commitments in writing and accounted accurately in the proper period
• Ensure prompt collection of all sponsorship amounts as committed
• Ensure that all liabilities are completely and comprehensively reflected in the books</td></tr>
</table>

Agenda	Content
Tracking of expenses	Suitable modes shall be devised to monitor actuals. These would include food coupons, kit coupons etc
Gifts and mementoes	No gifts/ mementoes shall be given to the delegates as this is expressly prohibited by ICAI. Exceptions may be approved by The President. However this shall not be permitted in the election years
Sponsorships	• All sponsorships shall be collected mostly upfront other than in exceptional cases of sponsors of the immediate past conference. • Banners/ Stalls/ Advertisements in souvenirs may be permitted only after an advance approval of the President. • All promotions as above shall be permitted only after the receipt of a confirmed commitment from the sponsor in writing for the same
Profit sharing by participating branches	Such arrangements shall be with the express approval of Regional Council
Branch sponsors	No Branch/ ICAI HO Committees shall sponsor/ defray any cost/ part of the cost of the conference. No requests shall be made in this regard
Concurrent events	No events shall be hosted concurrent to the conference at the same venue or alternate venue. These include student events/ other member events. However parallel tracks for women members, young members, members in industry may be permitted
Conference Report	The Conference Accounts shall be subject to Internal and Statutory Audit and the report shall be placed before the RC within 30 days of completion of the conference. Expenses in this connection may be budgeted for in the Conference Financials also. This report shall also be approved by the Regional Audit Committee. Such report shall specifically identify amounts spent on past/ present elected representatives
Force Majeure/ Deviation approvals	In case of drastic changes in budget estimates on registrations or on a expenses, the same shall be brought to the immediate notice of the RC/ ICAI HO and all Central Council members

25.6. The Heads of Budget are as under

Head of Spending	**Parameter**	**Parameter**	**Parameter**
Hall rent and Infrastructure			
Hall rent	Rate / day	Number of days	
Infrastructure at venue	Cost / Sq ft	Total Sq Ft	
Hiring of Furniture			
Tables	Rate / day	Number of days	No of pieces
Chairs	Rate / day	Number of days	No of pieces
Others	Rate / day	Number of days	No of pieces
Catering			
Catering - major meals	Rate / meal	Number of days	No of persons
Refreshments and snacks	Rate / unit	Number of	No of persons

Head of Spending	Parameter	Parameter	Parameter
		days	
Audio/ Video			
Hiring of audio equipments	Rate / day	Number of days	No of pieces
Hiring of video equipments	Rate / day	Number of days	No of pieces
Hiring of photographer	Rate / day	Number of days	No of persons
Hiring of video grapher	Rate / day	Number of days	No of persons
Advertising and Publicity			
Newspaper	Rate / insert	No of inserts	
ICAI Journal	Rate / insert	No of inserts	
RO newsletter	Rate / insert	No of inserts	
External publications	Rate / insert	No of inserts	
Mass mails	Rate / mail	Mails/instance	No of times
Mass SMS	Rate / mail	SMS/ instance	No of times
PR manager	Consolidated amount		
Travel			
RC members	Pre conference	Conference	Post Conference
CC members	Pre conference	Conference	Post Conference
Past RC/ Council members		Conference	
Committee members	Pre conference	Conference	Post Conference
Speakers		Conference	
Office employees	Pre conference	Conference	Post Conference
Others - technicians etc	Pre conference	Conference	Post Conference
Stay			
RC members	Pre conference	Conference	Post Conference
CC members	Pre conference	Conference	Post Conference
Past RC/ Council members		Conference	
Committee members	Pre conference	Conference	Post Conference
Speakers		Conference	
Office employees	Pre conference	Conference	Post Conference
Others - technicians etc	Pre conference	Conference	Post Conference

Head of Spending	Parameter	Parameter	Parameter
Transportation Expenses			
Cab hire charges	Pre conference	Conference	
Cultural program Costs			
Cost of Performing troupe etc		Conference	
Mementoes and shawls			
Dignitaries	Rate / Unit	No of units	
Speakers	Rate / Unit	No of units	
Souvenir printing			
Books to be printed	Rate / Unit	No of books	
Mementoes for delegates			
Approved by President ICAI	Rate / Unit	No of kits	
Printing, Stationery			
Note pads etc	Rate / Unit	No of kits	

26. Programs of ICAI Committees/ Endowment / Memorial lectures

26.1. The RCO shall conduct such programs as may be required by committees/ Board of the ICAI/ HO from time to time strictly in accordance with the Guidelines on the subject

26.2. These include student and member programs

26.3. All guidelines in relation to program recovery/ procurement and other controls shall be as stated in this manual

26.4. In case of endowment lectures, the program cost shall be defrayed out of the interest on such endowments. In case of deficit, the same shall be borne by the Regional Council. Cost to be defrayed shall include all variable costs such as refreshments, mementoes to speakers etc

27. Scholarships to students

27.1. RCO shall ensure disbursement of scholarships based on endowments made by donors

27.2. Selection of students shall be done by RCO and DCO head based on criteria as stipulated by the donors

27.3. Efforts shall be made to broad base the selection process and invite as many applications as possible

28. Reading Room expenses

28.1. The initial cost of set up of such reading rooms shall be met by BoS grant. No additional expenses may be incurred

28.2. Deficit if any after accounting for reading revenues shall be met out of Student grants provided for the region by ICAI HO. No specific revenue grants shall be provided for Reading rooms

29. Statutory and Internal Audit

29.1. The RCO shall ensure timely completion of the Statutory and Internal Audit

29.2. This document shall be provided along with the terms of reference to report non compliances, if any

29.3. Comments and reports if any of the statutory auditor shall be placed before the Regional Council

29.4. The internal audit reports shall be placed before the Regional council

29.5. The half yearly and full year financial statements, duly audited shall be sent to ICAI HO by due dates as prescribed by them

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Chapter-4
Branch Finance & Operation Manual

BRANCH FINANCE & OPERATIONS MANUAL



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

BRANCH FINANCE AND OPERATIONS MANUAL 3

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Branch Finance and Operations Manual

1. Introduction

1.1. Robust Operating Procedures are an integral component in developing and maintaining an effective Internal Control Framework in organisations

1.2. This Manual containing Standard Operating Procedures (SOPs) cover certain key aspects in relation to operations at Branches of the Institute of Chartered Accountants of India

1.3. The key objectives of this Manual is to guide elected representatives and employees in the performance of their tasks as well as to administer a near uniform control framework across all the branches of ICAI

1.4. Branches will continue to have operational flexibility in evolving their own work methodologies in so far as the broad principles enshrined in this document are followed

1.5. This Manual together with the SOPs shall be complied in letter and spirit. This is an auditable document for use by Internal as well as Statutory Auditors of the organisation

1.6. This document may be modified/ enhanced from time to time as may be considered necessary in the context of the changing circumstances

1.7. Users are responsible for understanding or seeking clarification of any rules outlined in this document and for familiarizing themselves with the most current version of this Manual

1.8. This manual is the first step in documenting the basic levels of controls in the accounting, finance and reporting functions at the branches

1.9. Exceptions, if any have to be approved in writing by the DCO head at the relevant Regional Council and should be obtained in advance of the conduct of the transaction. The Branch incharge shall exercise his discretion in this regard. The DCO head at the relevant Regional Council shall be the reporting authority for all the officials in the Branches

1.10. Every effort has been taken to ensure that this Manual does not contradict the CA Act, Regulations or extant Council decisions. It is, however, needless to clarify that in case any inadvertent contradiction is found, the CA Act, the Regulations, the Council decisions (in that order) will prevail.

1.11. It shall be the collective duty of the Managing Committee to ensure compliance with every directions issued by the Council and advisories issued by the ICAI HO in respect of any aspect of functioning of the Branches. For any non-compliance, the members of the Managing Committee will be jointly and severally answerable.

2. Governance

2.1. All elected representatives and employees and staff of the branches shall ensure the highest standards of governance. This means and implies that we understand our role as trustees of the organisation

2.2. The Branch managing committee should lead the branches to conduct its business in a fair and transparent manner that befits our status as a world class regulator

2.3. The below mentioned procedures provide the Branch management the necessary flexibility to conduct their operations and such freedom is exercised with timely reporting, compliance with laid down procedures and resultant accountability

2.4. All acts shall reflect the highest sense of propriety and prudent conduct

2.5. The auditor of the branch need not be based out of the same branch jurisdiction.

3. Branch Managing Committee

3.1.1. Each Branch shall be governed by a Managing Committee composed of:-

Six Members in the case of a Branch upto 1000 Members, Seven Members in case of a Branch from 1001 to 2500 Members and Nine Members in case of a Branch having 2501 and above Members to be elected by the members of the Branch in the manner stipulated by the Directions issued by the Council

3.1.2. The Managing Committee shall elect the office bearers for a year as under

3.1.3. The Chairman of the Managing Committee, and in his absence the Vice Chairman shall be the Chief Executive Authority of the Managing Committee.

3.1.4. The Secretary shall be responsible for the performance of general duties in the office of the Branch under the guidance of the Chairman, or in his absence, the Vice-Chairman.

3.1.5. The Treasurer shall cause true accounts to be maintained of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipt and expenditure take place.

3.1.6. The Office-bearers shall hold office until the meeting of the Managing Committee to be held in the latter half of the month of February in the next year

3.1.7. The Managing Committee/Chairman must handover Closing/Compliance report to New Managing Committee/Chairman

4. Delegation of Powers

4.1. **Guidelines for Delegation**

General Guidelines

4.1.1. The objective of Delegation of Powers policy is to provide authority limits to the functionaries of the branches

4.1.2. This Delegation of Authority policy is established to define the limits of authority designated to specified positions of responsibility within the Branches and to establish the types and maximum amount of obligations that may be approved by individuals.

4.1.3. The approval of commitments and transactions outlined in this Manual must always be made by the parties who have been designated the responsibility for final approval

Specific Guidelines

4.1.4. Persons who have employees reporting to them should take all necessary steps to ensure their employees know and follow the Manual.

4.1.5. Employees/elected members executing contracts and approving transactions are required to ensure that all appropriate approvals and reviews required by this Manual and other relevant policies and procedures have been obtained, and to ensure that appropriate documentation of these approvals is maintained

4.1.6. Appropriate documentation can take various forms as in practice now and should be commensurate to the scale of operations. All contracts shall be maintained with documentation of the appropriate approvals

4.1.7. Dividing a commitment or transaction into two or more parts to evade a limit of authority is prohibited.

4.1.8. It is emphasized that commitments and transactions cannot be approved by individuals having a lower level of approval authority than the specified transaction requires, except pursuant to a delegation of temporary authority

4.1.9. No person shall approve a Purchase Order or approve payments to be released where such delegate is the beneficiary of the service or the payment

4.1.10. The Purchase Committee shall be constituted by the Branch (powers may be delegated to the Chairman for such constitution). This shall include Branch Incharge as well as elected members. For this purpose, at the meeting of the Branch Managing Committee where office bearers are elected for the year, an agenda item should be included for giving the authority to the Chairman.

4.1.11. The Committee shall ensure compliance with overall Purchase policy as may be issued by ICAI for the Branches, as may be amended by ICAI HO from time to time, and approvals shall be obtained for all purchases

4.2. **Delegation of Authority for negotiations and commitments by branches**

4.2.1. The following personnel are empowered to negotiate contracts with suppliers. Approvals shall be documented on the papers of negotiations and a record shall be maintained of such negotiations

4.2.2. The underlying principle here is that all collective wisdom shall prevail in respect of all transactions above a threshold value

4.2.3. Negotiations shall be conducted and approvals shall be documented and a record shall be maintained of such negotiations

	Mega	Large	Medium	Small	Micro
Chairman	Upto 50000	50000	50000	25000	25000
Executive Committee (atleast 3 members shall be present)	Upto Rs 100000	Upto Rs 100000	Upto Rs 100000	Upto Rs 50000	Upto Rs 50000
Managing Committee Atleast 50% shall be present	>Rs 100,000	>Rs 100,000	>Rs 100,000	>Rs 50,000`	>Rs 50,000`

4.2.4. In case of the following regular spends where amounts are likely to exceed the above value, a statement indicating payee wise spends may be placed for MC approvals at the first/ second MC meetings so that a one-time approval may be accorded. This approval should not be confused with overall budget approval for fixed expenses of periodical nature like salaries of the staff, GMCS, Orientation programme, ITT staff, hall rent if any in case of GMCS/ITT/Orientation programme and other similar services.

5. Conduct of Meetings

5.1. The Secretary shall ensure that meetings are conducted in a formal, efficient and effective manner

5.2. Branches shall ensure that necessary number of meetings are conducted in a year. Provided that every year one meeting shall be held between 16thday of February and 28thday of February.

5.3. Meetings shall be held at the branch premises

5.4. Notice, Agenda shall be sent in advance as stipulated in the Directions issued by the Council in terms of Regulation 159(3) of the Chartered Accountants Regulations, 1988

5.5. The notice for calling EC/ Managing Committee must have detailed agenda items with reasons (like explanatory statement)

5.6. Attendance updation shall be ensured

5.7. Meetings shall be planned in such a way that they are commenced at an appropriate time based on the volume of agenda items to be considered so as to complete without hurry or haste

5.8. Summary of decisions shall be read out at the end of the meeting

5.9. Draft minutes shall be sent to all members of the Managing Committee within 7 to 10 days of the meeting and shall be confirmed at the next meeting of the Committee after incorporating the comments, if any, received from MC members and accepted by the MC.

5.10. Additional agenda items may be sent by Managing Committee members in advance upto 7 days of the meeting

5.11. Minutes shall be filed / pasted in a minutes book maintained for the purpose and shall not be maintained in loose form and shall be kept in safe custody

5.12. For further guidance on conduct of meetings including aspects such as Chairman of the meeting, adjournments, concept of majority etc please refer the Council Directions as amended from time to time

6. Submission of Budgets

6.1. **Revenue Budget**

6.1.1. The branch shall prepare and send a Revenue Budget as required by Head office by 12th February each year – preliminary estimates in January and revised budget in July.The format for submitting budgetary proposal is given as Annexure to this Manual.

6.1.2. Such budget shall be prepared on a zero base basis and also give due regard to the activities of the past year

6.1.3. Branch shall prepare the budget in the template as provided by ICAI HO

6.1.4. Branch shall address all queries on the budget from HO / Regional Budget and Finance Committee in a timely manner

6.1.5. Approval to budget shall be maintained on record

6.1.6. The budget shall be prepared to ensure that there is no loss in the relevant period

6.1.7. The actual financials shall be compared with the budget on a monthly basis to evaluate the financial position of the branch and to ensure that losses, if any can be minimized

6.1.8. Items of capital nature shall not be factored in these budgets

6.1.9. The budget document shall be signed by the Management Committee as a permanent record for the year

6.2. **Capital Budget**

6.2.1. The branch shall prepare and send a Capital Budget as required by Head office by 12th February each year within the time limit as stipulated by the HO. Revised budget shall also be submitted in timely basis.The format for submitting budgetary proposal is given as Annexure to this Manual.

6.2.2. Such budget shall be prepared on a zero base basis and also give due regard to the genuine capital expense requirements based on the activities of the past year

6.2.3. Approval to budget shall be maintained on record

6.2.4. Branch shall address all queries on the budget from HO / Regional Budget and Finance Committee in a timely manner

6.2.5. Due consideration should be given to idle assets while requesting for new funds

6.2.6. Lease vs buy decisions shall be evaluated before preferring capital expenditure

6.2.7. The actual capital spends shall be compared with the budget on a monthly basis to evaluate and ensure that capital purchase orders are not in excess of the approved budgets

6.2.8. The budget document shall be signed by the Management Committee as a permanent record for the year

7. Fixed Assets

7.1. Fixed asset acquisitions shall be as stated in the Budget. No new / extra items may be purchased

7.2. The value limits as per the approved budget shall be adhered to

7.3. All purchases shall be on the basis of competitive sourcing and as per the Delegation of Powers in the previous section

7.4. Purchase orders shall be issued to vendors with the key terms of purchase (format is given in the Annexures)

7.5. For the purpose of the above, the branch shall empanel as many vendors as possible (not less than 4-5 for any category). Quotes shall be obtained only from approved vendors and not new parties. Vendor empanelment is discussed in the procurement section

7.6. Assets shall be capitalized on the date they are put to use except for ready to use assets such as computers, generators, laptops etc and be guided by the relevant Accounting Standards

7.7. Assets shall be depreciated from the date they are put to use as per the rates advised / used in this regard

7.8. Additions shall be recorded immediately in Tally. All papers relating to asset purchases including capex approval, negotiations, purchase orders , contracts , installation certificates shall be filed properly

7.9. Supplier payments shall be made based on physical verification of the asset purchased and comparison with invoice by the Treasurer

7.10. The branch shall maintain a fixed assets register containing details of Asset name, Type, Supplier name, Bill reference, Bill date Date of capitalisation, Amount, Unique serial number if any, Depreciation , Net value

7.11. In case asset register is maintained in excel, care should be taken to ensure that records are not deleted / substituted accidentally or otherwise

7.12. Asset balances as per Tally shall be reconciled to the Fixed assets register maintained

7.13. Asset disposals shall be strictly based on competitive tendering. All disposals shall be approved by the Management Committee in a physical meeting and not by circulation

7.14. All assets shall be tagged with an identification number

7.15. All idle assets shall be kept in safe custody

7.16. The assets of the branch , including idle assets if any, shall be verified annually and reconciled to the Fixed assets register of the branch and the report shall be reviewed by the Branch Internal Auditor, if appointed or by any Two members of the Managing Committee (non-office bearers)

7.17. Excess / Shortage if any shall be properly accounted “after” approval by the Branch managing committee

7.18. All excess / shortage shall be reported to HO in the format to be prescribed

7.19. Supplier payments for fixed assets / capital items shall be made after ensuring all terms and conditions are fulfilled.

7.20. Retention money at not less than 5% including TDS shall be held back compulsorily in case of contracts relating to civil, electrical , mechanic works etc in case of all works contracts > Rs 200,000

7.21. Justification should be given while replacing an item with new one in Capital Budget.

7.22. Overall monetary limit on Furniture and Fixturebased on square feet area of the Branch should be there.

8. Investments

8.1. Idle funds of the branch should be appropriately invested to enable revenue on the same

8.2. As per the Investment Policy of the ICAI, Branches shall invest its surplus only in the FDRs upto 1 year in nationalised banks. Further, the Management Committee, at its 28th meeting held on 14.04.2019 decided that the Funds kept in Flexi/Fixed deposits with other than nationalized banks should not exceed more than 10% of the total deposits held by the branch.

8.3. Interest shall be properly accounted on such investments

8.4. TDS deducted by the bank on the Fixed Deposits of the branches should be booked in the TDS Receivable ledger for that particular year along with the TAN no of the branch who has deducted their TDS. Interest Certificate should be taken from the bank on Half yearly and yearly basis and Interest and TDS amounts should match with the same.

9. Inventory of Stock of Books and Gift items

9.1. The branches dealing with publications, study materials and gift items, if any shall maintain proper stock records showing details of

- Receipts
- Issue
- Closing balance

9.2. Stocks shall be verified with reference to books on a quarterly basis and reports of the same shall be placed before the Managing Committee of the branch

9.3. Excess / Shortage, if any shall be properly accounted "after" approval by the Branch managing committee

9.4. All excess / shortage shall be reported to HO in the format to be prescribed

9.5. Outdated Publication should be reported separately and process of dispose of the same should be laid down.The disposal/weeding out policy is given in the Annexures.

10. Cash Operations

10.1. Cash receipts from Annual registrations or CPE programs shall be duly accounted along with a day wise summary of transactions

10.2. All cash receipts shall be banked on a intact basis and funds shall be drawn out separately for daily use

10.3. Cash receipts and payments shall be accounted for on a daily basis

10.4. Serially numbered Cash receipts shall be issued for all collections

10.5. Cash payment vouchers shall be authorized , supported properly by original documents, tallied to the underlying supportings and defaced on payment

10.6. Such vouchers shall be filed and maintained properly

10.7. In case of branch cash holding likely to exceed Rs 20,000, the same should always be kept in a safe box and in dual custody

10.8. Cash including petty cash shall be physically verified and reconciled to the books on a weekly basis by any one member of the Managing committee (designated or by rotation) and reconciled to books . Evidence of the count shall be maintained

10.9. Three surprise cash counts shall be undertaken in a quarter by the Treasurer of the branch and reconciled to books. Evidence of the count shall be maintained

10.10. If cash account is not updated prior to cash count, the same shall be brought to the attention of the managing committee for immediate remediation. The objective is to ensure that cash transactions are updated promptly

10.11. Any cash shortage shall be brought to the notice of all members of the Managing Committee on an urgent basis and reported to HO

10.12. Cash shall be adequately insured including in transit cash

11. Bank Operations

11.1. The funds of the Branch shall be kept any of the scheduled banks approved by the Central Council in this behalf.

11.2. The Managing Committee shall not do borrowings, without the prior sanction of the Central Council

11.3. Opening of new bank accounts, closure of existing bank accounts and changes in authorised signatories to branch bank accounts require prior approval of the ICAI HO and branch managing committee

11.4. The branch shall maintain a list of cheque signatories on record along with specimen signatures of such persons

11.4.1. All cheques shall be signed jointly. As the Treasurer is the custodian of the funds of the Branch, it shall be ensured that the Treasurer is one of the signatories. The Branch In-chargeshall also be one of the signatories.

11.5. Any change in signatories may be effected only by a resolution of the Managing Committee

11.6. All cheques received should contain A/C Payee crossing and shall be recorded in a cheque inward register

11.7. Cheques, as well as cash receipts, if any, shall be accounted and then banked within 24 hours of receipt

11.8. Bank payment vouchers shall be authorized , supported properly by original documents, tallied to the underlying supportings and defaced on payment

11.9. Bank payments shall be done as per joint signatories as specified

11.10. Bank Reconciliation shall be performed for all bank accounts on a monthly basis and all outstanding items to be examined. The review of BRS to be evidenced by the Treasurer and kept on record

11.11. All idle/ dormant accounts should be reviewed periodically and BRS to be done for the above accounts also

12. CPE programs – Financials

12.1. The dominant objective of the CPE programs is to enable education and training of members

12.2. However, care should be taken to ensure that losses on individual programs, at the planning stage, do not exceed slabs as specified below on a per program basis

	Mega	Large	Medium	Small	Micro
Losses, if any	Upto 25000	Upto 25000	Upto 20000	Upto 15000	Upto 15000

12.3. A Statement of Budgeted Income and Expenditure shall be prepared for all CPE programs and efforts should be made to reduce spends if actual member registrations show a lower trend than expected

12.4. Contracts for supply of food, materials should be largely kept on variable basis

12.5. The CPE Income and Expense statement shall be prepared on a quarterly basis and circulated to all Managing Committee members for their review, comments and further actions

12.6. The above statement should also be discussed at Managing Committee meetings

12.7. The amount received as delegate fees should tally with CPE Hours generated during the year.In any case delegate fees cannot be less than CPE Hours generated.

13. GMCS, Orientation and ITT Classes

13.1. The branch should ensure adherence to all guidelines in the conduct of GMCS, orientation and ITT Classes including content and program formats, payouts, attendance of students, inaugural and valedictory sessions

13.2. The branch shall ensure that the quality of faculty and programs is maintained

13.3. Panel of faculty shall be placed before the Managing Committee of the branch for review on an annual basis

13.4. Faculty performance shall be monitored for improvements on batch-to-batch basis, and replacements be effected as may be considered necessary

13.5. Faculty shall not engage in HR placement activity either directly or indirectly

13.6. Faculty shall not engage in election campaigning for candidates to Branch Management Committee/ Central/ Regional Council.

14. ICAI HO Grants related

14.1. The branch shall avail and utilise grants provided by ICAI HO

14.2. Requests for grants shall contain complete details of the proposal in order to enable effective decision making

14.3. The terms and conditions of the grants shall be complied by the branches especially in case of programs related grants

14.4. Request for reimbursements shall be made as per stipulated timelines along with the supporting documentation for the same

14.5. The pending grants shall be reviewed by providing details of the same to the Managing Committee on a quarterly basis

15. Loans and Advances

15.1. As far as possible, branches shall not grant advances for any activity

15.2. In case of specific requirements, the same shall be approved by the Managing Committee as per the delegation of authority specified above

15.3. Advances not exceeding Rs 10000 may be provided once annually to the employees covered under Branch Employee Scheme to be recovered within 3 months may be granted at the discretion of the Chairman

15.4. Advances shall be promptly accounted in Tally.

15.5. No further advances shall be paid unless earlier advances are settled (for capital / revenue expenses by the same supplier)

15.6. A quarterly report shall be generated of all advances pending adjustment providing party wise details and date of disbursement

15.7. Any write off of advances needs to be authorised by the Managing Committee and reported to the HO in the format provided for the purpose

16. Library Operations

16.1. The branches operating libraries shall maintain proper stock records showing details of

- Receipts
- Issue
- Closing balance

16.2. For the above purpose, the Library software of the HO shall be utilized

16.3. Stocks shall be verified with reference to books on a half yearly basis and reports of the same shall be placed before the Managing Committee of the branch

16.4. Excess/ Shortage, if any shall be properly accounted “after” approval by the Branch managing committee

16.5. All excess/ shortage shall be reported to HO in the format to be prescribed

16.6. The principles laid down in Purchase Policy shall be adhered to while procuring books for the Library.

16.7. Separate Register should be maintained for caution money received from Members/Students

17. Purchase of Goods and Services

Vendor Empanelment

17.1. All vendors shall have an established track record of 3 years (excluding ICAI contracts, if any). Financials and other supporting documents shall be obtained for this purpose

17.2. All branches shall empanel 4 – 5 vendors for all major category of purchases. This empanelment shall be approved by the Managing Committee in a meeting

17.3. The empanelled vendors list shall be placed before the Managing Committee every year and new vendors may be considered for inclusion

17.4. Vendors shall not be relatives (income tax act definition)/ partners to the members of the managing committee of the branch or be clients of such Managing Committee members

17.5. In case of exceptional circumstances where related parties are utilised, the same shall be reported in the template provided by ICAI HO

Purchase Orders

17.6. All purchases of goods and services exceeding Rs 10,000 shall be on the basis of competitive buying

17.7. All purchases shall be documented through Serially numbered Purchase orders or contracts which would contain standard terms and conditions as per format communicated by HO

17.8. Every Purchase order/contract, shall contain complete details of Items of Goods / services, quantity, unit rate, taxes applicable etc

17.9. Any amendment to the PO should be referred back to the original authorities based on the DOA matrix and additional authorities if the value exceeds the slab

17.10. For all items of purchases above Rs 100,000 , request for Quotations shall be circulated to empanelled vendors and quotations shall be received in sealed covers

17.11. For purchases lower than Rs 100,000 (transactions are not to be split), quotations may be received from empanelled vendors by email but a pdf file and not on the body of the mail

17.12. A comparative statement of quotes shall be prepared and evaluated. Final Quotes after negotiation shall be re-obtained and tabulated from all vendors

17.13. In case contract is not awarded to L1, the same shall be approved by all Managing Committee members and a report be sent in the template provided by ICAI HO

17.14. All receipts of materials shall be evidenced through (Goods Receipt Note) GRNs or in case of services by a separate Service receipt certificate by the person who has requested the service or by the office

17.15. Payments shall be made after verifying PO's and Contracts and confirming quantity and quality of materials and service receipt, including accounting for TDS and retention money.

17.16. Retention Money Record should be maintained and periodically checked as to the return of the retention money after the specified period subject to the satisfaction of the Regional Council)

17.17. In case of contracts requiring independent work certification (e.g. Construction contracts/ painting/ renovation/ carpentry), such certifying parties shall not be related to the vendor

17.18. In these cases, independent measurements should form part of the payment review and approval process

17.19. Due test checks shall be applied on invoices prior to certification

17.20. Verification against advances made and after recovery and accounting entries of the same shall be ensured

17.21. Verification against earlier progress payments made to be done to ensure that the total payments does not exceed the contract value

17.22. TDS shall be ensured at the applicable rates in force

17.23. Single sourcing is strictly prohibited. In case of exceptional circumstances, the same shall be approved by the concerned DCO head.

17.24. The major categories of spends for which vendors shall be empanelled are as under:

Categories	Categories
Hotels for stay	Travel agencies
Hotels for conduct of programs	Telecom service providers
Caterers	Car hire
Civil Works	Public relations agencies
Electrical works	Video / Audio equipment hirers
Plumbing works	Photography / videography
Security	Webcasts
Manpower	Library books vendors
Printing and stationery consumables	Courier
Newsletter printers	Audio recording
Souvenir printers	Photocopying vendors
Equipment hirers	Furniture hirers
Mementoes and Gifts	Any others

18. Record Retention

18.1. Branch shall ensure that all records/ documents and vouchers are properly filed

18.2. All records shall be properly indexed and filed to ensure that these can be retrieved on demand

18.3. All records to be retained for a 8 year period

18.4. In case of loss of any records, same to be intimated to ICAI HO in template provided

19. Scrap Disposal

19.1. Details of all scrap materials – assets, books etc should be placed before the Managing Committee on a quarterly basis

19.2. Quotations to be received from vendors

19.3. Contract to be awarded to the highest bidder

19.4. All scrap sales shall be against DD in favour of ICAI received in advance of the sale

19.5. All scrap sales to be reported in a template provided by ICAI HO

19.6. The scrap in book form should be sent for pulping and proceeds therefrom should be accounted for.

20. Insurance

20.1. Branches shall cause all assets to be insured in accordance with the guidelines issued by the ICAI HO.

20.2. All new assets purchased shall be communicated to the HO for inclusion in the policy and assets retired/sold shall be removed from insurance coverage.

21. Issuance of E-Newsletter

21.1. Printing of newsletters is strictly prohibited. Only issuance of E.Newsletter is allowed.
21.2. All Branches should constitute the Editorial Board / Newsletter Committee.

21.3. The Chairman shall ensure compliance to HO guidelines in relation to

- Number of pages
- Number of pages containing photographs
- Content of the newsletter & space her advertisement

22. Hiring of temporary manpower

22.1. All temporary manpower shall be budgeted for in the beginning of the year

22.2. Job roles and responsibilities shall be clearly documented in writing before hiring and approved by the MC

22.3. Candidates shall be interviewed / tested before approval and the same shall be recorded in writing

22.4. Manpower shall be placed only through agencies with track record and with relevant capabilities to manage PF / ESI compliance

22.5. Agencies shall be empanelled through a competitive process

22.6. Attendance shall be tracked for all such manpower and approved by Branch Treasurer before the payroll is processed

22.7. A register of all such temporary employees shall be maintained by the Branches

23. Sub-Regional Conferences/Other Conferences/National Programmes

23.1. Conference Incomes and Expenses account for a significant portion of the transactions through put in the branches. Due care should be taken in the conduct of such conferences. Losses should be avoided at all costs

23.2. All transactions and decisions to reflect the highest sense of propriety and governance

23.3. Ensure that all costs are defrayed through sponsorships / registration charges

23.4. The Approval for the Conference shall be obtained in a meeting of the MC along with the following details presented for the same.

23.5. The following items shall be placed as part of the agenda and discussed and approved by the MC

Agenda	Content
Date	Best possible date with due accommodation for statutory filing dates
Location	Chairman's discretion
Budget	Detailed heads as per format presented to be done at different Attendance levels – 200 + nos of sensitivity (eg. 1200 – 1400 – 1600 – 1800 – etc). The items in the budget shall also be indicated as fixed or variable. Each item of the budget shall be referred by a Line reference. Funds cannot be reallocated across line references beyond 5% at each line
Key Committees	The proposed constitution of the key committees shall also be tabled for MC to approve the same. This includes Core Committee, Finance Committee and Purchase Committee. Cooptions are at the discretion of the Chairman. The maximum number of members in the committees including the MC members shall not exceed 8. MC members shall be included as Chairman in all

<table>
<tr><th>Agenda</th><th>Content</th></tr>
<tr><td></td><td>committees. Treasurer shall be included in Finance and Purchase Committee. Branch head and DCO head, if any in the branch , shall also be included in the above committees</td></tr>
<tr><td>Total Committees</td><td>The number of Committees shall be kept to the relevant minimum so that expenses on meetings etc can be minimised</td></tr>
<tr><td>Meetings</td><td>Finance Committee shall meet as often as necessary to enable smooth conduct of the conference. Other Committees shall meet / decide by circulation also</td></tr>
<tr><td>Terms of reference</td><td>The Terms of reference of the various committees shall be placed before the MC and approved with modifications, if any</td></tr>
<tr><td>Procurement</td><td>All procurement shall be negotiated and approved by the Procurement Committee and approvals shall be maintained. All procurements shall be based on competitive sourcing. All single sourcing exceeding Rs 200,000 has to be approved by the after due consideration by Regional Council. Purchase orders shall be raised for all spends > Rs 10000 and shall be serially controlled . All PO’s shall be approved by the Finance Committee also</td></tr>
<tr><td>Conference register</td><td>The Chairman shall cause to be maintained a Conference Register which shall document the entire conference along with all relevant approvals by the EC / RC and the various committees. Such register shall include Budgets, Committee constitution , Procurements, Registrations, Payouts, Budget vs Actuals as submitted from time to time</td></tr>
<tr><td>Responsibility</td><td>The key responsibility for ensuring compliance will vest with the Core Committee and Finance Committee who shall report any deviation by e mail</td></tr>
<tr><td>Deviations</td><td>No deviations to the budget beyond 5% shall be permitted without the approval of the MC / intimation to MC</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Conference Bank Account</td><td>The Conference bank account shall be opened in the location of the branch and the authorised signatories shall be the same as those of the branch . The Treasurer and the Chairman of the branch shall be a signatory compulsorily . For contracts exceeding Rs 100000, one more member of the MC shall approve the transaction
<table>
<tr><th>Value</th><th>Chairman</th><th>Treasurer</th><th>MC members</th><th>MC member</th></tr>
<tr><td>Upto Rs 100,000</td><td>Compulsory</td><td>Compulsory</td><td>Not compulsory</td><td>Not compulsory</td></tr>
<tr><td>Above Rs 100,000</td><td>Compulsory</td><td>Compulsory</td><td>Any one</td><td>Any one</td></tr>
</table></td></tr>
<tr><td>Payment releases</td><td>Payment releases to be in line with duly approved budget estimates, purchase orders and receipt of goods and services. Advances may be avoided except for hall and catering</td></tr>
<tr><td>Others</td><td>Any other matters that may be pertinent</td></tr>
<tr><td>Accounting and Reporting</td><td>• All income and expense entries to be properly authorised, supported by commitments in writing and accounted accurately in the proper period
• Ensure prompt collection of all sponsorship amounts as committed
• Ensure that all liabilities are completely and comprehensively reflected in the books</td></tr>
<tr><td>Tracking of expenses</td><td>Suitable modes shall be devised to monitor actuals. These would include food coupons, kit coupons etc</td></tr>
<tr><td>Gifts and mementoes</td><td>No gifts / mementoes shall be given to the delegates as this is expressly prohibited by ICAI. Exceptions may be approved by The President. However this shall not be permitted in the election years</td></tr>
<tr><td>Sponsorships</td><td>• All sponsorships shall be collected mostly upfront other than in exceptional cases of sponsors of the immediate past conference.
• Banners / Stalls / Advertisements in souvenirs may be permitted only after</td></tr>
</table>

Agenda	Content
	an advance • All promotions as above shall be permitted only after the receipt of a confirmed commitment from the sponsor in writing for the same
Profit sharing by participating branches	No such arrangements will be permitted except for Joint conferences by branches
Branch sponsors	No other Branch / RO committees shall sponsor / defray any cost / part of the cost of the conference. No requests shall be made in this regard
Concurrent events	No events shall be hosted concurrent to the conference at the same venue or alternate venue. These include student events / other member events. However parallel tracks for women members, young members, members in industry may be permitted
Conference Report	The Conference Accounts shall be subject to Internal and Statutory Audit and the report shall be placed before the MC within 30 days of completion of the conference. Expenses in this connection may be budgeted for in the Conference Financials also . Such report shall specifically identify amounts spent on past / present elected representatives
Force Majeure / Deviation approvals	In case of drastic changes in budget estimates on registrations or on a expenses, the same shall be brought to the immediate notice of the RC / ICAI HO and all Central Council members

23.6. The heads of budget are as under:

Head of Spending	**Parameter**	**Parameter**	**Parameter**
Hall rent and Infrastructure			
Hall rent	Rate / day	Number of days	
Infrastructure at venue	Cost / Sq ft	Total Sq Ft	
Hiring of Furniture			
Tables	Rate / day	Number of days	No of pieces
Chairs	Rate / day	Number of days	No of pieces
Others	Rate / day	Number of days	No of pieces
Catering			
Catering - major meals	Rate / meal	Number of days	No of persons
Refreshments and snacks	Rate / unit	Number of days	No of persons
Audio / Video			
Hiring of audio equipments	Rate / day	Number of days	No of pieces
Hiring of video equipments	Rate / day	Number of days	No of pieces
Hiring of photographer	Rate / day	Number of days	No of persons
Hiring of video grapher	Rate / day	Number of days	No of persons

Head of Spending	Parameter	Parameter	Parameter
Advertising and Publicity			
Newspaper	Rate / insert	No of inserts	
ICAI Journal	Rate / insert	No of inserts	
RO newsletter	Rate / insert	No of inserts	
External publications	Rate / insert	No of inserts	
Mass mails	Rate / mail	Mails / instance	No of times
Mass SMS	Rate / mail	SMS / instance	No of times
PR manager	Consolidated amount		
Travel			
RC members	Pre conference	Conference	Post Conference
CC members	Pre conference	Conference	Post Conference
Past RC / Council members		Conference	
Committee members	Pre conference	Conference	Post Conference
Speakers		Conference	
Office employees	Pre conference	Conference	Post Conference
Others - technicians etc	Pre conference	Conference	Post Conference
Stay			
RC members	Pre conference	Conference	Post Conference
CC members	Pre conference	Conference	Post Conference
Past RC / Council members		Conference	
Committee members	Pre conference	Conference	Post Conference
Speakers		Conference	
Office employees	Pre conference	Conference	Post Conference
Others - technicians etc	Pre conference	Conference	Post Conference
Transportation Expenses			
Cab hire charges	Pre conference	Conference	
Cultural program Costs			
Cost of Performing troupe etc		Conference	
Mementoes and shawls			
Dignitaries	Rate / Unit	No of units	
Speakers	Rate / Unit	No of units	

Head of Spending	Parameter	Parameter	Parameter
Souvenir printing			
Books to be printed	Rate / Unit	No of books	
Mementoes for delegates			
Approved by President ICAI	Rate / Unit	No of kits	
Printing, Stationery			
Note pads etc	Rate / Unit	No of kits	

24. Programs of ICAI Committees / Endowment / Memorial lectures

24.1. The branches shall conduct such programs as may be required by committees/ Board of the ICAI/ HO from time to time strictly in accordance with the Guidelines on the subject

24.2. These include student and member programs

24.3. All guidelines in relation to program recovery/ procurement and other controls shall be as stated in this manual

24.4. In case of endowment lectures, the program cost shall be defrayed out of the interest on such endowments. In case of deficit, the same shall be borne by the Regional Council. Cost to be defrayed shall include all variable costs such as refreshments, mementoes to speakers etc

25. Reading Room expenses

25.1. The initial cost of set up of such reading rooms shall be met by BoS grant. No additional expenses may be incurred

25.2. Deficit if any after accounting for reading revenues shall be met out of Student grants provided for the region by ICAI HO. No specific revenue grants shall be provided for Reading rooms

26. Statutory and Internal Audit

26.1. The branch shall ensure timely completion of the Statutory and Internal Audit

26.2. This Finance manual shall be placed before the auditors for confirming compliances therewith

26.3. This document shall be provided along with the terms of reference to report non compliances, if any

26.4. Comments and reports if any of the statutory auditor shall be placed before the Regional Council

26.5. The internal audit reports shall be placed before the Regional council

26.6. The half yearly and full year financial statements, duly audited shall be sent to ICAI HO by due dates as prescribed by them

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Chapter-5
Procedure for appointment of auditors of various units of the Institute of Chartered Accountants of India

Constitution and Terms of Reference for the Regional Audit Committees

1. Constitution

Regional Audit Committees are constituted every year by the President as per following guidelines:

a. Member of the Central Audit Committee from the Region shall be the Chairman of the Regional Audit Committee of the concerned Region.

b. The Regional Audit Committee shall have two more members from out of the members of the Regional Council who are not the members of the Executive Committee of the Regional Council.

2. Terms of Reference

2.1 Overview of the Regional Council and Branches reporting process and disclosure of its financial information leading to presentation of financial statements that are true and fair.

2.2

A. Recommend to the Regional Council, appointment, scope and removal of:

(a) Statutory auditors of Regional Council

(b) Auditors for Certification work at Regional Council

(c) Statutory auditors of Branches which are not under the scope of the Central Audit Committee

(d) Auditors for Certification work of Branches which are not under the scope of the Central Audit Committee

B. Recommend to Regional Executive Committee, fees for auditors, taking into consideration the broad guidelines for fees recommended by the Central Audit Committee.

C. Obtain Disciplinary clearance before recommending auditors for appointment.

D. The Regional Councils generally to appoint the auditors recommended by the Regional Audit Committee unless there are specific reasons for disqualification of the auditors recommended. In such a situation, the reasons for the disqualification should be recorded at the meeting of the Regional Council.

2.3 Review half yearly / annual financial statements of Regional Council and Branches falling under the Regional Council focusing primarily, on :

a) Accounting policies and practices.

b) Compliance with Accounting Standards.

c) Compliance with legal requirements concerning financial statements.

d) Reconciliation of various accounts including members, students, examination fees, banks, publication, inventory etc.

e) Acquisition, disposal and physical verification of fixed assets.

f) Acquisition and disposal of Investments including deposits and its reconciliation.

g) Major accounting entries based on exercise of the judgement by Executive Committee of the Regional Council/Branch, as the case may be and any other relevant Committee.

h) Significant adjustments arising out of audit.

i) Qualification in draft auditors' report, if any

2.4 Hold discussions with auditors and recommend/initiate actions, as may be considered appropriate.

2.5 Review adequacy of internal control systems including the policies relating to security and integrity of data.

2.6 Review financial and risk management procedures at the Regional Council and Branches.

2.7 Review reports of internal auditors and statutory auditors of Regional Councils / Branches.

2.8 Review compliance with Central Council and Central Audit Committee directions / guidelines relating to accounting and financial matters.

2.9 Place its recommendations / suggestions to the Central Audit Committee, Regional Council or any other relevant Committee.

2.10 Any other matter that may be referred by the Central Audit Committee from time to time.

Constitution and Terms of Reference for the Central Audit Committee

1. Constitution

The Central Audit Committee is constituted every year by the Council as per following guidelines:

a. The Central Audit Committee shall consist of atleast five members, one member from each region who shall be the Chairman of the concerned Regional Audit Committee.

b. No member of the Executive Committee, Management Committee or Finance Committee of the Central Council shall be member of the Central Audit Committee.

2. Terms of Reference

2.1 Overview Institutes' financial reporting process and disclosure of financial information leading to presentation of financial statements that are true and fair.

2.2

A. Recommend to the Management Committee, appointment, scope and removal and fixation of fees of:

(a) Statutory auditor and Internal auditors of Head Office

(b) Internal auditors of Regional Councils

(c) Statutory auditors and Internal auditors of Decentralised Offices

(d) Statutory and Internal auditors of Branches having more than 1000 members

(e) Statutory auditors and Internal Auditors of Branches where Decentralised Offices are located, even if the membership strength is less than 1000 members

(f) Statutory and Internal auditors of Centres of Excellence

(g) Statutory and Internal auditors of Overseas offices

(h) Auditors for concurrent audit of Head Office, Regional Councils, Decentralised Offices, Branches having more than 1000 members, Branches having less than 1000 members but where DCO is located and Centres of Excellence

(i) Auditors for Special/ Operational audit of Head Office, Regional Councils, Decentralised Offices, Branches having more than 1000 members, Branches having less than 1000 members but where DCO is located and Centres of Excellence

(j) Auditors for certification work at Head Office, Decentralised Offices, Branches having more than 1000 members, Branches having less than 1000 members but where DCO is located and Centres of Excellence.

B. Recommend to the Regional Audit Committees the structure of fees for appointments of auditors by them.

2.3 Review half yearly / annual financial statements of the Institute focusing primarily on:

a) Accounting policies and practices.

b) Compliance with Accounting Standards.

c) Compliance with legal requirements concerning financial statements.

d) Reconciliation of various accounts including members, students, examination fees, banks, publication, inventory etc.

e) Acquisition, disposal and physical verification of fixed assets.

f) Acquisition and disposal of Investments including deposits and its reconciliation.

g) Major accounting entries based on exercise of the judgement by Executive Committee of the Institute / Finance Committee / any other relevant Committee.

h) Significant adjustments arising out of audit.

i) Qualification in draft auditors' report, if any.

2.4 Hold discussions with auditors and recommend/initiate actions, as may be considered appropriate.

2.5 Review adequacy of internal control systems including the policies relating to security and integrity of data.

2.6 Review Institute's financial and risk management policies.

2.7 Review reports of Statutory Auditors and those of Internal Auditors of Head Office, Regional Councils, Decentralized Offices, branches where decentralized offices are located and Branches having membership strength of more than 1000.

2.8 Review reports / recommendations of the Regional Audit Committee and give directions and/or initiate appropriate measures as required.

2.9 Place its recommendations / suggestions to the Executive Committee, Council or any other relevant Committees.

2.10 Any other matter that may be referred by the Council/Executive Committee from time to time.

Procedure for appointment of auditors of various units of ICAI

A) Coverage of statutory / internal audit of various units of ICAI

All units of the Institute i.e. Head Office, Regional Councils (5), Decentralised Offices (5), Branches (177), Overseas Offices (2) and Centre of Excellence (2) of the Institute are covered under statutory audit. However, coverage of internal audit is limited to Head Office, Regional Councils, Decentralised Offices, Centre of Excellence and branches having membership strength more than 1000 (59 units).

Particulars	No. of Units	Internal Audit	Statutory Audit
Head Office	1	✓	✓
Regional Councils	5	✓	✓
Decentralised Offices	5	✓	✓
Branches having membership strength more than 1000	46	✓	✓
Branches having membership strength upto 1000	131	☒	✓
Centre of Excellence	2	✓	✓
Overseas Office	2	☒	✓
TOTAL	192	59	192

B) Relevant statutory requirements of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988 w.r.t. appointment of statutory auditors

- ***Sub-section (5) of Section 18 of the amended Chartered Accountants Act states that***

> "The annual accounts of the Council shall be prepared in such manner as may be prescribed and subject to audit by a firm of chartered accountants to be appointed annually by the Council from the panel of auditors maintained by the Comptroller and Auditor-General of India:
>
> Provided that a firm shall not be eligible for appointment as an auditor under this sub-section, if any of its partner is or has been a member of the Council during the last four years:
>
> Provided further that in the event it is brought to the notice of the Council that the accounts of the Council do not represent a true and fair view of its finances, then, the Council may itself cause a special audit to be conducted:
>
> Provided also that, if such information, that the accounts of the Council do not represent a true and fair view of its finances, is sent to the Council by the Central Government, then, the Council may, wherever appropriate cause a special audit or take such other action as it considers necessary and shall furnish an action taken report thereon to the Central Government.".

- ***MCA vide gazette notification dated 7th July, 2023 has published draft regulations. The said draft Regulation 195 states that:***

"195. Appointment of Auditors

(1) The Council shall appoint a firm of chartered accountants as auditor every year in accordance with the provisions of sub-section (5) of Section 18 of the Act.

(2) The auditors once appointed by Council shall be eligible for re-appointment for two more consecutive years provided if the Council wants to change such appointment, they shall seek the consent of C&AG and appoint another auditor from the panel of auditors maintained by C&AG.

(3) The Council shall determine remuneration to be paid to the auditors."

C) <u>Process of appointment of internal auditors of various units of ICAI</u>

a. **Panel Selection**: Panel of firms of Chartered Accountants is prepared by calling Expression of interest based on basic criteria of appointment. However, in case of inadequate responses from CA firms for the said assignment, the panel of CA firms maintained by Professional Development Committee, ICAI may be considered.

b. **Sorting of panel based on eligibility criteria of appointment:**

- Basic eligibility criteria of appointment**:**

Basic Criteria
<u>For Head Office</u>
➢ Firm with a minimum 7 partners of which at least 3 should be FCAs.
➢ Firm's standing should be at least 15 years.
➢ The firm should have minimum Statutory Audit experience of 10 years in public sector undertaking / banks.
➢ At least one partner should have an association of 10 years or more with the firm and at least 3 partners of the firm should have an association of 5 years or more with the firm.
➢ Firm should have Head Office at any place where Regional Office of ICAI is located.
➢ Firm should have an office at Delhi-NCR region.
<u>Regional Councils, Decentralized Offices</u>
➢ Firm with a minimum of 5 partners of which at least 2 partners should be FCAs.
➢ Firm's standing should be of at least 10 years.

Basic Criteria
➢ The firm should have minimum Statutory Audit experience of 5 years in public sector undertakings / banks branches. ➢ At least two partners should have a continued association of 5 years or more with the firm. ➢ Head Office of firm should be located at the concerned district/city.
<u>For Branches having membership strength more than 1000</u> ➢ Firm with a minimum of 3 partners of which at least 1 partner should be FCA. ➢ Firm's standing should be of at least 7 years. ➢ The firm should have minimum Statutory Audit experience of 5 years in public sector undertakings / banks branches. ➢ Head Office of firm should be located at the concerned district/city.

c. **Selection of auditor based on point-based selection criteria –** weightage is given on the basis of following criteria:

S. No.	Criteria	Points	
1.	**Status of Peer Review**	5 points, if firm is holding valid Peer Review Certificate.	
2.	**Points for full time CA partners (Only upto 20 full time CA partners in terms of their seniority as per their association with the firm/LLP)**		
2(a)	Full time FCA Partners	5 points each	The first 5 full time CA partners will get the points mentioned in the adjacent column and remaining 15 full time CA partners will get half of these points
2(b)	Full time ACA Partners	3 points each	
2(c)	Points for association of full time CA partners with the same firm/LLP (considered with reference to the Formation Date or actual joining date of CA partner whichever is later)	3 points for each full time CA partner above 15 years.	
		2 points for each full time CA partner above 10 years and upto 15 years.	
		1 point for each full time CA partner above 5 Years and upto 10 Years	
3.	**Points for full time CA Employees (Only 20 full time CA employees will be awarded points)**	One point each for 5 full time CA employees and half point each for remaining 15 full time CA Employees	
4.	**Year of establishment**	1 point for every calendar year - Maximum 15.	

D) Criteria in addition to basic criteria of appointment of auditors

The appointment of internal / statutory auditors is subject to the declaration from the panel of shortlisted Chartered Accountants firms that

- None of the partners of the firm is or has been a member of Central Council/ Regional Council/ Branch Managing Committee of ICAI during the current year and immediate past four years.
- None of the partners of the firm is member /co-opted member / special invitee of any committees of ICAI constituted at Central / Regional / Branch level.
- The firm or any of its partners does not have any pecuniary or other interest in the ICAI such as faculty, examiner, observer, technical reviewer etc.
- The firm or any of its partners has not been declared guilty of any professional and/or other misconduct under the provisions of the Chartered Accountants Act, 1949 during the current year and immediate past five years.
- The firm does not have any association with foreign audit firms.

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 minuted.

The decision of the competent authority shall be final w.r.t. appointment, reappointment, removal and fixation of audit fees of auditors.

E) Audit Fee Structure

Audit Fee Structure for various units of ICAI

S. No.	*Particulars*	Statutory Audit Fees	Internal Audit Fees
	Branches of Regional Councils		
1	Branches having membership strength above 10000	Rs.90,000/-	Rs.1,32,000/-
2	Branches having membership strength 5001 to 10000	Rs.80,000/-	Rs.1,10,000/-
3	Branches having membership strength 2501 to to 5000	Rs.72,000/-	Rs.83,000/-
4	Branches having membership strength 1001 to 2500	Rs.60,000/-	Rs.66,000/-
5	Branches having membership strength 501 to 1000	Rs.45,000/-	No internal auditors at branches having membership strength less than 1000 members
6	Branches having membership strength upto 500	Rs.30,000/-	
7	Branches where DCOs were located in the past (the minimum audit fees is protected even fall in lower category based on the members' strength)	Rs.72,000/-	Rs.99,000/-

S. No.	*Particulars*	**Statutory Audit Fee**	**Internal Audit Fee**
Regional Councils and Decentralised Offices			
1	CIRC	Rs.1,10,000/-	Rs.83,000/-
2	CRO	Rs.77,000/-	Rs.57,000/-
3	EIRC	Rs.1,10,000/-	Rs.83,000/-
4	ERO	Rs.77,000/-	Rs.57,000/-
5	NIRC & NRO (no separate auditor for NRO)	Rs.1,10,000/-	Rs.1,25,000/-
6	SIRC	Rs.1,10,000/-	Rs.1,04,000/-
7	SRO	Rs.77,000/-	Rs.71,500/-
8	WIRC	Rs.1,10,000/-	Rs.1,25,000/-
9	WRO	Rs.77,000/-	Rs.86,000/-

F) Clarification regarding the quantum of fees to be paid by various units of ICAI to auditors for getting utilization certificate w.r.t. expenses incurred for various activities during the financial year

The 102nd meeting of Audit Committee held on 10th August, 2023, after deliberation on the matter, had approved the fees of Rs.2,500/- per utilization certificate subject to fifty percent of the statutory audit fees of the concern unit for the financial year. It was decided that the utilization certificate may be taken by respective unit from any firm of chartered accountants located locally if the appointment of statutory auditor is pending / statutory auditor is not willing to accept the assignment of issuing the utilization certificate w.r.t. various grants.

G) Quantum of fee for issuance of utilization certificate w.r.t. Capital Grant of upto Rs.200 Lakh released by Estate Development Directorate, Head Office to various units of ICAI

Estate Development Directorate requires utilization certification before release of final installment / settlement of capital grant released against utilization. The 99th meeting of Audit Committee considered and approved the fees of Rs.2,500/- per utilization certificate subject to Rs.10,000/- per year w.r.t. issuance of utilization certificate for Capital Grant of upto Rs.200 Lakh released by Estate Development Directorate.

Chapter-6
Infrastructure Policy for Branches and Regional Councils/Offices



Infrastructure Development Committee

Infrastructure Policy

REVISED - 2024

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1. Categorization of Branches

Category	Membership Strength
I	300 – 500
II	501 – 1,000
III	1,001 – 2,500
IV	2,501 – 5,000
V	5,001 – 7,500
VI	7,501 – 10,000
VII	10,001 & above

Note: All the above Categories of Branches are eligible for own Land and Building. However, Branches having membership strength between 300-500 are eligible subject to Branch should have conducted a minimum of 2,000 CPE Hours in the previous twelve months.

2. Infrastructure Committees

a. Constitution

The President shall constitute Infrastructure Committee (IC) for Branches, Regional Offices and HO Projects at the beginning of the Term of the Council for the entire Council Term. However, President is empowered to change the constitution during the Council Term also.

Designation	Branches	Regional Councils
Members	Office bearers of the Branch and Ex Officio Members	Office Bearers of the Regional Council and all Central Council Members from that region.
Chairman / Vice Chairman	If there is only one CCM hailing from the Branch Jurisdiction, he will be the Chairman. or If more than one CCM is hailing from the Branch Jurisdiction, one of them will be nominated as Chairman and one of them will be nominated as Vice- Chairman. or If no CCM is hailing from Branch jurisdiction and only one CCM is from the State, then that CCM will be the Chairman of Infrastructure Committee. or If no CCM is hailing from Branch Jurisdiction and more than one CCM is hailing from State, then one of them will be nominated as Chairman and one of them will be nominated as Vice-Chairman.	Chairman and Vice-Chairman will be nominated from the Central Council Members of the Region.
Secretary	Secretary of the Branch	Head of the Regional Office

Infrastructure Committee shall be constituted for all Branches / Regional Offices / Head Office Projects. The tenure of the Infrastructure Committee Chairman will continue to remain till he is Central Council Member.

b. Meetings

a) Recommendations of the Managing Committee of the Branch shall be placed before Infrastructure Committee for its consideration.
b) The Secretary of IC will convene the meeting with the permission of the Chairman.
c) The notice period shall be three days.
d) The notice period can be less than three days with the prior approval of the Chairman.
e) The Quorum of the meeting will be three members.
f) The presence of the Chairman is mandatory for the meeting.
g) Minutes of the Infrastructure Committee shall be approved by the Chairman.

3. Permissible Grant for purchase of Land

Category	Membership Strength	Land Area (Sft)	Permissible Grant (Rs. in Crores)
I	300 – 500	8,000	4.00
II	501 – 1,000	10,000	5.00
III	1,001 – 2,500	21,000	17.00
IV	2,501 – 5,000	25,000	25.00
V	5,001 – 7,500	28,000	31.00
VI	7,501 – 10,000	36,000	45.00
VII	10,001 & above	44,000	66.00

Note:

1. *The Permissible Grant is towards consideration payable to the Seller of land.*
2. *The above Grant does not include Expenses towards Taxes, Levies, Duties, Registration, Stamp duty, Valuation, Conversion, Mutation, Legal Documentation, Incidentals etc. They will be borne by Head Office at actuals.*
3. *In case cost of land is less than the permissible Grant, the difference between the Permissible Grant and cost of land will not be permitted to be used towards construction of building.*

4. Permissible Grant for construction of Building

Category	Membership Strength	Building Area (Sft)	Parking Area (Sft)	Total Area (Sft)	Permissible Grant (Rs. in Crores)
I	300 – 500	10,000	3,000	13,000	8.00
II	501 – 1,000	12,000	4,000	16,000	10.00
III	1,001 – 2,500	26,000	10,000	36,000	22.00
IV	2,501 – 5,000	34,000	14,000	48,000	29.00
V	5,001 – 7,500	38,000	15,000	53,000	32.00
VI	7,501 – 10,000	49,000	20,000	69,000	42.00
VII	10,001 & above	59,000	24,000	83,000	50.00

Note:

1. *The above Grant is for cost of construction of Building including Basement, Stilt Parking, Civil, Electrical, Plumbing, Sanitary, Drainage, Facade, Firefighting, Air Conditioning, Lift, Landscaping, Solar Panel System, Computers & Printers, UPS Systems, DG Sets, Networking, CCTV Camera, Storage, Wi-Fi, display panels, V.C Systems, Firewalls, Wi-Fi, Audio Visual Systems, Acoustics, LED Screens, smart boards, Cameras, Access Controls, False Ceiling, Furnishing, Paneling, Fixed Furniture, Mobile Furniture, Boundary wall, Covered Parking, Certified Green Building, Architect & PMC Fees, External Development etc., so as to make the building ready to use. (All expenses on Turnkey basis).*
2. *Computers & Printers for ITT Lab comes under BOS (Operations) which is not included in the above Grant.*
3. *Above Grant is inclusive of GST, other levies, Cess, statutory obligations etc.*
4. *The Grant does not include Statutory Fees, Duties, Levies, Conversion Charges & penalty if any which are payable as per actuals by Head office.*
5. *In case the Branch is proposing for Built-up Area less than the above-Entitled Area, the Permissible Grant would be reduced on pro-rata basis.*
6. *For Future Inflations, inflation rate as announced by the government of India every year respectively would be added in the gross total of all the grants/entitlements.*

5. Permissible Grant for purchase of Independent Building along with Land:

Category	Membership Strength	Permissible Grant (Rs. in Crore)
I	300 – 500	11.00
II	501 – 1,000	13.00
III	1,001 – 2,500	35.00
IV	2,501 – 5,000	48.00
V	5,001 – 7,500	57.00
VI	7,501 – 10,000	79.00
VII	10,001 & above	106.00

Note: Please refer notes under Point No: 6

6. Permissible Grant for purchase of Building with undivided share of Land

Category	Membership Strength	Permissible Grant (Rs. in Crore)
I	300 – 500	8.00
II	501 – 1,000	10.00
III	1,001 – 2,500	24.00
IV	2,501 – 5,000	33.00
V	5,001 – 7,500	38.00
VI	7,501 – 10,000	52.00
VII	10,001 & above	66.00

Note: For Purchase of Building refer (Point No : 5 & 6 above).

1. *The above Grant is for cost of Built-up Premises including Basement/Stilt Parking, Civil, Electrical, Plumbing, Sanitary, Drainage, Façade, Firefighting, Air Conditioning, Lift, Landscaping, DG Sets, Networking, CCTV Camera, Storage, Wi-Fi, display panels, V.C Systems, Access Controls, False Ceiling, Furnishing, Paneling & Fixed Furniture, Boundary wall, Covered Parking, Architect & PMC Fees, Certified Green Building and External Development etc. so as to make the building ready to use(All expenses on Turnkey Basis).*
2. *Computers & Printers for ITT Lab comes under BOS (Operations) which is not included in the above Grant.*
3. *The above Grant is inclusive of GST (on the works to be executed), other levies, Cess, Statutory obligations etc.*
   The above Grant does not include Expenses towards taxes, Levies, Duties, Registration, Stamp
4. *Duty, Valuation, Conversion, Mutation, Legal, Documentation, Incidentals etc. which are payable as per actuals by Head Office.*
5. *The Built-up Area is inclusive of the total Building Area including Basement/Stilt (if any).*
6. *In case the Branch is proposing for purchase of Built-up Area less than the Entitled Area, the permissible Grant would be reduced on pro-rata basis.*

7. Permissible Grant for expansion of Building

Permissible Grant for expansion of existing Building will be the difference between the existing built-up area and eligible built-up area as per this policy.

Example:

S. No.	Particulars	Building Area (Sft)	Parking Area (Sft)	Total Area (Sft)	Permissible Grant (Rs. in Crores)	Remarks
1	Eligibility as per this policy	12,000	4,000	16,000	10.00	
2	Existing Building	8,000	3,000	11,000	6.875	11,000 x (10.00 Crores / 16,000) =6.875 Crores
3	Additional Eligibility (1-2)	4,000	1,000	5,000	3.125	

8. Delegation of Power for approval of permissible Grant

S. No.	*Authority*	*Financial Limit (Rs. in crores)*
1	President and Vice President	20.00
2	Infrastructure Development Committee	40.00
3	Council	Above 40

- *All the Proposals approved by the President and Vice President shall be placed before IDC for noting.*
- *All the Proposals approved by IDC shall be placed before the Council for noting.*

9. Delegation of Powers for additional Grant or Area over permissible Grant or Area

Authority	Additional Grant	Additional Built-up Area	Additional Land Area
Infrastructure Committee	Nil	Up to 10%	Up to 10%
IDC	Up to 20%	up to 20%	up to 20%
Council	Beyond 20%	Beyond 20%	Beyond 20%

Note: Infrastructure Committee can only approve additional Built-up area / additional Land Area up to 10 percent within the permissible Grant upon recommendation of Managing Committee.

10. Proposal for purchase of Land

I. The proposal for purchase of land whether from Government or otherwise, duly recommended by Managing Committee and approved by the Infrastructure Committee of the Branch concerned, shall be sent to Head office for in principle approval of the President.

II. Branches which are already having Land, fresh proposal for additional Land duly recommended by Managing Committee and approved by the Infrastructure Committee of the Branch shall be sent to Infrastructure Development Committee for in principle approval. Justification for such proposal and proposal to dispose existing infrastructure / otherwise shall also be placed.

III. The guidelines for Purchase of Land is as per **Annexure C.**

11. Proposal for purchase of Building

I. The proposal for purchase of Building whether from Government or otherwise, duly recommended by Managing Committee and approved by the Infrastructure Committee, shall be sent to Head office for in principle approval of the President.

II. Branches which are already having Land/Built-up Premises, fresh proposal for additional Built-up Premises duly recommended by Managing Committee and approved by the Infrastructure Committee of the Branch shall be sent to Infrastructure Development Committee for in principle approval. Justification for such proposal and proposal to dispose existing infrastructure / otherwise shall also be placed.

III. The guidelines for Purchase of Building is as per **Annexure D.**

12. Proposal for construction of Building

i) After the Land is registered and the possession of the Land is taken over, Request for construction of Building shall be sent by Managing Committee and approved by the Infrastructure Committee to the IDC Secretariat for in principle approval.

ii) Guidelines for Appointment of Architect is as per **Annexure A.**

iii) The Indicative built up area with required facilities Category wise along with Guidelines are as per **Annexure G.**

iv) The Guidelines for Appointment of Contractor is as per **Annexure B**.

13. Proposal for sale of Land / Building

i) Any Proposal for sale of Land and / or Building shall be approved by the Council.

ii) The Guidelines for Sale of Land/Building is as per **Annexure E.**

iii) If a Land / Building is allotted by/Purchased from Government, Permission / No objection, shall be obtained if such clause exists in the Sale Deed.

14. General

i) Proposal for New Building or premises may be considered by the Council only if the age of the existing Building is more than 25 years.
ii) Chairman of the Branch/ Regional Council are authorized to sign the respective LOI/ Agreement with the Architect/ Contractor / Vendor.
iii) Members of the Managing Committee & Infrastructure Committee should disclose their interest, if any, with the bidders at the stage of opening of Bids as per **Annexure I.**

iv) After completion of Building Project, all the following original documents shall be submitted to Estate Development Directorate at Head Office as per the EDD Policy.

a) Tittle Deed, Sale Deed, Sale Agreements
b) Land Lease Deed
c) Building plan approvals from Local authorities
d) Approval/NOCs for all Services, Fire, Pollution, Environment etc.
e) Approved drawings (Architectural, Structural, Electrical, Plumbing, Sanitary/Sewerage and of all other Services, Landscaping/ Horticulture etc.)
f) As-Built drawings
g) Occupancy/Completion Certificate
h) Commissioning Certificates, Licenses etc.
i) Electrical Engineer Certificate
j) Guarantees for waterproofing/leakages etc.
k) Property Tax
l) Insurance Policy details

v) There shall not be any deviations from the approved Drawings from Statutory Authorities without prior approval of the Infrastructure Development Committee.

vi) Guidelines for Bhoomi Pujan, Laying of Foundation Stone, Inauguration are as mentioned in **Annexure H**.

vii) Site Visit by the Officials of Head Office on need basis shall visit the work site as per directions of the Chairman of Infrastructure Committee.

viii) IDC is empowered to appoint any External Architect, Forensic Auditor, or any other person to verify the affairs of the Building Project.

ix) A separate Bank account for building construction shall be opened. The existing guidelines for operation of Bank Account shall be followed.

x) Branch / Regional Councils will not utilize any of their funds from any account head, for the purpose of Land/building without approval of Infrastructure Development Committee.

xi) The foundation of the building shall be designed to achieve the maximum permissible Indicative area as per **Annexure G,** however the construction can be done in stagewise manner as per actual Branch requirements.

xii) Accounts of the project shall be subject to Audit by statutory Auditor in 3 stages i.e.

Stages	Particular
1st	Billing not less than 50% of value of Contract
2nd	Billing more than 75% of value of Contract
3rd	After executing full contract before releasing final bill

xiii) Govt. Construction Companies/Undertakings/ PSUs like NBCC may be considered on nomination basis for Building Construction Projects.

xiv) Bills of Architect/Contractor/Agency for works awarded under this Policy shall be paid within 15 days by Head Office after receipt of Bills duly approved by Managing Committee and Infrastructure Committee.

Annexure A

Guidelines for appointment of Architect

S. No.	Activity
1	Providing information to be filled in the **Format 9** to Infrastructure Development Committee's Secretariat with the approval of Managing Committee and Infrastructure Committee.
2	Tender Document to be prepared by IDC Secretariat and send copy to Managing Committee and Infrastructure Committee.
3	The Managing Committee and Infrastructure Committee to identify two News Papers having large circulation one in Vernacular Language and other in English.
4	The names of News Papers, size of Advertisement & its tariff to be approved by Managing Committee and Infrastructure Committee. (Expenses incurred towards publication in Newspapers to be reimbursed by Head Office as per actuals.)
5	**Timelines** 1. Minimum Timelines for submission of Tender shall be as under: 14 days. In case of retender 7 days (with or without modifications) 2. The Tender Notice shall be hosted on the website of ICAI (www.icai.org), Region & Branch websites after release of Advertisement into News Papers.
6	**Tender Fees** Rs.2,000 + GST for works costing up to Rs.50,00,000 Rs.5,000 + GST for works costing more than Rs.50,00,000
7	**EMD (Earnest Money Deposit)** EMD @ 0.1% of Estimated Cost of work rounded off to nearest Rs.5000 The EMD to be submitted by the Bidder in the form of Demand Draft / Bank Guarantee as per formats given in Tender Document. EMD of unsuccessful Bidders to be refunded/returned after approval of appointment of Architect Cum PMC by Managing Committee and Infrastructure Committee. EMD of successful Bidder to be refunded after entering into Agreement with them. The EMD will be forfeited on withdrawal by Tenderer or modifications in terms & conditions. In such case, the Bidder cannot participate in the Re-Tender process.
8	**The validity of the Offer** shall be 90 days from the last date of receipt of Bids. In case, of the validity of the bids is about to expire and commercial bids are not opened & evaluated, the Bidders can be asked for extension of validity of their Bids. The extensions received in writing shall form a part of respective Bids.
9	**Minimum Nos. of Bids** For opening of Commercial Bids, minimum 3 Eligible Bids shall be received.
10	**Action in case of no Bids or less than 3 eligible Bids are received** Re-Tender with or without modifying the Eligibility Criteria. The Infrastructure Committee to approve the Modifications in the Eligibility Criteria, if any.
11	**Retention Money** • The payments to the appointed Architect cum PMC shall be made after deduction of Retention Money @5% of Bill Value. • A Bank Guarantee may also be furnished by the Bidder in lieu of deduction of Retention Money from Bills. • 50% of accumulated Retention money shall be released to the Architect cum PMC along with their Final Bill. • Balance 50% of Retention Money to be released after completion of Defect Liability Period of 12 Months.

12	**Dual Bid System along with Drawing Competition** • The Bid document has to be in dual Bid format. • Technical Bid and commercial Bid in different envelopes has to be submitted. • The Design Competition will take place amongst the Eligible Bidders after evaluation of Technical Bids.
13	**Location/Time for submission of Bids** • The Bids to be submitted in the same Address as specified in the Tender Document in Physical Form. • The Bid submission (closing) time has to be working day (Monday to Friday) and should not be holiday. The Bid closing time shall be 5 PM. • There must be a designated Tender Box indicating Name of Bid and Closing date & time of the Bid. The Tender Box may be sealed immediately after bid closing time.
14	**Bid Opening & Evaluation (QCBS Format)** • **Technical bids** shall be opened at first instance as per timelines given in Tender Document. • Technical bids shall be opened in the presence of Managing Committee and Infrastructure Committee including Chairman Infrastructure Committee and representative(s) of the Bidders (if available). • The attendance sheet of all presents will be maintained along with Name, Phone No., Email id, Organization Name and to be duly signed. (**Format 11**: Attendance Sheet) • In case of change of date & time of opening of Bid, the same has to be notified through www.icai.org, Region & Branch website.
15	**Eligible Bids** • Upon checking the Eligibility of the all the bids received. The Bids meeting eligibility criteria shall be further Evaluated as per Evaluation Criteria put to tender. • The Technical Score Sheet (**Format 12**) shall be prepared.
16	**Evaluation of Design Competition** • The Bidders obtaining qualifying marks will be advised to participate in the Design Competition by giving minimum 10 days' notice. • The marks shall be awarded by the Managing Committee and Infrastructure Committee as per the scoring criteria and Design Parameters already provided in the Tender Document. • The Design Competition Score Sheet (**Format 13**) shall be prepared.
17	**Financial Bid Opening** • Financial Bids shall be opened in the presence of representatives of Bidders, Managing Committee and Infrastructure Committee including Chairman of Infrastructure Committee only after approval of Technical Evaluation Statement & its Scoring, Marks of Design Competition by Managing Committee and Infrastructure Committee. • The Financial Score Sheet (**Format 14**) shall be prepared.
18	**Final Marks** • Final Marks to be calculated as per the Weightage defined in the Tender Document. • The QCBS Score Sheet (**Format 15**) shall be prepared.
19	**Negotiations** Negotiations should not normally be conducted with the Bidder. But, in case it becomes necessary to do so, negotiations should be restricted to the Bidder obtaining highest marks (in aggregate as per the weightage mentioned in Tender) with the approval of President.

20	**Recommendation for appointment** • Recommendation of Managing Committee and Infrastructure Committee along with Technical Evaluation Sheet, Design Competition Scoring Sheet and Financial Bid Scoring Sheet, QCBS Score Sheet shall be sent for vetting by the IDC Secretariat. • If the Fees quoted by the successful Bidder (Architect) lies between 2% to 7% the appointment of the Architect can be made by Infrastructure Committee after vetting by IDC Secretariat. Such Appointment shall be noted by Infrastructure Development Committee at its subsequent Meeting. If the Fees quoted is outside the said Range, the Appointment of Architect shall be approved by Infrastructure Development Committee.
21	**Issuing Letter of Intent** • Upon confirmation of appointment of Architect cum PMC from Head Office, the 'Letter of Intent', would be issued to the successful Bidder for their appointment as an Architect Cum PMC. • The successful bidder has to submit its acceptance (on its Letter Head) in response to the Letter of Intent.
22	**Agreement** • Upon receipt of the acceptance of the Letter of Intent from the Architect cum PMC, the Agreement (duly vetted by Legal Directorate) shall be entered into with the appointed Architect Cum PMC. • The Agreement shall be prepared on a Non-Judicial Stamp Paper of value Rs.100/- shall be got notarized.

Pre - Construction Stages:

Stage 1: Preparation of Drawings & Designs by the Architect

The Indicative area of the proposed building shall be as per the **Annexure G**.

The **Architect** shall prepare the Building Plan in consultation with the Managing Committee and Infrastructure Committee from time to time and make Cost Estimates which shall be approved by the Infrastructure Committee.

Stage 2: Preparation of Summary & Detailed Estimates, Tender Document, Tender Drawings, Technical Specifications etc.

The Architect shall perform the following:

1. Soil Testing and Topographical Survey to ascertain the type of foundation needed and Ground Water Table for proposing Basement.
2. Thereafter, Architect shall prepare 2 to 3 Designs and place before the Managing Committee and Infrastructure Committee along with the Cost Estimate. The Managing Committee and Infrastructure Committee will finalize one of the Designs with or without Modifications.

Stage 3: Approval of Drawings by Local Government Authority(s)

The Drawings so approved by the Infrastructure Committee shall be completely developed by the Architect (in all respects) and then shall be submitted to the Local Government Authority(s) for obtaining approval/sanction of Drawings.

Stage 4: Construction Proposal

Once the Building plans are approved by the Local Authority, the Architect would submit the complete set of documents comprising following to Head Office after approval of Infrastructure Committee:

1. Soil Test Report
2. Survey Report
3. Sanctioned Drawings & Letter
4. Architectural Drawings
5. Site Plan with 3D Model views
6. Structural Drawings
7. MEP Drawings
8. Fire Drawings
9. Solar Drawings
10. HVAC Drawings
11. Interior Drawings & Furniture Layouts
12. Detailed Drawings of all trades
13. Landscape Drawings
14. Summary & Detailed Estimates
15. Detailed BOQ document for tendering
16. Tender for appointment of Contractor
17. Technical Specifications
18. Any other specific Document/Drawings necessary for the Project

After vetting by the IDC Secretariat, the Tendering process for appointment of Contractor for construction can be initiated.

Other Relevant Points

A. Date of Commencement of work

- The date of commencement of work would be 10 days from the date of issue of Letter of Intent to the Architect Cum PMC.

B. Bank Guarantee

- The Bank Guarantees may be submitted by the Bidders as per the Format provided by ICAI in lieu of EMD, Retention Money and Performance Security.
- Branch should keep and maintain all the Bank Guarantees submitted by the Architect Cum PMC.

C. Regular Visits

- The Architect has to regularly visit the Works Site and PMC to be stationed at the site Location.
- Minimum 4 visits in a Month has to be performed by the Architect on regular Intervals to review the progress of Work & Quality.

D. Monitoring & Reports

- Daily Progress Report at the end of the day to be submitted by the PMC to the Managing Committee, Infrastructure Committee and the Architect.
- Site Order Books, Attendance Register, Material inventory, delivery challans etc. to be maintained and verified by PMC regular intervals every Month.
- Any other Report as may be required/desired by Managing Committee or Infrastructure Committee or Head Office from time to time shall be prepared and produced by the Architect cum PMC.

E. Clearances from Authority(s)

- The Architect to shall obtain all the clearances like FIRE, SEWER, ELECTRICITY, WATER, COMPLETION/OCCUPANCY CERTIFICATE, NOCs, OPERATING LICENSEs or any other clearance as per Local Laws from time to time.

F. Bills of Architect

- The Architect shall claim their Bills Stage-wise as per the schedule of payments mentioned in the Tender/Agreement.
- The Bills of Architect cum PMC shall be placed before Managing Committee and then before Infrastructure Committee for its consideration and approval within 7 days.
- Upon approval of Bills of Architect cum PMC by the Managing Committee and Infrastructure Committee, the Bills along with copy of approval shall be sent to IDC Secretariat for making payments within 15 days.
- Payments against Bill to be made by Head Office to Branch Account. Branch to maintain separate Bank Account for Building works. Branch to make further payments to the Architect after making deduction towards TDS, Retention Money, adjustment of Advance (if any) and Statutory deductions if any.

G. Defect Liability Period

The Defect Liability Period shall be 12 Months from the actual date of Completion.

Annexure B

Guidelines for appointment of Contractor for Construction of Building

<table>
<tr><th>S. No.</th><th>Activity</th></tr>
<tr><td>1</td><td>Providing information to be filled in the Format 10 & 10A to Infrastructure Development Committee's Secretariat with the approval of Infrastructure Committee.</td></tr>
<tr><td>2</td><td>Tender Document & Technical Specification to be prepared by IDC Secretariat and send copy to Managing Committee and Infrastructure Committee.</td></tr>
<tr><td>3</td><td>The Managing Committee and Infrastructure Committee to identify two News Papers having large circulation one in Vernacular Language and other in English.</td></tr>
<tr><td>4</td><td>The names of News Papers, size of Advertisement & its tariff to be approved by Infrastructure Committee. (Expenses incurred towards publication in Newspapers to be reimbursed by Head Office as per actuals.)</td></tr>
<tr><td>5</td><td>Timelines

1. Minimum Timelines for submission of Tender shall be as under:

i. 21 days.
ii. In case of retender – 14 days (with or without modifications)
2. The Tender Notice shall be hosted on the website of ICAI (www.icai.org), Region & Branch websites after release of Advertisement in to News Papers.</td></tr>
<tr><td>6</td><td>Tender Fees

• Rs.2,000 + GST for works costing upto Rs.50,00,000
• Rs.5,000 + GST for works costing more than Rs.50,00,000</td></tr>
<tr><td>7</td><td>EMD (Earnest Money Deposit)

<table><tr><td>Estimated Cost Upto 10 Crore</td><td>2% of the Estimated Cost (Rounded Off in Lakhs)</td></tr><tr><td>Estimated Cost more than 10 Crore</td><td>20 Lakhs + 1% of the estimated cost in excess of 10 Crore</td></tr></table>• The EMD to be submitted by the Bidder in the form of Demand Draft / Bank Guarantee as per formats given in Tender Document.
• EMD of unsuccessful Bidders to be refunded after approval of appointment of Contractor by Managing Committee and Infrastructure Committee.
• EMD of successful Bidder to be refunded/returned after entering into Agreement with them and submission of Performance Security by the Contractor.
• The EMD will be forfeited on withdrawal by Tenderer or modifications in terms & conditions. In such case, the Bidder cannot participate in the Re-Tender process.</td></tr>
</table>

8	**The validity of the Offer** shall be 90 days from the last date of receipt of Bids. • In case, of the validity of the bids is about to expire and commercial bids are not opened & evaluated, the Bidders can be asked for extension of validity of their Bids. • The extensions received in writing shall form a part of respective Bids.
9	**Minimum No. of Bids** • For opening of Commercial Bids, minimum 3 Eligible Bids shall be received.
10	**Action in case of no Bids or less than 3 eligible Bids are received** • Re-Tender with or without modifying the Eligibility Criteria. • The Infrastructure Committee to approve the Modifications in the Eligibility Criteria, if any.
11	**Retention Money** • The payments to the appointed Contractor shall be made after deduction of Retention Money @5% of Bill Value. • A Bank Guarantee may also be furnished by the Bidder in lieu of deduction of Retention Money from Bills. • 50% of accumulated Retention money shall be released to the Contractor along with their Final Bill. • Balance 50% of Retention Money to be released after completion of Defect Liability Period of 12 Months.
12	**Dual Bid System** • The Bid document has to be in dual Bid format. • The Technical Bid and Commercial Bid in different envelopes has to be submitted. • The Financial Bid of Technically Qualified Bidders after evaluation of Technical Bids only shall be opened in the presence of representative(s) of Bidders, Managing Committee and Infrastructure Committee.
13	**Location/Time for submission of Bids** • The Bids to be submitted in the same Address as specified in the Tender Document in Physical Form. • The Bid submission closing time has to be working day (Monday to Friday) and should not be holiday. The Bid closing time shall be 5 PM. • There must be a designated Tender Box indicating Name of Bid and Closing date & time of the Bid. The Tender Box may be sealed immediately after bid closing time.
14	**Bid Opening** • **Technical Bids** shall be opened as per timelines given in Tender Document. • Technical Bids shall be opened in the presence of Managing Committee and Infrastructure Committee including Chairman Infrastructure Committee and representative(s) of the Bidders (if available). • The attendance sheet of all present will be maintained along with Name, Phone No., Email id, Organization Name and to be duly signed (**Format 11**: Attendance Sheet). • In case of change of date & time of opening of Bid, the same has to be notified through www.icai.org, Region & Branch website.

15	**Eligible Bids & Evaluation** • Upon checking the Eligibility of the all the bids received. The Bids meeting eligibility criteria shall be further Evaluated as per Evaluation Criteria put to tender. • The Technical Evaluation Sheet (**Format 16**) shall be prepared.
16	**Financial Bid Opening** • Financial Bids of the Technically Qualified Bidders only shall be opened. • The Financial Bids shall be opened in the presence of representatives of Bidders, Managing Committee and Infrastructure Committee including Chairman of Infrastructure Committee only after approval of Technical Evaluation Statement by Managing Committee and Infrastructure Committee. • Date time & venue of Opening of Financial Bids shall be communicated to the Contractors appropriately. • The Financial Bid Opening Statement (**Format 17**) shall be prepared. • The Comparative Bid Statement (**Format 18**) shall be prepared.
17	**Negotiations** • Negotiations should not normally be conducted with the Bidder. But, in case it becomes necessary to do so, negotiations should be restricted to the Bidder obtaining highest marks (in aggregate as per the weightage mentioned in Tender) with the approval of President.
18	**Recommendation for appointment** • Recommendation of Managing Committee and Infrastructure Committee along with recommendation of Architect Cum PMC, Technical Evaluation Sheet, Financial Bid Comparative statement be sent to IDC Secretariat. • The proposal for appointment of Contractor to be placed before IDC or Council as the case may be. • The Letter of Intent for appointment of Contractor shall be issued upon approval from IDC/Council (as the case may be).
19	**Issuing Letter of Intent** • Upon confirmation of appointment of Contractor from Head Office, the 'Letter of Intent', would be issued to the successful Bidder for their appointment as Contractor. • The successful bidder has to submit its acceptance (on its Letter Head) in response to the Letter of Intent.
20	**Agreement** • Upon receipt of the acceptance of the Letter of Intent from the Contractor, the Agreement (duly vetted by Legal Directorate) shall be entered into with the Contractor upon receipt of Bank Guarantee towards Performance Security and Additional Performance Security etc. • The Agreement shall be prepared on a Non-Judicial Stamp Paper of value Rs.100/- shall be got notarized.

21	**Other important Points** **A. Date of Commencement of work** • The date of commencement of work would be 10 days from the date of issue of Letter of Intent to the Contractor. **B. Bank Guarantee** • The Bank Guarantees may be submitted by the Bidders as per the Format provided by ICAI duly vetted by Legal Directorate in lieu of EMD, Retention Money and Performance Security etc. • Branch to keep and maintain all the Bank Guarantees submitted by the Contractor. Branch shall issue notices to the Contractor for extension of Bank Guarantees or New Bank Guarantees timely. **C. Time Schedule** • The Contractor has to plan its daily activities in such a manner to meet the time schedules as per Tender/Agreement. • Daily Progress Report at the end of the day to be submitted by the PMC to the Managing Committee, Infrastructure Committee and the Architect. • Site Order Books, Attendance Register, Material inventory, delivery challans etc. to be maintained and verified by PMC every Month. • The Contractor shall adhere to the directions/guidelines issued by the Architect Cum PMC to complete the Construction on time. **D. Clearances from Authority(s)** • It will be responsibility of the Architect to take all the clearances like FIRE, SEWER, ELECTRICITY, WATER, COMPLETION/OCCUPANCY CERTIFICATE, NOCs, Operating LICENSEs or any other clearance as per Local Laws from time to time. • It will be responsibility of the Contractor to coordinate with the Architect and take care of timely delivery of all necessary clearances Like FIRE, SEWER, ELECTRICITY, WATER, COMPLETION/OCCUPANCY CERTIFICATE, NOCs from the Authorities well with in time. • The Contractor shall arrange & provide for Lift License (installed in the building) or any other Operating LICENSEs (for machinery used in construction) as may be required. • The Contractor shall be responsible to arrange and maintain copies of the necessary NOCs, License, copies of Sanctioned Drawings, construction permission and other clearances at site pre-requisite for construction work. **E. Mobilization Advance** • The eligible Mobilization Advance is upto 10% of Contract Value subject to following: • The Mobilization Advance shall be released to the Contractor on receipt of written request and approval of Infrastructure Committee against the Bank Guarantee amounting to 100% of the amount of Mobilization Advance. • The Mobilization Advance can only be claimed by the Contractor before submission of its 1st RA Bill.

- The Mobilization Advance shall be 10% of the Tendered Cost. This advance shall be paid in two instalments as follows:

  i) First Instalment of fifty (50%) percent of total mobilization advance will be paid after the agreement is signed and submission of CAR (Contractors All Risk) policy.
  ii) 2nd instalment of fifty (50%) percent of total mobilization advance will be paid on commencement of execution of works and after the contractor has fully mobilized the work at site as certified by the Architect.

- The Mobilization Advance shall be recovered from the Running RA Bills of Contractor @ 12.5% up to 100% of the Mobilization Advance is recovered.

F. CAR Policy

- The Contractor shall take CAR (Contractor's All Risk) policy as per the Tender Conditions and submit before commencement of execution of work.

G. Bills of Contractor

- Payments against Contractor Bills to be made by Head Office to Branch.
- Branch to maintain separate Bank Account for Building works.
- Branch to make further payments to the Architect cum PMC, Contractor after making deduction towards TDS
- Retention Money, Mobilization Advance, Labor Cess, adjustment of Advance (if any) and other Statutory deductions if any.

H. Completion of the Project

- Once the Contractor have executed all the Tendered Items, extra/additional items and there are no further work is required to make the Building put to use up to the satisfaction of the Architect cum PMC and testing & commissioning for entire Works is done. Then Architect cum PMC shall issue the Completion Certificate (**Format 19**) to the Contractor.
- Further the Architect cum PMC and Contractor would apply for and provide all relevant NOCs, Completion/Occupancy Certificate(s) from Local Authority Concerned as per prevailing local laws.

Guidelines for purchase of Land

a. Land should preferably be purchased from Central Government, State Government, Public Sector Undertakings, Government controlled Institutions etc. Land use should be Institutional / Non-Agricultural / Educational / Commercial. The Request letter(s) for allotment / Purchase of Land to the concerned authority shall be made with prior permission of Chairman, Infrastructure Committee.

b. If land is allotted free of cost / concessional price / market price by Authorities as mentioned in the preceding Paragraph, the recommendation of the Infrastructure Committee shall be made to IDC for their consideration.

c. In case the authorities mentioned in Clause (a) supra communicate that land is not available or no response is received even after 3 reminders / follow-ups, then the Land can be purchased / acquired from private parties defined as under:

i. With prior approval of the IDC, the Branch IC can go ahead with the purchase of Land from Private Parties. The land use should be for Institutional/ Commercial/ Educational/ Non-Agricultural.

ii. Press Notices (one in English in State Edition and other in Vernacular Language in State Edition) for Expression of Interest for purchase of Land with detailed specifications/requirements along with criteria duly vetted by Legal Directorate at Head Office shall be published in News Papers having large circulation in the State.

iii. The names of newspaper, size of advertisement & tariff of advertisement may be decided by the Infrastructure Committee. The expenditure incurred in this regard will be reimbursed by ICAI Head office as per Actuals.

iv. The Press Notice for Expression of Interest shall invariably be hosted on ICAI Website, Regional Office Website & Branch Website if any.

v. The Tender shall remain open for a minimum of 21 days. In case, no Bids or less than three Bids are received, then Infrastructure Committee may publish new Press Notice for Re-Tender with or without modifications in the eligibility criteria. In case of re-tender, it shall remain open for 14 days and even if number of bids are less than three it should be considered.

vi. The Eligible bidders shall be evaluated as per the evaluation criteria mentioned in the tender document based on QCBS by the Infrastructure Committee and the final scoresheet (**Format 20**) shall be forwarded to IDC Secretariat for Vetting.

vii. Due diligence must be carried out in respect of land offered by successful bidder and clearance by the Legal Department of Head Office must be obtained as per (e) below.

viii. The Infrastructure Committee should obtain the Government Circle Rate and Market Price Valuation report from Govt. approved valuer.

ix. In case the quoted price by the successful bidder is more than Government Circle rate or Market Price whichever is higher and the difference between two prices is more than 10% of such rate (Government circle rate or Market Rate whichever is higher), then the President will appoint a group of two Council Members from Region other than the Region in which Land is to be purchased and Group will submit their recommendation to the Infrastructure Development Committee.

x. The proposal for purchase of Land from successful bidder shall be placed for consideration before Council with the recommendations of Infrastructure Development Committee.

d. Land shall be registered in the name of 'Secretary, The Institute of Chartered Accountants of India'.

e. Due diligence must be carried out in respect of Land offered by successful bidder as per following:

Description	Remarks
Purchase of Land	Site Inspection Report
	Comprehensive Title Search Report
Purchase of Land by way of Membership in Co-operative Society	Site Inspection Report
	Comprehensive Title Search Report
	Document for Membership

f. **Auction / Bidding Process**

Land may also be purchased through public auction conducted by any Public Authority /Government/ Banks / Financial Institutions / Public Sector Undertakings by way of Competitive bidding / auction, with the prior permission of Infrastructure Development Committee. The bid price shall be decided by the Infrastructure Committee with the prior approval of Infrastructure Development Committee after taking into consideration the prevailing local conditions. Before fixing the price, the Infrastructure Committee shall comply with point c (viii), (ix), (x).

Annexure D

Guidelines for purchase of Building with Land or Part of Building with undivided share of Land

a. Building with Land or Without Land / Part of Building with undivided share of Land should preferably be purchased from Central Government, State Government, Public Sector Undertakings, Government controlled Institutions etc. having permissible use Institutional / Non-Agricultural / Educational / Commercial. The Request letter(s) for allotment / Purchase to the concerned authority shall be made with prior permission of Chairman, Infrastructure Committee.

b. In case the authorities mentioned in Clause (a) supra communicate that land/Building suitable for Institute is not available or no response is received even after 3 reminders / follow-ups, then the Building with Land or without Land / Part of Building with undivided share of Land can be purchased / acquired from private parties defined as under:

i. With prior approval of the IDC, the Branch IC can go ahead with the purchase of Building from Private Parties. The building use should be for Institutional/ Commercial/ Educational/ Non-Agricultural.

ii. Press Notices (one in English in State Edition and other in Vernacular Language in State Edition) for Expression of Interest for purchase of Building with detailed specifications/requirements along with criteria duly vetted by Legal Directorate at Head Office shall be published in News Papers having large circulation in the State.

iii. The names of newspaper, size of advertisement & tariff of advertisement may be decided by the Infrastructure Committee. The expenditure incurred in this regard will be reimbursed by ICAI Head office as per Actuals.

iv. The Press Notice for Expression of Interest shall invariably be hosted on ICAI Website, Regional Office Website & Branch Website if any.

v. The Tender shall remain open for a minimum of 21 days. In case, no Bids or less than three Bids are received, then Infrastructure Committee may publish new Press Notice for Re-Tender with or without modifications in the eligibility criteria. In case of re-tender, it shall remain open for 14 days and even if number of bids are less than three it should be considered.

vi. The Eligible bidders shall be evaluated as per the evaluation criteria mentioned in the tender document based on QCBS by the Infrastructure Committee and the final scoresheet (**Format 21**) shall be forwarded to IDC Secretariat for Vetting.

vii. Due diligence must be carried out in respect of land offered by successful bidder and clearance by the Legal Department of Head Office must be obtained as per (d) below.

viii. The Infrastructure Committee should obtain the Government Circle Rate and Market Price Valuation report from Govt. approved valuer.

ix. In case the quoted price by the successful bidder is more than Government Circle rate or Market Price whichever is higher and the difference between two prices is more than 10% of such rate (Government circle rate or Market Rate whichever is higher), then the President will appoint a group of two Council Members from Region other than the Region in which Land is to be purchased and Group will submit their recommendation to the Infrastructure Development Committee.

x. The proposal for purchase of Land from successful bidder shall be placed for consideration before Council with the recommendations of Infrastructure Development Committee.

c. Land shall be registered in the name of 'Secretary, The Institute of Chartered Accountants of India'.

d. Due diligence must be carried out in respect of Land offered by successful bidder as per following:

Description	Remarks
Purchase of Land	Site Inspection Report
	Comprehensive Title Search Report
Purchase of Land by way of Membership in Co-operative Society	Site Inspection Report
	Comprehensive Title Search Report
	Document for Membership

e. **Auction / Bidding Process**

Land may also be purchased through public auction conducted by any Public Authority / Government / Banks / Financial Institutions / Public Sector Undertakings by way of Competitive bidding / auction, with the prior permission of Infrastructure Development Committee. The bid price shall be decided by the Infrastructure Committee with the prior approval of Infrastructure Development Committee after taking into consideration the prevailing local conditions. Before fixing the price, the Infrastructure Committee shall comply with point c (viii), (ix), (x).

Annexure E

Guidelines for Sale of Land / Building

a. Any Proposal for sale of Land and / or Building shall be approved by the Council.

b. If a Land / Building is allotted by/Purchased from Government, Permission / No objection, shall be obtained if such clause exists in the Sale Deed.

c. Reserve Price shall be approved by IDC. The Managing Committee and Infrastructure Committee shall enquire and recommend Reserve Price by taking into consideration the market price as determined by the Government Registered Valuer. If such rate is less than the Government Circle Rates proper justifications need to be given.

d. Press Notices (one in English in State Edition and other in Vernacular Language in State Edition) for Expression of Interest for sale of Land with detailed specifications/requirements along with criteria shall be published in News Papers having large circulation in the State as per **Format 8**.

e. The EMD shall be 10% of the Reserve Price rounded off to next higher one lac.

f. The buyer shall pay balance amount of sale consideration (after deducting EMD) at the time of execution of Sale Deed by demand draft/ RTGS only within 90 days from the date of confirmation to successful bidder.

g. The sale proceeds shall be remitted to Head Office.

h. The expenses of the sale transaction including Stamp Duty, Registration fee, any other levies and expenses shall be borne by the buyer.

i. The sale Deed prepared by the Deed Writer or Advocate shall be vetted by the Legal Department at Head Office.

j. The Sale Deed shall be executed by an Officer not below the rank of Assistant Secretary authorized by the Secretary of ICAI.

Annexure F

Guidelines for release of Building Grant (Contractor)

a) **Mobilization Advance:** The Request for release of Mobilization advance as per Tender document, if any, shall be submitted **Format 1** duly recommended by Infrastructure Committee.

b) **RA Bills**: Running Account Bills shall be submitted in **Format 2** duly certified by Site Engineer (if any) Architect and / or PMC. The Contractor shall claim their Bills Monthly as per the schedule of payments mentioned in the Tender/Agreement.

c) The Bills of Contractor shall be verified & certified by the Architect cum PMC within 7 days.

d) The Bills of Contractor duly certified by the Architect cum PMC shall be placed before Managing Committee and then before Infrastructure Committee for its consideration and approval in next 7 days.

e) Upon approval of Bills of Contractor by the Managing Committee and Infrastructure Committee, the Bills along with copy of approval shall be sent to IDC Secretariat verification and for making payments with in next 7 days.

f) **Final Bill**: Final bills shall be submitted in **Format 3** duly certified by Site Engineer (if any) Architect and / or PMC.

g) **Retention Money:** The request for release of Retention Money shall be submitted in **Format 7** duly certified by Site Engineer (if any) Architect and / or PMC.

h) The Bills / Requests in the above Formats along with enclosures shall be forwarded to IDC by the Secretary of the respective Infrastructure committee by marking a copy to the Managing Committee Members and Members of the Infrastructure Committee for making payment within 15 days.

i) The IDC Secretariat will scrutinize the Bills / Requests and recommend to the Secretary of ICAI for approval.

j) Financial powers for approval of bills and releasing of Payments:

S. No.	Authority/ Designation	Financial Powers
1	Secretary, ICAI	Up to Rs. 50 Lakhs
2	Vice President	Above Rs.50 Lakhs and up to Rs.100 Lakhs
3	President	Above Rs.100 Lakhs

k) On receipt of approval of Bill, from IDC Secretariat, the IUT has to be sent for release of payments.

l) On receipt of payments from Head Office, the respective Infrastructure Committee shall release payments to the Vendor after deducting Income Tax / Cess / Retention Money / Mobilization Advance / Other Recoveries.

m) All payments should be reported at the next meeting of the Infrastructure Development Committee at Head Office.

Annexure G

Indicative Built up Area

S.No	Particulars	Remarks	Category I			Category II			Category III			Category IV			Category V			Category VI			Category VII		
			300 to 500			501 to 1,000			1,001 to 2,500			2,501 to 5,000			5,001 to 7,500			7,501 to 10,000			10,001 & above		
			Persons	Units	Area (Sft)	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3	1	2	3
A	**STUDENTS**																						
1	OC, GMCS/MCS & Coaching Classes		60	1	960	60	1	960	60	2	1,920	60	3	2,880	60	3	2,880	60	4	3,840	60	5	4,800
2	ITT Lab		60	1	1,100	60	1	1,100	60	2	2,200	60	2	2,200	60	3	3,300	60	4	4,400	60	5	5,500
3	Library cum Reading Room		25	1	630	25	1	630	50	1	1,260	100	1	2,520	150	1	3,780	150	1	3,780	200	1	5,040
	Total of A				**2,690**			**2,690**			**5,380**			**7,600**			**9,960**			**12,020**			**15,340**
B	**MEMBERS**																						
1	Auditorium	Cat III onwards							300	1	5,400	300	1	5,400	300	1	5,400	400	1	7,200	500	1	9,000
2	Multipurpose Hall		120	1	2,300	150	1	2,750	200	1	3,550	200	1	3,550	200	1	3,550	200	1	3,550	300	1	5,100
3	Member's Lounge	Cat III onwards							5	1	200	5	1	200	5	1	200	10	1	350	10	1	350
	Total of B				**2,300**			**2,750**			**9,150**			**9,150**			**9,150**			**11,100**			**14,450**
C	**ADMINISTRATION**																						
1	Chairman's Room		6	1	200	6	1	200	6	1	200	10	1	400	10	1	400	10	1	400	10	1	400
2	Committee Room					13	1	350	13	1	350	15	1	450	15	1	450	17	1	600	17	1	600
3	Office Bearers Room					4	1	100	4	1	100	4	1	100	4	1	100	4	1	100	4	2	200
4	Room For CCM's	Cat V onwards													5	1	250	5	1	250	5	1	250
5	Branch Admin Office		4	1	180	5	1	190	5	1	190	10	1	350	10	1	350	15	1	450	15	1	450
6	Branch In - Charge Cabin	Cat IV onwards										4	1	100	4	1	100	4	1	100	4	1	100
7	Reception cum Waiting Area	Cat IV onwards										4	1	100	4	1	100	6	1	150	6	1	150
8	Faculty Rooms	Cat III onwards							1	1	150	1	1	150	1	1	150	1	2	300	1	2	300
9	Space for Head office with cabin (1+3	Cat VI onwards																25	1	1,350	25	1	1,350
	Total of C				**380**			**840**			**990**			**1,650**			**1,900**			**3,700**			**3,800**
D	**COMMON SPACE**																						
1	Server Room			1	100		1	250		1	250		1	350		1	350		1	350		1	350
2	Pantry			1	30		1	30		1	60		1	60		1	60		1	100		1	100
3	Store Room			1	100		1	100		1	200		1	300		1	300		1	300		1	300
4	Electric Panel Room				50			100			100			250			250			250			250
5	Security Guard Room													50			50			50			50
6	Cafeteria											30	1	600	30	1	600	30	1	600	40	1	780
7	Toilets				720			1,200			1,200			2,400			3,000			4,000			4,200
	Total of D				**1,000**			**1,680**			**1,810**			**4,010**			**4,610**			**5,650**			**6,030**
1	**Carpet Area**	(A+B+C+D)			**6,370**			**7,960**			**17,330**			**22,410**			**25,620**			**32,470**			**39,620**
2	**Built up Area (Rounded off to nearest 1000)**	1 : 1.50			**10,000**			**12,000**			**26,000**			**34,000**			**38,000**			**49,000**			**59,000**
3	**Parking Area (Rounded off to nearest 1000)**	30% for Cat I & II and 40% for others			**3,000**			**4,000**			**10,000**			**14,000**			**15,000**			**20,000**			**24,000**
	Total Built - Up Area				**13,000**			**16,000**			**36,000**			**48,000**			**53,000**			**69,000**			**83,000**

* Note : Built - up - Area & Parking were rounded off to nearest 1000

Annexure H

Guidelines for Bhoomi Pujan, Foundation Stone Laying and Inauguration of Building

1. The Plaque (i.e. Plaque/Slab/Stone) may be installed only on the following occasions:

S. No.	Occasion	Stage
1	Bhoomi Pujan	After registration of Land in the name of Secretary, The Institute of Chartered Accountants of India and taking over possession of Land.
2	Foundation Stone Laying	After appointment of Contractor for construction of Building.
3	Inauguration of Building	After the Building is complete in all respects and is ready to occupy and a completion certificate has been obtained from the Project Architect.

2. The dignitaries for the above occasions shall be the President and/or Vice President of the ICAI. Any one or more of the following dignitaries can be invited with prior approval of President of the Institute:
   i. President / Vice President of Country
   ii. Prime Minister.
   iii. Union Cabinet Minister.
   iv. Governor of a State or Union Territory.
   v. Chief Minister of State or Union Territory
   vi. Speaker of Lok Sabha
   vii. Any other dignitary of above stature

3. The Plaque shall, inter alia, contain the names as follows:

(i). For Branches:
President, Vice President, sitting Past President, Chairman & Vice Chairman of Infrastructure Committee, Chairman of Regional Council, Central Council Members from the Region, Branch Chairman, Ex-Officio Members and Managing Committee Members of the Branch.

(ii). For Head office Projects:
President and Vice President.

(iii). For CoE (Centre of Excellence) Projects:
President, Vice President, sitting Past President, Chairman & Vice Chairman of Infrastructure Committee, Members of Infrastructure Committee, Chairman of Regional Council, Central Council Members from the Region, Branch Chairman (as the case may be).

(iv). For Regional Council Projects:
President, Vice President, sitting Past President, Chairman & Vice Chairman of Infrastructure Committee, Regional Council Chairman, Central Council Members from the Region and Members of the Regional Council.

Notes:
The positioning of the Chief Guest / Guests of Honour on the Plaque/Stone/Slab *shall depend upon their stature which shall be decided by the President on case-to-case basis.*

Names of all Members shall be as appearing as per the Council Affairs Department. The arrangement of names of Council Members / RCMs etc. must be in the order of Position held, Seniority in the position and thereafter alphabetically.

During the period of Election Code of Conduct, the names of only non-contesting candidates will be placed on Plaque.

Name of the Donor, irrespective of the contribution made or the status held by such Donor, cannot by inscribed on the Plaque.

4. The area/place for installation of Plaque shall be at the entrance of the Building or Floor.

5. When existing building is demolished and reconstructed, the Plaque in the demolished building shall be preserved and to be placed in the new Building in appropriate place.

6. When the Competent Authority decides to renovate the existing building and the percentage of renovation/changes is less than 50% of the existing construction area then no plaques/stones/slabs shall be installed for the same. In other words only when renovation work is more than 50% of the existing construction area, plaques/stones/slabs shall be installed.

Note: *In exceptional situations & circumstances, the President may allow inclusion of deserving Member's Name on Plaque on case-to-case basis.*

Annexure I

Disclosure of Conflict of Interest

A. For Branches:

I _____ , (Member of Managing Committee/ Member of Infrastructure Committee/Special Invitee of _____, Branch of _____ Regional Council, hereby disclose my interest in the Infrastructure project of _____as under:

Name of Vendor:

Nature of Interest:

Signature

Name:

Designation:

Place:

Date:

B. For Regional Council

I _____ , (member of Infrastructure Committee/Special Invitee of _____ Regional Council, hereby disclose my interest in the Infrastructure project of _____ as under:

Name of Vendor:

Nature of Interest:

Signature

Name:

Designation:

Place:

Date:

Chapter-7

Policy for Capital Grants

Policy
on
Processing
&
Disbursement
of
Capital Grant

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A. Items coming under Capital Budget

A1. Standardized/Bought out items

Budget for Standardized/bought out items shall be within the limits as specified in **Annexure-A**. Negative Items includes all kinds of vehicles except cycle and Solar Power Plant.

However, Comprehensive Policy for Solar Power Plant for Institute's Buildings to be prepared by the constituted Group and major drive may be launched for all the Units of ICAI to install Solar Power Plant

A2. Civil Repair & Renovation works

A2.1 All major Civil Repair, Maintenance and upkeep and additional constructions related to Infrastructure of the Institute i.e. Units of ICAI costing up to Rs.200 lakhs shall be dealt by Estate Development Directorate(beyond Rs.200 Lakhs will be dealt by IDC) viz.

(i) Major Civil Repair & maintenance works of existing Infrastructure/Building like Painting, Toilet, plastering, flooring, tile works, Electrical, Plumbing & Sanitary, doors & windows including Aluminium, Glass renewing, Boundary wall, stone cladding, Facade, terrace water proofing, paving blocks, fire-fighting system/works, Interior works attached with the building like wall panelling, false ceiling etc. (other than Repair and Maintenance being dealt with by IT Department at Head Office).

(ii) Small constructions/additions, internal modifications in the existing Building (without any substantial modification/changes/alteration in basic structure of the Building) within permissible limits of maximum construction area.

(iii) Temporary Structures on case to case need basis subject to compliance of Local laws.

(iv) Major Repair & Renovation works of rented premises pertaining to Branches.

A2.2 Brief Conditions

(i) For Newly constructed Buildings, no Civil Repair & Renovation proposal shall be entertained for initial two years after completion of Defect Liability Period (DLP) for the works covered under DLP.

(ii) Minor, petty and regular repair works (irrespective of cost) except works mentioned in Point No. A2.1 above shall be dealt with and borne by Branches/RCs/ Offices/COEs (i.e. Units of ICAI) from their own funds following due Processes and Guidelines/Policy.

(iii) Units of ICAI shall not be permitted for any fresh Capital Grant for same work for which Grant has already been released for next minimum 2 years from completion of work or DLP period of that work, whichever is later.

(iv) Budget of all the expenditures under Point No. A2.1 (i), (ii), (iii) & (iv) above shall be part of the Capital Budget even though some of the expenditure is of Revenue in nature.

A2.3 General Notes

1. All the works/items including payments under Estate Development Directorate shall be considered and approved by Estate Development Directorate.

2. Disbursement of advance/bills/Grants under the Capital Budget approved by the Estate Development Directorate, shall be in accordance with below tabulation :

S.No.	Proposed Payment/ Running Bill Amount	Approved by
1	Up to Rs.25 Lakhs	Secretary
2	exceeding Rs.25.00 Lakhs and up to Rs.50 lakhs	Secretary and Vice-President
3	exceeding Rs.50.00 Lakhs	Secretary, Vice-President and President

3. All payments shall be reported at the next meeting of the Estate Development Directorate for noting.

4. Site Visit may be done by the Officials of Head Office on case to case basis.

5. Estate Development Directorate may appoint any External Architect, External Certifying/ Inspecting Agency or any other person to verify the Building Repair/renovation Projects.

6. For the works costing more than Rs.5.00 Lakhs, Local Architect/Consultant shall be appointed with approval of Managing Committee and Infrastructure Committee (wherever constituted) recommended by Chairman, Infrastructure Committee of concerned Unit as per Guidelines/Infrastructure Policy.

7. Agreements (after Legal vetting from HO) to be entered into for all the works costing more than Rs.10.00 Lakhs.

B. Procedure for application and sanction of Capital Budget

B1. Branches/RCs/DCOs (henceforth called Units of ICAI) will submit their Capital Budget proposal Item wise including major Civil Repair, Maintenance, Renovation and additional constructions to the Head Office and also to the Regional Office before February 28th for the next Financial Year **(Format 1, 1A & 2)**. COE shall submit Capital Budget proposal directly to Estate Development Directorate.

B2. The Units should provide all the Capital Budget requirements in Annual Budget only (Revised Capital Budget has been dispensed with).

B3. After the receipt of the Budgets from Units of the ICAI, Regional Offices should put up the proposal so received before the RBFC for detailed Scrutiny and approval.

B4. Proposal applying/recommending Authority

S. No.	Proposal from	Applying Authority	Recommending Authority
1	Branch	Managing Committee	RBFC
2	Regional Council	Executive Committee/ Infrastructure Committee	RBFC
3	Regional Office	Regional Head / Infrastructure Committee	RBFC
4	COE	Infrastructure Committee	Estate Development Directorate
5	Head Office	Head of the Department/ Secretary	Estate Development Directorate

B5. After the approval of RBFC, the Budget including COE Budget will be put up before the Finance Committee/Executive Committee/Central Council for its approval.

B6. Capital Budget as approved by the Council will be communicated to COE and to RBFC who in turn will communicate to Units of ICAI.

C. Procedure for dealing with and releasing Capital Grants for Capital items other than proposals for Major Civil Repair, Maintenance, Renovation works & Additional Construction.

C1. **Release of Advance**

(i) Respective Units may make a Request in **Format - 3** for the release of Advance up to 60% of the value of items duly authorized by Managing Committee and and Infrastructure Committee (wherever constituted) along with the following documents :

(a) Comparative Quotation Chart along with quotations.

(b) Purchase Orders.

(c) Minute of meeting of Managing Committee and Infrastructure Committee (wherever constituted)

(d) Utilization Certificate for the previous Capital Grant released **(Format 5).**

(ii) The Units of ICAI need to ensure that the due process of procurement under the Purchase Policy guidelines **(Annexure-B)** and related compliances i.e. obtaining minimum 3 comparable quotations of each of the approved items upto Rs. 10 lakhs, tender process beyond Rs. 10 lakhs, approvals as per Policy/Guidelines.

C2. **Release of Balance Grant**

Balance amount after deducting Advance will be released on Request of the respective Units of ICAI along with submission of Utilization Certificate in **Format-5**.

D. Procedures for dealing with and releasing Capital Grant for major Civil Repair, Maintenance, Renovation works & Additional Construction.

D1. Release of Advance

D1.1 Request for release of Advance shall be submitted in **Format-3A** along with following :

(i) Approval of the Managing Committee and Infrastructure Committee (wherever constituted) along with supporting documents (comparative chart along with quotations/bids etc.) :

(a) Appointment of Architect/Technical Consultant with fees and his selection process followed as per Policy (whether 3 quotations or tendering).

(b) Estimate prepared by the appointed Architect/Technical Consultant along with detailed BOQ & required Drawings.

(c) Selection of Vendors for execution of approved works as per ICAI's Purchase Policy/Guidelines/Infrastructure Policy (whether 3 quotations or tendering).

(d) Copy of LOI/Work Order of all the approved items issued to selected bidder/vendor.

(e) Minute of meeting of Managing Committee and Infrastructure Committee (wherever constituted)

(ii) Utilization Certificate of Grants released earlier along with supporting bills in **Format–5A**

D2 Release of RA (Running Account) Bills

D2.1 Next RA Bills/instalments would be released on the Request of concerned Unit of ICAI in **Format-4** along with submission of utilization certificate **in Format-5A** and the following :

(i) Copy of Bill along with Measurement & Abstract Sheets and Variation sheet duly checked, verified and certified by site Engineer (if any), Architect and/or PMC in case of major/substantial Civil repair/renovation works.

(ii) Latest Photographs from different angles depicting the status of work before start and present status of repair/renovation/construction/works duly checked and verified by Architect and/or PMC and Site Engineer, if any

(iii) Recommendation of Managing Committee and Infrastructure Committee of the Branch/RC/office/COE with approval of Chairmen, Infrastructure Committee of the Branch/RC/Office/COE concerned, in respect of each proposed payment.

(iv) Statement of payments made/released to vendor(s).

D2.2 If Units of ICAI have not taken any Advance, all documents mentioned in **Format-3A** are required to be submitted.

D3 Release of Final bill/instalment

Request submitted in **Format-4** shall be released on fulfilment of contractual obligation as mentioned in respective contract/Work Order.

E. Guidelines for Civil Repair, Maintenance, Renovation Works & additional construction

E1. The guidelines contained herein below would cover Civil Repair/Renovation of existing building and additional construction works including electrical, plumbing, sanitary works, compound wall, Interiors attached with the building like wall panelling, false ceiling etc., landscaping, renovation and other miscellaneous works. It would be as per Guidelines mentioned in Infrastructure Policy, Annexure–F (**Annexure C**) with below modifications/ insertions :

(i) 1.2.3 The Architect/Consultant will provide the detailed drawings required for execution of Repair & Maintenance works as finalized by Managing Committee and Infrastructure Committee (wherever constituted) duly approved by Chairman, Infrastructure Committee of concerned Unit of ICAI.

(ii) 1.2.4 Tender Document to be finalized by Managing Committee and Infrastructure Committee (wherever constituted) of concerned Unit of ICAI.

(iii) 1.2.5 (a) In case of repair/renovation projects where the cost is likely to exceed Rs.10.00 Lakhs, Press notice duly approved/vetted by Legal department at HO should be issued for tender through Newspapers - one in English Language in State Edition and one in vernacular language (District Edition) of the Branch/RC/Office/COE concerned giving a notice of minimum 21 days. Tender should be invited under two envelops system, one for technical bid and other one for commercial bid.

(iv) 1.2.5 (b) Tender Fee

Works cost	**Tender Fees**
(i) Works Costing more than Rs. 10 Lakhs and upto 50 lakh	Rs. 1000 + GST
(ii) Works Costing more than Rs. 50 Lakhs and upto Rs.2 Cr	Rs. 2000 + GST

E2. Maintenance norms, frequency of application of finishing items for Buildings:

Sr. No.	Item		Periodicity
1	**Internal Painting**: Painting with Plastic/Acrylic Emulsion paint, Acrylic Synthetic Paint, Oil Bound Distemper etc.		5 Year
2	**External Painting**	Painting with Exterior Emulsion or equivalent or Text mat or poly mat based equivalent synthetic silicon based exterior paint	7 Year
		Painting with water proofing cement paint/Snowcem	3 Year
4	Cleaning and Disinfecting of Water storage / Distribution tanks, Water mains		6 Month
5	Cleaning of Manholes/gully chambers/inspection chambers and Flushing of building sewers		1 Year
6	Cleaning of storm water drains		1 Year
7	Painting steel water tanks inside with bitumastic paint		2 Year
8	Painting MS Structural Elements (i.e. MS Stairs, Railings, Grills etc.)		3 year
9	Polishing wooden doors/windows with sprit polish/polish/ synthetic acrylic polish		5 Year
10	Cleaning Electrical installations, Fans, lights, Panels etc.		1 Year
11	Premix, Semi dense/Dense Carpeting of roads		5 Year
12	Collection of water samples for physical, chemical and bacteriological analysis of water		6 Months

F. Maintenance of Records of Land & Building

F1. Estate Development Directorate shall also function as Estate Department and keep all the original documents of Land & Building in joint safe custody of Secretary, Estate Development Directorate and Official of Additional Director level viz.

(i) Tittle Deed, Sale Deed, Sale Agreements

(ii) Land Lease Deed

(iii) Building plan approvals from Local authorities

(iv) Approval/NOCs for all Services, Fire, Pollution, Environment etc.

(v) Approved drawings (Architectural, Structural, Electrical, Plumbing, Sanitary/ Sewerage and of all other Services, Landscaping/ Horticulture etc.)

(vi) As-Built drawings

(vii) Occupancy/Completion Certificate

(viii) Commissioning Certificates, Licences etc.

(ix) Electrical Engineer Certificate

(x) Guarantees for waterproofing/leakages etc.

(xi) Property Tax

(xii) Insurance Policy details

(xiii) Any other documents.

F2. After completion of Construction of New Building and obtaining Occupancy/Completion Certificate from local Authority, relevant documents as indicated in F1 above shall be handed over by IDC to Estate Development Directorate. However, clearance of pending bills of any vendors/parties shall continued to be dealt by IDC.

G. Recurring Capital Grant

The Units of ICAI are eligible for Annual Recurring Capital Grant based on the number of members as detailed below. This can be used for purchase of any Capital items not specifically mentioned in the approved Capital Budget.

Existing		**Revised**	
Category of Branches	**Existing Limits (in Rs.)**	**Category of Branches**	**Proposed Limits (in Rs.)**
Upto 300 members	20,000	Upto 350 members (Micro)	60,000
301 to 500 members	25,000	351 to 750 members (Small)	75,000
501 to 1000 members	30,000	751 to 2000 members (Medium)	90,000
1001 to 1500 members	35,000		
1501 to 2000 members	40,000		
More than 2001 members	50,000	2001 to 3500 members (Large)	1,00,000
		3501 to 7500 members (Mega)	1,20,000
		7501 members & above (Mega)	2,50,000
Regional Council	2,25,000	Regional Council	5,00,000
COE	-	COE	6,00,000

H. Emergent Requirements

Emergent Requirements shall include :

(i) Repair and maintenance

  (a) of unforeseen nature

  (b) necessitated due to some natural calamity or disaster

(ii) Unknown structural weakness noticed all of a sudden etc.

(iii) Procurement of certain capital items on emergent basis, (say, furniture, fixtures/office equipment etc.)

To meet Emergent Requirements, a separate contingency provision of Rs. 15 Crores (other than items under IDC) may be made in the Annual Budget. Application for these items shall be routed through RBFC for the approval of the Competent Authority.

I. Utilization Certificate Guidelines

The Units of ICAI should submit the Utilisation Certificate in **Format-5** or **5A** as the case may be. Fees for Statutory Auditor shall be finalized by Central Audit Committee and will be reimbursed by Head Office.

J. Last date of Utilization of the Capital Budget

Last date of Utilization shall be 28th February. Extension of the period from Feb 28th can maximum be given upto March 15th in exceptional cases. The Units can include the un-utilized items of previous year in the next Annual Budget.

K. Over Utilization by Units of ICAI

If the Units of ICAI spent amount over and above the amount approved by RBFC/Council for a particular item, the Unit needs to take the approval of the Estate Development Directorate for the Over–utilized amount (not exceeding 10% of approved itemwise Budget). However, Over–utilized amount shall be met out of Branch/RC funds.

Before incurring any expenditure beyond 110% of approved item wise Budget, approval by Finance Committee and Executive Committee at Head Office Level is required. However, this excess amount shall be met out of the Branch/RC funds.

L. Online Portal in format in ERP System

A separate module for "Budgets & Grants" is being developed in ERP Portal for online application and processing as given below :

(i) Capital Budget Proposals

(ii) Automatic Compilation of Capital Budget Region wise through RBFC

(iii) RBFC approval

(iv) FC/EC/Council approval

(v) Request for Advance

(vi) Accepting of Request of advance and release.

(vii) Utilization Certificate by Auditor

(viii) Release of Balance Grant.

Format-1

Capital Budget Proposals (for Bought out Items) for FY _____

Name of the Regional Council / Branch / DCO / COE :

Region :

S. No.	Particulars	Current Inventory Details		Proposal				Justifications	If replacement then date when item was last purchased	RBFC Approval	
		Qty.	Original cost (Rs.)	Qty	Amount (Rs)	Brief description (specifications/make or model)	Basis of Financial estimation			Qty	Amount (Rs)
NEW PROPOSALS											
OFFICE FURNITURES/ EQUIPMENTS											
1	Tables										
2	Table with Side Rack										
3	Chairs/Moulded Chairs										
4	Air-Conditioner										
5	Almirahs/ Racks/Book Shelves										
6	Plain Paper Tel/Fax Machine										
7	Water Cooler with RO										
8	Vertical Blind/Curtain										
ELECTRICAL FITTINGS											
1	Ceiling/Wall Mounted/Pedestal Fans										
2	Room Cooler										
3	Generator-15kVA/ Inverter										
SEMINAR HALL											
1	Podium										
2	Mike System										
STUDENTS CLASS ROOM											
1	White Board										
2	Notice Board										
CONFERENCE / COMMITTEE ROOM											
1	Conference Table										
COMPUTER & ACCESSORIES											
1	Laptop										
2	Desktop										

3	Printer										
4	UPS										
5	Modem										
6	Computer Table										
7	Computer Chair										
OTHERS CAPITAL ITEMS, IF ANY											
1											
2											
3											
4											
	Sub Total Of New Proposals (A)		**0**		**0**						**0**
CONTINUING CAPITAL ITEMS, IF ANY											
1											
2											
3											
4											
5											
	Sub total Continuing Capital Items (B)		**0**		**0**						**0**
Total Capital Budget Proposals (A) + (B)			**0**		**0**						**0**

The above proposals have been approved by the Managing Committee/Executive Committee/ Infrastructure Committee at its Meeting held on _____ .

Treasurer Secretary Chairman of the Branch/RC concerned

In case of COE

The above proposals have been approved by the Infrastructure Committee of COE at its meeting held on _____ .

In-charge COE Chairmen, Infrastructure Committee of COE

Format-1A
Annual Budget proposal for Major Repair, Maintenance, Renovation and additional construction for FY _____

Name of the Regional Council / Branch / DCO / COE :

Region :

S. No.	Description / Sub-Heads	Proposal *			Justification	Approval of RBFC	
		Unit	Qty	Amount (Rs.)		Qty	Amount (Rs.)
1	Painting						
2	Flooring/Tile Work						
3	Toilet renovation						
4	Doors & windows						
5	Plumbing & Sanitary						
6	Boundary Wall						
7	Water Proofing repairs						
8	Electrical works						
9	Interiors repairs - Wall panelling, false Ceiling etc.						
10	Shed at Terrace						
11	Rain Water Harvesting						
12	Additional constructions						
13	Other Major works						
(a)							
(b)							
(c)							
(d)							
	Total			**0**			**0**

* Estimates for the above Proposals to be enclosed

The above proposals have been approved by the Managing Committee/Executive Committee/Infrastructure Committee at its Meeting held on _____ .

Treasurer Secretary Chairman of the Branch/RC concerned

In case of COE

The above proposals have been approved by the Infrastructure Committee of COE at its meeting held on _____ .

In-charge COE Chairmen, Infrastructure Committee of COE

Format-2

Annual Budget proposal for Repair & Renovation works in Progress for FY _____

Name of the Regional Council / Branch / DCO / COE :

Region :

S. No.	Description / Sub-Heads	Proposal			Justifications	Approval of RBFC
		Amount sanctioned for FY _____ (Rs.)	Amount spent till 28th February ____ (Rs.)	Balance amount to be spent in FY _____ (Rs.)		Amount (Rs.)
1	Painting					
2	Flooring/Tile Work					
3	Toilet renovation					
4	Doors & windows					
5	Plumbing & Sanitary					
6	Boundary Wall					
7	Water Proofing repairs					
8	Electrical works					
9	Interiors repairs - Wall panelling, false Ceiling etc.					
10	Shed at Terrace					
11	Rain Water Harvesting					
12	Additional constructions					
13	Other Major works					
(a)						
(b)						
(c)						
(d)						
	Total			**0**		**0**

The above proposals have been approved by the Managing Committee/Executive Committee/Infrastructure Committee at its Meeting held on _____ .

Treasurer Secretary Chairman of the Branch/RC concerned

Chairman, Infrastructure Committee of the Branch / Regional Council / DCO

In case of COE

The above proposals have been approved by the Infrastructure Committee of COE at its meeting held on _____ .

In-charge COE Chairmen, Infrastructure Committee of COE

Format-3
Request for release of Advance (for Bought out Items)

Name of the Regional Council / Branch / DCO / COE :

Region :

_____

Approval of Budget for proposed Capital Items amounting to Rs._____ by Council for the FY _____ has been received vide email dated _____ .

We do hereby declare that vendors have been finalized following due process as per ICAI's Guidelines/Purchase Policy.

We request you to release 60% Advance/Grant amounting to Rs._____ (rounded off to nearest Rs.10,000).

S. No.	Description Item wise details	Budget sanctioned			
		Sl. No. of RBFC approval	Unit	Qty.	Amount (Rs.)
1					
2					
3					
4					
			Total		**0**

Checklist		
S. No.	**Approvals /due process followed**	**Yes/No**
1	Approval of the respective Branch/RC/Office/COE Committee(s) along with minutes of meetings and supporting documents (comparative Chart along with quotations/bids etc.)	
(i)	Selection of Vendors for execution of approved works as per ICAI's Purchase Policy/ Guidelines/Infrastructure Policy (whether 3 quotations or tendering).	
(ii)	Copy of LOI/Work Order of all the approved items issued to selected bidder/vendor. Agreement (after Legal vetting) to be entered into for all the works costing more than Rs.10.00 Lakhs	
2	Utilization Certificate of earlier Grants, if any **(Format–5)**	

We hereby declare that the amount of advance will be utilised only for the purpose as shown above by following all the due compliances as mentioned in Branch Finance and Operation Manual/Regional Council-Finance Policies and Procedure Manual/Purchase Policy/Infrastructure Policy.

Treasurer Secretary Chairman of the Branch/Regional Council

In case of COE

We do hereby declare that vendors have been finalized following due process as per ICAI's Guidelines/Purchase Policy. We also declare that the amount of advance will be utilised only for the purpose as shown above by following all the due compliances as mentioned in Purchase Policy/Infrastructure Policy.

In-charge COE Chairmen, Infrastructure Committee of COE

Format-3A
Request for release of Advance (for Repair & Renovation Works)

Name of the Regional Council / Branch / DCO / COE :

Region :

Approval of Budget for proposed Capital Items amounting to Rs._____by Council for the FY _____ has been received vide email dated _____ **.**

We do hereby declare that vendors have been finalized following due process as per ICAI's Guidelines/Purchase Policy.

We request you to release 60% Advance/Grant amounting to Rs._____ (rounded off to nearest Rs.10,000).

S. No.	Description Item wise /Sub-head wise details	Budget sanctioned			
		Sl. No. of RBFC approval	Unit	Qty.	Amount (Rs.)
1					
2					
3					
			Total		**0**

Checklist		
S. No.	**Approvals /due process followed**	**Yes/No**
1	Approval of the respective Branch/RC/Office/COE Committee(s) along with minutes of meetings and supporting documents (comparative Chart along with quotations/bids etc.)	
(i)	Appointment of Architect / Technical Consultant with fees and his selection process followed as per Policy (whether 3 quotations or tendering).	
(ii)	Estimate prepared by the appointed Architect/Technical Consultant along with detailed BOQ & required Drawings.	
(iii)	Selection of Vendors for execution of approved works as per ICAI's Purchase Policy/Guidelines/ Infrastructure Policy (whether 3 quotations or tendering).	
(iv)	Copy of LOI/Work Order of all the approved items issued to selected bidder/vendor. Agreement (after Legal vetting) to be entered into for all the works costing more than Rs.10.00 Lakhs	
2	Utilization Certificate of earlier Grants, if any **(Format–5A)**	

We hereby declare that the amount of advance will be utilised only for the purpose as shown above by following all the due compliances as mentioned in Branch Finance and Operation Manual/Regional Council- Finance Policies and Procedure Manual/Purchase Policy/Infrastructure Policy.

Treasurer Secretary Chairman of the Branch/Regional Council

<u>In case of COE</u>

We do hereby declare that vendors have been finalized following due process as per ICAI's Guidelines/Purchase Policy. We also declare that the amount of advance will be utilised only for the purpose as shown above by following all the due compliances as mentioned in Purchase Policy/Infrastructure Policy.

In-charge COE Chairmen, Infrastructure Committee of COE

Format-4
Request for release of Grant towards RA/Final Bill (For Repair & Renovation Works)

Name of the Regional Council / Branch / DCO / COE :

Region :

Approval of Budget for proposed Repair & Renovations works amounting to Rs._____ by Council for the FY _____ has been received vide email dated _____.

We do hereby declare that Architect/Consultant including vendors have been finalized following due process as per ICAI's Guidelines/Purchase/Infrastructure Policy.

We request you to release Rs. _____ towards _____ RA/Final Bill of M/s _____ for _____ (name of the work). Format along with all the details/documents as given in below checklist are forwarded herewith for consideration.

Checklist

S.No.	Description	Yes/No	Remarks
1	Copy of LOI/Work order including Agreement (if any) with BOQ		
2	Copy of Bill along with Measurement & Abstract Sheets and Variation sheet duly checked, verified and certified by site Engineer (if any), Architect and/or PMC (if any).		
3	Details and copies of BGs for Performance Security, Retention Money, Additional Performance Security etc.		
4	Quotations, Invoice and challan (in case of bill of material supply) duly checked, verified and signed by Site Engineer, Architect, PMC and Managing Committee and/or Infrastructure Committee		
5	Copy of approval of Managing Committee and/or Infrastructure Committee for extra items, if any.		
6	Copy of Insurance Policy (for the works costing more than Rs.10 Lakhs)		
7	Latest Photographs from different angles depicting the status of work before start and present status of repair/renovation/construction/works duly checked and verified by Architect and/or PMC and Site Engineer, if any		
8	Recommendation of Managing Committee and Infrastructure Committee of the Branch/RC/office/COE with approval of Chairmen, Infrastructure Committee of the Branch/RC/Office/COE concerned for the payment		
9	Utilization Certificate of Grants released earlier **(Format-5A)**		
Additional documents for Final Bill			
10	Reconciliation statement of cement, steel and other materials, if any, duly checked, verified and certified by Site Engineer, Architect and/or PMC, if any.		
11	Detail of Penalty due, if any		
12	Virtual Completion Certificate		
13	No claim Certificate		
14	As-Built Drawing signed by Architect		
15	Guarantee Certificate for water proofing/leakage		

Treasurer Secretary Chairman of the Branch/Regional Council

In case of COE

We do hereby declare that Architect/Consultant including vendors have been finalized following due process as per ICAI's Guidelines/Purchase/Infrastructure Policy.

In-charge COE Chairmen, Infrastructure Committee of COE

Format-5

Utilization Certificate
(for Bought out Items)

Name of the Regional Council / Branch / DCO / COE :

Region :

We have verified Books of Account, Records, Bills, Invoices, Vouchers and other relevant/supporting documents with respect to Capital Grant sanctioned by the Council for the FY _____ for Procurement/Purchase of Items as detailed in the below table chart.

S. No.	Description Item wise details	Budget sanctioned				Utilization							Payment Details		Over Utilized Amount (Rs.)
		Sl. No. of RBFC approval	Unit	Qty.	Amount (Rs.)	Vendor name	Bill No.	Bill date	Unit	Qty.	Rate (Rs.)	Amount (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)	
					A							**B**	**C**	**D=B-C**	**E = B-A**
1															
2															
3															
4															
			Total		**0**							**0**	**0**	**0**	

We certify that the above Assets have been physically verified by us to our satisfaction and that the same is in accordance with the records maintained. We further certify that the Unit has

(i) followed the Purchase Policy

(ii) followed Capital Budget Guidelines

(iii) availed the ITC under GST

(iv) properly entered/recorded in Books of Account.

Place :
Date :

Treasurer Secretary (Signature of the Chairman of Branch/RC/Office/COE)

(Signature of the Statutory Auditor)

Note : Auditor Bill duly certified by Chairman of the concerned Unit to be forwarded along with utilization Certificate.

Format-5A

Utilization Certificate
(For Repair & Renovation Works)

Name of the Regional Council / Branch / DCO / COE :

Region :

We have verified Books of Account, Records, Bills, Invoices, Vouchers, Measurement and Abstract sheets and other relevant/supporting documents with respect to Capital Grant sanctioned by the Council for the FY _____ for execution of Civil Repair & Renovation works/items as detailed in below table chart.

S. No.	Description Item wise/ RA bill wise details	Budget sanctioned				Utilization							Payment Details		Over Utilized Amount (Rs.)
		Sl. No. of RBFC approval	Unit	Qty.	Amount (Rs.)	Vendor name	Bill No.	Bill date	Unit	Qty.	Rate (Rs.)	Amount (Rs.)	Amount Paid (Rs.)	Balance Amount (Rs.)	
					A							**B**	**C**	**D=B-C**	**E = B-A**
1															
2															
3															
4															
			Total		**0**							**0**	**0**	**0**	

We certify that the above Assets have been physically verified by us to our satisfaction and that the same is in accordance with the records maintained. We further certify that the Unit has

(i) followed the Purchase Policy

(ii) followed Capital Budget Guidelines

(iii) availed the ITC under GST

(iv) properly entered/recorded in Books of Account.

Place :
Date :

Treasurer Secretary (Signature of the Chairman of Branch/RC/Office/COE)

(Signature of the Statutory Auditor)

Note : Auditor Bill duly certified by Chairman of the concerned Unit to be forwarded along with utilization Certificate.

Annexure-A

S. No.	Items	Unit	Rate per Unit (Rs.)	Useful Life (No. of years)
FURNITURE				
1	Table with side rack for Chairman	No.	30000	10
2	Table for Classroom/Computer Room/Faculty / Projector Table/Office/Chairman Room/ Library	No.	15000	10
3	Conference Table	No.	30000	10
4	Chairs for Chairman	No.	15000	10
5	Chairs for Faculty/Library/Office/Seminar Hall/Classroom/Conference Hall / Committee Room / Computer Room / Reception / Visitors	No.	5000	10
6	Moulded Chairs with Arms	No.	1500	10
7	Sofa 3 Seater	No.	40000	10
8	Almirahs / Book Racks / Shelfs /Cup boards	No.	20000	10
9	Storage Compactors	No.	20000	20
GENERAL EQUIPMENTS				
10	Air Conditioner with stabilizer -2 Ton	No.	55000	5
11	Air Conditioners with stabilizer - 1.5 Ton	No.	50000	5
12	Fridge 300 Ltr.	No.	25000	10
13	TV	No.	35000	7
14	Room Cooler	No.	10000	10
15	Geyser 25 ltr.	No.	10000	7
16	Aqua Fresh RO Systems (50 LPH)	No.	20000	10
17	Hot & Cold-Water Dispenser/ Water Cooler with Aqua guard / Water Purifier	No.	20000	7
18	Vacuum Cleaner	No.	15000	10
COMPUTER SYSTEMS /OFFICE EQUIPMENTS				
19	Desktop Computer for Faculty/Library/ Office/ Seminar Hall/ Classroom/ Computer Room /Reception	No.	60000	5
20	Laptop	No.	70000	5
21	External Hard Disk	No.	5000	10
22	Iq Board	No.	30000	10
23	Projector with Screen / LCD/ LCD Projector / LED	No.	50000	5
24	Digital Camera / Handy Cam / Photo Camera / Video Camera	No.	10000	10
25	Webcasting Camera	No.	15000	10
26	Video Recording Instruments (Set)	Set	40000	10
27	VNC Viewer	Set/No.	15000	10
28	Voice Recorder	No./Set	5000	5

29	Photocopy Machine	No.	70000	10
30	Multiuser Printers	No.	15000	5
31	OMR Scanner Software	software	15000	1
32	Bar Code Scanner	No.	5000	5
33	Barcode Printer	No.	12000	5
34	Binding Machine	No.	35000	10
35	Biometric Attendance Machine	No.	7000	10
36	Cell Phone	No.	15000	3
37	UPS/ Online UPS System with Battery	No./Set	20000	5
PA SYSTEM				
38	Public Address System	Set/Job	15000	10
39	Mic Amplifier and Speaker set, Sound system	Set/Job	20000	5
40	Mike & Speaker Set	Set	7000	5
41	Projector Led	No.	70000	5
42	Micro Phone	No.	7000	5
43	Podium	No.	15000	7
EPABX				
44	Telephone & EPABX / Telephone Instruments	Set/Job	15000	10
45	Broad Band Connection with Telephone	No./Set	5000	5
SECURITY				
46	CCTV Surveillance System with Outdoor & Indoor Cameras with Infra-Red Facility	Job	20000	7
MISCELLANEOUS				
47	TV Signage	No.	35000	7
48	Kiosk	No.	14000	10
49	Invertor with Battery	No.	25000	7
50	Gas Connection	No.	5000	lifetime
51	Water Tank	No.	7000	7
52	Tea & Coffee Maker	No.	15000	10
53	Fire Extinguishers (ABC type 4 kg)	No.	2500	10
54	Fire Extinguishers (CO_2 type 4.5 kg)	No.	7500	10
55	Cycle	No.	10000	5
56	Carpet	sq.ft.	40	7
57	Generator 62.5 KVA	No.	500000	20

Annexure-B

PURCHASE POLICY

Aim

1. To ensure right item of requisite quality available at right place in right time and quantity and ensure the procurement/purchase at a right price following the laid down administrative and accounting procedures.

Fundamental Principles

2. All the persons involved in the process are expected to take reasonable care while making purchases as persons of ordinary prudence are expected to do in respect of their own purchases. The procedure to be followed in making purchase must conform to the following yardsticks:-

   (a) The specifications in terms of quality, type and quantity of the goods to be procured should be clearly spelt out keeping in view the specific needs of the Institute.

   (b) Specifications so worked out should meet the basic needs of the Institute without including superfluous and non-essential features, which may result in unwarranted expenditure

   (c) Care should be taken to avoid purchasing quantities in excess of requirements to avoid inventory carrying costs.

   (d) Offer should be invited following a fair, transparent and reasonable procedure.

   (e) The procuring authority should be satisfied that the selected offer meets the requirement in all respects.

   (f) At each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations that weighed while taking the procurement decision.

Objectives

3. To define procedures including authority and responsibilities thereof in such a way that will facilitate the purchasing authority to meet following objectives:-

   (a) To purchase materials for the Institute's use within the sanctioned budget most economically and keeping guard of quality and delivery schedules.

   (b) To ensure proper delegation of responsibility and accountability so as to bring in required efficiency, economy and transparency in procurement.

   (c) To maintain constant touch with the market condition and explore possibilities of identifying new sources of supply at competitive rates.

   (d) To ensure equitable treatment of suppliers and promotion of competition in procurement.

   (e) To process the suppliers bills promptly to ensure correct and early payment.

(f) To maintain the records of all procurements that shall be subject to audit.

(g) To ensure provisioning of goods and services to the best satisfaction of the user.

4. The procedures so worked out must ensure that every individual performs his part of activity in such a way that will facilitate desired response on the part of other individuals involved in the purchase process. It needs to be ensured that:-

(a) All the requirements are accurately worked out based on past consumptions and future anticipation.

(b) Requirements are timely forwarded to the agency responsible to initiate procurement.

(c) Mode of procurement is decided based on the total cost, urgency of requirements and the availability of time.

(d) Initiate timely procurement procedure as per the mode selected.

Stages of Procurement Procedure

5. Various stages involved in any purchase procedure are as below:-

(a) Raising/ Initiation of demand by the user.
(b) Consideration of demand by the Store.
(c) Forwarding of demand by the Store to Purchase Section.
(d) Processing of demand by Purchase Section through appropriate Purchase Committee. Purchase Committee 1 for transactions beyond Rs.3 lacs & Purchase Committee 2 for transactions up to Rs. 3 lacs.
(e) Supply by the selected vendor.
(f) Supply of items to user by store.
(g) Processing of payment vouchers.

Steps involved in Procurement Process

(a) Raising of demand:

(i) By User Department based on its consumption and balances available.
(ii) By Stores based on past consumption pattern, expected demands and availability of items in Store.

(b) Processing of demand by Stores:

(i) Supply of available items to User Section as per their demand.
(ii) Initiate procurement through Purchase Section, if items are not available in Stores, keeping in mind the consumption pattern and expected lag time involved in procurement process.
(iii) Ensure proper recording of demands for future reference.

(c) Raising the demand by Stores to Purchase Section.

(d) Recording of demands at Purchase Section.

(e) Processing of demands by Purchase Section which involves:-

(i) Floating enquiries.
(ii) Receipt of quotations.
(iii) Referring the quotations/tenders to appropriate Purchase Committee.
(iv) Opening of quotations/tenders by appropriate Purchase Committee.
(v) Valuation of quotations/tenders by appropriate Purchase Committee.
(vi) Preparation of comparative statements.
(vii) Selection/Finalization of vendor: Recommendation of Purchase Committee to the Purchase Section. In case of transactions exceeding beyond the set limits of either of the Purchase Committee, the recommendations would be forwarded to the competent authorities for approval.
(viii) Placing of purchase order to selected vendor.

(f) Receipt of items in the store:

(i) Checking the quantity and quality of items received with reference to the Purchase Order by the Stores Section, and case of items purchased for a particular Department, by a representative of that Department.
(ii) Recording the items in the Store Register under respective code head.
(iii) Forwarding of Store Receipt duly stamped to Purchase Section for processing of bills.

(g) Processing of payment vouchers by Purchase Section:

(i) Receiving confirmation in the form of Store Receipt from Store.
(ii) Receipt of quality certificate/ confirmation from User/ Store.
(iii) Processing of the bills.

Procedure of Procurement

6. Empanelment of Suppliers: In order to establish reliable sources of procurement of items commonly required by the Institute, there is a need to prepare and maintain category-wise list of eligible and capable suppliers. This process will be termed as "Empanelment of Suppliers". Such suppliers will be known as "Registered Suppliers". **Procedure of empanelment** is attached as **Appendix 'A'.**

Modes of Procurement

7. Depending upon the total cost involved, urgency and availability of time, one of the following modes of procurement may be selected:-
(a) Purchase without quotation

(b) Purchase through appropriate Purchase Committee

(c) Purchase under rate contract

(d) Purchase by obtaining bids:-

(i) Open tender enquiry
(ii) Limited tender enquiry
(iii) Single tender enquiry

Categorisation of Items

8. In order to ensure empanelment of reliable and capable suppliers, there is a need to group all the items under various categories so that the group could be rate contracted with one of the empanelled suppliers at most competitive rates. This will not only ensure timely supply on as required basis but also result in likely savings of man-hours, storing space and on expenditure necessitated due inflation. The broad categorization of items is as below:-

(a) Stationery Items
(b) Sanitary Items
(c) Electrical Items
(d) Computer Peripherals and Cartridges
(e) Miscellaneous Items

Delegation of financial powers

9. **A. Head Office -** For smooth conduct of procurement and management of stores, individuals involved in this process need to exercise certain control over the process as well as the expenditure involved. For this purpose they will exercise certain pre-decided financial powers based on due delegation by the competent authority, both for approval and expenditure. The financial powers so delegated for procurement of required items are as under:

Delegation of Authority to	Ceiling on purchase
Purchase Committee 2	Up to Rs. 3,00,000/-**
Purchase Committee 1*	Beyond Rs. 3,00,000/- to Rs. 7,50,000/-
Secretary	Beyond Rs. 7,50,000/- to Rs. 25,00,000/-
President/Vice-President	Beyond Rs. 25,00,000/- to Rs. 1,00,00,000/-
Executive Committee	Beyond One Crore

*****Purchase Committee 1 to process opening of tenders through quotations in all cases beyond Rs. 3,00,000/-

** Limits revised from Rs.1,50,000/0 to Rs.3,00,000 by the Executive Committee in its 530th meeting held on 15.4.2014.

B. Regional Councils

Clauses 18.2 to 18.7 relating to Purchase Committee, Clauses 18.8 to 18.15 relating to Vendor Empanelment and clauses 18.16 to 18.34 relating to raising and approval of Purchase orders contained in Regional Councils Finance Policies and Procedure Manual shall be complied with.

C. Branches

Clause 4.1.10 relating to constitution of Purchase Committee, clause 4.2.1 to 4.2.4 relating to Delegation of Authority for negotiations and commitments by Branches, Clauses 17.1 to 17.5 relating to Vendor Empanelment, and 17.6 to 17.24 relating to Purchase orders contained in Branch Finance and Operations Manual shall be complied with.

Purchase of Items without quotations

10. **A. Head Office**

In order to meet certain urgent requirements purchase of items up to a certain value on each occasion may be permitted without quotations by the competent authority. This procedure may also be resorted to when total cost involved is not much.

Delegation of Authority	Urgent Purchases	Proposed Limits
Head of HRD(Admin)	- As decided by Executive Committee	Up to Rs. 5,000/-
Secretary	- As decided by Executive Committee	Up to Rs. 25,000/-
President	- As decided by Executive Committee	Beyond Rs. 25,000/-

B. Regional Councils and Branches – No purchases would be made without inviting at least 3 quotations.

11. **A. Head Office**

The Head of HRD (Admin) will satisfy himself about the requirement, quality and specifications of the items being purchased from a reliable supplier at a reasonable price. He will make the purchases on the basis of a certificate to be recorded by him in the following format and obtain approval of the aforestated delegated authority:-

"I, ----------, am personally satisfied that these goods purchased are of requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

B. Regional Council. The HOD of Regional Councilwill satisfy himself about the requirement, quality and specifications of the items being purchased from a reliable supplier at a reasonable price. He will make the purchases on the basis of a certificate to be recorded by him in the following format and obtain approval of the aforestated delegated authority:-
"I, ----------, am personally satisfied that these goods purchased are of requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

C. Branch of Regional Council. The Chairman of the Branch will satisfy himself about the requirement, quality and specifications of the items being purchased from a reliable supplier at a reasonable price. He will make the purchases on the basis of a certificate to be recorded by him in the following format and obtain approval of the aforestated delegated authority:-
"I, ----------, am personally satisfied that these goods purchased are of requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

<u>Purchase of Items by Purchase Committee 1 & Purchase Committee 2</u>

12. **A – Head Office**

Purchase of items may be made by the appropriate Purchase Committee, that is, Purchase Committee 1: Transactions exceeding Rs. 3 lacs; and
Purchase Committee 2: Transactions up to Rs. 3 lacs
Each Purchase Committee will be comprised of three officers of an appropriate level. The constitution of Purchase Committee has to be approved by Executive Committee. In case of Departmental/Committee related Purchases the HOD of Concerned Deptt./Committee and Representative of Accounts Deptt. will be invited to the Purchase Committee. Two members of each Committee shall form the quorum. The Committees shall continue to function till it is formally re-constituted. The Purchase Committees may survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier.

Before recommending placement of purchase order, the members of the Committees will jointly record a certificate as under:-

"Certified that we, the under-mentioned members of the Purchase Committee 1 or 2 are jointly and individually satisfied that the goods recommended for purchase are of requisite specification and quality, priced at prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

B. Regional Councils & Branches

All Purchases shall be made by the Purchase Committee of Regional Council and Branch concerned by complying with the provisions of ICAI Purchase Policy, Regional Councils Finance Policies and Procedure Manual and Branch Finance and Operations Manual, respectively.

Purchases of Items Directly Under Rate Contract

13. Rate contract will be entered with the empanelled suppliers for the items of frequent requirements which are of fixed and small value. The detailed procedure for purchases under rate contract is as given at **Appendix "B".**

Purchase of goods by obtaining Bids

14. Except in cases covered under Para. 10, 12 and 13 above, Institute shall procure all goods by following the standard method of obtaining bids. The detailed process of obtaining bids and conditions which will dictate which tender enquiry is best suited under the existing circumstances is attached as **Appendix "C".**

Contents of Bidding Document

15. All the terms, conditions, stipulations and information, to be incorporated in the bidding document, are to be included in the appropriate chapters as below:-

(a) Chapter – 1 : Instructions to Bidders.

(b) Chapter – 2 : Conditions of Contract.

(c) Chapter – 3 : Schedule of Requirements.

(d) Chapter – 4 : Specifications and allied Technical Details.

(e) Chapter – 5 : Price Schedule (to be utilized by the Bidder for quoting their prices).

(f) Chapter – 6 : Contract Form.

(g) Chapter – 7 : Other standard forms, if any, to be utilized by the purchaser and the bidder.

Maintenance Contract

16. Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of goods or with any other firm, not necessarily the supplier of subject goods. Such maintenance

contracts are essentially needed for sophisticated and costly equipment and machinery. It may, however, be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence there after.

Bid Security (Earnest Money)

17. To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in case of open/ limited tender enquiry, Bid Security needs to be obtained from the bidder as given below:-

(a) Bid Security is to be obtained from all bidders along with their bids except those who are registered with the institute.

(b) The amount of bid security should invariably range between two percent to five percent of the estimated value of the goods/services to be procured.

(c) The exact amount of bid security should be determined accordingly and indicated in the bidding document.

(d) The bid security may be accepted in the form of Account Payee Demand Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the commercial banks in an acceptable form, safeguarding the purchaser's interest in all respect.

(e) The bid security is normally to remain valid for a period of forty five days beyond the final bid validity period.

(f) Bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity period and latest on or before the 30th day after award of the contract.

Performance Security

18. To ensure due performance of the contract, Performance Security, as below, is to be obtained from the successful bidder awarded contract:-

(a) Performance Security is to be obtained from every successful bidder irrespective of his registration status etc.

(b) Performance Security should be for an amount of five to ten percent of the value of the contract.

(c) Performance Security may be furnished in the form of an Account Payee Demand Draft, Fixed Deposit Receipt or Bank Guarantee from a Commercial bank in an acceptable form, safeguarding the purchaser's interests in all respect.

(d) Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

(e) Bid Security should be refunded to the successful bidder on receipt of Performance Security.

Penalty clause

19. While awarding the contract, a penal clause would be included to penalize the supplier/vendor in case of delay in effecting delivery of goods/service, as under:

(i) ½ per cent of total value of contract, for each day of delay, in case of goods/services expected to be delivered within 7 days.

(ii) 1 per cent of total value of contract, for each day of delay, in case of goods/services expected to be delivered beyond 7 days, but upto 14 days.

(iii) 2 per cent of total value of contract, for each week of delay, in case of goods/services expected to be delivered beyond 14 days.

Advance Payment to Supplier

20. Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in following type of cases:-

(a) Advance payment demanded by firms holding maintenance contract for servicing of Air Conditioners, Computers, other costly equipment etc.

(b) Advance payment demanded by firms against fabrication contract, turn-key contracts etc.

(c) Such advance payments should not exceed the following limits:-

(i) Thirty percent of the contract value to private firms.

(ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertaking.

(iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

(iv) Ten percent of the contracted amount should be retained in case a defect liability period is specified in the contract.

(d) While making advance payment as above, adequate safeguards in the form of Bank Guarantee etc should be obtained from the firm.

(e) The Head of HRD (Admin) in consultation with the competent authority may relax the ceilings (including percentage laid down for Private Firms) mentioned above as an exception.

Part Payment to Suppliers

21. Depending upon the terms of delivery incorporated in the contract, part payment to the supplier may be released after it dispatches the goods from its premises or against running bills in terms of the contract.

Transparency, Competition, Fairness and elimination of Arbitrariness in Procurement Process

22. All Institute purchases should be made in a transparent, competitive and fair manner, to secure best value for the money. This will also enable the prospective bidders to formulate and send their competitive bids with confidence. Some of the measures for ensuring the above are as follows:-

(a) All unsuccessful bidders/tenderers should be thanked for responding to the enquiry with a request to participate again whenever request is made.

(b) The rates and the terms of contract agreed to with the successful tenderer/bidder should be communicated to all the unsuccessful ones.

(c) The work should be allocated to the registered suppliers in rotation, ensuring fair and equal opportunity to all in terms of value of contract.

(d) The payments to the parties should be released timely as per the terms of contract.

Procurement of Services

23. The Institute may hire external professionals, consultancy firms or consultants (referred to as consultants hereinafter) for a specific job which is well defined in terms of contents and time frame for its completion or outsource certain services. Detailed procedures and principles governing engagement of consultants or outsourcing of services are attached as **Appendix "D" and "E".**

Appendix – "A"
(Refers to Para 6)

PROCEDURE FOR EMPANELMENT OF SUPPLIERS

1. A standard procedure will be followed to register capable and reputed suppliers/ manufacturers of common user items and various service providers generally engaged by the Institute. The procedure to be followed is as given below:-

   (a) Categorize all the common user items in broad groups based on their commonality and nature.

   (b) Ascertain the approximate quarterly/yearly consumption of these based on past consumption patterns.

   (c) Give an open advertisement in appropriate newspaper(s) if the value of purchase is more than Rs.10,00,000/-. Otherwise, proceed with limited tender.

   (d) The open advertisement must invariably be hosted on Institute's website also.

   (e) The open advertisement must contain relevant details about the quantum of business on offer to attract reputed and capable manufacturers and suppliers.

   (f) Efforts should be made to forward advertisement through e-mail to as many firms as possible to target maximum number of firms to ensure better competition and services.

   (g) The advertisement must request firms to supply all basic details which will enable Institute to verify their credentials, financial background and capabilities in respect to manufacturing/ supplying, after sale service, quality control etc.

   (h) All required conditions which a firm must fulfill before it is considered for registration must be spelled out clearly.

   (i) Sufficient time must be given for firms to respond. In case of open tender, normally a minimum of 21 days time should be given to the bidders to respond from the date of publication of advertisement. In respect of limited tenders, normally a minimum of 14 days time should be given. Last date of submission and date and time of opening of bids should invariably be given in the advertisement.

   (j) A clause to the effect that registered firm(s) are liable to be removed from the panel if they fail to abide by the following, should be specified:-

      (i) The terms and conditions of registration.
      (ii) Failure to supply the goods on time.
      (iii) Supply substandard goods.
      (iv) Making of any false declaration.
      (v) On grounds which in the opinion of the Institute is not in its interest.

2. The sealed bids will be opened at designated time and date by the appropriate Purchase Committee. The representatives of the tenderers/bidders will be invited to be present at the time of opening of tenders/bids, in case of open tenders only.

3. The bids will be checked against all required basic conditions and recommendations forwarded by the appropriate Purchase Committee to the competent authority. The recommendations should include the details of:-

   (a) All the bids received.
   (b) Bids rejected with reasons.
   (c) Bids recommended for registration/award of job.

4. Suppliers will be registered for a fixed period between 1 to 3 years depending on the nature of the goods.

5. At the end of this period, the empanelled suppliers willing to continue with the registration are to apply afresh for renewal of registration.

6. New supplier(s) may also be considered for empanelment at any time, provided they fulfill all the requisite conditions.

7. This panel of registered suppliers will be tapped for all types of purchases except when going in for open tender or single tender process due to the nature of items.

Appendix – "B"
(Refers to Para 13)

RATE CONTRACT

1. Rate contract shall be concluded with the registered suppliers for goods and items of standard types which are identified as common user items and are needed on recurring basis by various departments and sections of the Institute. Rate contract helps the organization by ensuring:-

   (a) The availability of required items on as required basis.

   (b) Staggered supply of items throughout the contract period without any further enquiry resulting in saving of precious man hours spent on frequent tender enquiries at present.

   (c) The items are available at same rates throughout the contract period without any effect of inflation and revision of rates.

   (d) Inventory holdings can be controlled as per the availability of storing space without compromising on user needs and its time frame.

   (e) Rate contracts concluded and approved by Central Purchase Organisation (e.g. DGS&D, Kendriya Bhandars) of Government of India could also be exploited without any additional cost to the Institute for ensuring procurement at most competitive and economical rates.

2. For creating our own suppliers base who will supply the Institute all the common user items at approved contract rates, following procedure need to be followed:-

   (a) Ascertain average consumption details for items intended to be rate contracted.

   (b) Workout yearly financial implications with respect to these consumptions.

   (c) On basis of above, workout anticipated requirements for the year and its cost there of.

   (d) Workout group wise yearly expenditure and the amount of business need to be rate contracted.

   (e) The actual business which should be communicated to prospective suppliers will be $\pm$ 20% of yearly requirements worked out as above so as to cater for any un-anticipated variations.

   (f) Detailed enquiry letter for rate contract (group wise) be forwarded to all registered suppliers. A minimum of six parties in each group needs to be ensured.

   (g) The enquiry should conform with the contents of general bidding document and must include:-

      (i) Anticipated minimum business.
      (ii) Terms and conditions of contract.
      (iii) All essential specifications and details of the items.

(iv) Schedule of supply.
(v) Rights of Institute in case of non-compliance by the supplier to contracted terms and conditions of contract.

(h) All general procedures involved in any tendering process till award of contract will be followed in this case also.

Appendix – "C"
Refers to Para 14)

PROCUREMENT THROUGH BIDS

1. All the procurements of the Institute will follow the standard procedure of inviting tender enquiry except where a different procedure is permitted under the policy. The type of enquiry to be followed in a case will be subject to the conditions as enumerated at Annexure "A" to this appendix.

General Procedure: Tender Enquiry

2. Procedure as given below will be followed in respect of all types of tender enquiries:-

   (a) Ascertain the approximate cost and nature of the items proposed to be procured.

   (b) Based on conditions enumerated in Annexure "A", decide the type of enquiry to be followed in the present case.

   (c) Forward enquiry details to the designated authority for obtaining in-principle approval and go ahead sanction.

   (d) Give an open advertisement in news papers. (Minimum of two newspapers).

   (e) The advertisement must invariably be hosted on Institute's website also.

   (f) It needs to be ensured that website address is included in the advertisement released in newspapers.

   (g) Institute should also post the complete bidding document in its website and permit prospective bidders to make use of the document downloaded from the website. If such a downloaded bidding document is priced, there should be clear instructions for the bidder to pay the amount by demand draft etc. along with the bid.

   (h) In addition to open advertisement, tender enquiry along with copy of advertisement should be sent directly to the registered suppliers for the goods in question.

   (i) Ordinarily, the minimum time to be allowed for submission of bids should be 21 days from the date of publication of notice or availability of the bidding document for sale, whichever is later.

   (j) For purchasing high value plant, machinery, specialized equipment/ services etc. of complex nature, two bid system may be followed.

   (k) **Two Bid System**. The system will require bids to be obtained in two parts as under:-

      (i) Technical bid consisting of all technical details along with commercial terms and conditions.

      (ii) Financial bid indicating item-wise price for the items mentioned in the technical bid.

(iii) The technical bid and the financial bid should be sealed by the bidder in separate covers duly superscripted and both these sealed covers are required to be put in a bigger cover which should also be sealed and superscripted.

(iv) Technical bids are to be opened by the appropriate Purchase Committee and/or authorized persons at first instance and evaluated as directed by the competent authority so designated.

(v) At the second stage financial bids of only the technically acceptable offers should be opened for further evaluation and ranking before awarding the contract.

(l) Bids received after the specified date and time for receipt should not be considered.

(m) The sealed bids will be opened at designated date and time.

(n) The bids will be checked against all required basic conditions stipulated in the tender document.

(o) A comparative chart of all the bids received will be prepared for easy comparison. A list of rejected bids with reasons there of will also be prepared.

(p) Recommendations of the Purchase Committee along with the list of rejected bids will be forwarded to the competent authority for approval.

(q) Contract will be awarded as per above recommendations and approval.

Open tender enquiry

3. Open tender enquiry will be initiated for all procurements of estimated value of more than Rs. 10,00,000/-.

Limited tender enquiry

4. Limited tender enquiry will be adopted when estimated value of the goods to be procured is up to Rs. 10,00,000/- . Following additional points needs to be followed while adopting limited tender enquiry:-

(a) Copies of the bidding document should be sent to firms which are borne on the list of registered suppliers for the goods in question.

(b) The number of supplier firms in this enquiry should be more than three.

(c) Web based publicity should be given for limited tenders.

(d) Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

5. Purchase through limited tenders may be adopted even where the estimated value of procurement is more than Rs. 10,00,000/- under following circumstances:-

(a) The competent authority in the Institute certifies that the demand is urgent and additional cost involved by not procuring through open tender enquiry is justified in

view of urgency. Nature of urgency and reasons why the procurement could not be anticipated need to be recorded.

(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in Institute's interest to procure the goods through open tender enquiry.

(c) The sources of supply are definitely known and possibility of fresh sources beyond those being tapped, is remote.

Procurement through a single tender

6. Procurement through a single tender may be resorted to in the following circumstances:-

(a) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.

(b) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reasons for such a decision is to be recorded and approval of competent authority obtained.

(c) For standardization of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the competent authority), the required item is to be purchased only from a selected firm.

(d) A proprietary article certificate in the following form is to be provided by the Institute before procuring the goods from a single source:-

(i) The indented goods are manufactured by

M/s _____

(ii) No other make or model is acceptable for the following reasons

_____

(iii) Approval of the competent authority vide: _____

Appendix – "D"
(Refers to Para – 23)

PROCUREMENT OF CONSULTANTS/ SERVICES

The engagement of consultants may be resorted to in situations requiring high quality services for which Institute does not have requisite expertise. Approval of competent authority must be obtained before engaging consultant(s). Following procedure needs to be followed for the purpose:-

(a) The User Department may be asked to prepare scope of the required work which should include in simple and concise language:-

(i) The requirement and objectives of the assignment.
(ii) The scope of the assignment.
(iii) The eligibility and pre-qualification criteria to be met by the consultant.

(b) The User Department may prepare estimates of reasonable expenditure for the same based on prevalent market conditions.

(c) If necessary, they may consult other organizations engaged in similar activities to access the actual market conditions.

(d) The User Department may identify the likely sources and prepare a long list of potential consultants through formal or informal enquiries from:-

(i) Other organizations involved in similar activities.
(ii) Chamber of Commerce and Industry.
(iii) Association of consultancy firms.

(e) If the cost of the work or service is estimated to be above Rs. 25,00,000/-, in addition to sub-para (d) above, an enquiry for seeking "Expression of Interest" from consultants should be published in:-

(i) At least two national dailies.
(ii) Institute's website.

(f) Website address should also be given in the advertisement.

(g) The enquiry should invariably include in brief:-

(i) The broad scope of work of services.
(ii) Eligibility and pre-qualification criteria to be met by the consultant.
(iii) Consultant's past experience in similar work or services.

(h) Normally, a minimum time of 21 days should be allowed for getting responses from interested consultants from the date of sending the enquiry or publication of advertisement.

(i) On the basis of responses received, consultants meeting the criteria should be short listed.

(j) Number of short listed consultants should not ordinarily be less than three.

(k) The User Department should prepare terms of reference which should include:-

(i) Precise statement of objectives.
(ii) Outline of the task to be carried out.
(iii) Schedule for completion of tasks.
(iv) The support or inputs to be provided by the Institute to facilitate the consultancy.
(v) The final output that will be required of the consultant.

(l) Prepare request for proposal for obtaining offers from consultants for the required work/ services.

(m) Request for proposal should contain:-

(i) A letter of invitation.
(ii) Information to consultants regarding the procedure for submission of proposal.
(iii) Terms of reference.
(iv) Eligibility and prequalification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.
(v) Bid evaluation criteria and selection procedure.
(vi) Standard formats for technical and financial proposal.
(vii) Proposed contract terms.
(viii) Procedure proposed to be followed for mid-term review of progress of work and review of the final report.

(n) Issue the request for proposal to all short listed consultants.
(o) Two bid system should be followed in this case.
(p) Late bids i.e. bids received after specified date and time should not be considered.
(q) Technical bids should be first analysed and evaluated by a Consultancy Evaluation Committee constituted under orders of the competent authority.
(r) The Consultancy Evaluation Committee (CEC) shall record in details the reasons for acceptance or rejection of the technical proposals analysed and evaluated by it.

(s) The financial bids of only those bidders who have been declared technically qualified be opened for analysis, evaluation and ranking and selecting the successful bidder for placement of consultancy contract.

(t) The User Department should be involved throughout in the conduct of consultancy and continuously monitoring the performance of the consultants so that the output of the consultancy is in line with its objectives.

(u) The HRD (Admin.) Department may provide requisite assistance to the User Department wherever required.

Appendix – "E"
(Refers to Para – 23)

OUTSOURCING OF SERVICES

The Institute may out-source certain services in the interest of economy and efficiency. Approval of competent authority should be taken before initiating the procedure for out-sourcing. Following procedure should be followed for out sourcing:-

(a) Prepare a list of likely and potential contractors on the basis of formal or informal enquiries.

(b) Sources like website, other organizations, trade journals, yellow pages may be consulted for the purpose.

(c) Prepare a tender enquiry which must contain the following:-

(i) The details of work or services to be performed.
(ii) The facilities and the inputs which will be provided by the Institute.
(iii) Eligibility and qualification criteria to be met by the contractor for performing the required work/ service.
(iv) The statutory and contractual obligations to be complied with by the contractor.

(d) For estimated value of work or service upto Rs.10,00,000/- p.a., limited tender enquiry should be adopted.

(e) For estimated value of work or service above Rs. 10,00,000/- p.a., open tender enquiry may be adopted.

(f) Number of contractors to whom enquiry is sent in limited tender enquiry should not be less than six.

(g) General procedure of tender enquiry enumerated in Appendix "C" needs to be followed in every case.

(h) The conditions of Bid Security need to be ensured while doing tendering process.

(i) If considered essential two bid system may be followed.

(j) Bids received should be evaluated, segregated and ranked as per laid down criteria.

(k) The successful bidder be awarded the contract after following the conditions of Performance Security.

Annexure-C

Guidelines for Construction and Maintenance Works of Branch/ Regional Council/Office Premises

From time to time works relating to new projects of building infrastructure are taken up at Regional Council and Branches of the Institute. These works are sometimes of a Capital Nature i.e. Construction of new Building or setting up a New Block, Air Conditioning, Compound wall, renovation, rehabilitation etc. The guidelines contain herein below would cover building works including electrical, air conditioning, plumbing, sanitary works,compound wall, fire fighting, interiors, landscaping, renovation, rehabilitations and other miscellaneous works.

STAGE FOR EXECUTION OF WORKS

1.1 Before incurring any liability in connection with the construction or maintenance related activityfollowing basic pre-requisite are required to be fulfilled.

1.1.1 Administrative approval (in case of new proposal by IDC at HO & for renovation by respectiveRBFC)

1.1.2 Financial sanction by way of budgetary allocations

1.1.3 Technical approvals

1.2 The execution of a project/work has two stages i.e. the pre construction stage and the construction stage.The following activities are involved in these stages.

PRE-CONSTRUCTION ACTIVITY

1.2.1 Identification of an Architect

An Architect of repute has to be identified through tendering process for new construction work and for designing the interiors in case of renovation work. The fee for the Architect is to be fixed based onthe quantum of the work either linked to certain percentage of value of work or a consolidated lump sum fee mutually agreed. The appointment has to be finalized with the approval of Infrastructure Committee. While finalizing the agreement with the Architect, there has to be clarity about the stage of payment to be made to the Architect.

1.2.2 Submission of drawing to concerned authority for approval

The Architect will provide the detailed drawings and after approval by the Infrastructure Committee and Managing Committee of Branch/Regional Council/Office Premises concerned, the same will be Submitted to the Authorities concerned along with necessary NOCs from the Statutory Authority suchas Fire Department, Airport Authority etc. by the Architect. He will obtain the approval from the local authorities.

1.2.3 Preparation of drawing fit for construction

The Architect will provide the detailed drawings such as structural, landscaping, electrical, fire fighting,plumbing, sanitary, water supply etc.

1.2.4 Tender Document

A detailed tender document giving complete specifications of schedule of work will be prepared by theArchitect including the detailed estimate for main building and all services such as electrical, air- conditioning, landscaping etc. Standard tender form may be used with suitable modifications after giving detailed specifications of proposed work.

1.2.5 Tender process

Wide publicity should be given to the notice inviting tenders. Tender must be invited in the most open and transparent manner possible, to be opened by Members of Managing Committee & Infrastructure Committee of the Branch / Regional Council / Office from competing parties. The presence of Chairman, Infrastructure Committee of the Branch/Regional Council/ Office concerned is essential. However, in case, due to any reason, he/she is not able to attend the Technical Bids opening, he/she may authorizeChairman of the Branch/ Regional Council concerned to open it. He/She may approve the proceedings of it subsequently through physical signature in hard copy. However, financial bids shall be opened in his/her presence only. The following guidelines will also need to be followed:-

a) In case of projects where the cost is likely to exceed Rs.25.00 Lakhs, Press notice duly approved/vetted by Legal department at HO should be issued for tender through Newspapers- one in English Language in All India Edition and one in vernacular language (State Edition) of the branch concerned giving a notice of **minimum** 21 days. Tender should be invited under twoenvelops system, one for technical bid and other one for commercial bid.

b) For projects where cost is less than Rs.25.00 Lakhs and any individual item exceeding Rs.10.00Lakhs then tendering for that item has to be followed.

c) Tender Documents duly vetted by the Legal Section are to be hosted on the Institute"s Websiteas well including website of Branch & Region concerned. The tenderers can download the sameand submit the tender document duly filled up both commercial and technical bids along with the cost of the tender document in the form of demand draft/pay order drawn in favour of "Secretary, The Institute of Chartered Accountants of India". It can also be purchased from theoffice of the Institute. The following will be the scale of charges for tender documents:

Works cost	**Tender Fees**
(i) Works Costing more than Rs. 1 Lakhs and upto 50 lakh	Rs. 1000/- + GST
(ii) Works Costing more than Rs. 50 Lakhs and upto Rs. 2 Cr	Rs. 2000/- + GST
(iii) Works costing above Rs. 2 Cr	Rs. 5000/- + GST

d) i) Sealed tender documents are to be received in a sealed tender box or through registered post/speed post/courier on or before the cut-off date of receipt of tender documents. After cut-off date and time, technical bids are to be opened by the member of Managing Committee & Infrastructure Committee of the Branch/ Regional Council/Office concerned in presence of representative of tenderers. After evaluation of the technical bids, tenders are to be short listedfor opening of the commercial bids by the members of Managing Committee & Infrastructure Committee of the Branch/ Regional Council concerned. Commercial offers of only those bidders who qualify the technical evaluation need to be opened.

ii) After evaluation & approval of technical bids by Infrastructure Committee of the Branch/ Regional Council/Office concerned, commercial bids will be opened in the presence of bidders.

iii) The Financial Bids of unsuccessful Bidders shall be returned to bidders without opening.

e) The process of opening of tenders should be absolutely transparent and an opportunity shouldbe given to all the competing parties to remain present at the time of opening of tenders.

f) In response to the press notice, if minimum three responses which meet the eligibility criteria are not received, then the responses be rejected and fresh press notice be published. If in response to second press notice also, three minimum responses are not received, whatever responses are received will be considered. Extension of time shall not be considered as fresh tendering.

g) **Validity of Tender documents:** The validity of offers will be 90 days from the last date of submission of tender documents in case of major projects and for maintenance work, same willbe upto 45 days.

h) **Time limit for taking decision:** The time limit for finalization of tender should be within 30 days from the date of opening of commercial bids of major projects and 15 days for maintenancework unless otherwise same are extended by the Infrastructure Committee of the Branch/ Regional Council/Office concerned.

i) Based on the offers and after selection of the right agency providing quality of service at lowestrates, a communication needs to be issued for commencement of the work after approval of Infrastructure Development Committee at HO. Proposal will be considered by IDC only if same isrecommended & approved by Managing Committee & Infrastructure Committee including Chairman, Infrastructure Committee of the Branch/ Regional Council/Office concerned.

j) A detailed agreement duly vetted by the legal department needs to be executed at the time of award of work.

k) Earnest Money @ 2% of the estimated cost is to be paid by each tenderer to enable the Instituteto ensure that a tenderer does not refuse to execute the work awarded to him.

l) The Performance Security @ 5% of Contract amount shall be submitted by the Contractor/Vendor before commencement of the work in the form of either pay order/ demand draft or bank guarantee (valid up to Defect Liability Period including Claim Period as per contract).In addition, Retention Money will be retained by deduction from the each running bills of the contractor @ 10% of the gross amount of the bill (50% of same shall be released upon receipt of Virtual Completion Certificate issued by the Architect and balance 50% after completion of Defect Liability Period). On the receipt of Performance Bank Guarantee and executing the Agreement, EMD (Earnest Money Deposit submitted by the Contractor at the time of tender) will be refunded/returned.

m) Retention Money will be retained by deduction from the each running bills of the Interior Designer cum PMC @ 10% of the gross amount of the bill (50% of same shall be released along with the final Bill of Interior Designer cum PMC and balance 50% after completion of DefectLiability Period of Contractor).

n) Retention Money will be retained by deduction from the each running bills of the

Architect cum PMC @ 10% of the gross amount of the bill (50% of same shall be released along with the finalBill of Architect/Interior Designer cum PMC and balance 50% after completion of Defect LiabilityPeriod of Contractor).

o) The defect liability period shall be minimum one year from the date of satisfactory completion and handing over the job by the contractor. During the defect liability period, if any damage occurs, same shall be rectified/replaced by the contractor free of cost. If the contractor does not attend for rectification/replacement within specified time periods, the same shall be executed by the Institute at the risk and cost of the contractor and the amount of expenditure including the overhead of the Institute will be recovered from the security deposits retained by the Institute.

p) During the execution of the projects if some material is issued to the Contractor, cost of the same shall be recovered from the each running bill of the contractor at the rate prescribed in thetender documents.

Construction Activity

2.1 Handing over the site

While handing over the site, proper handing over of records should be maintained to ensure monitoringand control of the various time schedule relating to the projects.

2.2 Execution of Work and Contract Management

The Project Management Consultant has to be finalized and Officer-in-Charge to be identified for the Project management. The Project can have Project Managers appointed from outside such as Architector an internal Project Management can also be in place in addition to normal departmental monitoring project.

2.3 Testing and Commissioning

Quality Control for the project have to be effectively implemented at various stages with the progress of the project.

2.4 (A) Completion Plans and occupation certificate from local body

During and after the construction activities has been completed necessary NOCs/Reports/Certificates from the concerned authority concerned are required to be obtained for filing applications for obtainingCompletion and Occupancy certificate from the local authority by the Architect.

(B) Statutory Compliances

I. It shall be ensured that all Statutory Compliances on the part of the implementing agencies, Architect etc. have been strictly adhered to.

II. Payment of taxes etc. has been ensured.

III. It may be ensured that clearances from Statutory Authorities such as Municipal, Fire Department, Office of the electrical inspector, water/sewerage connection etc. Lift License have been obtained.

Recording of Measurement

3.1 Expenditure on construction or maintenance work is to be recorded in the measurement books as the payment to contractor and other for the work done for

services rendered are made on the basis of measurement recorded in the measurement book.

3.2 The measurement book is the basis of all accounts of quantity whether of the work done by the contractor or by labourers employees departmentally or material received. It should be so written thatthe transactions are readily traceable.

3.3 These should be considered as very important accounts record and maintained carefully and accurately.These should be numbered serially for each project and master register be maintained of all the measurement books.

3.4 Each set of measurement to be recorded should commence with the entries stating following:

1) Full name of work as given in the agreement/estimate

2) Location of the work

3) Name of the Contractor

4) Number and date of agreement

5) Date of written order to commence work.

6) Date of actual completion of work.

7) Date of recording of measurement

8) Reference of previous measurement

3.5 A suitable abstract should thereafter be prepared which should collect in the case of measurement forwork done, the total quantity of each distinct item of work relating to each sanctioned sub-head.

3.6 For recording of measurement, also for preparing abstract, the agreement item, both in words as wellas in figure should be given neatly the full nomenclature of the item shall be adopted in preparing abstract of final bill in the measurement book and also in the bill form for final bills.

3.7 All measurement should be recorded neatly in the measurement book. The signature of the contractor or his authorized representative and Architect and PMC on each page of measurement book shall be made. Measurement Book shall also be signed by Site Engineer, Branch Office Bearers/Officer authorizedby Office/Regional Council.

Preparation, examination and/or verification and passing bills for payments

4.1 The contractor is required to prepare the bill of the work carried out by him and submit the same to theOfficer-in-Charge/Architect for processing.

4.2 The running bills are to be submitted by the contactor as per the specified time period and minimumvalue of the work done mentioned in the tender documents.

4.3 No advance against order is to be paid to the vendor/contractor. However, if any, mobilization/advanceis to be paid, the same shall be made against 110% amount of the bank guarantee.

4.4 The Architect is required to measure the work and the quality of the work carried out

and is required togive certificate of the bill. The bill should then be checked, passed and paid with the approval of competent authority in terms of the agreement. The relevant entries should be made in the measurement book. For maintenance work of minor value, verification and measurement can be carriedout by the consultant/PMC, if required, with the assistance of external experts such as electrical engineer, fire-fighting experts etc.

4.5 Final bill is to be submitted after full completion of the work as per the agreement including completion of all formalities of obtaining necessary NOCs/Certificates/reports from the concerned Statutory Authorities. Same shall be processed for release of payment after certification of the Architect & PMC/by Officer-in-Charge in case of minor maintenance work.

4.6 After verification and checking of the bills and approval of the payment by the competing authority, required deductions such as TDS, WCT, Retention Money and all other applicable deductions shall be made before releasing the payment.

Chapter-8

1. **Chartered Accountants Students Association Rules**
2. **Directions of Council regarding functions of Branches of Students Association**

APPENDIX NO. (5)

[1]CHARTERED ACCOUNTANTS STUDENTS' ASSOCIATION RULES

A-GENERAL

1. Short Title - These Rules may be called the Chartered Accountants Students' Association Rules.

2. In these Rules unless there is anything repugnant in the subject or context:-

(i) "Central Council" means the Council of the Institute of Chartered Accountants of India.

(ii) "Regional Council" means the Regional Council Constituted under the Chartered Accountants Act, 1949.

(iii) [2]["Students' Association Managing Committee"] means the governing body of the Students' Association constituted in accordance with Rule 13.

[3][(iv) "Student" means an audit or articled clerk undergoing training under the [4][Chartered Accountants Regulations, 1949]

(v) The definition of words and phrases given in the Chartered Accountants Act, 1949, and [5][Chartered Accountants Regulations, 1949], shall apply to these Rules also.

1Ins. by Ntfn. No. 1-CA(4)/57-Gazette of India Extraordinary dt. 29.3.57.

[2]The words "Students' Association Managing Committee" were substituted for the words "Students' Council" wherever they occurred in the Rules by Ntfn. No. 1-CA(7)/2/59-Gazette of India dt. 6.2.60.

[3]The following clause (iv) deleted and previous clauses (v) and (vi) renumbered as (iv) and (v) by Ntfn. No.1-CA(7)/2/58- Gazette of India dt. 9.5.59.:-

(iv) "Coaching Board" Means the Committee of the Council constituted to administer the Coaching Organisation set up under the aegis of the Council."

[4 &5]Now the Chartered Accountants Regulations, 1988

B. TITLE, EXTENT AND COMMENCEMENT

[6][3. The Students' Association shall be known by the names of Western India Chartered Accountants Students' Association, Bombay, Southern India Chartered Accountants Students' Association, Madras, Eastern India Chartered Accountants Students' Association, Calcutta, Central India Chartered Accountants Students' Association, Kanpur and Northern India Chartered Accountants Students' Association, Delhi.]

[7][4. [8][(a) The Central Council may set up a Branch of a Students' Association in any city and may determine its function.]

(b) The Branch of a Students' Association shall, at all times, function subject to the control, supervision and direction of the Central Council, exercised through the Regional Council or the Regional Students' Association, and for the purpose the Council may issue directions, amend and vary them from time to time.

[9][(c) The names of the audit and articled clerks residing in the city and within a distance of 16 kilometers from the city limits, where there is a Branch of the Students' Association, shall be entered on the Branch Register.]

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[6]Sub. for the following Rule 3 by Ntfn. No. 1-CA(4)/59 dated 7/5/1959-Gazette of India dt. 16.5.59.

"3. The Students' Associations shall be known by the names of Bombay Chartered Accountants Students' Association. Madras Chartered Accountants Students' Association, West Bengal Chartered Accountants Students' Association. U.P. Chartered Accountants Students' Association and Delhi Chartered Accountants Students' Association."

[7]Sub. for the following Rule 4 by Ntfn. No. 1-CA(28)/2/62- Gazette of India dt. 23.3.63:

"4. The Students' Association Managing Committee may from time to time:

(a) establish Branches of Students' Association in any Region with the approval of the Central Council and with such powers and functions as may be prescribed by the Students' Association Managing Committee;

(b) provide for the articled or audit clerks residing in a Region being enrolled as members of one Branch or other in the Region."

[8]Sub. for the following by Ntfn. No. 1-CA(24)/68-Gazette of India dt. 1.6.68:

"(a) The Central Council may set up a Branch of a Students' Association in a city where there is a Branch of the Regional Council and may determine its functions.

[9]Sub. for the following by Ntfn. No. 1-CA(40)/70-Gazette of India dt. 27.3.71:

"(c) The names of the audit and articled clerks residing in the city where there is a Branch of the Students' Association, shall be entered on the Branch Register."

5. These Rules shall come into force on Ist April 1957.

[10][6. If any difficulty arises in giving effect to any of the provision of these Rules, the Central Council may, in such manner as it may decide, make such provisions or give such directions as appear to be necessary for the removal of the difficulty.]

C. OBJECTS AND ACTIVITIES

7. The Students' Association may perform all or any of the following functions:-

(i) Develop social contacts and a spirit of fellow-feeling among the students.

(ii) Promote social, cultural and intellectual development of the students.

(iii) Assist in the education of students in the recent developments in trade, commerce and industry especially those affecting the maintenance of their accounts, office routine and audit procedures.

(iv) Organise lectures, meetings, debates, seminars, study circle and other means of cultural association for the education of students.

(v) Establish and maintain Libraries and/or Reading Rooms for the use of students..

[11][(vi) Providing facilities to students like book-banks etc.]

(vii) Make representations to the Central and Regional Council on matters concerning the common interest of the students.

(viii) Maintain a Register of Members of the Association.

(ix) Organise trips and tours to important factories and industrial organisation and also to places of historical and educational importance.

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[10]Sub. for the following by Ntfn. No.1-CA(80)/75-Gazette of India dt. 19.4.1975:-

"6. If any difficulty arises in giving effect to any of the provisions of these Rules, the Central Council may, by notification in the Gazette of India, make such provisions or give such directions as appear to be necessary for the removal of the difficulty."

[11](a) Clause (v-a) was Ins. by Ntfn. No.1-CA(29)/68-Gazette of India dt. 29.3.1969.

(b) Clause (v-a) was re-numbered as clause (vi) and subsequent clauses also re-numbered vide Ntfn. No. 1-CA(7)/135/84-Gazette of India -dt.2.6.1984

[12][(x) Providing facilities to students, including the construction of hostels and to raise funds for this purpose by donations from members, students and others through such means as might be approved by the Council.]

(xi) Such other functions as the [13][Regional Council concerned] may prescribe for the attainment of the aforementioned objectives.

D. ADMISSION ON THE STUDENTS' ASSOCIATION REGISTER AND FEES

8. The names of all the articled and audit clerks who enter into articled or audit service on and after 1st April, 1957 shall be entered on the Register of Members of the Students' Association of the Region in which they will be residing. All such articled and audit clerks shall pay a membership fee of [14][Rs. 25/-] to the Central Council, alongwith their application for registration of their service as articled or audit clerks.

9. Any articled or audit clerk, who has entered into service prior to 1st April, 1957 shall also be eligible to become a member of the Students' Association on his making an application in the form specified and on his paying a sum of [14][Rs 25/-] for the said purpose.

[15][10. The membership of the Students' Association of an articled/ audit clerk shall cease on the day following the date of completion of his training.

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[12]Ins. by Ntfn. No. 1-CA(46)/71-Gazette of India dt. 21.8.71 as clause (viii-a) & re-numbered as clause (x) vide Ntfn. No. 1- CA(7)/135/84-Gazette of India-dt. 2.6.84.

[13]Sub. for the words 'Coaching Board' wherever they occurred by Ntfn. No. 1-CA(7)/2/58-Gazette of India dt. 9.5.59.

[14]Sub. for "Rs. 5/-" by Ntfn. No. 1-CA(45)/71- Gazette of India dt. 27.3.71 to take effect from 1.4.1971 and further substituted for "Rs. 10/-" by Ntfn. No. 1-CA(7)/6/89 published in the Gazette of India dt. 1.4.89.

[15]Substituted for the previous Rule 9A ins. by Ntfn. No. 1-CA(4)/57 - Gazette of India dt. 14.2.57 reproduced below and re-numbered the subsequent rules by Ntfn. No. 1- CA(7)/135/84 & 1-CA(7)/146/85-Gazette of India - dt. 2.6.84 & 26.10.85 respectively:-

"9A. Any articled or audit clerk who has completed the prescribed period shall also be eligible to become a member of the Students' Association on his making an application in the form specified and on his paying a further sum of Rs. 10/- for the said purpose and then his name will be borne on register till he passes the Final Chartered Accountants Examination. Provided, however, that such person shall not be eligible to continue or become a member of the Students' Association Managing Committee."

11. Upon transfer of the services of an audit or articled clerk as a result of which he resides in a Region different from the one in which he had been previously residing his membership of the Students' Association shall also be transferred.

12. Upon completion or cancellation or transfer of audit or articled service the name of the student shall be removed from the Register of members of the Students' Association concerned and he shall thereafter cease to be its member.

E. CONSTITUTION OF STUDENTS' ASSOCIATION MANAGING COMMITTEE

13. There shall be a Managing Committee of the Association for the management of the affairs of the Association and for discharging the functions assigned to it under these Rules. The Students' Association Managing Committee shall be composed of:-

(a) 12 person elected by the members of the Association from amongst the members of the Association [16][.....]; and

(b) 3 members of the Regional Council nominated by the Regional Council of which one shall be nominated by such Council to be the Chairman of the Students' Association Managing Committee.

[17][(c) The members of the Managing Committee elected at the Annual General Meeting under Rule 31 shall assume office from the 16th September 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.]

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[16]The words [as specified hereunder] were deleted by Ntfn. No.1- CA(7)/138/84- Gazette of India - dt.20.10.84.

[17]Sub. for the previous clause (c) and deleted clauses (d) & (e) by Ntfn. No.1-CA(7)/138/84-Gazette of India-dt. 20.10.84, as reproduced below:

(c) One third of the members nominated by the Regional Council and one-third of the elected members, or if in either case their number is not three or multiple of three, then the number nearest to one third, shall retire every year at the Annual General Meeting and their places shall be filled, in case of those nominated by the Regional Council, by fresh nominations by the Regional Council and in case of those elected by the members, by an election. Provided that any member co-opted in pursuance of Rule 20(iii) shall not be counted in the number of members liable to retire under this clause.

(d) The member to retire by rotation at every Annual General Meeting shall be those who have been longest in office since their last nomination or election, but as between persons who became members on the same day, those to retire shall, in default of and subject to any agreement amongst themselves, be determined by lot at a meeting of the Managing Committee held at least 30 days before the Annual General Meeting concerned.

(e) The members of the Managing Committee elected at the Annual General Meeting shall take office from 16th September next following ordinarily for a term of three years.

F. ELECTIONS TO [18][AND FUNCTION OF] THE STUDENTS' ASSOCIATION MANAGING COMMITTEE

14. Election shall be conducted as hereinafter provided. If a dispute ever arises regarding any such election the dispute shall be referred to the Regional Council concerned and its decision shall be final.

15. The person nominated to the office of the Chairman by the Regional Council shall be the Chairman of the Students' Association Managing Committee.

[19]16. (1) The Students' Association Managing Committee shall, at its meeting held, as far as may be, in the latter half of the month of September every year, elect the Vice-Chairman, the Secretary and Treasurer thereof and so often as any of these offices becomes vacant, the Students' Association Managing Committee shall choose another person from amongst its members to hold that office.

(2) If within half an hour from the time appointed for a meeting convened for the purposes of sub-rule (1), a quorum as provided is not present, the said meeting shall stand adjourned to the same day in the next week at the same time and place and at such adjourned meeting of the Managing Committee, the members present not being less than two, [20][of whom atleast one is a member nominated by the Regional Council on the Managing Committee of the Students' Association,] shall form the quorum and shall have the power to transact all the business which could properly have been transacted at the original meeting, if the necessary quorum had been present.

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[18]Ins. by Ntfn. No.1/CA(4)/59-Gazette of India dt. 16.5.59.

[19]Sub. for the previous Rule 15, reproduced below, by Ntfn. No.1-CA(29)/68-Gazette of India dt. 29.3.69:

"15. The Students' Association Managing Committee at its first meeting after the Annual General Meeting or after the same has been constituted for the first time, which shall be held within seven days of the General Meeting or its constitution as the case may be, shall elect the Vice-Chairman, the Secretary and Treasurer thereof and so often as any of these offices becomes vacant, the Students' Association Managing Committee shall choose another person from among its members to hold that office."

[20]The words" of whom atleast one is a member nominated by the Regional Council on the Managing Committee of the Students' Association" inserted vide Ntfn. No. 1-CA(7)/156/87-Gazette of India dt. 18.4.87.

[21][17. (i) The Students' Association Managing Committee shall in addition constitute from among its members the following sub-committees:-

(a) Executive sub-committee

(b) Finance sub-committee.

(ii) The Managing Committee may also form such sub-committees as it deems necessary for carrying on its activities and co-opt on such sub-committees such number of members as it may decide, not exceeding two-third of the members of the sub-committee.

18. The Chairman of the Students' Association Managing Committee shall be the Chief Executive authority of the Students' Association Managing Committee. The Chairman and Vice-Chairman shall be Chairman and Vice-Chairman respectively of the Finance and Executive Sub-Committees, other sub-committees may elect their own Chairman and Vice-Chairman.

19. The Finance sub-committee shall consist of the Chairman, Vice-Chairman and one nominee of the Regional Council (other than the Chairman and Vice-Chairman) on the Students' Association Managing Committee and two student-members of the Students Association Managing Committee. The Executive sub-committee shall consist of not less than five but not more than seven members.

[22][20. The Chairman shall continue to hold office so long as he is a member of the Regional Council and so long as a new Chairman has not been nominated by the Regional Council. The Vice-Chairman, Secretary and Treasurer shall hold office until the meeting of the Managing Committee contemplated in Rule 16 for the purpose of electing the new office bearers, but the retiring office bearers shall be eligible for re-election subject to other provisions for these Rules.]

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[21]Substituted for the following by Ntfn. No.1-CA(7)/135/84- Gazette of India-dt.2.6.84

"16. The Students' Association Managing Committee shall in addition constitute from among its members the following sub- committees:-

(a) Executive sub-committee.

(b) Finance sub-committee.

It may also form such sub-committees as it deems necessary for carrying on its activities.

[22]Sub. for the previous Rule, 19 reproduced below, by Ntfn. No. 1-CA(29)/68-Gazette of India dt 29.3.69:-

"19. The Chairman shall continue to hold office so long as he is a member of the Regional Council. The Vice-Chairman, Secretary, Treasurer and members of the sub-committee (other than the Chairman) shall hold office until the next Annual General Meeting. But the retiring office bearers will be eligible for re- election."

21. *Resignation of Membership and Casual Vacancies:*

(i) Any member of the Students' Association Managing Committee may at any time resign his membership by writing under his hand addressed to the Chairman, and the seat of such member, shall become vacant when such resignation is accepted by the Chairman of the Students' Association Managing Committee.

(ii) A member of the Students' Association Managing Committee shall be deemed to have vacated his seat if he is declared by the Students' Association Managing Committee to have been absent without sufficient excuse from three consecutive meetings of the Students' Association Managing Committee, [22A][or if he ceases to be a member of the Students' Association under Rule 10 or for any other reason.]

[23][(iii) Any casual vacancy in the Students' Association Managing Committee shall be filled up by co-option by the Students' Association Managing Committee from amongst the members of the Association concerned and the person so co-opted shall continue as a member of the Students' Association Managing Committee until the next general meeting.]

[24][(iv)] No act done by the Students' Association Managing Committee shall be called in question on the ground merely of the existence of any vacancy in, or defect in the constitution of that Managing Committee.

22. The Finance sub-committee at its first meeting each year shall prepare a budget for the incoming year, and after the same has been approved at a meeting of the Students' Association Managing Committee, the budget shall be sent to the Regional Council concerned for its approval. The expenditure of the Managing Committee shall be regulated in accordance with the budget sanctioned by the Regional Council concerned.

23. The Executive sub-committee at its first meeting each year shall draw up a programme of activities of the Association to be undertaken during the incoming year. A copy of the programme after the same has been approved by the Students' Association Managing Committee shall be sent to the Regional Council concerned for obtaining such guidance as it may consider necessary to give in regard to the activities of the Association.

[22A]Substituted for the words "or if his name is, for any cause, removed from the Register" by Ntfn. No. 1-CA(7)/138/84-Gazette of India-dt. 20.10.84.

[23 & 24]Ins. and previous sub-rule (iii) re-numbered as (iv) by Ntfn. No. 1-CA(4)/59-Gazette of India dt. 16.5.59.

24. *Staff, Remuneration and Allowances*—(1) For the efficient performance of its duties, the Students' Association Managing Committee may:

(a) appoint necessary staff as it deems necessary;

(b) require and take from any member of the staff such security for the due performance of his duties, as the Students' Association Managing Committee consider necessary;

(c) fix the salaries, fees, allowances and other conditions of service of the servants of the Students' Association Managing Committee.

Provided, however, that no member of the Students' Association Managing Committee shall be paid any remuneration or allowance for service rendered by him.

25. Subject to the foregoing provisions, the sub-committees shall exercise such functions and be subject to such conditions in the exercise thereof as may be decided by the Students' Association Managing Committee.

[25][26.(1) The Students' Association Managing Committee shall meet at least once every six months.

Provided that the Chairman or any three members of the Managing Committee may ask the Secretary to call a meeting on a particular date and time.

(2) The Secretary to the Managing Committee shall issue notice at least 14 days before the date of the meeting in writing by post or otherwise to every member of the Managing Committee:

Provided that the said Secretary may issue notice at a shorter period if it was unanimously decided and agreed to by the members of the Managing Committee in advance:

Provided further that if any two of the following, namely, the Chairman, the Vice-Chairman and the Secretary of the Managing Committee, considered it necessary, a meeting of the Managing Committee may be convened at a shorter notice not being less than 7 days.

[26][(3) In the absence of the Secretary, the Chairman may issue the notice for the meeting either himself or empower another member of the Managing Committee to do so.]

(4) The notice shall contain the time, date and place of meeting and as far as possible the business to be transacted thereat.

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[25]Sub. for the following rule 25 by Ntfn. No.1-CA(2)/60/60- Gazette of India dt. 26.3.1960.- "The Students' Council shall meet at least once every six months"

[26]Ins. by Ntfn. No.1-CA(65)/74-Gazette of India - dt. 14.9.1974 as sub-rule (2A) and

[27][(5) Except as provided for under Rule 16(2), no business shall be transacted at any meeting unless there is a quorum of 5 members personally present, [27A][of whom atleast one is a member nominated by the Regional Council on the Managing Committee of the Students' Association]. If the said quorum is not present at a meeting, the meeting concerned shall stand dissolved.]

27. *Finances of the Students' Association Managing Committee.*

(i) There shall be established a fund under the management and control of the Students' Association Managing Committee into which shall be paid all moneys received by the Students' Association Managing Committee and out of which shall be met all expenses and liabilities properly incurred by the Students' Association Managing Committee.

[28][(ii) The funds of the Students' Association shall be kept in one of the scheduled banks approved by the Central Council in this behalf. The bank account shall be jointly operated by the nominee member of Regional Council and the Treasurer of Student's Association].

[29][(iii) The Students' Association Managing Committee may invest any money for the time being standing to the credit of the fund in any Government Security or in any other Security approved by the Regional Council concerned.

[30][(iv) The Treasurer shall maintain or cause to be maintained proper accounts of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipt and expenditure take place. The Treasurer shall also be responsible for submission of accounts in time to the Regional Council.]

[31][(v)] The Students' Association may collect voluntary contributions for any specific activity with prior sanction of the Regional Council.

(from previous page)

re-numbered as sub-rule(3) as also the subsequent sub-rules as (4) & (5) by Ntfn. No.1-CA(7)/135/84- Gazette of India- dt. 2.6.1984.

[27]Ins. by Ntfn. No.1-CA(29)/68-Gazette of India-dt.29.3.69.

[27A]. The words 'of whom atleast one is a member nominated by the Regional Council on the Managing Committee of the Students' Association" were added by Ntfn. No. 1-CA(7)/156/1987- Gazette of India-dt. 18.4.87.

[28]Ins. by Ntfn. No.1-CA(7)/2/60-Gazette of India dt. 15.10.60 and by Ntfn. No. 1-CA(7)/156/87-Gazette of India dt. 18.4.87 and further substituted for the following by Ntfn. No. 1-CA(7)/15/91-Gazette of India dt. 19.1.1991:-

"(ii) The funds of the Students' Association shall be kept in one of the scheduled banks approved by the Central Council in this behalf. The bank account shall be operated by atleast two members of the Managing Committee, one of whom shall be either the Chairman of the Students' Association or a member nominated by the Regional Council on the Managing Committee of the Students' Association."

[29]Sub. for number "(ii)" and "(iii)" by Ntfn. No.1- CA(7)/2/60-Gazette of India dt. 15.10.60.

[30]Sub. for the following by Ntfn. No. 1-CA(7)/15/91 - Gazette of India dt. 19.1.1991.

"(iv) The Students' Association Managing Committee shall keep proper account of the fund distinguishing capital from revenue."

[31]Ins. by Ntfn. No.1-CA(29)/68-Gazette of India dt. 29.3.69.

(vi) All the properties, assets and funds of the Association shall at all times vest in the Central Council but the Managing Committee shall have the right to administer them subject to control and direction of the Central Council and/or any of its Committees through the Regional Council concerned.]

[32][33][(vii)] The annual accounts of the Students' Association shall be subject to audit by a Chartered Accountant in practice or a firm of such Chartered Accountants appointed by the Regional Council concerned to audit its accounts. The accounts of the Students' Association and its branches, if any, shall be incorporated in the accounts of the Central Council for the year .]

[34][35][(viii)] As soon as may be practicable at the end of each year ending on 31st March, the Students' Association Managing Committee shall submit to the Central Council and the Regional Council concerned a copy of the audited accounts and its report for that year and copies of the said accounts and report [35A][shall be supplied free of any charge to the members of the Association on request.]

[33 & 35]These clauses were originally numbered as clauses (iv) and (v) respectively. These were renumbered as clause (v) and (vi) respectively by Ntfn. No. 1-CA(7)/2/60-Gazette of India dt. 15.10.60 and once again renumbered as (vii) and (viii) respectively by Ntfn. No.1-CA(29)/68-Gazette of India dt. 29.3.69.

[32 & 34]Sub. for the following by Ntfn. No.1- CA(8)/2/66-Gazette of India dt. 17.9.66:-

[A]["(v) The accounts of the Students' Association and its branches, if any, shall be incorporated in the accounts of the Central Council for the year."]

[B]["(vi) As soon as may be practicable at the end of each year ending on 31st March but not later than the 30th day of September of the year next following, the Students' Association Managing Committee shall submit to the Central Council and the Regional Council concerned a copy of its report for that year and copies of the said report shall be forwarded to all the members of the Association."

[A & B]Replaced for the following clauses (to take effect from 1/4/1965) by Ntfn. No.1-CA(4)/2/65-Gazette of India dt. 27-3- 1965:-

"(v) The annual accounts of the Students' Association Managing Committee shall be subject to audit by a Chartered Accountant or a firm of Chartered Accountants appointed by the Regional Council concerned to audit its accounts."

"(vi) As soon as may be practicable at the end of each year ending on 31st March, but not later than the 30th day of September, of the year next following the Students' Association Managing Committee shall submit to the Central Council and the Regional Council concerned a copy of the audited accounts and the Report of Students' Association Managing Committee for that year and copies of the said accounts and Report shall be forwarded to all the members of the Association."

[35A]Substituted for the words "shall be forwarded to all the members of the Association" by Ntfn. No. 1-CA(7)/155/87- Gazette of India dt. 7.2.87.

[35B][28. *Members eligible to vote*—(i) Every student who is a member of the Students' Association on the 1st day of April shall be entitled to vote provided he continues to be a member on the date of election.

(ii) Every student who fulfils the requirement at (i) above shall be eligible to stand for election to the Managing Committee of the Students' Association to which he belongs provided the un-expired period of training is not less than 12 months as on 16th September of that year.

[36][29. Any person desiring to stand for election shall submit a nomination to the Chairman of the Students' Association Managing Committee duly signed by the candidate and by the proposer and seconder, both of whom shall be persons entitled to vote in the election so as to reach the said Chairman [37][at least 10 days prior to the Annual General Meeting] at which the election is to take place.]

[38][30. Each nomination shall be accompanied by a fee of Rs. 10/- which will not be refundable under any circumstances.]

[38][31. The election of the Managing Committee shall be held every year at the Annual General Meeting of the Students' Association.]

32. The election shall be by poll of members present at the meeting. No proxy will be allowed.

[38][33. (i) The names of all candidates elected shall be announced at the meeting by the Chairman of the meeting and his declaration shall be final.

[35B].Substituted for the following by Ntfn.1-CA(7)/138/84-Gazette of India - dt. 20.10.1984 and further substituted by Ntfn. No. 1- CA(7)/15/91-Gazette of India dt. 19.1.91 for the following:-

"27. *Member eligible to Vote.* Every articled and audit clerk who has been serving as such from a date immediately six months prior to the date of election shall be eligible to vote and stand for election to the Students' Association Managing Committee of the Regional Constituency to which he belongs.

28. *Members eligible to Vote-* Every articled and audit clerk who has been a member of the Students' Association for six months immediately prior to the date of election, shall be eligible to vote and/or stand for election to the Managing Committee of the Students' Association to which he belongs."

[36]Sub. for the following Rule 28 by Ntfn. No.1-CA(4)/59-Gazette of India dt. 16.5.1959:-

"28. Any person desiring to stand for election shall submit an application seconded by two members of the Association entitled to vote in the election."

[37]Sub. for the words "within ten days of the Annual General Meeting" by Ntfn. No.1-CA(52)/1/72-Gazette of India dt. 18.3.1972.

[38]Sub. for the following rules 29,30 and 32 by Ntfn. No. 1- CA(7)/138/84-Gazette of India- dt 20.10.1984, Rule 30 (re-numbered as 31) was amended by Ntfn. No.1-CA(7)/146/85-Gazette of India dt 26.10.85.

"29. Every candidate for election shall pay a fee of Rs. 10/- [38][to the Chairman of the Students' Association Managing Committee] which shall not be refunded under any circumstances.

30. Election to the Students' Association Managing Committee will be held at the first meeting of the Students' Association which shall be called on the first occasion by the member of the Regional Council concerned nominated to the office of the Chairman and at the Annual General meeting in the subsequent years.

32. The names of all candidates elected shall be announced at the meeting by the Chairman of the meeting and his declaration shall be final."

(ii) Where the number of candidates for election to the Managing Committee is less than the number of members to be elected, the remaining seats may or may not be filled up at the discretion of the Regional Council concerned, and in case the Regional Council decides that the remaining seats be filled up, the same shall be filled-up by co-option by the Managing Committee in consultation with the approval of the Regional Council and the persons so co- opted shall hold office until the expiry of the term or the dissolution of the Managing Committee or the Students' Association.

G. ANNUAL GENERAL MEETING

34. The Students' Association Managing Committee may summon a meeting of the members of the Association as often as it may think fit and proper:

Provided that such a meeting shall be called and held at least once in every year.

[39][35. One general meeting shall be held between [39A][1st day of July and the 31st day of July] every year and that meeting shall called the annual general meeting.]

36. At least 21 day's notice of the meeting specifying the day, place and hour of such meeting and in case of special business, the general nature of such business shall be given.

37. Every member of the Association on the Association Register shall be entitled to table any proposals or resolutions for the consideration of the meeting of the members: Provided such proposals etc., are received by the Secretary of the Students' Association Managing Committee at least 28 days before the date of meeting. Any such proposals received after the prescribed time will be treated as proposals for the next following meeting of the members unless admitted by the Chairman of the earlier meeting:

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[39]Sub. for the following by Ntfn. No.1-CA(8)/2/66-Gazette of India dt. 17.9.1966:-

"34. One General Meeting shall be held in the month of September every year and that meeting shall be called the Annual General Meeting."

[39A]Substituted for the words "15th day of May and the 15th day of June" by Ntfn. No.1-CA(7)/138/84-Gazette of India -dt. 20.10.1984.

Provided, however, the nominations to the Students' Association Managing Committee may be sent [40][to the Chairman of the Students' Association Managing Committee] so as to reach within ten days of the Annual General Meeting. The nomination received need not be circulated among the members but will be announced at the Annual General Meeting.

38. The business of the Annual General Meeting shall be to receive the report of the Students' Association Managing Committee, [41][to note the accounts] and to transact such other business as may be brought before the meeting with the permission of the Chairman.

39. The Chairman or in his absence the Vice-Chairman of the Students' Association Managing Committee shall be the Chairman of the General Meetings of the Students' Association. In the absence of both, the members may elect any one of the members present as Chairman of the meeting.

40. Twenty members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum be present at the commencement of the business.

41. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting shall stand adjourned to the same day in the next week at the same time and place at every such adjourned meeting the members present, whatsoever their number, shall have power to transact all the business which could properly have been transacted by the original meeting, had the necessary quorum been present thereat.

42. All decisions at all meetings shall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his original one.

43. *Dissolution.*— Notwithstanding anything contained in these Rules the Students' Association shall be dissolved if after giving proper hearing to the Managing Committee of the Association, the Central Council decides to dissolve the Students' Association. On the dissolution of the Students' Association all its property, assets and funds shall vest in the Central Council.

[42][44. *Misconduct*—Any breach of the Rules committed by the members of the Managing Committee of the Students' Association shall be treated as mis-conduct within the meaning of Regulations 66 and 79, as the case may be, of the Chartered Accountants Regulations, 1988. It may, *inter- alia* include the following:-

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[40]These words were added by Ntfn. No.1-CA(4)/59 dated 7/5/1959- Gazette of India dt. 16/5/1959.

[41]Deleted (to take effect from 1st April 1965) by Ntfn. No.1- CA(4)/2/65-Gazette of India dt. 27.3.1965 and again inserted by Ntfn. No.1-CA(8)/2/66-Gazette of India dt. 17.9.1966, and substituted for the words "[to adopt the accounts]" by Ntfn. No. 1-CA(7)/155/87-Gazette of India -dt. 7.2.87.

[42]Added by Ntfn. No. 1-CA(7)/15/91-Gazette of India dt. 19.1.1991.

(i) Breach of any provision of the Chartered Accountants Act, 1949 and the Regulations made thereunder.

(ii) Collecting funds by the Association without approval of the Regional Council.

(iii) Mis-appropriation of funds of the Association.

(iv) Submission of memorandum or representation to any Government or other authorities without approval of the Central Council.

(v) Not maintaining proper accounts.

(vi) Not handing over the charge (including the papers, files, account books, cash etc.) by the old office-bearers of the Association to the new office-bearers of the Association after election.

(vii) Issuing any undesirable circular among the members of the Students' Association or giving press releases without approval of the Regional Council.]

APPENDIX NO. (6)

BRANCHES OF CHARTERED ACCOUNTANTS STUDENTS ASSOCIATIONS

A. Particular Regarding Setting up of the Branches

Name of the Branch	*Notification No.*	*Date of the Notification*	*Date from which set up*
(1)	(2)	(3)	(4)
I. Western India Students' Association			
Ahmedabad	1-CA(28)/2/62	26.8.1963	15.9.1963
Baroda	1-CA(26)68	31.5.1968	1.7.1968
Nagpur	1-CA(70/82	25.10.1982	1.10.1982
Poona	1-CA(28)/2/62	9.10.1963	1.11.1963
Surat	1-CA(70)/74	1.10.1974	1.10.1974
II. Southern India Students' Association			
Bangalore	1-CA(28)/2/62	19.4.1963	1.5.1963
Belgaum	1-CA(70)/81	4.3.1981	1.3.1981
Calicut	1-CA(7)/159/87	12.10.1987	17.9.1987
Coimbatore	1-CA(28)/2/62	19.4.1963	1.5.1963
Ernakulam	1-CA(26)/68	31.5.1968	1.7.1968
Hyderabad & Secunderabad	1-CA(28)/2/62	19.4.1963	1.5.1963
Madurai	1-CA(28)/2/62	19.4.1963	1.5.1963
Mangalore	1-CA(50)/72	1.9.1972	1.7.1972
Salem	1-CA(50)/72	1.9.1972	1.7.1972

Tiruchirapalli	1-CA(50)/72	1.9.1972	1.7.1972
Trichur	1-CA(7)/4/88	10.1.1989	17.12.1988
Trivandrum	1-CA(50)/72	1.9.1972	1.7.1972
Vijayawada	1-CA(50)/72	1.9.1972	1.7.1972
III. *Central India Students' Association*			
Bhopal	1-CA(70)/84	15.10.1984	1.10.1984
Indore	1-CA(50)/72	1.6.1972	1.4.1972
Jaipur	1-CA(26)/68	31.5.1968	1.7.1968
Jodhpur	1-CA(70)/79	16.8.1979	1.7.1979
Udaipur	1-CA(70)/82	25.10.1982	1.10.1982
IV. Northern India Students' Association			
Amritsar	1-CA(70)/81	4.3.1981	1.3.1981
Chandigarh	1-CA(70)/82	27.7.1982	1.7.1982

B. DIRECTIONS OF THE CENTRAL COUNCIL REGARDING FUNCTIONS OF BRANCHES OF STUDENTS ASSOCIATIONS

A. MANAGING COMMITTEE-COMPOSITION OF

1. Each Branch shall be governed by a Managing Committee composed of:-

(i)[1][Six] members to be elected by the members of the Branch in the manner mentioned herein below.

[1A][(*ii*)] Two members of the Managing Committee of the branch of the Regional Council, to be nominated by the said Managing Committee, one of whom shall also be the Chairman of the Managing Committee of the branch of the Students' Association.]

B. DUTIES AND FUNCTIONS

2. The Students' branch may perform all or any of the following functions:-

(*i*) Develop social contacts and a spirit of fellow feeling among the students.

(*ii*) Promote social, cultural and intellectual development of the students.

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[1]Sub. for the word "four" in December 1972.

[1A].(i) Ins. by Ntfn. No.1-CA(7)/137/84 dt. 10.5.1984 and (ii) one member to be nominated by the Regional Council residing in the city in which the branch is situated who shall also be the Chairman of the Managing Committee, was amended by Ntfn. No. 1-CA(7)/161/87 dt. 22.9.87.

(*iii*) Assist in the education of students in the recent development in trade, commerce and industry especially those affecting the maintenance of their accounts, office routine and audit procedures.

(*iv*) Organise lectures, meetings, debates, seminars, study circles and other means of cultural associations for the education of students.

(*v*) Establish and maintain Libraries and/or Reading Rooms for the use of Students.

(*vi*) Make representations to the parent Students' Association and the Regional Council on matters concerning common interest of the students.

(*vii*) Maintain a register of members of the Association.

(*viii*) Organise trips and tours to important factories and industrial organisations and also to places of historical and educational importance.

(*ix*) Such other functions as the Regional Council concerned may prescribe for the attainment of the aforementioned objectives.

C-ADMISSION TO AND REMOVAL FROM THE BRANCH REGISTER

3. (a) The Managing Committee shall maintain a Register to be known as the "Branch Register" in which the names of all members of the Branch shall be entered.

(b) Upon transfer of the services of an audit or articled clerk as a result of which he starts residing in the area attached to a Branch different from the one in which he had been previously residing his membership of the Students' Association shall also be transferred.

[2][(c) Upon completion of his training, the membership of the branch of an articled or audit clerk shall cease on the day following the date of completion of training.

(d) Upon cancellation of articled or audit service the name of the student shall be removed from the Branch Register concerned and he shall thereupon cease to be its member.]

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[2]Sub. for clause (c) reproduced below by Ntfn. No. 1-CA(7)/139/84 dt. 9.10.1984 & amended by Ntfn. No.1- CA(7)/147/1985.

[(c) Upon completion or cancellation or transfer of audit or articled service the name of the student shall be removed from the Branch Register concerned and he shall thereupon cease to be its member.

D. MANAGING COMMITTEE - ELECTION TO

[3A][4.(a) The election to the Managing Committee shall be held every year, at the Annual General Meeting of the members of the branch concerned. The election shall be conducted by poll of the members present at the meeting. No proxy shall be allowed.

(b) The members of the Managing Committee elected at the Annual General Meeting under clause (a) shall assume office from the 16th September 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.

[3B][5.(i) Every student who is a member of the branch of the Students' Association on 1st day of April shall be entitled to vote provided he continues to be a member on the date of election.

(ii) Every student who fulfils the requirement at (i) above shall be eligible to stand for election to the Managing Committee of the branch to which he belongs provided the un-expired period of training is not less than 12 months as on 16th September of that year.]

[3C][6. Any member desirous of standing for election shall submit a nomination to the Chairman of the Managing Committee appointed by the Regional Council concerned in this behalf, duly signed by him and by the proposer and seconder (both of whom shall be persons entitled to vote in the election) so as to reach the said Chairman at least 10 days prior to the Annual General Meeting at which the election is to take place.]

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[3]Sub for the words "by a show of hands by the members" in March 1972.

[3A,3B,3C&3D]Sub. for the following by Ntfn. No. 1-CA(7)/139/84 dt. 9.11.84 & as amended by Ntfn. No.1-CA(7)/147/85 dt. 11.10.1985 and in respect of Direction 5 further substituted by Ntfn. No. 1-CA(7)/16/91 dt. 11.1.1991 for the following:-

4. The election to the Managing Committee shall be held once in a year at the Annual General meeting of the Members of the Branch concerned. The election shall be conducted [2][by poll of the members] present at the meeting. No proxy shall be allowed.

5. Every audit or articled clerk of the Institute whose name has been borne on the Branch Register for 6 months immediately prior to the date of election shall be eligible to vote and/or stand for election to the Managing Committee of the Branch to which he belongs.

Every articled and audit clerk who has been a member of the branch of the Students' Association for six months immediately prior to the date of election, shall be eligible to vote and/or stand for election to the Managing Committee of the branch to which he belongs.

6. Any member desirous of standing for election shall submit a nomination to the Chairman of the Managing Committee appointed by the Regional Council concerned in this behalf, duly signed by him and by the proposer and seconder (both of whom shall be persons entitled to vote in the election) so as to reach the said Chairman [3][at least] 10 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 Branch at least three days prior to the said Annual General Meeting.

8. The names of the candidates elected shall be announced by the Chairman of the Annual Meeting and his declaration shall be final.

7. Each nomination shall be accompanied by a fee of Rs. 5/- which will not be refundable under any circumstances.

[3D][8 (i) The names of the candidates elected shall be announced by the Chairman of the Annual General Meeting and his declaration shall be final.

(ii) Where the number of candidates for election to the Managing Committee of the branch of a Students' Association is less than the number of members to be elected, the remaining seats may or may not be filled up at the discretion of the Managing Committee of the branch of the Regional Council concerned, and in case the latter decides that the remaining seats be filled up the same shall be filled up by co-option by the former Managing Committee in consultation with and approval of the latter Managing Committee and the persons so co-opted shall hold office until the expiry of the term or the dissolution of the Managing Committee or the branch of Students' Association.]

9. Any member of the Managing Committee at any time may resign his membership by writing under his hand addressed to the Chairman of the Managing Committee. The seat of such member shall fall vacant after the resignation has been accepted by the Chairman.

10. A casual vacancy in the Managing Committee of an elected member shall be filled up by co-option by the Managing Committee from amongst the members of the Branch and that of a nominated member by the Regional Council concerned making a fresh nomination. The member so co-opted or nominated shall continue as a member of the Managing Committee until the next Annual General Meeting.

11. An elected member of the Managing Committee shall be deemed to have vacated his seat if he absent himself from three consecutive meetings of the Managing Committee without leave of absence [4][or if he ceases to be a member of the branch of the Students' Association under Direction 3 or for any other reason.]

12. Any act of the Managing Committee shall not be called into question merely on the ground that there was a vacancy in or some defect existed in the constitution of the Managing Committee.

E. MANAGING COMMITTEE-MEETINGS OF

13. The Managing Committee may meet as often as necessary for the conduct of its business: Provided that every one meeting shall be held in the latter half of the month of September.

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[4]Added by Ntfn. No.1-CA(7)/139/84 dt. 9.10.1984.

14. Business shall be ordinarily conducted at a meeting of the Managing Committee: Provided, however, that the Chairman, or in his absence the Vice-Chairman, may in any emergent case circulate papers among the members of the Managing Committee for obtaining their views. No decision on any question shall be taken by the circulation of papers, unless not less than two-third of the members agree. In the event of aforementioned majority not agreeing, the Chairman or the Vice-Chairman, as the case may be, shall withdraw the papers from circulation and have the matter decided at a meeting of the Managing Committee.

15. When the papers relating to any question are circulated for decision among the members, a period of not less than seven days, commencing from the date of such circulation, must elapse before any decision is taken on the question.

16. Every decision taken by circulation of papers shall be noted by the Managing Committee at its next meeting.

17. The Secretary to the Managing Committee shall issue a notice in writing by post or otherwise at least 7 days before the date of the meeting to every member of the Managing Committee:

Provided that the said Secretary may issue a notice at a shorter period if it is unanimously decided and agreed to in advance by the members of the Managing Committee.

18. The notice shall contain the time, date and place of meeting and, as far as possible, the business to be transacted thereat.

19. The Chairman or any three members of the Managing Committee may require the Secretary to call a meeting on a particular date and time.

20. No business shall be transacted at any meeting unless three members are present in person, [4][of whom at least one is a member nominated by the Managing Committee of the branch of the Regional Council.] If this quorum is not present at any meeting, it shall stand adjourned 'sine die'.

21. All question put up to the Managing Committee shall be decided by a majority of votes. In the case of equality of votes, the Chairman shall have a casting vote in addition to the one in the capacity of member.

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[4]Ins. by Ntfn. No.1-CA(7)/161/87 dt. 22.9.1987.

22. The Chairman, or an his absence the Vice-Chairman, shall occupy the Chair at every meeting of the Managing Committee, but if both are absent,the members present at the meeting may elect one among themselves as the Chairman of the meeting.

F. OFFICE BEARERS

23. The Managing Committee [5][shall at its meeting held, as far as may be, in the latter half of the month of September every year, elect the] Vice-Chairman, Secretary and Treasurer and so often as any of these offices becomes vacant, the Managing Committee shall choose another member of the Managing Committee to hold that office.

24. The Managing Committee may in addition constitute from among its members such sub-committees as it deems necessary for carrying on its activities.

25. The Chairman of the Managing Committee shall be the Chief Executive Authority of the Managing Committee.

26. The Secretary shall be responsible for the performance of general duties in the office of the Branch under the guidance of the Chairman, or in his absence, the Vice-Chairman. He also may act as Treasurer.

[5A][27. The Treasurer shall maintain or cause to be maintained proper accounts of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipt and expenditure take place. The Treasurer shall also be responsible for submission of accounts in time to the Regional Council.]

28. The office-bearers shall hold office until the first meeting of the Managing Committee to be held after the Annual General Meeting in the next-year:

Provided that on the expiry of the duration of a Managing Committee, the Secretary and Treasurer for the time being, shall continue to discharge their respective functions until such time as the Secretary and Treasurer of the next Managing Committee are elected and take over charge of their respective duties.

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[5]Ins. by Ntfn. No.1-CA(7)/139/84 dt. 9.10.1984.

[5A]Sub. for the following by Ntfn. No. 1- CA(7)/16/91 dt. 11.1.1991.

"27. The Treasurer shall cause true accounts to be maintained of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipt and expenditure take place."

29. The retiring office-bearers will be eligible to seek re- election to any of the offices of the Managing Committee provided they continue to be members of the Branch concerned.

G. ANNUAL GENERAL MEETING

30. The Branch Association Managing Committee may summon a meeting of the members of the Association as often as it may think fit and proper:

Provided that such a meeting shall be called and held at least once in every year.

[6][31. One general meeting shall be held between the [6A][1st day of July and 31st day of July] every year and that meeting shall be called the Annual General Meeting.]

32. At least 21 days notice of the meetings specifying the day, place and hour of such meeting and in case of special business, the general nature of such business shall be given.

33. Every member of the Association on the Branch Register shall be entitled to table any proposals or resolutions for the consideration of the meeting of the members: Provided such proposals etc., are received by the Secretary of the Branch Association Managing Committee at least 28 days before the date of the meeting. Any such proposals received after the prescribed time will be treated as proposals for the next following meeting of the members unless admitted by the Chairman of the earlier meeting.

34. The business of the Annual General Meeting shall be to receive the report of the Branch Association Managing Committee[7], [.....] and to transact such other business as may be brought before the meeting with the permission of the Chairman.

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[6]Sub. for the following in March 1966:-

"31. One General Meeting shall be held in the month of September every year and that meeting shall be called the Annual General Meeting."

[6A]. Ins. by No.1-CA(7)/139/84 dt. 9.10.1984.

[7]The words "to adopt the accounts" were omitted in January 1965.

35. The Chairman or in his absence the Vice-Chairman of the Students' Association Managing Committee shall be Chairman of the General Meeting of the Branch Association. In the absence of both, the members may elect any one of the members present as Chairman of the meeting.

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

37. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting 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, whatsoever their number, shall have power to transact all the business which could properly have been transacted by the original meeting, had the necessary quorum been present thereat.

38. All decision at all meeting shall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his original one.

H. FINANCE AND ACCOUNTS

39. There shall be established a Fund under management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee:

Provided that no part of the Fund shall be applied either directly or indirectly for making any payment to the members of the Managing Committee, except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee:

Provided, however, that no member of the Managing Committee shall be entitled to claim any travelling or other allowances.

40. The funds of the branch shall consist of the following:-

(a) A fee of Rs. 4/- in respect of each student whose name is borne on the register.

(b) Such grants-in-aid as are from time to time paid by the Central Council.

(c) Such fees as the Managing Committee may consider necessary to levy on the members participating in specific activities.

(d) Voluntary contributions received for any specific activity,with the prior sanction of the Regional Council.

(e) The fees specified in Direction 7 here of; and

(f) Any other moneys received by the Branch and which it is entitled to retain.

[8][41. The funds of the branch shall be kept in one of the scheduled banks approved by the Regional Council in this behalf. The bank account shall be jointly operated by the nominee member of the branch of the Regional Council and the Treasurer of the branch of Students' Association.]

42. The Managing Committee shall not borrow or incur a liability without the prior sanction of the Regional Council.

43. The Managing Committee may invest any money for the time being standing to the credit of the Fund in any Government Securities or in any other securities approved by the Regional Council concerned.

[9][44. (i) The annual accounts of the Branch shall be subject to audit by a chartered accountant in practice or by a firm of such chartered accountants appointed by the Regional Council concerned. The accounting year of the Branch will be from 1st April to 31st March.

(ii) Copies of the audited accounts and the audit report shall be sent to the Students' Association concerned, the Regional Council concerned and the Central Council, by the 7th day of May of the next year following.

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[8]Ins. by Ntfn. No. 1-CA(7)/161/87 dt. 22.9.1987 and sub. for the following by Ntfn. No. 1-CA(7)/16/91 dt. 11.1.1991.

"41. The funds of the Branch shall be kept in one of the scheduled banks approved by the Regional Council in this behalf. The bank account of the branch shall be operated by atleast two members of the Managing Committee, one of whom shall be either the Chairman of the Managing Committee or a member nominated by the Managing Committee of the branch of the Regional Council.

[9]Ins. in March 1966. The previous Direction reproduced below, was deleted in January 1965:-

"44. The Annual Accounts of the Branch shall be subject to audit by a Chartered Accountant in practice or by a firm of such Chartered Accountants appointed by the Regional Council concerned."

[10][(iii) The audited accounts of the Branch shall be incorporated in the accounts of the Institute for the year.]

[11][45. The audited accounts together with the audit report and the report of the Managing Committee shall be forwarded to the members of the Branch at least 14 days before the date of the annual general meeting and shall be placed for being adopted before the Annual General Meeting.]

[12][46. A copy of the audited accounts and report of Managing Committee as adopted at the annual general meeting shall be sent to the Students' Association concerned, the Regional Council concerned and the Central Council not later than 14 days after the holding of the annual general meeting.

J. PROPERTY, ASSETS, ETC.

47. All the property, assets and funds of a Branch shall at all times vest in the Central Council but the Managing Committee shall have the right to administer them subject to the control, supervision and direction of the Central Council and/or any of its Committee through the Regional Council concerned.

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[10]This was substituted for the following clause in March 1969:-

"(iii) The audited accounts of the Branch shall be incorporated in the accounts of the Students' Association concerned for the year."

[11]Sub. for the following Direction 45, in March 1969:-

[A][45. The report of the Managing Committee shall be forwarded to the members of the Branch at least 14 days before the date of the Annual General Meeting and shall be placed for being adopted before the annual general meeting.]

[A]This was substituted for the previous Direction, reproduced below, in January 1965:-

"45. The audited accounts together with the audit report and the report of the Managing Committee shall be forwarded to the members of the Branch at least 14 days before the date of the annual general meeting and shall be placed for being adopted before the Annual General Meeting. The accounting year of the Branch will be from 1st April to 31st March."

[12]Sub. for the following Direction 46, in March 1969:-

[B][46. The report of the Managing Committee, as adopted at the annual general meeting, shall be sent to the Students' Association concerned, the Regional Council concerned and the Central Council not later than 14 days after the holding of the annual general meeting.]

[B]Substituted for the following Direction in March 1966:-

"46. A copy of '[.....] the report of the Managing Committee as adopted at the Annual General Meeting shall be sent to the Regional Council concerned and the Central Council not later than [D] [14 days] after the holding of the Annual General Meeting."

[C & D]The words "the audited accounts and " were deleted and for the words "one month" the words "14 days" were substituted respectively in January 1965.

K. DURATION

48. The duration of each Managing Committee shall ordinarily be one year from the date of its constitution: Provided, however, that the Central Council may if in its opinion circumstances so warrent extend or shorten the life of any Managing Committee by a Notification in this behalf in the Institute's Journal.

49. On the expiry of the duration of the Managing Committee, a new Managing Committee to take office shall be constituted in the manner provided in these directions.

L-DISSOLUTION

50. The Central Council may dissolve any or all the Branches at any time without assigning any reason:

Provided that where the number of members of a Branch falls below 40 at the close of any year, the Central Council shall compulsorily dissolve the Branch concerned.

51. The duty of carrying out these directions shall vest in the Managing Committee and for this purpose, the Managing Committee may appoint such staff and servants as it may deem necessary.

52. If any difficulty arises in giving effect to these directions, the Central Council may give such further directions as appear to be necessary for the removal of the difficulty.

[13][53. Any breach of the Directions/Rules committed by the members of the Managing Committee of the branch of Students' Association shall be treated as mis-conduct within the meaning of Regulations 66 and 79, as the case may be, of the Chartered Accountants Regulations, 1988. It may, *inter-alia*, include the following:-

(i) Breach of any provision of the Chartered Accountants Act, 1949 and the Regulations made thereunder.
(ii) Collecting funds by the Managing Committee without approval of the Regional Council.
(iii) Mis-appropriation of funds of the Association.
(iv) Submission of memorandum or representation to any Government or other authorities without approval of the Central Council.
(v) Not maintaining proper accounts.

[13]Ins. by Ntfn. No. 1-CA(7)/16/91 dt. 11.1.1991.

(vi) Not handing over the charge (including the papers, files, account books, cash etc.) by the old office-bearers to the new office-bearers of the branch after election.

(vii) Issuing any undesirable circular among the members of the Students' Association or giving press releases without approval of the Regional Council.]

APPENDIX NO. (7)

BRANCHES OF THE REGIONAL COUNCILS

A. Particulars regarding setting up of the Branches

Name of the Branch	*Notification No.*	*Date of Notification*	*Date from which Set up.*
(1)	(2)	(3)	(4)
I. Western India Regional Council:			
Ahmedabad	1-CA(24)/61	19.3.1962	1.4.1962
Anand	28-RC(1)/12/86	28.4.1986	3.4.1986
Aurangabad	28-RC(1)/11/86	20.1.1986	21.12.1985
Baroda	1-CA(24)/67	6.11.1967	1.12.1967
Goa	1-CA(67)/74	15.5.1974	15.5.1974
Jalgaon	28-RC(1)/13/87	21.5.1987	30.4.1987
Kolhapur	28-RC(1)/8/81	28.7.1981	21.7.1981
*Nagpur	1-CA(34)/69	25.11.1969	17.11.1969
Nasik	28-RC(1)/9/81	28.7.1981	21.7.1981
Poona	1-CA(24)/61	19.3.1962	1.4.1962
Rajkot	1-CA(104)/78	19.1.1978	24.12.1977
Sangli	28-RC(1)/14/87	21.5.1987	30.4.1987
Solapur	28-RC(1)/10/85	5.8.1985	12.7.1985
Surat	1-CA(42)/71	21.8.1971	18.8.1971
II. Southern India Regional Council:			
Alleppey	28-RC(2)/15/81	24.9.1981	17.9.1981
Bangalore	1-CA(24)/61	19.3.1962	1.4.1962
Belgaum	1-CA(69)/74	10.6.1974	10.6.1974
Calicut	28-RC((2)/12/82	18.3.1982	5.3.1982
Coimbatore	1-CA(24)/61	19.3.1962	1.4.1962
Ernakulam	1-CA(24)/67	6.11.1967	1.12.1967
Erode	28RC(2)/22/85	9.10.1985	16.9.1985
Guntur	28-RC(2)/17/82	11.1.1982	23.12.1981
Hubli	28-RC(2)/21/85	18.9.1985	16.9.1985

*(Dissolved w.e.f. 15.5.1976 and re-opened w.e.f.21.4.1978)

Chapter-9
Circulars of ICAI

BRANCHES COORDINATION COMMITTEE MEETING 2019

1

Important Protocols

Flag Code for Institute's flag

- Size should be 9'X6' or 6'X4'.
- Flag should be made of silk cloth in deep navy blue colour and Institute's logo in the centre, primarily in white colour.
- Whenever flag is flown, it should occupy position of honour.
- Flag can be flown on top of buildings of Branches on all seven days of week from sunrise to sunset.
- It can be flown at night only during special occasions, such as CA Day, Jubilee Day etc.
- Flag should be hoisted briskly, but lowered slowly. If the same is accompanied by bugle calls, the same should be simultaneous with bugle calls.

2

Important Protocols

Flag Code for Institute's flag

- If flag is flown on speaker's platform, it should be on speaker's right side as he faces the audience. Otherwise, it should be affixed flat against the wall above and behind the speaker
- Flag should not be used for covering a statue or a monument
- ICAI flag should not occupy higher position as compared to national flag
- In the event of death of dignitary of the ICAI, the flag should be half-masted at place(s) to be indicated on the day of death of dignitary concerned. In the event of death of President, Vice President or Prime Minister of country, the flag should be half-masted at all the branches. On the day of funeral too, the flag should be half-masted.

3

Important Protocols

Flag Code for Institute's flag

- When displayed in a straight line in India with flags of other professional bodies – national and international – ICAI flag should be on extreme right.
- Damaged or disheveled flag should not be displayed. It should not be used for decoration. It should not be allowed to touch the ground or trail in water.
- Flag should not be used in any form of advertisement
- If it is damaged or soiled, it should be cast aside respectfully by burning it as a whole.

4

Important Protocols

Protocol to be followed in relation to visit of President/Vice President

- Detailed programme structure should be drawn up including minute to minute programme and dais arrangement so that President's time is put to optimum use
- Vice President should be seated on the right hand side of President. In case an outside dignitary is invited as Chief Guest, then President and Branch Chairman will seat on either side of Chief Guest, with Chief Guest on right side of President and Vice President on his left

5

Important Protocols

Protocol to be followed in relation to visit of President/Vice President

- Motto song should be played followed by introductory remarks of Secretary of the Branch. Then welcome address of Chairman, speech by Vice President, Chief Guest and then the President. The Vice Chairman can propose vote of thanks.
- In case awards are given, the details should be got approved by President before hand
- To use the opportunity of President's visit, efforts should be made to have students' meet, press meet, local leaders, local bureaucrats and industry association.

6

Important Protocols

Protocol to be followed in relation to visit of President/Vice President

- Soon after President accepts to visit a branch, invitations should be sent to all local dignitaries, all members of the branch, Regional Council members and Central Council members from the region.

While organising non-educational programmes like CA Day, Independence Day, Holi, Deepawali function, dignity and image of the profession should be kept in mind, and expenses not to be debited to Regional Council/branch

Display of cut-outs, posters, banners, photographs of elected representatives is not permitted.

7

Office Stationery

Letter-heads

- Standardised format of letterhead as specified by Head office should be followed.
- Names of office bearers/functionaries should not be printed in the letterheads in any manner
- Letter-heads and visiting cards of elected representatives is part of Code of Ethics
- Branches can print letterhead for use of Chairman, without name, but with designation, address of the branch and ICAI's emblem. Other office bearers can use common letterhead.
- No letterhead can be printed showing membership of any Committee.

8

Office Stationery

Visiting cards

- Branch can print visiting cards for all members of Managing Committee by mentioning the full term of 2019-22.
- Branch can print visiting cards for Office bearers by mentioning the year 2019-20.
- No cards will be printed at own cost.
- No cards mentioning past membership or past office bearership can be printed.
- Only address of the Branch can be printed, besides contact nos and email ID of the branch on the front side. Office address or residential address can be printed on reverse side, without firm name.

9

Office Stationery

Visiting cards

- The unexhausted cards will have to be returned to the Branch.
- Office bearers can have 250 cards and members can have 100 cards per year.
- The format of visiting card is prescribed so as to maintain uniformity.
- Name of the branch will be in bold letters and name of Institute in normal font.
- For any clarification/direction, President is authorised to decide.

10

Office Stationery

- **Branches can bring out Members' directory comprising following information:**
  - Name of office bearers
  - Names, addresses and contact details of all members of Managing Committee and of all the members falling within Branch jurisdiction
  - Sectional information of Regional Council/office, activities handled by such sections and related contact details
  - Departmental information of Head office
  - Composition of Committees of branch

11

Office Stationery

Branches can bring out Members' directory comprising following information:

- List of holidays and calendar.
- Photographs, if published, should be restricted to members of Managing Committee, past Chairmen of branch, past Presidents from the Region concerned, Regional Council members and Chairman of Regional Council concerned

- Branches are not permitted to print calendar or diary or greeting cards

12

Journal/Newsletter

- All legal requirements should be complied with such as publication of statutory form, name of Editor, publisher, printer, address of Editor, publisher, printer including disclaimer clause
- Editorial Board may be set up
- Physical form of newsletter is not permitted. Only e-newsletter is allowed
- Wherever reproduction of an existing material is done, source should be clearly specified.
- Editor should assume responsibility of contents including contents of articles published
- Advertisements should not be derogatory affecting the image of the profession and should not occupy more than 25% of total space

13

Journal/Newsletter

- Photographs should be minimal, in any case not exceeding one page
- Size of newsletter should be 4 pages, but not exceeding 12 pages.
- Periodicity should be minimum one month
- Contents of newsletter should not be contrary to the position taken by Council
- Religious symbols should be avoided
- For maintaining public relations, the mailing list may include Government officials, Associations, Institutions and the like.
- Uniformity in title should be maintained as specified by Institute

14

Journal/Newsletter

- Should be circulated to all members of the Branch and members of Regional Council and Central Council representing the Region
- Tariff for advertisement should be approved by Managing Committee

15

Guidelines for Website

- The Branches would have their own independent website.
- The name should be in '.org' category only. The name of the website should be www. (Location of the Branch)-icai.org.
- While designing and/or publishing the site, it would be the responsibility of the Managing Committee of the Branch that the guidelines applicable for bringing out newsletter are followed strictly. Since, the site would be open for viewing by non-members also, it would be ensured that the design and contents are within the parameters of Code of Conduct.

16

Guidelines for Website

- The website might include newsletter including archives, without photographs. It can include papers presented, without any photograph (with due disclaimer), professional articles, Members Directory, forthcoming programmes, Members and Students related announcements, useful information on technical, regulatory and procedural matters, links to Institute's site and other Regional Councils' and Branches' site.
- Branches should identify a person who should be responsible for maintenance and updation of the site. A disclaimer at a prominent place on the first page of the site should be published to the effect that the views expressed in the articles or contents published on the WEB site do not necessarily represent the views of or bears the approval of the Council.

17

Guidelines for Website

- The site might also set up chat facilities with the presence of Chat/ WEB Master so that members could conduct online discussions on specific topics at pre-appointed time which should be announced well in advance. Discussion forum could also be set up. The website should be on self supporting basis.
- Publishing advertisement/s on the WEB site is permitted within the overall guidelines prescribed for acceptance of advertisements for Newsletter, but advertisements of cigarettes, liquor, indecent photographs, against the interest of profession, not confirming to code of conduct and misleading advertisements are not permitted.

18

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

No.23-CA(1)/482/2009 April 9, 2009

To the Chairmen of Branches of the Regional Councils

Madam/Dear Sir,

An appropriate Committee of the Council of the Institute has at its recent meeting has decided that the letter-heads/stationery/other communication of/from Regional Councils and their Branches should be uniform. The format of the letter-head was accordingly finalised. A soft copy of the same is enclosed for your information/reference. The specifications of per centage of/scheme of colours is also indicated on the said letter head.

In this connection, it is stated that a limited quantity of the letter-heads for each of the Branches of the Regional Councils is being printed at Central level and the same will then be sent to each of them for their immediately use. The letter heads in respect of your Branch after having the necessary modifications with regard only to the address and other communications details, as contained in the enclosed format, be got printed at the ends of the Branches concerned.

You are requested to please note the above and ensure that only the letter-heads as being sent from Central Office/as may be printed at your end as stated above only are made use in all the communications from your Branch.

This issues with the approval of the competent authority.

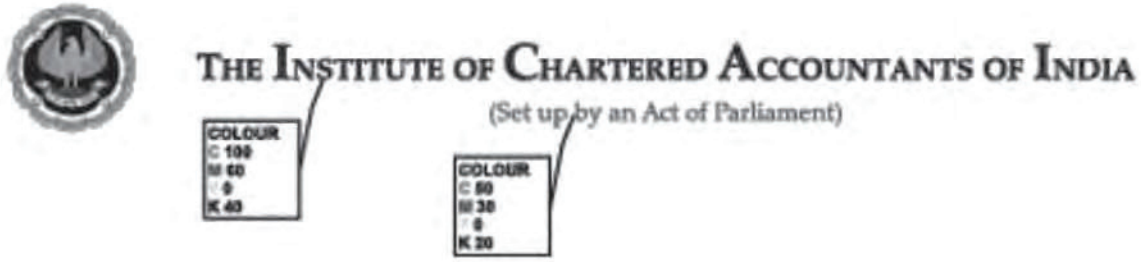
Yours faithfully,

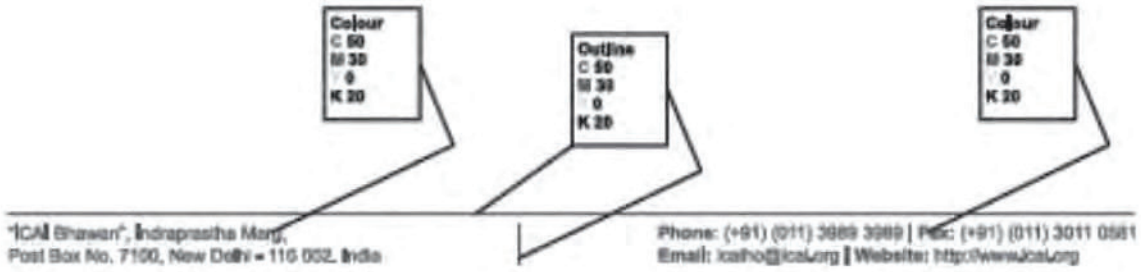
(Mahender Kumar)
Deputy Secretary

Encl: As above.

Annexure 'J' (i)

(Format of Letter Head for Regional Council)





Annexure 'J' (ii)

(Format of Letter Head for Branch)



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

Ahmedabad (WIRC)



'CAI Bhawan', 123, Sardar Patel Colony, Near Usmanpura
Under Bridge, P.O. Navjivan, Naranpura, Ahmedabad - 380 014

Phone: (+91) (79) 2768 0537 | Telefax: (+91) (79) 2768 0946
Email: ahmedabad@icai.org | Website: http://www.wirc-icai.org

Rba Rba <rba@icai.org>

Fw: Format of letter-heads for use by Branches of the Regional Councils

Rba Rba <rba@icai.org> Mon, Oct 18, 2010 at 12:00 PM
To: ahmedabad@icai.org, ahmednagar@icai.org, akola@icai.org, anand@icai.org, aurangabad@icai.org, baroda@icai.org, bharuch@icai.org, goa@icai.org, jalgaon@icai.org, kolhapur@icai.org, jamnagar@icai.org, nagpur@icai.org, nashik@icai.org, navimumbai@icai.org, pune@icai.org, rajkot@icai.org, sangli@icai.org, solapur@icai.org, surat@icai.org, thane@icai.org, vasai@icai.org, alleppey@icai.org, bangalore@icai.org, bellary@icai.org, belgaum@icai.org, calicut@icai.org, coimbatore@icai.org, ernakulam@icai.org, erode@icai.org, guntur@icai.org, hubli@icai.org, hyderabad@icai.org, kakinada@icai.org, kottayam@icai.org, kumbakonam@icai.org, madurai@icai.org, mangalore@icai.org, mysore@icai.org, nellore@icai.org, palghat@icai.org, pondicherry@icai.org, quilon@icai.org, rajamahendravaram@icai.org, salem@icai.org, tiruchirapalli@icai.org, tirunelveli@icai.org, tirupur@icai.org, trichur@icai.org, trivandrum@icai.org, tuticorin@icai.org, udupi@icai.org, vellore@icai.org, vijayawada@icai.org, visakhapatnam@icai.org, agra@icai.org, ajmer@icai.org, allahabad@icai.org, alwar@icai.org, bareilly@icai.org, bhilai@icai.org, bhilwara@icai.org, bhopal@icai.org, bikaner@icai.org, bilaspur@icai.org, dehradun@icai.org, dhanbad@icai.org, ghaziabad@icai.org, gorakhpur@icai.org, gwalior@icai.org, indore@icai.org, jabalpur@icai.org, jaipur@icai.org, jamshedpur@icai.org, jodhpur@icai.org, kota@icai.org, lucknow@icai.org, mathura@icai.org, meerut@icai.org, moradabad@icai.org, muzaffarnagar@icai.org, noida@icai.org, patna@icai.org, raipur@icai.org, ranchi@icai.org, saharanpur@icai.org, udaipur@icai.org, ujjain@icai.org, varanasi@icai.org, varanasibranch@gmail.com, varanasibranch@sify.com, icaiald@gmail.com, mvvora@gmail.com, mvvora@sancharonline.net, fahirnanandani@yahoo.co.in, pimpri.chinchwad@icai.org, vapibranch125@yahoo.com, icaipalibranch@gmail.com, sgnrcpechapter@gmail.com, pawanmittalsgnr@yahoo.com, infoicainoida@gmail.com, ambala@icai.org, amritsar@icai.org, bhatinda@icai.org, nirc_btd@yahoo.co.in, chandigarh@icai.org, faridabad@icai.org, gurgaon@icai.org, hisar@icai.org, himachal-ardesh@icai.org, jalandhar@icai.org, jammu_kashmir@icai.org, karnal@icai.org, karnalnirc@gmail.com, ludhiana@icai.org, panipat@icai.org, patiala@icai.org, rohtak@icai.org, sonepat@icai.org, sangrur@icai.org, yamunanagar@icai.org
Bcc: Secretary ICAI <secretary@icai.org>, President ICAI <president@icai.org>, Vice President ICAI <vicepresident@icai.org>, Council Affairs <councilaffairs@icai.in>, Neeraj Srivastava <neeraj@icai.in>

ICAI/RBA/LH

October 18, 2010

To the Chairpersons of All Branches of Regional Councils of ICAI

Madam/Dear Sirs,

An appropriate Committee of the Council of the Institute at its recent meeting has decided as under:

(a) the standardized letter-head as circulated vide item no. 23-CA(1)/ 482/2009 dated April 09, 2009 be again circulated to the Regional Councils and Branches of Regional Councils;

(b) no names of office-bearers/functionaries be printed on such standardized letter-head in any form/manner whatsoever and that any deviation would be viewed seriously; and

(c) deviation/ departure, if any, observed in the use of letter-head by the Regional Council and/or Branches of Regional Councils be brought before it.

Accordingly a copy of aforesaid letter dated April 09, 2009 with annexures is again circulated for reference and compliance please.

Thanking you,

Yours faithfully,

Neeraj Srivastava
Sr. Dy. Secretary
Regional Branch Affairs

Encl: As above.

4 attachments

Format of letter-head - Communication to Branches.doc
107K

Specification - Format of Branch letter-head - Communication to Branches.doc
37K

Specification - Format of ICAI'S letter-head.doc
39K

Format of letter-head - Communication to Branches.doc
107K

Annexure 'K'

FLAG CODE FOR INSTITUTE'S FLAG

Size Colour, material of Flag:

- The size, colour(s) and material to be used in the Institute's Flag shall be as under:-

Size

Dimensions in mm.	Appx. Dimension in ft. and inches
2700 x 1800	9' x 6'
or	or
1800 x 1200	6' x 4'

Colour

Deep Navy blue with Institute's logo in the center, primarily in white colour.

Material

Silk cloth in deep Navy blue colour.

Courtesy to Flag:

- Whenever and wherever the Flag is flown, the same shall occupy the position of honour and the same is to be distinctly placed.
- The Flag can be flown on buildings of the Headquarter(s), Regional Councils, Regional Offices, De-centralised Offices and Branches on all days including Sundays and holidays from sunrise to sunset, irrespective of weather conditions.
- The Flag may be flown on the aforementioned buildings at night also but only on very special occasions such as Chartered Accountants Day, Golden Jubilee Day, Diamond Jubilee Day etc.
- The Flag should be hoisted briskly and lowered slowly. If accompanied by appropriate bugle calls regularly or on special occasions, the hoisting and the lowering of the Flag should be simultaneous with the bugle calls.
- Whenever a Flag is flown on a Speaker's platform, the Flag should be on a side on the Speaker's right as he faces the audience. If otherwise displayed, it should be flat against the wall above and behind the Speaker.
- When the Flag is used on occasions like unveiling of statue, it should be displayed distinctly and separately and in no circumstances, the Flag should be used as covering for the statue or monument.

Adherence

- The ceremonial attending the hoisting, lowering, saluting or half-masting of the Flag must of strictly adhered to by all individuals present on the occasion and the Institutions on which the Flag is flown.

Display on days of national importance:

- On special occasions like the Republic Day and the National week following it, Independence Day or any other particular day of National rejoicing, the Institute's Flag can also be flown and without any restriction of the time limit followed on normal days.

Half-masting:

- In the event of death of select dignitaries of the Institute (to be specified appropriately), the Institute's Flag can be half-masted at place(s) to be indicated on the day of death of the dignitary concerned. However, in the case of death of President, Vice-President and Prime Minister of the country, the Institute's Flag must be half-masted at all places in the country.

- In the event of intimation of death of any designated dignitary being received in the afternoon, the Institute's Flag can be half-masted on the "following day" also at place(s), provided the funeral has not taken place before sunrise on that day i.e., the "the following day" as mentioned.

- On the day of the funeral of the designated dignitary, the Institute's Flag should be half-masted in the building(s) located at the place i.e., city/town where the funeral takes place.

- In the event of any mourning being observed on the death of any national level dignitary like the President, Vice-President and Prime Minister of the country, the Institute's Flag should be half-masted throughout the period of the mourning.

- In the event of a half-mast day coinciding with the day on which the National Flag is to be flown such as Republic Day and Independence Day, the Institute's Flag should be flown at half-mast at the specified building where body is lying and the Flag should be raised to the full-mast position after the body has been taken for funeral.

Display with Flags of other Professional bodies if any:

- When displayed in a straight line in India with Flags of other professional bodies – National as well as International – the Institute Flag should be on the extreme right.

- On the occasion of the visit to the Institute or any of its organs, by dignitaries from other professional bodies, the Institute's Flag may be flown alongwith the Flag of the professional body concerned.

Official Display:

- The Institute's Flag can be flown on all days on the buildings of the Headquarters of the Institute, the Regional Councils of the Institute, the Regional Offices of the Institute, De-centralised Offices of the Institute, and the Branches of Regional Councils (own building).

Incorrect Display:

- A damaged or disheveled Flag shall not be displayed, nor shall it be displayed or fastened, used or stored in any manner as may damage it.
- The Flag shall not be used as a festoon, rosette or bunting or in any other manner for decoration; nor shall other coloured pieces of cloth be so arranged as to give the appearance of the Institute's Flag.
- The Flag shall not be used to cover a speaker's desk nor shall it be draped over a speaker's platform.
- The Flag shall not be allowed to touch the ground or the floor or trail in water.
- The Flag shall not be used in any form of advertisement nor shall an advertising sign be fastened to +the pole from which the Flag is flown.
- When the Flag is in a damaged or soiled condition, it may not be cast aside or disrespectfully disposed of but shall be destroyed as a whole in private, preferably by burning or by any other method consistent with the dignity of the Flag.

Annexure- L (colly)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No.23-CA(1)/492/2010 August 19, 2010

To

Chairpersons of Regional Councils and of Branches of Regional Councils

Madam/Dear Sir,

Sub:-Official Directory – Publication of by Regional Councils and/or their Branches.

This has reference to our letter No.ICAI/RBA/LH/2009 dated 21st February, 2009 addressed to the Chairmen of Regional Councils and of Branches of Regional Councils, wherein, it was stated, inter alia, *'not to print/publish any Directory of your Regional Council/Branch or its office-bearers, etc. in any manner whatsoever'*.

In this connection, it is stated that certain references in the captioned matter have recently been received. On consideration of the same, it has been decided, in supersession of the earlier related decision, that the Regional Councils and/or their Branches be permitted to publish, if so desired, their respective Directory and that such a directory shall comprise of the details as stated in the enclosure hereto.

This is for your information. In case a Directory is desired to be published by your Regional Council/Branch, it may be ensured that the same is in accordance with the enclosure.

Kindly acknowledge receipt.

Yours faithfully,

(T. Karthikeyan)
Secretary

Encl. : As above

'ICAI Bhawan' Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India
Phone: (+91) (011) 3989 3989 | Fax: (+91) (011) 3011 058
Email: icaiho@icai.org | Website: http://www.icai.org

Enclosure to Letter No.23-CA(1)/492/2010 dated 19th August, 2010 in the matter of
Official Directory – Publication of by the Regional Councils and/or their branches

(I) the **Directory by the desirous Regional Councils**, apart from the complete postal address and contact details, **may comprise of the following —**

(a) Names of the Office-bearers
(b) Names, addresses and contact details of all members of the Regional Council
(c) Addresses and contact details of branches falling under the jurisdiction of the Regional Council

[this section may begin with the names of office-bearers of the Branches, e.g., page 79 of the Official Directory of the Institute for the current year]

(d) Sectional Information of the Regional Council/Regional Office, the activities handled by such sections and related contact details
(e) Names of officials (from the level of Executive Officer and equivalent) with their contact details
(f) Departmental information of the Head Office (as published in the Institute's Directory)
(g) Composition of committees of the Regional Council (as published in the Institute's Directory)
(h) List of Holidays
(i) Calendar

Publication of photographs, if considered necessary, be restricted to that of the members of the Regional Council and of its past Chairmen (in line with the Institute's Directory)

(II) the Directory by the desirous Branches of a Regional Council, apart from the complete postal address and contact details, **may comprise of the following —**

(i) Names of the Office-bearers
(ii) Names, addresses and contact details of all members of the Managing Committee
(iii) Names, addresses and contact details of members of the Regional Council [under whose jurisdiction the branch concerned falls]
(iv) Sectional Information of the Regional Council/Regional Office, the activities handled by such sections and related contact details *[as published in the Directory of the concerned Regional Council or as may be provided by the said Regional Council]*
(v) Departmental information of the Head Office (as published in the Institute's Directory)
(vi) Composition of committees of the Branch
(vii) List of Holidays
(viii) Calendar

Publication of photographs, if considered necessary, be restricted to that of the Members of the Branch Managing Committee and of its past Chairmen (in line with Directory by a Regional Council)

1918

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No. 23-CA (1)/502/2011

13th October, 2011

To

The Chairmen
All the Regional Councils of ICAI

Sub: **Official Directory – Publication of by Regional Councils and/or their Branches**

Dear Sir,

This has reference to our letter No.ICAI/RBA/492/2010 dated August 19, 2010 addressed to the Chairmen of Regional Councils and of Branches of Regional Councils (Copy enclosed herewith for ready reference) wherein, it was stated, interalia, that the Regional Councils and/or their Branches be permitted to publish, if so desired, their respective Directory and that such a directory shall comprise of the details as stated in the enclosure hereto.

In this connection, it is stated that certain references in the captioned matter have recently been received. On consideration of the same, the Executive Committee decided that no change in the decision communicated vide letter dated 19th August, 2010 (copy enclosed) was required. However, the Committee permitted allowing publication of the photographs of Past President(s) from the region concerned and their particulars [on the lines the same were published in the official directory at the central office level] in addition to that of the members of the Regional Council and of its Past Chairmen in the official directory published by the Regional Councils.

Kindly acknowledge receipt.

Yours faithfully

T. Karthikeyan
Secretary

Encl: as above

23-CA (1)/492/2010

September 30, 2010

To

1. Chairpersons of all Regional Councils
2. Chairpersons of Branches of all Regional Councils

Sub: 1. Not to undertake publishing/Printing of any Calendar or Diary
2. Organising Non Educational Programmes

Madam/Dear Sirs,

The Executive Committee of Council of ICAI in its meeting held recently has taken the following decisions:

The Regional Councils and Branches of Regional Councils should not undertake publishing/ printing of any calendar and /or diary in future.

Noting that a communication bearing No.23-CA(1)/435/2005 had been sent on 28th May, 2007 to the Chairmen of Regional Councils and the Branches of Regional Councils stating, interalia, that while the non-education programmes were by and large organized by the Regional Councils and their Branches in the manner required, however, it should be ensured that in the event of any departure/deviation by the Regional Councils and Branches from the desired path, such acts/omissions be appropriately dealt with by the Institute, the Executive Committee directed that the said communication be again circulated to the Regional Councils and the Branches of the Regional Councils for their reference and compliance. A copy of said communication is enclosed.

While on the subject, the Executive Committee clarified that the Regional Councils and the Branches of Regional Council however should organize the Chartered Accountants' Day which fell on 1st July every year but the same should be in a manner befitting the image of the profession. As for the cultural events, the Executive Committee directed that the same, if considered necessary, be organized once a year in conjunction with/on the occasion of any major programme in keeping with Indian heritage and that such events should strictly be on self-supporting basis in all respects. The Executive Committee emphasized that no amount incurred on account of such cultural event be debited, under any circumstances, to the Regional Councils and/or the Branches of the Regional Councils.

This is for your information and compliance please.

Yours faithfully,

Neeraj Srivastava
Sr. Dy. Secretary

Encl: as above

May 28, 2007

No. 23-CA (1)/435/2005

1. Chairmen of all Regional Councils
2. Chairmen of Branches of all Regional Councils

Dear Sir,

Sub: Organising Non-educational Programmes.

While considering the recommendations of the Audit Committee, arising out of the review of the reports of the Regional Audit Committees, the Executive Committee felt that appropriate guidelines for observance by the Regional Councils and Branches for organizing Non-educational Programmes, like Chartered Accountants Day, Independence Day Celebrations, Holi Function, etc., may be framed.

The matter was considered by the Executive Committee, in the light of the manner in which non-educational programmes, as above outlined, are generally organized by the Regional Councils and their Branches, as brought before it. The Committee, in this regard, felt that while the non-educational programmes are by and large organized by the Regional Councils and their Branches in the manner required, however, it should be ensured that in the event of any departure/deviation by the Regional Councils and Branches from the desired path, such acts/omissions be appropriately dealt with by the Institute.

Accordingly, while bringing to notice the aforesaid views of the Committee in the matter, we also request you to kindly ensure that non-educational programmes, like Chartered Accountants Day, Independence Day Celebrations, Holi Function, etc., are organized in a manner befitting the image of the profession and within the prescribed framework.

Yours faithfully,

(K. Tulsiani)
Joint Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

NO. CIRBA/Dir/2011-12/1

April 15, 2011

To,

Chairmen of all Regional Councils
Chairmen of all Branches of Regional Councils

Dear Sir,

Sub: **Representation by Regional Councils to departments / Local authorities within the states in the concerned regions**

Dear Sir,

The Executive Committee at its recent meeting considered the aforesaid matter and decided as under:

"A Regional Council may make representation to the Department of the Government or other local authorities in the States within its region for the purpose of enlisting their support in the furtherance of the professional interest of the members in the region, but that any such representation be made under the signature of the President-in-office; and further that while submitting the same to the Department of a State or other authorities, the representative of the related Regional Council be accompanied by a member of the Professional Development Committee at the centre level from the state concerned. In this context, the Committee clarified that if there was no member from such a state on the above Professional Development Committee, the aforesaid representative be accompanied by a member of the (Central) Council from that state; and that if there was also no such member, the aforementioned representative be accompanied by a member as may be nominated for the purpose by the President-in-office".

The same is for your information, reference and compliance.

Thanking you,

Yours faithfully

T. Karthikeyan
Secretary

CC: Council Members
Regional Council Members

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India

Phone: (+91) (011) 3989 3989 | Fax: (+91) (011) 3011 0581
Email: icai@icai.org | Website: http://www.icai.org

From: rba@icai.in
Sent: 20 September 2017 15:11

To:

Chairmen of all Regional Councils of ICAI
Chairmen of all Branches of Regional Councils of ICAI

Sub: Representation by Regional Councils/Branches to Departments/Local Authorities

Madam/Dear Sir,

It has come to our notice that Regional Councils and Branches are making representation to State/Central Government directly and not complying with directions issued vide letter No.17/RBA/Dir/2011-12/1 dated 15th April, 2011 in this regard. The above Direction is also given in page no. 152 of Background Material of Orientation Program for Members of Managing Committee of Regional Councils and Branches Volume II (Copy Enclosed) for the period 2016-2019.

Kindly ensure the compliance of the said Directions.

Thanking you,

Yours faithfully

(V. Sagar)
Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No 17/RBA/DIR/2011-12/2

April 15, 2011

To,

Chairmen of all Regional Councils
Chairmen of all Branches of Regional Councils

Dear Sir,

Sub: **Distribution of New Year Greeting Cards by the Regional Councils to its members**

Dear Sir,

The Executive Committee at its recent meeting considered the aforesaid matter and noted that Greeting Cards are sent by the President and the Vice President on behalf of the Institute as a whole.

The Committee decided that *"no Greeting Cards be issued in the name of Regional Councils or their Branches and/ or office Bearers/ Members of the Regional Councils and members of Managing Committee of Branches, and that the Regional Councils and their Branches be communicated accordingly. The Committee decided that Greeting Cards be not issued at any level other than that of the President/ Vice President".*

The same is for your information, reference and compliance.

Thanking you,

Yours faithfully

T. Karthikeyan
Secretary

CC: Council Members
Regional Council Members] for information

"ICAI Bhawan", Indraprastha Marg, Phone: (+91) (011) 3989 3989

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No.M/517/EC-498-I-12/2011 July 18, 2011

Chairmen of all Regional Councils
Chairmen of all Branches of Regional Councils

Dear Sir,

Sub: **Guidelines for installation of plaques/stones/slabs in the premises of Branches, and of Regional Councils vis-à-vis the occasion specified for the purpose**

Please refer to our letter bearing number M/517/472-I-41/2008 dated 15th May, 2008, with which the 'Guidelines for installation of plaques/stones/slabs in the premises of Branches, and of Regional Councils vis-à-vis the occasion specified for the purpose' were sent. This also refers to our letter bearing the said number dated 5th June, 2008 that was issued for the purpose of removal of doubts. A copy of both the above letters dated 15th May, 2008 and 5th June, 2008 are enclosed for your ready reference.

In this connection, it is stated that the Executive Committee of the Council, at one of its meetings, has had the occasion to consider the captioned matter in the background of certain references received in the matter. On consideration, the Committee, while reiterating Serial Nos.1 to 5, 7 and 8 of the captioned Guidelines, has, however, decided to modify Serial No.6 of the said Guidelines as under :

Sr.No.	As it existed	Modified as above
6	The Stone/Slab/Plaque shall indicate only the names of the President, Vice President/dignitary who inaugurated/ laid the foundation and one name either of the Chairman of Regional Council/ Branch or the functionary of Regional Council/Branch. No other names will be inscribed on the stone/slab/plaque and under no circumstances any stone/ slab/plaque shall be displayed showing names of donors/contributors and/or amount of donation/contribution.	**The Stone/Slab/Plaque shall, inter alia, contain the names of the Chief Guest (inaugurating dignitary), the President-in-office, Vice-President-in-Office, Council Member(s), Regional Council/ Branch Chairman, and that at the Regional level, such a stone/ plaque/ slab shall have the names of Regional Council Members also.**

As would be observed from the modified Serial No.6 of the captioned Guidelines, what has been decided by the Committee is the minimum that shall be included in the Stone/Slab/Plaque and that inclusion of names of any other functionaries considered necessary has been left to the discretion of those concerned.

A copy of the revised captioned Guidelines is enclosed for information, reference and compliance.

Kindly acknowledge receipt.

Yours faithfully.

(T. Karthikeyan)
Secretary

Copy to : (1) Heads of Regional Offices
(2) Assistant Engineer (RBA)
(3) Exp Council members

'ICAI Bhawan', Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India

Phone: (+91) (011) 3985 3989 | Fax: (+91) (011) 3011 0581
Email: icaiho@icai.org | Website: http://www.icai.org

Revised Guidelines for installation of plaques/stones/slabs in the premises of Branches, and of Regional Councils vis-à-vis the occasion specified for the purpose [As revised by the Executive Committee at its 498th meeting held in February, 2011]

(1) Installation of inauguration/foundation laying Stone/Slab/Plaque shall be in accordance with the guidelines evolved by the Executive Committee only.

(2) Inauguration shall be confined only to a complete floor(s) or block(s) constructed for the first time or additional floor(s) (complete) or block(s) constructed subsequently. There will be no formal inauguration of any room/ facility etc. other than suggested above.

(3) The area/place where Stone/Slab/Plaque can be installed shall be at the entrance of the floor or block being inaugurated.

(4) No name of the donor, irrespective of the contribution made or the status held by such donor, be inscribed in the Stone/Slab/Plaque.

(5) (a) The dignitary(ies) who can inaugurate/lay foundation, in the normal course, shall be the President or the Vice-President of the Institute.

(b) The Regional Council/Branch, if so desires, can get inauguration/foundation laying by any dignitary from out of the following categories only:-

(i) Prime Minister or any dignitary of same stature;
(ii) Union Cabinet Minister;
(iii) Governor of a State or Union Territory;
(iv) Chief Minister of a State or Union Territory;
(v) Speaker of Lok Sabha; Chief Justice of India;
(vi) any other dignitary of above stature with the prior approval of the President.

(c) While making the request to the President in such cases, the alternative name(s) and position(s) of the dignitaries concerned must also form part of the request letter to be sent to the President of the Institute.

(6) [1]The Stone/Slab/Plaque shall, inter alia, contain the names of the Chief Guest (inaugurating dignitary), the President-in-office, Vice-President-in-Office, Council Member(s), Regional Council/ Branch Chairman, and that at the Regional level, such a stone/ plaque/ slab shall have the names of Regional Council Members also.

[In other words, what has been decided by the Committee is the minimum that shall be included and that inclusion of names of any other functionaries considered necessary has been left to discretion of those concerned]

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[1] Substituted, for the following, by the Executive Committee, vide Item No.12 of its 498th meeting held in February, 2011 :

'The Stone/Slab/Plaque shall indicate only the names of the President, Vice President/dignitary who inaugurated/laid the foundation and one name either of the Chairman of Regional Council/Branch or the functionary of Regional Council/Branch. No other names will be inscribed on the stone/slab/plaque and under no circumstances any stone/slab/plaque shall be displayed showing names of donors/contributors and/or amount of donation/contribution.'

(7) It is specifically clarified that no Stone/Slab/Plaque shall be installed consequent upon renovation including painting of the premises or only painting of the premises.

(8) No Plaque containing the names of any person be displayed on account of planting of sapling except that of the President, Vice President or of the dignitary specified above in clause 5(b) on the CA day, if any.

The Office was directed to bring the aforesaid guidelines to the notice of the Chairmen of all Regional Councils and their Branches for their compliance w.e.f. 15th May, 2008.

While on the subject, the Committee also directed the Office to issue necessary instruction to all the Regional Councils and their Branches to remove any Stone/Slab/Plaque already installed, on account of or consequent upon renovation of the premises except when the premises has been reconstructed.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

December 18, 2011

The Chairmen of all Regional Councils and Branches of ICAI

Sub: Advisory to Branches and Regional Councils in line with the decision of Examination Committee

Dear Sirs,

With a view to effectively regulating the training of articled/audit assistants, the Examination Committee of the Institute has taken the following decisions:

(a) To issue an Advisory to all the Regional Councils/ Branches to avoid any association with Coaching Institutions (for Chartered Accountancy course) to prevent misleading notions amongst the students regarding the relationship of Institute with such Coaching Institutions.

(b) To issue an Advisory to Regional Councils/ Branches not to accept sponsorship/donations, advertisements in the Regional Council Newsletter and Branch Newsletter, programme related booklets, Students/CPE programme related booklets, etc. from Coaching Institutions related to Chartered Accountancy Course.

You are requested to ensure that the aforesaid decisions are adhered to in letter and spirit.

Thanking you,

Yours faithfully,

(T. Karthikeyan)
Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

RBA/Council-311/Jan12

January 10, 2012

To

The Chairmen/Chairpersons
All the Regional Councils and Branches of ICAI

Sub: **Sending of notice etc. by the Regional Councils and their Branches for their respective Annual General Meeting, by e-mail — Policy/Advisory reg.**

Dear Sirs,

The Council, in one of its recent meetings, has considered the matter of permitting the Regional Councils and their Branches to send by e-mail the notice etc. for their respective Annual General Meeting(s). Approving the same, the Council has formulated the related Policy/Advisory required to be followed in the matter. The said Policy/Advisory is reproduced below:

"(1) An announcement for the information of members be published in the Newsletter *[at least two months preceding the month in which the Annual General Meeting is to be held]* to the effect that —

(a) the ____ Annual General Meeting of the Members of the _____ Regional Council / Members of the _____ Branch of _____ Regional Council will be held in the month of _____. The detailed notice etc. for the said meeting will be sent by e-mail, in due course, to the members whose e-mail ids are on the records of the Regional Council / Branch [as the case may be]. Members who have not furnished their e-mail ids are requested to provide their e-mail ids to enable the above notice being emailed to them also.

(b) The said notice would be also displayed/hosted on the Notice Board and/or website of the Regional Council / Branch [as the case may be].

(c) Hard copy of the Report of the Regional Council, together with the Auditor's Report and the audited Balance Sheet and Income and Expenditure Account for the relevant year (in the case of Regional Council) / audited accounts together with the audit report and the report of the Managing Committee of the Branch for the relevant year [in the case of Branches], would be forwarded to those members who are desirous of the same. Accordingly, such members may write, giving their complete postal address, to _____ [name of the functionary with related contact details]

(2) The notice of the AGM, complete with all related details, and the business to be transacted thereat be published in the Newsletter of the Regional Council / Branch *[wherever published and preferably for the month preceding the month in which the AGM to be held]*. Giving the path of related link, it may be added below the said Notice

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India

Phone: (+91) (11) 3989 3989 | **Fax:** (+91) (11) 3011 0581
Email: icaiho@icai.org | **Website:** http://www.icai.org

in the Newsletter that the said Notice and the Report of the Regional Council, together with the Auditor's Report and the audited Balance Sheet and Income and Expenditure Account for the relevant year have been displayed on the Notice Board/hosted on the website of the Regional Council (in the case of Regional Council) / audited accounts together with the audit report and the report of the Managing Committee for the relevant year have been displayed on the Notice Board/hosted on the website of the Branch [in the case of Branches], at [path to be given] and that the members may visit the same.

(3) The above notice be e-mailed to the members of the Regional Council / Branch whose e-mails ids are available on record, and to the members who furnish their email ids in response to (1)(a) above.

(4) Hard copy of the related report and accounts be sent to the members who had desired for the same [in terms of Sr. No.1(c) above].

(5) Due care be taken with regard to compliance to requirement of notice period etc ".

The above is for information, reference and record at your end.

Yours faithfully,

(T. Karthikeyan)
Secretary

CC: (1) Council Members
(2) Regional Council Members

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India
Phone: (+91) (11) 3989 3989 | Fax: (+91) (11) 3011 0581
Email: icaiho@icai.org | Website: http://www.icai.org

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No.RBA/EC-505/2012 March 16, 2012

To the Chairmen of all Regional Councils and of Branches of Regional Councils

Dear Sir,

Sub: Holding of programmes on Self-Supporting Basis

This has reference to our communication bearing No.23-CA.(1)/492/2010 dated 30th September, 2010 to the effect, inter alia, that all cultural events should strictly be on self-supporting basis in all respects and that no amount incurred on account of such a programme be debited, under any circumstances, to the Regional Councils and/or the branches of the Regional Councils. A copy of the said communication is attached for ready reference.

In this connection, it is stated that the Executive Committee has while considering recently a related matter has directed as under :

(1) All programmes – commemorative or others – organised by the Branches of Regional Councils should be strictly on self-supporting basis and/or within the specified related budgetary provisions/grant, if any;

(2) The funds of the Branch should not be utilized, under any circumstance, to meet the deficit of any programmes; and

(3) Serious view would be taken of any violation.

You are requested to make a note of the aforesaid and to ensure that the above directions are adhered to/complied with in letter and spirit. You are also requested to bring the above to the notice of the other members of the Managing Committee of your Branch.

Yours faithfully,

(T. Karthikeyan)
Secretary

Copy to :

(1) All members of the Councils
(2) All members of the Regional Councils
(3) All Heads of Departments
(4) Secretaries of all Non-Standing Committees/Boards
(5) Heads of all Regional Offices

[illegible] Indraprastha Marg, [illegible] Phone: [illegible] Fax: [illegible]
[illegible] Email: [illegible] Website: [illegible]

Thanking you

Revised Protocol to be followed by Regional Councils/ Branches in relation to the visit of President /Vice President to any programme organised by them.

The Protocol to be observed by Regional Councils and the Branches in relation to the visit of President /Vice-President to any programme organised by them, shall be as under:

1. The President's time should be put to optimum use as such it must be ensured that as and when the President sends a confirmation of his visit to the Branch, a detailed programme is chalked out minute to minute as to how the time of the President and Vice-President is to be utilized. Minute to Minute be shared with the office of President at least 2 days before the program.

2. The exact time for the start of the programme and likely duration of the programme should be clearly stated.

3. The name of the persons with the designations sitting on the dais and the sitting arrangements should be sent to the President's office. As a matter of convention, the President should sit in the centre in all programmes and the Vice-President should always sit on the right side of the President.

4. In case of the presence of Chief Guest i.e. dignitary, should sit in the centre in all programmes and the President should always sit on the right side of the Chief Guest. In the absence of President the Vice-President would sit on the right side of the Chief Guest. In the absence of both President and Vice President in the programme, the Central Council Member or the member nominated by the President ICAI would sit on the right side of the Chief Guest.

5. The office of the President, ICAI, should be contacted and prior approval should be obtained for participation of above Dignitaries/VIPs.

6. In case any deviation is required, then the office of the President should be contacted and prior approval should be obtained.

For example, if five persons will sit on the dais, the arrangements should be like this:

Member Central Council / Regional Council / Branch	Vice- President	President	Branch / Regional Council Chairman	Member Central Council / Regional Council / Branch

In case, there is a Chief Guest along with the President, the sitting arrangements should be like this:-

Member, Central Council/ Regional Council /Branch	Chairman, Regional Council/ Branch	President, ICAI	**Chief Guest**	Vice-President, ICAI	Member, Central Council/ Regional Council /Branch

In case, any change is required, please inform President's office and seek guidance before proceeding.

7. The names of the speakers speaking at the programme with the duration allotted to each one should be clearly indicated. No change should be made in the said programme without prior approval of the President's office.

8. It needs to be ensured that other speakers do not take much of the time and President and /or Vice-President are not asked unduly to wait for their turn to speak. Ideally the programme should be structured on the following lines:-
   (a) Playing the motto song of the Institute followed by lighting of lamp.
   (b) Introductory remarks by the Secretary of the Branch or the Regional Council.
   (c) Welcome address by the Chairman of the Branch of the Regional Council.
   (d) Address of the Vice-President, in case Vice-President is accompanying the President.
   (e) Address by the President
   (f) Address by the Chief Guest, in case the same has been invited.
   (g) Vote of thanks by Vice-Chairman of the Branch or the Regional Council
   (h) National Anthem

9. In casc any awards are presented by the President or the Vice-President during the function, a list of the awardees should be sent in advance along with programme specifying how much time to be taken for such activities. It will be advisable that the list of the awardees be restricted to the minimum and the duration is synchronized in such a manner that the time taken in presenting the awards kept at the minimum. Launch of details of book(s) or any other launch be shared with President's Office in advance.

10. To use the opportunity of President's / Vice-President's visit to the Branch, efforts be made to organize the following meetings:-

    (a) Meeting with the Students (in case a separate meeting with the Students is not possible then Students be invited to the programme along with members).
    (b) Meeting with the local Press. For this purpose, contemporary issue pertaining to the Members, Students and the local issues be sent in advance to the President's office. Copy of the Press Release be obtained in advance from Public Relation Committee in Headquarters along with photographs, if any, for being issued at the time of the programme.

(c) A meeting with the local Leaders who are important to the profession.

(d) A meeting with the local Bureaucrats, which may include District Collector, Commissioner etc.

(e) A meeting with the Office Bearer(s) of the Industry Association Chamber etc.

The above meetings can be fixed one by one or also in a Group and, if feasible, a Lunch and Dinner can also be hosted.

Procedure to be followed for communication and invitation:-

A. As soon as confirmation is received from the President or the Vice-President regarding the visit or attending the programme, intimation be sent immediately to all representatives of the Branch / Regional Councils including Regional Council Members and Central Council Members of the Region. In addition members of the Institute holding important positions in the Government including Income Tax Appellate Tribunal (ITAT) be sent invitation well in advance.

B. Proper and effective communication be sent to all the members of the Branch / Region in advance about the visit of the President / Vice-President. Personal invitation be extended to elected representatives, present Council Members and Regional Council Members etc.

C. Programme should be organised in most cohesive manner and Branch/ Regional Council should endeavour to involve all elected representatives in organizing and coordinating the programme.

At the time when the Branch / Regional Council makes a request to the President or Vice-President for visiting the Branch or attending the programme, the proposal should include the following details:-

(a) Purpose for which the President and / or Vice-President are being invited.
(b) Number of Members of the Branch (in practice and in service).
(c) Number of Students attached with the Branch.
(d) Venue, where the programme is likely to be organised.
(e) Number of Members and Students likely to attend the programme.
(f) Information about the Land and Building owned by the Institute for the Branch with the total area, built up area and facilities available. In case the Branch does not have its own building and is operating in a rented premise, steps taken for acquisition of land / building.
(g) The Information about the Computer Lab, such as number of Computers, number of Students undergoing ITT.
(h) Information about reading room and classes being conducted for the Students of CPT / PCC / Final.
(i) Information about conducting special programme for training the members on computer who are not computer savvy.

(j) Officer of the Branch / Regional Councils should invariably be present at the time of receiving and seeing off the President and / or Vice-President at the Airport / Railway Station and he is required to take care of belongings of the President / Vice-President.

(k) Suitable arrangement for the movement of the President by way of hiring car / taxi and stay arrangement as per specified limits (both to be paid at the cost of the Headquarters) be made in consultation with the President's office / Vice-President's office.

(l) Few selected photographs covering all dignitaries along with President in Office and/or Vice President in Office as the case may be caption be sent by email to office of President and office of Vice President immediately after the program for hosting on website/social media etc.

(m) A write up on the programme conducted along with link of all the photographs of programme covering all the dignitaries with President in Office and Vice President in Office (as the case may be) e-mailed to the President's office and Vice President's Office so that the same can be used suitably:-

(a) The President/Vice-President inaugurated / attended the _____ (whatever programme). The President in his address complimented the _____ (Organisers) for _____ (whatever Programme)

(b) The Chairman's / Organiser's view _____.

D. The Chairman of the Branch / Regional Council to ensure that the programme is strictly conducted in accordance with the programme approved by the President's office and any deviation in timings, speakers, dais arrangements should be done only with the prior approval of the President's office.

E. The Regional Councils / Branches should use the data base for extending invitations to all Members and Students based in their jurisdiction through e-mail and SMSs.

F. It should be ensured that all Members are aware of the visit of the President and / or Vice- President and no Member or Student should have any grievance / complaint to the effect that he or she was not aware of the visit of the President and / or Vice-President.

G. Branch should encourage receiving / ascertaining issues from the Members and Students before the arrival of the President and a summary of such issues can be prepared in advance so that President / Vice-President in their address can clarify the same.

H. Any important issue pending with Headquarters in respect of the Regional Council / Branch should also be intimated to the President's office in advance so that during the visit, the President can clarify or address the same.

I. A note on the action plan of the respective Regional Council / Branch and its progress and implementation be kept ready for discussion during informal discussion with the President.

August 29th 2022

To,

Chairmen/ Chairpersons of All Regional Councils and Branches of Regional Councils of ICAI

Subject: Updated Guidelines relating to the extending Invitations to Dignitaries by Regional Councils and Branches on any program organized by them

Madam/ Sirs,

The Management Committee of Council of ICAI had noted that while directions were already communicated vide e-mail dated 8th December 2017 to Regional Councils and Branches that before inviting/ seeking messages from Central level dignitaries such as Union Ministers and Senior Officers of Government of India, approval from Head Office be obtained.

However, violations of the aforesaid advisory are being noticed by Head Office more than often and upon deliberations thereof, the Committee has framed the following Guidelines:

1. As regards the invitation to be extended to the following dignitaries/ VIPs by Regional Councils and Branches, it shall be sent to President in Office, ICAI for prior approval:

(a) President of India
(b) Vice-President of India
(c) Prime Minister of India
(d) Governors of States within their respective States
(d) Former Presidents of India
(e) Chief Justice of India
(f) Speaker of Lok Sabha

(g) Cabinet Ministers of the Union of India or Ministers of State of the Union of India
(h) Chief Minister of States within their respective States
(h) Former Prime Ministers
(i) Leaders of Opposition in Rajya Sabha and Lok Sabha
(j) Senior Officers of the Government of India
(k) Any other dignitary of the rank and status of any of above Offices

2. The Invitation to dignitaries (other than those mentioned in point no. 1) at the level of State Government shall be dealt with at the respective level of Regional Council and Branch concerned. However, invitations extended to dignitaries at State Level shall be sent to President in Office, ICAI for information.

3. The Committee further decided that in programs where above-mentioned dignitaries are gracing the programs, the President or Vice President of ICAI or both may participate in such programs depending on availability of time; and in the absence of both one Council Member could be nominated to participate in such program as considered appropriate by President in Office.

This is for your information and compliance.

Thanking you,

Yours faithfully,

CA. (Dr.) Jai Kumar Batra
Secretary, ICAI

Copy to:
1. All Council Members.
2. Secretaries to non-Standing Committees, Boards, Directorates, Groups and Heads of Departments.
3. Heads of Regional Offices.

Regards

CA. Manish KR. Bhalla
Assistant Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

By courier / E-mail

29-CA/ESB-219/2011 — 26th September, 2011

Sub.: Display of Cut-outs, Posters, Banners, Photographs of elected representatives of the Council/Regional Councils/ Branches outside Programme Venues.

Dear Sir

The Council at its 306th Meeting held on 7th – 9th June, 2011 considered the matter of Display of Cut-outs, Posters, Banners, and Photographs of elected representatives of the Council/Regional Councils / Branches, and decided to issue an advisory on the matter based upon its decision. Accordingly, the following Advisory is being circulated for your information and compliance:-

ADVISORY

No. ICAI/ESB//2011/04

Dated : 24th September, 2011

It has been brought to the notice of the Council of Institute of Chartered Accountants of India (ICAI) that in programmes (Conferences / Seminars / Workshops) organized by Regional Councils / Branches / Chapters / Study Circles / Groups of ICAI, the Cut – Outs / Posters / Banners / Photographs of elected representatives to the Council / Regional Councils / Branches are being displayed. The matter was considered by the Council at its 306th meeting held on 7th – 9th June, 2011 and a decision has been taken in regard to the above.

In terms of the decision taken by the Council at its 306th meeting held on 7th – 9th June, 2011, all the members of the Institute of Chartered Accountants of India (ICAI) are hereby advised that the Cut – Outs / Posters / Banners / Photographs of elected representatives to the Council / Regional Councils / Branches should not be displayed outside the programme venue and the same if desired to be displayed should however be restricted to inside the programme venue only, in a decent and dignified manner.

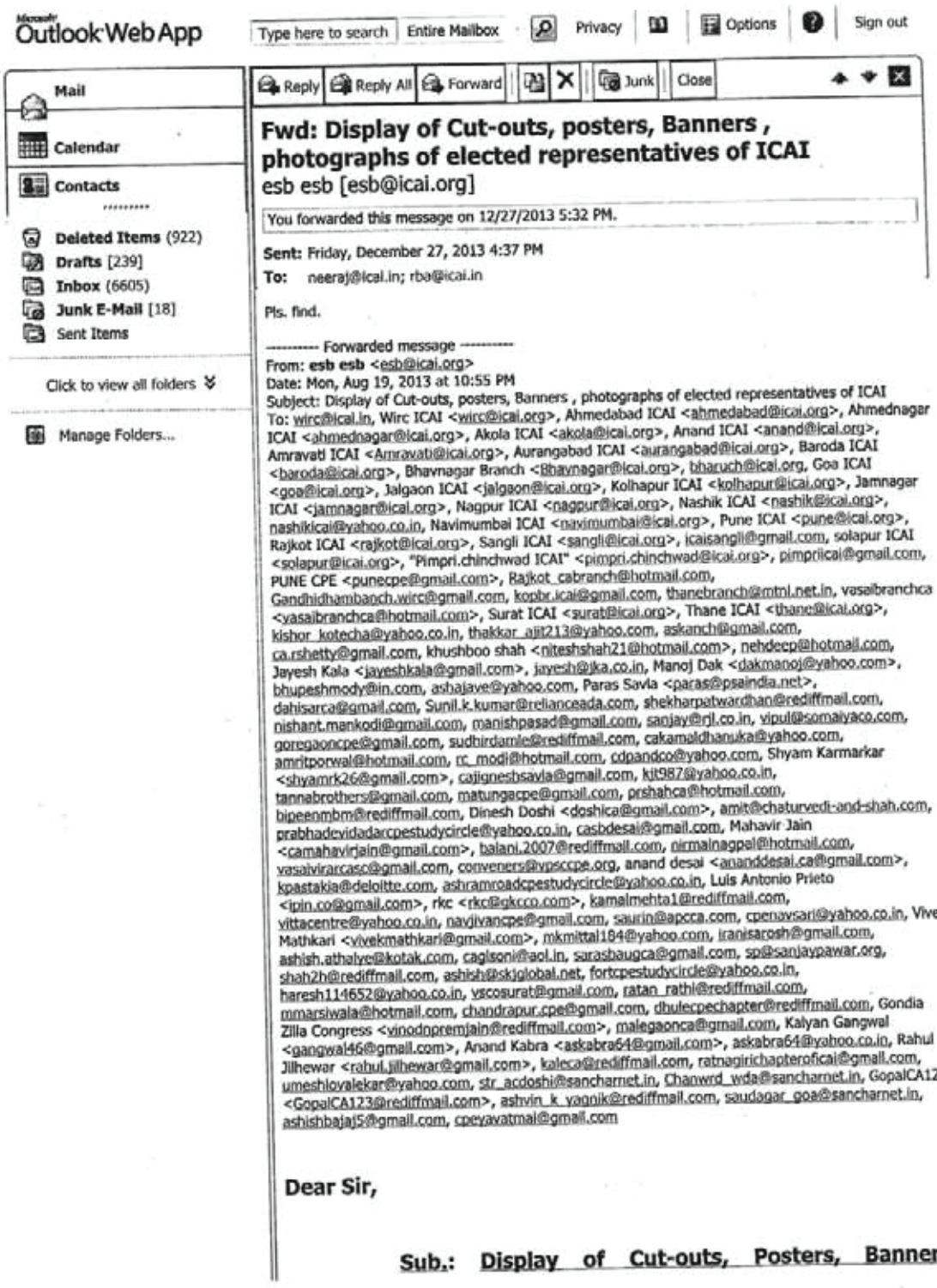
You are requested to acknowledge the receipt.

Yours faithfully,

(N.P. Singh)
Secretary
Ethical Standards Board (ESB)

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002. India

Phone: (+91) (011) 3989 3989 | Fax: (+91) (011) 3011 0581
Email: icaiho@icai.org | Website: http://www.icai.org



Outlook Web App

Type here to search | Entire Mailbox | Privacy | Options | Sign out

Mail
Calendar
Contacts

Deleted Items (922)
Drafts [239]
Inbox (6605)
Junk E-Mail [18]
Sent Items

Click to view all folders

Manage Folders...

Reply | Reply All | Forward | Junk | Close

Fwd: Display of Cut-outs, posters, Banners , photographs of elected representatives of ICAI

esb esb [esb@icai.org]

You forwarded this message on 12/27/2013 5:32 PM.

Sent: Friday, December 27, 2013 4:37 PM

To: neeraj@icai.in; rba@icai.in

Pls. find.

---------- Forwarded message ----------
From: **esb esb** <esb@icai.org>
Date: Mon, Aug 19, 2013 at 10:55 PM
Subject: Display of Cut-outs, posters, Banners , photographs of elected representatives of ICAI
To: wirc@icai.in, Wirc ICAI <wirc@icai.org>, Ahmedabad ICAI <ahmedabad@icai.org>, Ahmednagar ICAI <ahmednagar@icai.org>, Akola ICAI <akola@icai.org>, Anand ICAI <anand@icai.org>, Amravati ICAI <Amravati@icai.org>, Aurangabad ICAI <aurangabad@icai.org>, Baroda ICAI <baroda@icai.org>, Bhavnagar Branch <Bhavnagar@icai.org>, bharuch@icai.org, Goa ICAI <goa@icai.org>, Jalgaon ICAI <jalgaon@icai.org>, Kolhapur ICAI <kolhapur@icai.org>, Jamnagar ICAI <jamnagar@icai.org>, Nagpur ICAI <nagpur@icai.org>, Nashik ICAI <nashik@icai.org>, nashikicai@yahoo.co.in, Navimumbai ICAI <navimumbai@icai.org>, Pune ICAI <pune@icai.org>, Rajkot ICAI <rajkot@icai.org>, Sangli ICAI <sangli@icai.org>, icaisangli@gmail.com, solapur ICAI <solapur@icai.org>, "Pimpri.chinchwad ICAI" <pimpri.chinchwad@icai.org>, pimpricai@gmail.com, PUNE CPE <punecpe@gmail.com>, Rajkot_cabranch@hotmail.com, Gandhidhambranch.wirc@gmail.com, kopbr.icai@gmail.com, thanebranch@mtnl.net.in, vasaibranchca <vasaibranchca@hotmail.com>, Surat ICAI <surat@icai.org>, Thane ICAI <thane@icai.org>, kishor_kotecha@yahoo.co.in, thakkar_ajit213@yahoo.com, askanch@gmail.com, ca.rshetty@gmail.com, khushboo shah <niteshshah21@hotmail.com>, nehdecp@hotmail.com, Jayesh Kala <jayeshkala@gmail.com>, jayesh@jka.co.in, Manoj Dak <dakmanoj@yahoo.com>, bhupeshmody@in.com, ashajave@yahoo.com, Paras Savla <paras@psaindia.net>, dahisarca@gmail.com, Sunil.k.kumar@relianceada.com, shekharpatwardhan@rediffmail.com, nishant.mankodi@gmail.com, manishpasad@gmail.com, sanjay@rjl.co.in, vipul@somaiyaco.com, goregaoncpe@gmail.com, sudhirdamle@rediffmail.com, cakamaldhanuka@yahoo.com, amritporwal@hotmail.com, rc_modi@hotmail.com, cdpandco@yahoo.com, Shyam Karmarkar <shyamrk26@gmail.com>, cajigneshsavla@gmail.com, kit987@yahoo.co.in, tannabrothers@gmail.com, matungacpe@gmail.com, prshahca@hotmail.com, bipeenmbm@rediffmail.com, Dinesh Doshi <doshica@gmail.com>, amit@chaturvedi-and-shah.com, prabhadevidadarcpestudycircle@yahoo.co.in, casbdesai@gmail.com, Mahavir Jain <camahavirjain@gmail.com>, balani.2007@rediffmail.com, nirmalnagpal@hotmail.com, vasaivirarcasc@gmail.com, conveners@vpsccpe.org, anand desai <ananddesai.ca@gmail.com>, kpastakia@deloitte.com, ashramroadcpestudycircle@yahoo.co.in, Luis Antonio Prieto <ipin.co@gmail.com>, rkc <rkc@gkcco.com>, kamalmehta1@rediffmail.com, vittacentre@yahoo.co.in, navjivancpe@gmail.com, saurin@apcca.com, cpenavsari@yahoo.co.in, Vivek Mathkari <vivekmathkari@gmail.com>, mkmittal184@yahoo.com, iranisarosh@gmail.com, ashish.athalye@kotak.com, caglsoni@aol.in, sarasbaugca@gmail.com, sp@sanjaypawar.org, shah2h@rediffmail.com, ashish@skjglobal.net, fortcpestudycircle@yahoo.co.in, haresh114652@yahoo.co.in, vscosurat@gmail.com, ratan_rathi@rediffmail.com, mmarsiwala@hotmail.com, chandrapur.cpe@gmail.com, dhulecpechapter@rediffmail.com, Gondia Zilla Congress <vinodpremjain@rediffmail.com>, malegaonca@gmail.com, Kalyan Gangwal <gangwal46@gmail.com>, Anand Kabra <askabra64@gmail.com>, askabra64@yahoo.co.in, Rahul Jilhewar <rahul.jilhewar@gmail.com>, kaleca@rediffmail.com, ratnagirichapteroficai@gmail.com, umeshlovalekar@yahoo.com, str_acdoshi@sancharnet.in, Chanwrd_wda@sancharnet.in, GopalCA123 <GopalCA123@rediffmail.com>, ashvin_k_yagnik@rediffmail.com, saudagar_goa@sancharnet.in, ashishbajaj5@gmail.com, cpeyavatmal@gmail.com

Dear Sir,

Sub.: Display of Cut-outs, Posters, Banners,

Photographs of elected representatives of the Council/Regional Councils/ Branches outside Programme Venues.

It may be recalled that an Advisory on the captioned subject was issued on 26th September, 2011, based upon the decision of the Council of ICAI taken at its 306th meeting held on 7th – 9th June, 2011. It has been noticed that some of the POUs are not complying with it. It is being issued herewith again for necessary information and compliance:-

It has been brought to the notice of the Council of Institute of Chartered Accountants of India (ICAI) that in programmes (Conferences / Seminars / Workshops) organized by Regional Councils / Branches / Chapters / Study Circles of ICAI, the Cut – Outs / Posters / Banners / Photographs of elected representatives to the Council / Regional Councils / Branches are being displayed. The matter was considered by the Council at its 306th meeting held on 7th – 9th June, 2011 and a decision has been taken in regard to the above.

In terms of the decision taken by the Council at its 306th meeting held on 7th – 9th June, 2011, all the members of the Institute of Chartered Accountants of India (ICAI) are hereby advised that the Cut – Outs / Posters / Banners / Photographs of elected representatives to the Council / Regional Councils / Branches should not be displayed outside the programme venue and the same if desired to be displayed should however be restricted to inside the programme venue only, in a decent and dignified manner.

Your's faithfully ,

Ashish Swaroop Bhatnagar

Secretary

Ethical Standards Board

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

ICAI/HRD (A)/Construction/ EC-525/2014 February 04, 2014

To,

All the Branches, Regional offices and Heads of Department of ICAI

Sub : Barrier free environment for physically challenged persons

Dear Sir/Madam,

The Executive Committee of Council of ICAI at its 525th Meeting held on 5th December, 2013 in the Office of the Institute at New Delhi, vide item No. 30 considered the issue of providing Barrier free environment for physically challenged persons in the offices of ICAI. The Committee considered the following suggestions and accepted the same :

1. A ramp, wash room adaptable to the wheelchair users as per the norms of National Building Code (NBC) and reserved parking area should be provided at Head office, Delhi, all Regional Council offices and branch premises all over India.

2. In various examination centres i.e Local Colleges, Educational Institutes, ICAI does not have any control. However, it may be ensured that the examination forms of the physically challenged candidates are separately processed with due care and they are allotted examination centres at the shortest distance from their residence and where minimum facility of ramp and wash room adaptable to the wheelchair users was available. Further seating arrangement of such candidates be essentially made on ground floor.

3. The appropriate sign boards are displayed at each location referred to above. Special care is to be taken in case of blind students.

4. Physically challenged persons with intelligence must not be made to suffer for want of infrastructure and they need encouragement, motivation and an environment which would enable them to live independently on their own. Such environment alone would ensure such persons' confidence, dignity and self respect. Non-availability of these facilities for physically challenged persons amount to depriving of the opportunity for them to enter into the family of professionals.

5. Such facilities be created at Head Office and at Regional Offices. The Branches are advised to include the expenditure towards provision of above facilities, in their next Capital Budget requirement. Future building proposals need to have provision for the same.

In view of above, all the offices of the Institute including Branches and Regional Offices may note the above requirements and ensure compliance thereof.

(Neeraj Srivastava)
Joint Secretary (RBA)

Copy to :

1. All Regional heads
2. All Regional Council Members
3. All Council Members

Phone: (+91) (11) 3989 3989 | Fax: (+91) (11) 3011 0E

India Regional Council
(IN ...24/6/05.....
SIGNATURE .....

The Institute of Chartered Accountants of India
[Set up under an Act of Parliament]
PO Box No. 7100, Indraprastha Marg, New Delhi – 110 002.
Phone: 91-11-23370055; Telefax:23378394
Website: www.icai.org; Email: rba@icai.org

June 24, 2005

Chairmen, all Regional Councils
Chairmen, all Branches of Regional Councils
(having their own buildings)
Heads of Decentralised Offices.

Dear Sir,

Sub: Naming of all Buildings of the Institute as "ICAI Bhawan".

In continuation of our letter dated 14th June, 2005, this is to inform you that on a consideration of the issue relating to the exact location where "ICAI Bhawan" be displayed in capital letters on the buildings, it has been decided that "ICAI Bhawan" be displayed on the porch of the building, wherever such a porch exists. In that situation, the engraving be done on a Steel Plate and painting the engraving in black.

In case, there is no porch in the building, the expression "ICAI Bhawan" should be written in capital letters by fixing brass letters on granite/marble stone. The size and colour of the granite/marble stone and the letterings is left to the discretion of the Regional Councils and Branches, depending on the space available.

In addition, the expression "ICAI Bhawan" shall form part of the postal address of the Regional Council/Branch and the postal authorities duly informed in this regard. Similarly, this expression shall also be printed on the future stationery of the Regional Council/Branch (letter-heads, envelopes etc.).

You are requested to take necessary steps to give effect to the above and confirm.

Yours faithfully,

(K. Tulsiani)
Dy. Secretary

The Institute of Chartered Accountants of India
[Set up under an Act of Parliament]
PO Box No. 7100, Indraprastha Marg, New Delhi – 110 002.
Phone: 91-11-23370055; Telefax:23378394
Website: www.icai.org; Email: rba@icai.org

June 14, 2005

Chairmen, all Regional Councils
Chairmen, all Branches of Regional Councils (having own buildings)
Heads of Decentralised Offices.

Dear Sir,

Sub: Naming of all Buildings of the Institute as "ICAI Bhawan".

It has been decided that all buildings of the Institute at Headquarters, Regional Offices and their Branches be named as "ICAI Bhawan". It has also been decided that the decision be given effect to, w.e.f. 1st July, 2005 commemorating the CA Day.

You are, therefore, requested to take necessary steps in this regard and confirm.

Yours faithfully,

(K. Tulsiani)
Dy. Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

11th March, 2010

To

All HoD's/Secretaries to Non-Standing Committees

Dear Sir

The matter of sending SMS/email in the name of individual member of the Committee to which the activity relates to, was brought to the notice of the President for his consideration and review.

The President accordingly considered the matter and has taken the following decision :

> **Effective from 12th March, 2010, while issue of SMSs/emails pertaining to activities of any Committee or Sub-Committee/Group of any Committee can continue, however, in so far as the details of sender are concerned, the same should be invariably restricted to the designation of either the Chairman or Secretary of the concerned Committee/Sub-Committee/Group, as the case may be only (without using the name of the functionary concerned). In other words, while the designation of the above specified functionaries is permissible, use of name is not permitted.**

The EDP Section has been instructed accordingly to adhere to the above decision. You are also requested to kindly adhere to the same. Please keep the Chairman of your Committee informed accordingly in time.

Yours faithfully,

(T. Karthikeyan)
Secretary

CC : Shri Rajanikant Verma, EDP Section - to give effect to the above.



----- Original Message -----
From: president@icai.in
To: karthikeyan@icai.in ; vicepresident@icai.org
Sent: Thursday, April 15, 2010 7:45 PM
Subject: Fw: Advisory for Chairmen of Non-Standing Committees of ICAI

For Information
----- Original Message -----
From: president@icai.in
To: rajkumarfca@gmail.com ; radukla@vsnl.com ; radukla@icai.org ; bdoshi@kpmg.com ; bhavna.doshi@googlemail.com ; jayant@gokhalesathe.com ; jayant@icai.org ; pankaj@kjco.net ; pankaj@icai.org ; sanjeev@gmjca.com ; msarda@deloitte.com ; inshah@icai.org ; shahin47@hotmail.com ; jaydeepnshah@gmail.com ; victorgrace321@rediffmail.com ; victorgrace321@gmail.com ; skca@sandsca.com ; ssca@vsnl.com ; manojfadnis@icai.org ; anujgoyal@icai.org ; anujgoel28@sify.com ; subodhka@yahoo.com ; subodhka@gmail.com ; banabhijit@hotmail.com ; babhijit@deloitte.com ; vinodjain@inmacsindia.com ; vinodjainca@gmail.com ; csnanda@gmail.com ; info@cacjsnanda.com
Cc: sdlalan@sgco.co.in ; sdlalan@icai.org ; bakco@vsnl.net ; krishanu_b@rediffmail.com ; kemisha288@yahoo.com ; pctl@rediffmail.com ; nirc@icai.in ; wirc@icai.in ; sirc@icai.in ; eirc@icai.in ; circ@icai.in ; atul@servicetax.com
Sent: Thursday, April 15, 2010 7:44 PM
Subject: Advisory for Chairmen of Non-Standing Committees of ICAI

Dated: April 15, 2010

To: All Chairmen of Non-Standing Committees of the ICAI

Dear Colleagues,

It is observed that Committees of the Institute are organizing functions at certain places where offices of the Regional Councils and the Branches of the Institute are located. In certain cases, the Regional Councils and the Branch Executive Committees have not been involved in such programmes. As a measure of good corporate governance and also to create a sense of belonging to Regional Councils and the Branches, it is hereby advised that the Regional Councils and Branches be kept informed and their involvement in such programmes may be ensured.

It may also be ensured that the E-mail IDs for communication in respect of any programme has to be of either of the Committee or of the Regional Councils/Branches and no individual E-mail IDs or Firm E-mail IDs may be given for contact purposes.

With regards,

CA. Amarjit Chopra
President, ICAI

CC: All Chairmen of Regional Councils/Branches of ICAI

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

No.M-517/2010 August 19, 2010

To

Chairpersons of Regional Councils and of Branches of Regional Councils

Madam/Dear Sir,

Sub:- Names, personal mobile numbers and email ids in announcements etc. in Newsletter/Website - not to publish - reg.

This has reference to the copy of the email dated 15th April, 2010 endorsed to the Chairpersons of Regional Councils and of their Branches addressed by the President to the Chairpersons of Non-Standing Committees of the Institute advising, inter alia, that the *'E-mail IDs for communication in respect of any programme has to be of either of the Committee or of the Regional Councils/Branches and no individual E-mail IDs or Firm E-mail IDs may be given for contact purposes'*.

In this connection, it is stated that certain reference has recently been received seeking to know whether the above advisory would also cover the announcements for publication in the Journal/Newsletter and/or hosted on the website. In this connection, it is clarified that the aforesaid advisory also covers the announcements relating to seminars and other programmes. In other words, no announcement/communication in relation to any programme carrying name(s)/mobile numbers/e-mail ids of any functionary be published in the Regional Council/Branch Newsletter and/or hosted on the Regional Council/Branch Website. However, a Regional Council/Branch may publish in the Newsletter and/or host on the website such announcement/communication provided the same carry only the designation of a functionary (without name/ mobile number/e-mail id).

You are requested to note the above.

Kindly acknowledge receipt.

Yours faithfully,

(T. Karthikeyan)
Secretary

Copy to:-

(1) Chairmen of all Non-Standing Committees/All Council Members
(2) Secretaries to all Non-Standing Committees
(3) Heads of all Departments/Sections

Rba Rba <rba@icai.org>

Fw: Sending of SMSs/E-mails pertaining to activities of Committees etc.

1 message

RBA <rba@icai.in> Wed, May 11, 2011 at 3:54 PM
To: R B A <rba@icai.org>

----- Original Message -----
From: councilaffairs
To: somasekhar ; tparamasivan@icai.in ; vibha ; Legal ; HRD-P ; RBA ; mss@icai.in ; pradhan@icai.in ; mg.gunasekaran@icai.in ; mg.gunasekaran@icai.org ; Shivam Kumar ; avinash@icai.org ; asb@icai.org ; audit@icai.in ; sonali.halder@icai.org ; aasb@icai.org ; AASB 1 ; rakeshsehgal@icai.org ; Committee on Banking, Insurance & Pension ; psdos@icai.org ; vijaykapur@icai.org ; cpeadmin@icai.org ; CL&CGC ; dtc@icai.org ; EB ; esb esb ; npsingh@icai.org ; Nitin Jain ; cfmip@icai.org ; FRRB ; eac ; eac@icai.org ; eac ; ldtc ICAI ; Rajanikant ; Jyoti Singh ; CIA ; ia@icai.org ; anita ; cmii ; PRB ; ashok.kapoor@icai.org ; pdc@icai.in ; parminder@icai.in ; research@icai.org ; PPG ; vppc@icai.in ; vandana@icai.org ; Disc ; accounts@icai.in ; ghosh@icai.in ; Intl.tax1 ; shalini.jindal@icai.in ; pfc@icai.in ; cpf_ga@icai.in ; ctlwto ; cecl@icai.in ; CMA1 ; CPE-HOURS ; giridharan@icai.in ; PDC2 ; giridharan@icai.org ; safa@icai.in ; spal@icai.in ; keshavdatt@icai.in ; keshavdatt@icai.org ; congos@icai.org ; indas@icai.org
Sent: Monday, May 09, 2011 5:00 AM
Subject: Sending of SMSs/E-mails pertaining to activities of Committees etc.

No.517/EC-499/I-16/2011 May 9, 2011

To **Heads of Departments/Secretaries to Non-Standing Committees/Boards**

Madam/Sir,

Sub: **Sending of SMSs/E-mails pertaining to activities of Committees etc.**

This has reference to our —

(1) Circular dated 11th March, 2010 whereby the decision taken by the President-in-Office at the relevant time in the matter of sending SMS/ E-mail in relation to the activities of Committees in the name of individual member of the Committee concerned was communicated as under :

> *"Effective from 12th March, 2010, while issue of SMSs/emails pertaining to activities of any Committees or Sub-Committee/Group of any Committee can continue, however, in so far as the details of sender are concerned, the same should be invariably restricted to the designation of either the Chairman of Secretary of the concerned Committee/Sub-Committee/Group, as the case may be only (without using the name of the functionary concerned). In other words, while the designation of the above specified functionaries is permissible, use of name is not permitted".*

(2) Communication dated 15th April, 2010 addressed by the President-in-Office at the relevant time to the Chairmen of Non-Standing Committees (with copy endorsed to Chairmen of Regional Councils and of Branches of Regional Councils) to the effect, inter alia, that *"It may also be ensured that the E-mail IDs for communication in respect of any programme has to be of either of the Committee or of the Regional Councils/branches and no individual E-mail IDs or*

Firm E-mail IDs may be given for contact purposes", and

(3) Circular bearing No.M-517/2010 dated 19th August, 2010 addressed to the Chairpersons of Regional Councils and of Branches of Regional Councils to the effect, inter alia, that *"the aforesaid advisory dated 15th April, 2010 also covers the announcements relating to seminars and other programmes. In other words, no announcement/ communciation in relation to any programme carrying name(s)/mobile numbers/e-mail ids of any functionary be published in the Regional Council/Branch Newsletter and/or hosted on the Regional Council/Branch Website. However, a Regional Council/Branch may publish in the Newsletter and/or host on the website such announcement/communication provided the same carry only the designation of a functionary (without name/mobile number/e-mail id)"*.

In connection with the above, it is stated that the Executive Committee, at its 499th meeting held in March, 2011, had an occasion to discuss the matter and on consideration, it decided that no change in the decision taken by it/advisories issued was required, and accordingly reiterated the same. A copy each of the aforesaid Circulars/Communcation are enclosed for ready reference.

Please take note of the aforesaid and ensure that the same is adhered to.

Yours faithfully,

(T. Karthikeyan)
Secretary

Copy, with enclosures, to :

(a) Chairmen of all Non-Standing Committees/All Council members
(b) Chairmen of Regional Councils and of Branches of Regional Councils
(c) Heads of Regional Offices
(d) EDP Section

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Council Affairs
The Institute of Chartered Accountants of India
ICAI Bhawan
P.B. No.7100, Indraprastha Marg,
New Delhi-110 002, India.
Telephone Direct : [+91](11) 30110410
Telephone Board : [+91](11) 39893989 Extn. 410
Fax : [+91](11) 30110584
Email : councilaffairs@icai.in
Website : http://www.icai.org

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circular - annexures.pdf
109K

Neeraj Neeraj <neeraj@icai.org>

Creation of Endowment Fund and conducting Memorial Lectures in the name of renowned members/guidelines

shivam <shivam@icai.in> Mon, Sep 10, 2012 at 12:25 PM
To: giridharan@icai.org, ysrawat@icai.in, abasu@icai.in, epjames@icai.in, nrodco@icai.org
Cc: "CA. Rajendra Kumar. P" <rk@ssaca.in>, "CCM CA. Rajendra Kumar P." <rajendrakumarp@icai.org>, rba@icai.org, neeraj@icai.org, neeraj@icai.in, monika.gupta@icai.in

To,
All Regional Heads
WRO,SRO,ERO,CRO,NRO

Creation of Endowment Fund and conducting Memorial Lectures in the name of renowned members/guidelines/EC decision

Sir

The Council at its 296th meeting held on 29th, 30th June and 1st July 2010 under matter of general interest considered an email dated 24th June 2010 of CA.Rajendra Kumar P, Central Council Member, wherein it was stated that the various Regional Councils and Branches are conducting Memorial Lectures in the name of renowned members through Endowment Fund created by their family members and friends. He proposed to develop formal guidelines for creating such Endowment Fund and conducting memorial lectures in order to strengthen the system.

After deliberations, the Council decided to refer the matter to the Executive Committee for its detailed consideration and to suggest appropriate policy/guidelines for creation of Endowment Fund for conducting of Memorial Lectures by the Regional Councils/Branches of the Institute.

Accordingly, the matter was placed before the Committee at its 504th meeting held on 12th September 2011. ***On consideration, the Committee requested CA. Naveen N.D. Gupta, member of the Executive Committee, to study the matter and accord his views & suggestions for formulation of appropriate guidelines on Endowment Fund. The Committee also authorized the President to finalize the policy with regard to creation of endowment in relation to memorial lectures at the level of the Regional Council and Branches, taking into consideration the recommendation of the designated member.***

The President, ICAI has recently approved the proposed guidelines for creation of endowment fund and conduct of memorial lectures by Regional Council and its branches. A copy of approved guidelines is attached herewith for your information and necessary action.

You are also advised to the Regional Council Chairman and members in the matter.

Please ensure compliance of the directions given in the guidelines on the subject.

Regards

Shivam Kumar
Joint Secretary (MSS Section)
The Institute of Chartered Accountants of India
ICAI BHAWAN
I.P. Marg, New Delhi - 110 002
Tel. No.: 011-30110535

Guidelines for creation of Endowment Fund and condcut of Memorial Lectures.doc
38K

Guidelines for creation of Endowment Fund and conduct of Memorial Lectures

Creation of Endowment Fund: The endowment fund shall be named only after a person who had been the member of the Institute and person of high repute. No endowment can be created in the name of the person who continues to be a member of the Institute. The endowment fund may be instituted in the name of a deceased member who had been of high stature, renowned personality and established professional.

The endowment shall be sponsored by a member of the Institute or a firm of Chartered Accountants. Relative(s) of a deceased member or any other person(s) can also sponsor an endowment. The intention to create an endowment shall be in writing and signed by its founders and will be given to the concerned Regional Council. The suggested name of the fund shall be CA._____ Memorial Fund.

The Institute shall not demand any further contribution from the sponsor. All future contributions by the sponsor, if any, shall be voluntary.

Condition:

- After institution of memorial fund, the expenses upto Rs.25000/- will be born by the sponsor for the first memorial lecture organized by the Regional Council.
- The sponsor's name shall not be made public. However the name of the sponsor may be made in the records as a matter of statutory requirement only.
- The Institute may invite the members of the family (sponsoring the fund) of the deceased member at the memorial lecture held by Regional Council.
- The guests shall be formally received and made comfortable. It is not necessary to offer the guest a chair on the dais; however a chair in a prominent place will be appreciated.
- A reference about the honorable members of the Institute, in whose honour and memory the lectures are being conducted, should be made. A mention about the presence of the family members (sponsoring the fund) will be again appreciated.
- The list of invitees shall be strictly in accordance with the Institute's protocol. Sponsor or family members (sponsoring the fund) of deceased member shall not have any say in this regard and also with regard to the procedures and other formalities of the Institute in matters relating to conducting lectures.

Restriction Clause: The name of the member should not be ever removed from the member's list. No disciplinary action had ever been taken against the member.

Period: The founders of the endowment shall specify the period of conducting the lecture. For e.g whether the lecture has to be conducted annually or once in two years and so on.

Minimum Amount: A sum of Rs.5 Lakhs shall be the initial corpus contributed by the founders for instituting the fund.

Purpose for creation of endowment: The specific purpose for creation of the fund i.e. conducting memorial lecture for the benefit of the members or the students of Chartered Accountancy course or both should be clearly mentioned as objective of the fund in the proposal of the founders of the fund.

Acceptance: All endowments shall be approved by the respective Regional Council. All endowments approved by the Regional Council shall be placed within a period of six months from the date of their approval by the Regional Council before the Council for its noting. The Council is empowered to accept or reject any approval granted by the Regional Council after recording reasons in writing.

Funding: The founders of the fund shall clearly specify in writing about the sources of the fund for endowment. There should be separate account to be maintained under the control of Regional Council.

Bearing of expenses: While it is suggested that the quantum of interest earned out of the fund should only be spent for conducting the respective memorial lecture, it is possible that excess may be incurred and in such a situation the Regional Council shall bear the said excess from out of its own funds without disturbing the corpus of the said fund. No grants by will be paid by the Council for conducting the lecture or excess spent by the Regional Council. No sponsorships, either monetary or otherwise shall be invited nor accepted to defray the expenses of the memorial lecture. Contributions received, if any, shall be credited to corpus of the endowment fund only.

Management and Investment: It is suggested that responsibility of management of the fund should be bestowed to the Regional Council. The Regional Council will operate and invest the amount of the fund appropriately.

Periodical Reports: It is suggested that a report on endowment activity shall be sent to RBA Section of ICAI on half yearly basis.

Review: After one year, the endowment scheme may be reviewed by the Regional Council with the possibility of reallocation of the endowment earnings and/or principal in light of the then current mission and purpose of the fund. Such review shall be placed within six months from the date of review before the Central Council for its noting.

CPE Credit Hours: The memorial lecture meeting shall be eligible for appropriate number of CPE credit hours subject to the requirements of the CPE in force.

No.27-CA(2)/Misc./2014

3rd April, 2014

To

The Chairmen of all Regional Councils
The Chairmen of the Branches of all Regional Councils
Secretaries to all Non-Standing Committees of the Council of ICAI
All Regional Heads

Madam/Dear Sirs,

Sub:- Policy regarding payment of honorarium to Council Members, Members of Regional Councils and Managing Committee Members of Branches.

We have recently received some queries with regard to payment of honorarium to Regional Council members/Managing Committee Members of the Branches who have acted as faculties in the courses conducted by the Committees of the Council of ICAI.

In order to remove the doubt, if any, in the matter, we felt that a clarification be issued to all concerned. Accordingly, we draw your kind attention to sub-regulation (2) of Regulation 138 of the Chartered Accountants Regulations, 1988 related to Finance and Accounts of Regional Councils, and Direction No.42 of the Directions of the Central Council Regarding Functions of the Branches of Regional Councils dealing with Finance and Accounts. The relevant portions of said provisions are reproduced hereunder for your reference:-

Regulation 138(2):

"(2) (i) The funds of a Regional Council shall be kept in one of the scheduled banks.

(ii) The funds shall be employed for such purposes as may from time to time be sanctioned by the Regional Council:

PROVIDED that no such funds shall be applied either directly or indirectly for payment to the members of the Regional Council except for reimbursing them for any expenses incurred by them in connection with the business of the Regional Council."

Direction No.42:

"There shall be established a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee:

Provided that no part of the Fund shall be applied either directly or indirectly for making any payment to the members of the Managing Committee, except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee:

"ICAI Bhawan", Indraprastha Marg.
Post Box No. 7100, New Delhi - 110 002. India
Phone: (+91) (011) 3989 3989 | Fax: (+91) (011) 3011 0581
Email: caiho@icai.org | Website: http://www.icai.org

Provided, however, that no member of the Managing Committee shall be entitled to claim any traveling or other allowances. However, in case of Branches which cover radius of beyond 50 k.m., their Managing Committee Members be allowed reimbursement of AC-II Tier to and fro fare for attending the meeting of the branch Managing Committee only, if the distance travelled by the Member concerned is beyond 50 k.m."

In connection with this matter, the following decisions taken by the Institute are currently in force:-

(i) Decision taken by the Executive Committee at its 405th meeting held on 11th and 18th October, 2002:

" ..... the Committee directed the Office to send a suitable communication to all the Branches that no payment whatsoever should be made either directly or indirectly to the managing committee members from the funds of the Branches excepting reimbursement of expenses incurred by them in connection with the business of the branch as required under Direction No. 42 of the Central Council regarding functions of Branches of Regional Councils. .....".

(ii) Decision taken by the Executive Committee at its 425th meeting held on 12th May, 2004:

Whether the members of the Regional Council and members of the Managing Committee of the branches are entitled to accept honorarium paid by an outsourcing agency with whom the Institute had entered with an agreement to provide service to members and students, within the framework of existing Regulations/directions/decision(s) of the Council was considered.

On consideration of the above, the Committee was of the view that since the provisions of Regulation 138(2)(ii) and Direction No.42 of the Directions of the central Council regarding Functions of Branches of Regional Councils provide for only reimbursement of expenses incurred by them in connection with the Business of the Regional Council/Branch and no other payment either directly or indirectly should be made, therefore in the instant case also, honorarium made by outsourcing agency should not be accepted by them.

Accordingly, the Committee decided that no honorarium should be accepted by the members of the Council, members of the Regional Council and the members of the Managing Committee of the branches from the agency to whom the Institute/on behalf of the Institute an agreement had been entered into.

(iii) Decision taken by the Executive Committee at its 504th meeting held on 12th September, 2011:

The Committee considered the question of payment of honorarium to the members co-opted on various Committees/Boards including those invited to meetings as Special Invitees or members of the Groups/sub-groups, by whatever name called, in respect of any Institute related task assigned to such a member.

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi - 110 002, India
Phone: (+91) (011) 3989 3989 | Fax: (+91) (011) 3011 058
Email: icaiho@icai.org | Website: http://www.icai.org

On consideration, the Committee decided that in such cases, payment of honorarium as above to all such categories of functionaries including co-opted member/special invitees/member of a Group/sub-group be made only if and where the work/classes assigned to such a member were in respect of a Committee/Board/Group/sub-group other than the one on which the said member has been a co-opted member or a special invitee. The Committee, however, clarified that members of the Council/Regional Councils/Managing Committees of branches shall continue to be not paid any honorarium for any specific work/classes assigned to them, as is the position at present, except for reimbursement of any expenses incurred in connection with the Business of the Regional Council/Branch Managing Committee (as is permitted now).

(iv) Decision taken by the Editorial Board at its 242nd meeting held on 6th January, 2003/ 298th meeting held on 8th May, 2013:

The Editorial Board decided as under:

- Honorarium should not be paid to any Council member (whether central or regional).
- Honorarium should not be paid to any Branch Managing Committee member.
- Honorarium should not be paid to members of the Editorial Board.

Strict compliance to the above be made by all concerned.

Yours sincerely,

(T. Karthikeyan)
Secretary

Copy to:-

- All Members of the Council
- Accounts Section
- RBA Section

ICAI News

Email Menace

Announcement/Circular

No. 1-CA(7)/165/204

Dated: 17th April, 2014

The Council of the Institute of Chartered Accountants of India (ICAI), at its 329th (Adjourned) meeting held on 4th January, 2014, while taking note of various malicious emails being circulated in various fora has decided that:

The member(s) of ICAI should not host, display, upload, modify, publish, transmit, update, forward or share any information, in any form which is harmful, harassing, defamatory, indecent, immoral or invasive of another's privacy, dignity or prestige or hateful, causing insult or injury or otherwise unlawful in any manner against the **Institute and/ or its members**. Further,

1. Any member of ICAI, if found spreading such information, **may** invite disciplinary action under the Chartered Accountants Act, 1949.
2. Besides above, ICAI **may** also initiate appropriate legal proceedings against such members circulating malicious emails under the applicable provisions of the Information Technology Act, 2000 or under any other law for the time being in force.

All the members of the ICAI are hereby advised to take note of the above decision of the Council.

(T. Karthikeyan)
Secretary, ICAI

Circular No. 1-CA (7)/165/2015 -Malicious E-Mails

Dated 23rd May, 2015

Circular No. 1-CA (7)/165/2015

The Council of the Institute of Chartered Accountants of India (ICAI) at its 342nd meeting held on 5th and 6th May, 2015 noted the judgment dated 24th March, 2015 delivered by the Hon'ble Supreme Court of India in case of *Shreya Singhal vs. Union of India*, whereby Section 66 A of the Information Technology Act, 2000 has been struck down.

The Council at its above meeting further noted that recently certain emails having false and misleading contents with a malicious intent are being circulated in a derogatory manner for bringing down the image of the Institute.

In the light of the above judgment of the Hon'ble Supreme Court and the facts of circulation of malicious emails, the Council in its above meeting decided as under:

1. That the Circular No. 1-CA (7)/165/2014 dated 17th April, 2014 published in May 2014 issue of the Chartered Accountant Journal and hosted on the website of the Institute containing the provisions of section 66 A of the Information Technology Act, 2000 stands withdrawn.
2. That while the members of the Institute are free to express their views in respect of the affairs of the Institute by any means but while doing so members are advised to exercise reasonable restraint so as to avoid defamation of any person or the Institute in order to maintain decency and morality in the interest of the profession or the Institute.
3. That the members are accordingly hereby advised to desist in engaging themselves from sending malicious emails against the Institute or its members, which may bring disrepute to the profession or the Institute.
4. That in case any member is found engaged in sending malicious emails against the Institute, its members or otherwise spreading false, misleading or defamatory statements, may invite action under the applicable provisions of the Chartered Accountants Act, 1949 and the rules framed there under.
5. That besides above, in case any member is found engaged in sending such malicious emails, the action may also be initiated under any other law of the land as applicable.

All the members of the ICAI are hereby advised to take note of the above decision of the Council.

(V. Sagar)
Acting Secretary, ICAI

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

No.RBA/EC-505/2012 March 16, 2012

To the Chairmen of all Regional Councils and of Branches of Regional Councils

Dear Sir,

Sub: Holding of programmes on Self-Supporting Basis

This has reference to our communication bearing No.23-CA.(1)/492/2010 dated 30th September, 2010 to the effect, inter alia, that all cultural events should strictly be on self-supporting basis in all respects and that no amount incurred on account of such a programme be debited, under any circumstances, to the Regional Councils and/or the branches of the Regional Councils. A copy of the said communication is attached for ready reference.

In this connection, it is stated that the Executive Committee has while considering recently a related matter has directed as under :

(1) All programmes – commemorative or others – organised by the Branches of Regional Councils should be strictly on self-supporting basis and/or within the specified related budgetary provisions/grant, if any;

(2) The funds of the Branch should not be utilized, under any circumstance, to meet the deficit of any programmes; and

(3) Serious view would be taken of any violation.

You are requested to make a note of the aforesaid and to ensure that the above directions are adhered to/complied with in letter and spirit. You are also requested to bring the above to the notice of the other members of the Managing Committee of your Branch.

Yours faithfully,

(T. Karthikeyan)
Secretary

Copy to :

(1) All members of the Councils
(2) All members of the Regional Councils
(3) All Heads of Departments
(4) Secretaries of all Non-Standing Committees/Boards
(5) Heads of all Regional Offices

[redacted]

Thanking you

From: rba@icai.in
Sent: 13 October 2017 19:42
To: wirc@icai.in; sirc@icai.in; circ@icai.in; nirc@icai.in; EIRC of ICAI
Cc: sagar@icai.in; G RANGANATHAN - ICAI \ HOD-COUNCIL \ IP MARG;govind.agarwal@icai.in; audit@icai.in; rajesh.bhalla@icai.in; pss@icai.in; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); neeraj@icai.in; ShaleenSuneja\ICAI\Noida62; alokray@icai.in; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Accounts Deptt.-HO - Sector 62, NOIDA; PramodArora; Rishi Sharma-ICAI/Audit Committee/Noida - 62; audit@icai.in
Subject: Ensure compliance of Advisories/Advisories of ICAI for functions/activities performed by Branches and Regional Councils of ICAI

13.10.2017

To:

The Chairmen/Chairpersons and Members of Managing Committee of Branches and Regional Councils of ICAI

Dear Sir/Madam,

This has reference to below mentioned Advisories issued to Regional Councils and Branches of ICAI and circular No. RBA/EC-505/2012 dated 30.09.2010 (attached herewith). It has come to knowledge of Head Office that Regional Councils and Branches are organizing Non educational program/cricket tournament and not complying with Advisories/Advisories of Head Office.

Kindly note that the non educational program/cricket tournament should be held on self sufficient basis and neither the fund of Regional Council nor Branch be used in case of loss/deficit from that activity.

In case if funds of Regional Council/Branch is utilized to meet loss/deficit of non educational Program or not in compliance of below Advisories, the loss/deficit should be recovered from Managing Committees Members of Branch(es)/Regional Council(s) who will organised and/or host the event/activity.

Thanking you

Yours faithfully

(V. SAGAR)
Secretary

CC:

1. *Audit Committee Secretariat : to ensure the compliance of above through Statutory Auditors of Regional Councils and Branches of ICAI.*
2. All the Members of Council of ICAI
3. All the members of Regional Councils of ICAI

From: rba@icai.in
Sent: 25 September 2017 17:13
To: wirc@icai.in; sirc@icai.in; EIRC of ICAI; circ@icai.in; nirc@icai.in
Cc: ysrawat@icai.in; alokray@icai.in; sagar@icai.in; G RANGANATHAN - ICAI \ HOD-COUNCIL \ IP MARG; govind.agarwal@icai.in; PS2VICE-PRESIDENT; PS2PRESIDENT;audit@icai.in; Accounts Deptt.-HO - Sector 62, NOIDA; rajesh.bhalla@icai.in;pss@icai.in; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); ShaleenSuneja\ICAI\Noida62; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi
Subject: Advisories for functions/activities performed by Branches and Regional Councils of ICAI

25th September, 2017

To:

The Chairmen/Chairpersons and Members of Managing Committee of Branches and Regional Councils of ICAI

Sub: Advisories for functions/activities performed by Branches and Regional Councils of ICAI

The Management Committee at its 18th Meeting held on 29th July, 2017, while considering the various issues pertaining to activities performed by Branches and Regional Councils of ICAI vis-à-vis functions defined for Regional Councils and Branches of ICAI, authorized the Secretary, ICAI to issue an appropriate Advisories to all the Branches and Regional Councils on the following matters:-

1) To undertake only permitted activities for Members and Students as prescribed in Regulation 130 in respect of Regional Councils and Advisories No. 2 in respect of Branches and deploy the funds/ resources lying with Regional Councils and Branches for those activities only.

2) In case, if any activity which is not covered under the above mentioned duties and functions (Social/Non Educational) is requested to be conducted by any Committee or Department of ICAI and for which grant is also sanctioned to Regional Councils/ Branches by Head Office, the Regional Councils/Branches have to conduct the activity within the grant sanctioned for such activity and no funds of Regional Councils/Branches can be deployed.

3) The funds or resources of ICAI available with Branches and Regional Councils will not be made available/shared with outside organisations/bodies etc.

4) The Branches and Regional Councils who have their own premises, to the extent possible, to hold the program within the Institute's Premises only and if required to hold the program outside premises, then prior approval giving proper justification, with

expected income and expenses be sought from the Head Office atleast 14 days before the event/program/activity.

5) Report of Ex-Officio Members of branches on quarterly basis (the format of getting the report may be approved by the concerned Regional Council) be submitted by the Ex-officio members of Branch concerned to Regional Council concerned.

6) Branches to forward the minutes of Managing Committee meeting(s) on monthly basis to concerned Ex-officio member(s) and its Regional Council.

You are requested to comply with the above Advisories.

Thanking you

Yours faithfully

(V. SAGAR)
Secretary

Copy to :

1. **All the Members of Council of ICAI**
2. **All the members of Regional Councils of ICAI**

Regards,

Regional Branch Affairs
The Institute of Chartered Accountants of India
ICAI Bhawan
Post Box No. 7100
IndrapasthaMarg
New Delhi -110002
Ph.No. 011-30110409
rba@icai.in

Fw: Advisories of appropriate Committee of Council of ICAI to hold the non-educational program on self sufficient basis and declaration that no fund has been deployed by the Branch /Regional Council on such programs (like Holi).

manish.bhalla@icai.in

Sat 3/23/2019 4:07 PM

To:neeraj@icai.in <neeraj@icai.in>;

From: neeraj@icai.in
Sent: Thursday, March 14, 2019 7:03 PM
To: sushrut@mmchitale.com; drushti.desai@bsmca.net; vishal.doshi@kcmehta.com; manish@gmj.co.in; ca.vikasjain1@icai.org; anandjakhotiya@yahoo.co.in; arpitca25@gmail.com; kachawalamurtaza@gmail.com; jayeshkala@gmail.com; cayashwantkasar@gmail.com; abhijit@kelkarcoca.com; cnpatel@gmail.com; hp@msglobal.co.cin; kamleshsaboo@gmail.com; priti@psaindia.net; fcaumeshsharma@gmail.com; ssca28@rediffmail.com; victorgrace.office@gmail.com; chengalreddyca@gmail.com; daretodreams@gmail.com; dcjain@icai.org; cahalli@hotmail.com; jalapathi.ca@gmail.com; nareshgelli@gmail.com; pampannabe@gmail.com; pannarajs@gmail.com; revathi@arcoca.com; sundararajanco@gmail.com; gk.sons@hotmail.com; casumitbinani@gmail.com; nmore2091@gmail.com; patra.debayan@gmail.com; rkpaca@hotmail.com; sahoo.sunilkumar@yahoo.co.in; atul@aaaca.in; camukeshbansal@gmail.com; skanfca@hotmail.com; canileshgupta@gmail.com; cacjain@gmail.com; jaindkca@gmail.com; casjain@gmail.com; caatul64@gmail.com; abhisakp@gmail.com; caabhishek sharma@yahoo.com; somani74@rediffmail.com; mail.dda.co@gmail.com; carajenderarora@gmail.com; BHANDARI_RACHIT@YAHOO.CO.IN; cagauravgarg1981@gmail.com; casumitgarg@yahoo.com; caavinashgupta@gmail.com; pankajgupta.pgc@gmail.com; pankaj@sksinghal.com; vkguptaca@gmail.com; cahkchoudhary@gmail.com; nitinkanwar@globalca.in; shweta.pathak1@gmail.com; aksfca@gmail.com; carsyadav1@gmail.com; balkishan@icai.org; vimalpagarwal@rediffmail.com; ralshi@deloitte.com; arun.giri@taxsutra.com; lalitbajaj179@gmail.com; cajomonkgeorge@gmail.com
Cc: secretary@icai.in; Rakesh Sehgal; shankar@icai.in; alok.jha@icai.in; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; PS to ICAI President<umeshgupta@icai.in>; CA. Kuldeep Vashisht - ICAI/Vice- President's Secretariat/Indraprastha Marg/New Delhi; Kunal Sharma - ICAI \Vice President Sectt.\ ITO IP Marg; rba@icai.in
Subject: Fw: Advisories of appropriate Committee of Council of ICAI to hold the non-educational program on self sufficient basis and declaration that no fund has been deployed by the Branch /Regional Council on such programs (like Holi).

Dear Sir/ Madam,

The below mail is forwarded for your kind perusal,please.

Regards,

Neeraj Srivastava
Joint Secretary
(Head, RBA Section)
The Institute of Chartered Accountants of India

ICAI Bhawan,
A-29, Sector 62,
Noida- 201309
0120-3045967, 9350799923
Camp Office: 2nd Floor (Council Affairs),
ICAI Bhawan, Annex Building, Indraprastha Marg,
New Delhi-110002
011-30110409
E-mail : neeraj@icai.in; rba@icai.in
Website: http://www.icai.org

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For help/query use e-Sahaayataa – https://help.icai.org/
"Follow ICAI on Social Media - http://www.icai.org/followus/"

facebook linkedin googleplus-2 twitter youtube

From: neeraj@icai.in
Sent: Thursday, March 14, 2019 6:51 PM
To: anand@icai.org; aurangabad@icai.org; baroda@icai.org; dhule@icai.org; gandhidham@icai.org; jamnagar@icai.org; nagpur@icai.org; nanded@icai.org; navsari@icai.org; pune@icai.org; sangli@icai.org; surat@icai.org; thane@icai.org; alleppey@icai.org; ernakulam@icai.org; guntur@icai.org; Kalaburgi@icai.org; kkvijayancnr@gmail.com; kottayam@icai.org; kurnool@icai.org; mysore@icai.org; ongole@icai.org; palghat@icai.org; sivakasi@icai.org; tiruchirapalli@icai.org; trichur@icai.org; tuticorin@icai.org; vijayawada@icai.org; visakhapatnam@icai.org; warangal@icai.org; eluru@icai.org; dibrugarh@icai.org; guwahati@icai.org; raniganj@icai.org; rourkela@icai.org; siliguri@icai.org; tinsukia@icai.org; aligarh@icai.org; alwar@icai.org; beawar@icai.org; bharatpur@icai.org; bhilwara@icai.org; ganesh.daiya@gmail.com; ghaziabad@icai.org; gorakhpur@icai.org; gwalior@icai.org; indore@icai.org; jabalpur@icai.org; jaipur@icai.in; jamshedpur@icai.org; jodhpur@icai.org; kota@icai.org; mathura@icai.org; meerut@icai.org; moradabad@icai.org; noida@icai.in; udaipur@icai.org; varanasi@icai.org; amritsar@icai.org; chandigarh@icai.org; icchalkaranjibranch@icai.in; kadapa@icai.org; brahmapur@icai.org; jharsaguda@icai.org; dehradun@icai.org; haldwani@icai.org; haridwar@icai.org; jhansi@icai.org; kishangarh@icai.org; sriganganagar@icai.org; ambala@icai.org; amritsar@icai.org; bathinda@icai.org; bahadurgarh@icai.org; bhiwani@icai.org; chandigarh@icai.org; info.fbdicai@gmail.com; gurgaon@icai.org; info@himachalicai.org; jalandhar@icai.org; karnal@icai.org; kurukshetra@icai.org; panipat@icai.org; rewari@icai.org; rohtak@icai.org; kalayandombivlli@icai.org; akola@icai.org; Sirsa Branch of ICAI; kaithal@icai.org; nashik@icai.org; ICAI Branch Anantapur; Ahmednagar ICAI; bhavnagar@icai.org; Jalgaon ICAI; kolhapur@icai.org; goa@icai.org; navimumbai@icai.in; bharuch@icai.in; pimpri.chinchwad@icai.org; solapur@icai.org; Vasai Branch; amravati@icai.in; bhuj@icai.org; bangalore@icai.org; belgaum@icai.org; bellary@icai.org; hyderabad@icai.org; karimnagar@icai.org; trivandrum@icai.org; tirupati@icai.org; tirunelveli@icai.org; udupi@icai.in; kanchipuram@icai.org; Durgapur ICAI; ICAI AGRA BRANCH; rajkot@icai.org; satara@icai.org; Calicut ICAI; Coimbatore@icai.org; erode@icai.org; hubli@icai.in; kakinada@icai.in; kumbakonam@icai.org; madurai@icai.org; mangalore@icai.org; nellore@icai.in; pondicherry@ICAI.ORG; quilon@icai.org; rajamahendravaram@icai.org; Salem ICAI; tirupur@icai.org; vellore@icai.org; bhubaneswar@icai.org; Cuttack ICAI; Asansol ICAI; sambalpur@icai.in; ajmer icai; allahabad@icai.org; bareilly@icai.in; CA. Mahavir Jain; bilaspur@icai.org; dhanbad@icai.org; bhopal@icai.in; lucknow@icai.org; lucknow@icai.in; muzaffarnagar@icai.org;

pali@icai.org; raipur@icai.org; ranchi@icai.org; ratlam@icai.in; saharanpur@icai.org; sikar@icai.org; sikar@icai.in; ratnagiri@icai.org; ujjain@icai.org; Nirmal Singh; sandeep kaur; Sangrur ICAI; AHMEDABAD BRANCH OF WIRC OF ICAI
Cc: sirc@icai.in; nirc@icai.in; circ@icai.in; Ravi K. Arora, Jt. Director, Mumbai, ICAI (raviarora@icai.in); Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); CA Atis Basu / DCO Head - ICAI ERO Kolkata; govind.agarwal@icai.in; PMALHOTRA-ICAI\ NRO\NRO; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Umesh Gupta\Executive Officer\ICAI-New Delhi; CA. Kuldeep Vashisht - ICAI/Vice- President's Secretariat/Indraprastha Marg/New Delhi; Kunal Sharma - ICAI \Vice President Sectt.\ ITO IP Marg; shankar@icai.in; alok.jha@icai.in; councilaffairs@icai.in; rba@icai.in; WIRC OF ICAI; EIRC of ICAI; Giridharan\Regional Head-SRO
Subject: Re: Advisories of appropriate Committee of Council of ICAI to hold the non-educational program on self sufficient basis and declaration that no fund has been deployed by the Branch /Regional Council on such programs (like Holi).

To:

The Chairmen/Chairpersons and Members of Managing Committee of Branches and Regional Councils of ICAI

Dear Sir/Madam,

In continuation of our communication dated 13.03.2019 informing about conducting non-educational programmes on self-sustaining basis only, it is informed that the revenue generated and the expenditure incurred for organizing non-educational/ non-CPE programmes by your Regional Council/Branch shall be subjected to Special Audit.

Yours faithfully,

Rakesh Sehgal
Acting Secretary

Regards,

Neeraj Srivastava
Joint Secretary
(Head, RBA Section)
The Institute of Chartered Accountants of India
ICAI Bhawan,
A-29, Sector 62,
Noida- 201309
0120-3045967, 9350799923
Camp Office: 2nd Floor (Council Affairs),
ICAI Bhawan, Annex Building, Indraprastha Marg,
New Delhi-110002
011-30110409

E-mail : neeraj@icai.in; rba@icai.in
Website: http://www.icai.org

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From: neeraj@icai.in
Sent: Wednesday, March 13, 2019 9:02 PM
To: anand@icai.org; aurangabad@icai.org; baroda@icai.org; dhule@icai.org; gandhidham@icai.org; jamnagar@icai.org; nagpur@icai.org; nanded@icai.org; navsari@icai.org; pune@icai.org; sangli@icai.org; surat@icai.org; thane@icai.org; alleppey@icai.org; ernakulam@icai.org; guntur@icai.org; Kalaburgi@icai.org; kkvijayancnr@gmail.com; kottayam@icai.org; kurnool@icai.org; mysore@icai.org; ongole@icai.org; palghat@icai.org; sivakasi@icai.org; tiruchirapalli@icai.org; trichur@icai.org; tuticorin@icai.org; vijayawada@icai.org; visakhapatnam@icai.org; warangal@icai.org; eluru@icai.org; dibrugarh@icai.org; guwahati@icai.org; raniganj@icai.org; rourkela@icai.org; siliguri@icai.org; tinsukia@icai.org; aligarh@icai.org; alwar@icai.org; beawar@icai.org; bharatpur@icai.org; bhilwara@icai.org; ganesh.daiya@gmail.com; ghaziabad@icai.org; gorakhpur@icai.org; gwalior@icai.org; indore@icai.org; jabalpur@icai.org; jaipur@icai.in; jamshedpur@icai.org; jodhpur@icai.org; kota@icai.org; mathura@icai.org; meerut@icai.org; moradabad@icai.org; noida@icai.in; udaipur@icai.org; varanasi@icai.org; amritsar@icai.org; chandigarh@icai.org; icchalkaranjibranch@icai.in; kadapa@icai.org; brahmapur@icai.org; jharsaguda@icai.org; dehradun@icai.org; haldwani@icai.org; haridwar@icai.org; jhansi@icai.org; kishangarh@icai.org; sriganganagar@icai.org; ambala@icai.org; amritsar@icai.org; bathinda@icai.org; bahadurgarh@icai.org; bhiwani@icai.org; chandigarh@icai.org; info.fbdicai@gmail.com; gurgaon@icai.org; info@himachalicai.org; jalandhar@icai.org; karnal@icai.org; kurukshetra@icai.org; panipat@icai.org; rewari@icai.org; rohtak@icai.org; kalayandombivlli@icai.org; akola@icai.org; Sirsa Branch of ICAI; kaithal@icai.org; nashik@icai.org; ICAI Branch Anantapur; Ahmednagar ICAI; bhavnagar@icai.org; Jalgaon ICAI; kolhapur@icai.org; goa@icai.org; navimumbai@icai.in; bharuch@icai.in; pimpri.chinchwad@icai.org; solapur@icai.org; Vasai Branch; amravati@icai.in; bhuj@icai.org; bangalore@icai.org; belgaum@icai.org; bellary@icai.org; hyderabad@icai.org; karimnagar@icai.org; trivandrum@icai.org; tirupati@icai.org; tirunelveli@icai.org; udupi@icai.in; kanchipuram@icai.org; Durgapur ICAI; ICAI AGRA BRANCH; rajkot@icai.org; satara@icai.org; Calicut ICAI; Coimbatore@icai.org; erode@icai.org; hubli@icai.in; kakinada@icai.in; kumbakonam@icai.org; madurai@icai.org; mangalore@icai.org; nellore@icai.in; pondicherry@ICAI.ORG; quilon@icai.org; rajamahendravaram@icai.org; Salem ICAI; tirupur@icai.org; vellore@icai.org; bhubaneswar@icai.org; Cuttack ICAI; Asansol ICAI; sambalpur@icai.in; ajmer icai; allahabad@icai.org; bareilly@icai.in; CA. Mahavir Jain; bilaspur@icai.org; dhanbad@icai.org; bhopal@icai.in; lucknow@icai.org; lucknow@icai.in; muzaffarnagar@icai.org; pali@icai.org; raipur@icai.org; ranchi@icai.org; ratlam@icai.in; saharanpur@icai.org; sikar@icai.org; sikar@icai.in; ratnagiri@icai.org; ujjain@icai.org; Nirmal Singh; sandeep kaur; Sangrur ICAI; AHMEDABAD BRANCH OF WIRC OF ICAI
Cc: sirc@icai.in; nirc@icai.in; circ@icai.in; Ravi K. Arora, Jt. Director, Mumbai, ICAI (raviarora@icai.in); Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); CA Atis Basu / DCO Head - ICAI ERO Kolkata; govind.agarwal@icai.in; PMALHOTRA-ICAI\ NRO\NRO; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Umesh Gupta\Executive Officer\ICAI-New Delhi; CA. Kuldeep Vashisht - ICAI/Vice- President's Secretariat/Indraprastha Marg/New Delhi; Kunal Sharma - ICAI \Vice President Sectt.\ ITO IP Marg; shankar@icai.in; alok.jha@icai.in; councilaffairs@icai.in; rba@icai.in; WIRC OF ICAI; EIRC

of ICAI; Giridharan\Regional Head-SRO

Subject: Advisories of appropriate Committee of Council of ICAI ICAI to hold the non-educational program on self sufficient basis and declaration that no fund of Branch has been deployed by the Branch /Regional Council on the non- educational program (like Holi),

13.03.2019

To,

The Chairperson/Chairmen of Regional Councils and Branches of ICAI

Sub: Advisories of appropriate Committee of Council of ICAI ICAI to hold the non-educational program on self sufficient basis and declaration that no fund of Branch has been deployed by the Branch /Regional Council on the non- educational program (like Holi), if any organized by the Branch of your Region

Madam/ Dear Sirs,

At the outset, I congratulate all the newly elected representatives of Regional Councils and Branches of ICAI for the period 2019-22.

It has come to knowledge of Head Office that Regional Councils and Branches are planning to organize Non-educational program (like Holi). I wish to bring to your notice the Advisories of Council of the ICAI that non-educational program should be held on self sufficient basis and neither the fund of Regional Council nor Branch be used in case of loss/deficit from that activity. The said Advisories issued from time to time are enclosed.

In case, funds of Regional Councils /Branches are utilized to meet loss/deficit of non-educational Program or non-compliance of aforesaid Advisories of ICAI, the loss/deficit should be recovered from Managing Committee Members of Branch(es)/Regional Council Member (s) who organize and/or host such activities/events.

It is requested that the Regional Councils to ensure compliance of above Advisories and send their information along with the information collected from their respective Branches about the source of funding of programme as well as its expenditure incurred by them, in the format given below :-

“

Name of Regional Council/Branch	Source of funding of programme	Amount	Expenditure incurred	Whether recorded in Books of Account. If yes, the details

(Certified by Chairman and Treasurer)"

Thanking you,

Yours faithfully

Rakesh Sehgal
Acting Secretary

CC:

1. Audit Committee Secretariat: to ensure the compliance of above through Statutory Auditors of Regional Councils and Branches of ICAI.
2. All the members of Regional Councils of ICAI
3. All the Members of Council of ICAI

Regards,

Neeraj Srivastava
Joint Secretary
(Head, RBA Section)
The Institute of Chartered Accountants of India
ICAI Bhawan,
A-29, Sector 62,
Noida- 201309
0120-3045967, 9350799923
Camp Office: 2nd Floor (Council Affairs),
ICAI Bhawan, Annex Building, Indraprastha Marg,
New Delhi-110002
011-30110409
E-mail : neeraj@icai.in; rba@icai.in
Website: http://www.icai.org

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"Follow ICAI on Social Media - http://www.icai.org/followus/"

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From: neeraj@icai.in

Sent: Wednesday, April 13, 2016 11:57 AM

To: koshy@icai.in; ysrawat@icai.in; wro@icai.in; Giridharan\Regional Head-SRO; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); sirc@icai.in; EIRC of ICAI; alokray@icai.in; circ@icai.in; epjames@icai.in; nirc@icai.in; SHIVAM KUMAR - ICAI/ CCBMP /NOIDA - 62

Cc: sagar@icai.in; secretary@icai.in; ICAI Vice President; ICAI President; G RANGANATHAN - ICAI \ HOD-COUNCIL \ IP MARG; councilaffairs@icai.in; MONIKA GUPTA- ICAI\ COUNCIL\I. P MARG; D. D. SATYAWALI - ICAI \ COUNCIL \ IP MARG; rekha.sachdeva@ icai.in; manish.bhalla@icai.in; shankar.satyawali@icai.in

Subject: Communication of List of Committees allowed to be formed by the Regional Councils.

To,

All Chairmen/ Chairperson of Regional Councils & Heads of Regional Offices of the ICAI

Dear Sirs / Madam ,

The Management Committee at its 10th meeting held on 14th March, 2016, decided to circulate the List of Committees allowed to be formed by the Regional Councils.

The List of Committees, along with reference of earlier decisions are given as under:-

Pursuant to the provisions of Regulation 137 (7) (i) of the Chartered Accountants Regulations, 1988, the Regional Councils are required to constitute the Standing Committees listed out in column 1 of below table.

The non- Standing Committees of Regional Councils under Regulation 137 (7) (ii) which have been permitted by the Executive Committee of Council of the Institute at its 495th Meeting held on 23rd November, 2010 vide item no 7 (pursuant to the authorisation given by the Council at its 299th Meeting held on 27th and 28th October, 2010 vide item no 28) , 499th Meeting of the Executive Committee held on 17th and 18th March, 2011, 529th Meeting of the Executive Committee held on 19th March, 2014 vide item no 57 and 531st Meeting of the Executive Committee held on 12th May,2014 vide item no. 45 are given in column 2 of below table:

Standing Committees of Regional Councils under Regulation 137 (7)(i)	Non -Standing Committees of Regional Councils permitted under Regulation 137 (7) (iii)
1. Executive Committee.	1. Editorial Committee
2. Students Committee.	2. Library Committee. (Members/ Students)
3. Professional Development Committee.	3. Committee for Members in Industry. (no other individual/separate similar committee)
4. Public Relations Committee	4 Research Committee.
5. Career Counseling Committee.	5. Direct Tax Committee. (Pursuant to the decision of the Executive Committee at its 529th Meeting held on 19th March, 2014 vide item no 57).
6. Continuing Professional Education Committee	6. Indirect Tax Committee. (Pursuant to the decision of the Executive Committee at its 529th Meeting held on 19th March, 2014 vide item no 57).

	7. International Taxation Committee. (Pursuant to the decision of the Executive Committee at its 531st Meeting held on 12th May, 2014 vide item no 45).
	8. Committee on Accounting Standards for Local Bodies.
	9. Committee on Financial Markets & Investors' Protection.
	10. Committee on Banking, Insurance and Pension.
	11. Committee on Public Finance and Government Accounting.
	12. Committee on Corporate & Allied Laws and Corporate Governance. (only one- merged - and no other individual/ separate similar committee)
	13. Committee for Capacity Building of CA Firms & SMPs. (only one-merged- and no other individual/ separate similar committee)
	14. Information Technology Committee.
	15. Management Accounting Committee.
	16. Exposure Drafts Committee. (for all subjects)
	17. Branch Co-ordination Committee.
	18. Study Circles Co-ordination Committee.
	19. GMCS Co-ordination Committee.(wherever applicable)
	20.Members Grievance Committee.
	21. Internal Audit Committee.
	22. Hostel Committee. (wherever applicable)
	23. Co-operative Societies Committee (Maharashtra) (For WIRC- pursuant to the decision of the Executive Committee at its 499th Meeting held on 17th and 18th March, 2011 vide item no 11).
	24. Co-operative Societies Committee (Gujarat) (For WIRC- pursuant to the decision of the Executive Committee at its 499th Meeting held on 17th and 18th March, 2011 vide item no 11). NOTE – Committees at serial no. 1-4 and 8-22 were permitted by the Executive Committee at its 495thmeeting held on 23rd November 2010 pursuant to the authorization given by the Council at its 299th meeting held on 27th and 28th October,2010. Taxation Committee was also permitted at 495th meeting of the Executive Committee and the same was split into Direct Tax Committee, Indirect Tax Committee and International Tax Committee at 529th and 531st meeting of the Executive Committee held on 19th March, 2014 and 12th May, 2014 respectively.

Fw: Formation of Committees and Groups by the Regional Councils for the year 2018-19

manish.bhalla@icai.in

Tue 24-04-2018 12:54

To: ashok.kapoor@icai.in <ashok.kapoor@icai.in>;

Cc: rba@icai.in <rba@icai.in>; G RANGANATHAN - ICAI \ SECY-IDC & HOD-RBA \ SEC 62, NOIDA <ranga@icai.in>;

1 attachments (55 KB)

Committee - Group.pdf;

From: rba@icai.in
Sent: 19 April 2018 12:00
To: circ@icai.in; wirc@icai.in; sirc@icai.in; EIRC of ICAI; nirc@icai.in
Cc: anilbhandari@anilashok.com; anil.bhandari@anbglobal.com; jaychhaira@yahoo.com; praful.fca@gmail.com; pchhajed@yahoo.com; tarunghiaca@yahoo.co.in; nhegde@deloitte.com; nihar.jambusaria@ril.com; nihar.jambusaria@gmail.com; kdhiraj123@yahoo.co.in; info@cadhiraj.com; mangeshkinare@icai.in; mangesh@icai.org; dhinal.shah@in.ey.com; nilesh@kkc.in; ICAI Vice President; sbzaware@icai.org; casbzaware@gmail.com; babucentralcouncil@gmail.com; devarajareddy@yahoo.com; ICAI President; mhiregange@gmail.com; madhukar@hiregange.com; sekarg.gurukripa@gmail.com; sripriya@spka.in; vijkum.mp@gmail.com; rka.icai@gmail.com; skgoyal@icai.org; dmitra1@satyam.net.in; smitra101@gmail.com; manufca@gmail.com; kushwah@rediffmail.com; sharmaprakashca@yahoo.com; kemisha288@yahoo.com; kemishasoni288@gmail.com; agarwal.s.ca@gmail.com; casanjivkchaudhary@gmail.com; schaudhary@kpmg.com; atul@servicetax.net; naveen@dassgupta.com; vkgupta2004@yahoo.co.in; caguptavijay@gmail.com; rajeshsharmaca@rediffmail.com; info@scvasudeva.com; sanjay.vasudeva@scvindia.com; kinareca@rediffmail.com; mangeshkinare@icai.in; mangesh@icai.org; babucentralcouncil@gmail.com; babu.kallivayalil@gmail.com; mpv@icai.org; vijkum.mp@gmail.com; CA Ranjeet Kumar Agarwal; rka.icai@gmail.com; shyamjpr@gmail.com; kinareca@rediffmail.com; mangeshkinare@icai.in; mangesh@icai.org; schaudhary@bsraffiliates.com; shrutishah_ca@yahoo.co.in; hpshah_1999@yahoo.com; hpshah_1999@hotmail.com; kamleshsaboo@gmail.com; ssca28@rediffmail.com; pradeepagrawalca@gmail.com; balkishan@dbsassociates.in; balkishan@icai.org; vishnugarg03@rediffmail.com; ralshi@deloitte.com; lalitbajaj179@gmail.com; lalit@bajaj.com; sushrut@mmchitale.com; desai.drushti@bsmco.net; manish@gmj.co.in; kcjco@vsnl.com; jsarvesh@gmail.com; abhikelkar@yahoo.com; prajapatiramesh55@outlook.com; updates@cavikrant.com; kulkarnivikrant@gmail.com; casgmundada@icai.org; casgmundada@gmail.com; priti@psaindia.net; priti.savla@icai.org; priyamrshah@yahoo.com; rmshah@rmshah.net; rbsharmaandco@gmail.com; aniket@talatiandtalati.com; epkaud@rediffmail.com; cothas@yukthi.co.in; cothas@icai.org; cajomonkgeorg@gmail.com; jalapathi.ca@gmail.com; abhishekmurali@gmail.com; kbabu74@yahoo.com; adusumilli_v@yahoo.com; cmd@adusumilligroup.com; cmtclients@gmail.com; dungarchand@hotmail.com; gk8164@gmail.com; gkr@icai.org; raju@kgrca.in; hemavathico@gmail.com; pannarajs@gmail.com; mrriteshmittal@gmail.com; anirbandatta_aca@yahoo.co.in; anirbandatta_aca@yahoo.co.in; rngsiliguri@gmail.com; casonujain@gmail.com; casumitbinani@gmail.com; sumit_binani@hotmail.com; sanjib@drmsca.com; moreassociate@gmail.com; anirbandatta_aca@yahoo.co.in; rngsiliguri@gmail.com; casonujain@gmail.com; casumitbinani@gmail.com; sumit_binani@hotmail.com; sanjib@drmsca.com; moreassociate@gmail.com; chhajed_abhay@hotmail.com; pkboob@yahoo.com; pkboobcirc@gmail.com; vinodguptafca@gmail.com; deepmisra@gmail.com; canileshgupta@gmail.com; chartered_ruwatia@yahoo.in; camukeshbansal@gmail.com; cacjain@gmail.com; gpa001@gmail.com;

casharmagautam@gmail.com; deepak@aajvca.com; poojabansal@saawariya.in; casumitgarg@yahoo.com; nitin_kanwar@rediffmail.com; nitinkanwar@globalca.in; rajinder.fca@gmail.com; deepak@aajvca.com; poojabansal@saawariya.in; casumitgarg@yahoo.com; nitin_kanwar@rediffmail.com; nitinkanwar@globalca.in; rajinder.fca@gmail.com; caswadeshgupta@spmg.in; raa_link_ca@yahoo.co.in; rakesh.makkar@ymail.com; vivek.khurana@icai.org; alokjaindel@gmail.com; ca.pankajperiwal@gmail.com; rajesh_ca@hotmail.com; Ravi K. Arora, Jt. Director, Mumbai, ICAI (raviarora@icai.in); Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); alokray@icai.in; govind.agarwal@icai.in; neeraj@icai.in; Giridharan\Regional Head-SRO; SHIVAM KUMAR - ICAI/; ICAI Vice President; ICAI President; councilaffairs@icai.in; secretary@icai.in; sagar@icai.in; G RANGANATHAN - ICAI \ SECY-IDC & HOD-RBA \ SEC 62, NOIDA; D. D. SATYAWALI - ICAI \ COUNCIL \ IP MARG

Subject: Formation of Committees and Groups by the Regional Councils for the year 2018-19

April 16th, 2018

To

The Chairmen/ Chairperson of all Regional Councils of ICAI

Sub: - **Formation of Committees and Groups by the Regional Councils for the year 2018-19.**

Dear Sir/Madam,

We have come to know that some of the Regional Councils have formed Committees disregarding the norms decided by the head office. We have also been informed that the Regional Councils are forming/ have formed various groups for different purposes.

The matter was considered by the Council at its recent meeting held last month and it has been decided as under:

1. The Regional Councils shall strictly conform to the norms decided by the head office and communicated to them from time to time as regards restricting the Committees to only those which have been formed at the Central Council level.

2. Regional Councils shall not constitute any Group for any purposes.

The above decision of the Council may kindly be complied with strictly.

Thanking you

Your Faithfully

V.Sagar
(Secretary)

Copy to:

All Central Council Members.
All Regional Council Members
All Heads of Regional Offices.
All incharges of Regional Council offices.
Vice President, ICAI
President, ICAI

Regards,

Regional Branch Affairs
The Institute of Chartered Accountants of India
ICAI Bhawan
Post Box No. 7100
Indrapastha Marg
New Delhi -110002
Ph.No. 011-30110409
rba@icai.in

Publication of Newsletters by Regional Councils after 6 months i.e with effect from November 2016

manish.bhalla@icai.in

Fri 16-03-2018 16:00

To: Ravi K. Arora, Jt. Director, Mumbai, ICAI (raviarora@icai.in) <raviarora@icai.in>; Rajanikant Mr.. Verma <rajanikant@icai.in>; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in) <tparamasivan@icai.in>; alokray@icai.in <alokray@icai.in>; govind.agarwal@icai.in <govind.agarwal@icai.in>;

Cc: circ@icai.in <circ@icai.in>; wirc@icai.in <wirc@icai.in>; sirc@icai.in <sirc@icai.in>; EIRC of ICAI <eirc@icai.in>; nirc@icai.in <nirc@icai.in>; secretary@icai.in <secretary@icai.in>; sagar@icai.in <sagar@icai.in>;

Bcc: VEENA - ICAI \ RBA \ I.P. MARG <veena.bareja@icai.in>; shankar.satyawali@icai.in <shankar.satyawali@icai.in>; manish.bhalla@icai.in <manish.bhalla@icai.in>;

2 attachments (416 KB)

RBA, M.C-11,May 2016, Newsletter.pdf; Guidelines for Issuance of E-Newsletter by Regional Councils and Branches of ICAI.pdf;

To,

All the Chairmen and Chairperson of all the Regional Councils of ICAI

Sub: Newsletter published by Regional Councils

Dear Sir/Madam,

This has reference to our email dated 19.09.2016 informing you that in partial modification of earlier decision (to bring E-Newsletter only w.e.f November 2016), the Competent Authority decided to permit the Regional Councils to continue to print Newsletter after October 2016 subject to compliance of followings:-

1. Although the Regional Councils are permitted to bring the printed copy of its monthly Newsletter, however a decision to bring out the printed copy of Newsletter has to be approved by the concerned Regional Council (annually), in light of fact that newsletter brought out by Regional Council should be on self sufficient basis. In other words, the expenses of newsletter should not entail any financial burden on the Council and no request of financial assistance to Regional Councils shall be entertained by the Head Office.
2. The Newsletter of Regional Council be restricted to not exceeding 12 pages. The Chairmen/Chairpersons of the Regional Councils shall be responsible for adhering to the guidelines of the Institute issued to bring out the Newsletter by Regional Councils.
3. Continuous effort should be made by the Regional Councils for promoting the E-Newsletter and substitution of E-Newsletter in place of Print Newsletter.

A copy of the guidelines in this regard is enclosed for compliance. Please forward the monthly newsletter to RBA Section for our perusal starting from April 2018 onwards.

Regards

CA. Manish KR. Bhalla
Assistant Secretary

Regional Branch Affairs
ICAI Bhawan,
Indrapratha Marg,
P.B. No. 7100
New Delhi-110002
011-30110409
Mail ID: manish.bhalla@icai.in
Webite: www.icai.org

From: manish.bhalla@icai.in
Sent: 19 September 2016 20:45
To: wirc@icai.in; wircchairman@icai.in; sirc@icai.in; SIRC Chairman; EIRC of ICAI; CHAIRMAN-EIRC; nirc@icai.in; nircchairman@icai.org; circ@icai.in; circchairman@icai.in; nircchairman@icai.in; CHAIRMAN-EIRC
Cc: Alok Jha-ICAI/Secretary's Secretariat/IP Marg/New Delhi; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Umesh Gupta PS To Vice-President, ICAI <umesh.gupta@icai.in>; SHIVAM KUMAR - ICAI/ CCBMP /NOIDA - 62; alokray@icai.in; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); koshy@icai.in; Giridharan\Regional Head-SRO; councilaffairs@icai.in; ysrawat@icai.in; D. D. SATYAWALI - ICAI \ COUNCIL \ IP MARG; G RANGANATHAN - ICAI \ COUNCIL AFFAIRS \ I P MARG; sonali.halder@icai.in; shankar.satyawali@icai.in; audit@icai.in; devarajareddy@yahoo.com; ICAI Vice President; nilesh@kkc.in; rba@icai.in; ICAI President; spal@icai.in; sagar@icai.in; secretary@icai.in; skkushwaha@icai.in
Subject: Publication of Newsletters by Regional Councils after 6 months i.e with effect from November 2016

September 19, 2016

To,

All the Chairmen and Chairpersons of Regional Councils of ICAI

Dear Sir(s)/ Madam,

Sub: **Publication of Newsletters by Regional Councils after 6 months i.e with effect from November 2016**

This has reference to above mentioned subject and email dated 19.05.2016 and 24.06.2016 to Regional Councils to stop publication of Newsletters by Regional Councils after 6 months i.e, w.e.f November 2016 and the representations received from the Regional Council(s) to give permission to continue the Publication of Newsletters of Regional Councils after October 2016.

The President on consideration of the matter has decided that Regional Councils be allowed to publish and print Newsletter after October 2016 subject to compliance of followings:-

Although the Regional Councils are permitted to bring the published copy of its monthly Newsletter, however a decision to bring out the published copy of Newsletter has to be approved by the concerned Regional Council (annually), in light of fact that newsletter brought out by Regional Council should be on self sufficient basis. In other words, the expenses of newsletter should not entail any financial burden on the Council and no request of financial assistance to Regional Councils shall be entertained by the Head Office.

The Newsletters of a Regional Councils be restricted to not exceeding 12 pages. The Chairmen/Chairpersons of the Regional Councils shall be responsible for adhering to the guidelines of the Institute issued to bring out the Newsletter by Regional Councils.

Continuous effort should be made by the Regional Councils for promoting the E-Newsletter and substitution of E-Newsletter in place of Print Newsletter.

Thanking you,

Yours faithfully

Sd/-
V. Sagar
Secretary

CC:

1. All the Regional Council Members
2. All the Central Council Members
3. Vice President, ICAI
4. President, ICAI

Regards

CA. Manish KR. Bhalla
Assistant Secretary
Regional Branch Affairs
ICAI Bhawan,
A-29 SECTOR 62
NOIDA 201309
DIST. GAUTAM BUDH NAGAR (U.P)
0120-3045966
Mail ID: manish.bhalla@icai.in
Webite: www.icai.org

From: manish.bhalla@icai.in
Sent: 24 June 2016 12:30
To: wirc@icai.in; wircchairman@icai.in; sirc@icai.in; SIRC Chairman; EIRC of ICAI; CHAIRMAN-EIRC; nirc@icai.in; nircchairman@icai.org; circ@icai.in; circchairman@icai.in; nircchairman@icai.in
Cc: Alok Jha-ICAI/Secretary's Secretariat/IP Marg/New Delhi; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Umesh Gupta PS To Vice-President, ICAI <umesh.gupta@icai.in>; SHIVAM KUMAR - ICAI/ CCBMP /NOIDA - 62; Dr. Deepak Chanda - ICAI\NIRC\New Delhi 02; epjames@icai.in; alokray@icai.in; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); koshy@icai.in; Giridharan\Regional Head-SRO; councilaffairs@icai.in; ysrawat@icai.in; D. D. SATYAWALI - ICAI \ COUNCIL \ IP MARG; G RANGANATHAN - ICAI \ COUNCIL AFFAIRS \ I P MARG; sonali.halder@icai.in; shankar.satyawali@icai.in; audit@icai.in; devarajareddy@yahoo.com; ICAI Vice President; nilesh@kkc.in; rba@icai.in; ICAI President; spal@icai.in; sagar@icai.in; secretary@icai.in
Subject: Fw: Stopping of Publication of Newsletters by Branches of ICAI with immediate effect i.e from June 2016 and Regional Councils after 6 months i.e with effect from November, 2016

Dear Sirs/Madam

This is in continuation of below mail communicating the decision of Management Committee to stop Publication of Newsletters by Branches of ICAI with immediate effect i.e from June 2016 and Regional Councils after 6 months i.e with effect from November, 2016.

Please find enclosed the Guidelines of Institute for issuance of E-Newsletter by Regional Councils and their Branches.

Regards

CA. Manish KR. Bhalla
Assistant Secretary
Regional Branch Affairs
ICAI Bhawan,
A-29 SECTOR 62
NOIDA 201309
DIST. GAUTAM BUDH NAGAR (U.P)
0120-3045966
Mail ID: manish.bhalla@icai.in
Webite: www.icai.org

From: manish.bhalla@icai.in
Sent: 19 May 2016 13:14
To: wirc@icai.in; wircchairman@icai.in; sirc@icai.in; SIRC Chairman; EIRC of ICAI; CHAIRMAN-EIRC; nirc@icai.in; nircchairman@icai.org; circ@icai.in; circchairman@icai.in; nircchairman@icai.in
Cc: spal@icai.in; secretary@icai.in; sagar@icai.in; ICAI Vice President; nilesh@kkc.in; ICAI President; devarajareddy@yahoo.com; rba@icai.in; shankar.satyawali@icai.in; audit@icai.in; sonali.halder@icai.in; G RANGANATHAN - ICAI \ COUNCIL AFFAIRS \ I P MARG; D. D. SATYAWALI - ICAI \ COUNCIL \ IP MARG; councilaffairs@icai.in; ysrawat@icai.in; koshy@icai.in; Giridharan\Regional Head-SRO; Dr. T. Paramasivan / ICAI /SIRC of ICAI / Chennai (tparamasivan@icai.in); epjames@icai.in; alokray@icai.in; Dr. Deepak Chanda - ICAI\NIRC\New Delhi 02; SHIVAM KUMAR - ICAI/ CCBMP /NOIDA - 62; Umesh Gupta PS To Vice-President, ICAI <umesh.gupta@icai.in>; Nitin Jain – ICAI\President's Office\I. P. Marg New Delhi; Alok Jha-ICAI/Secretary's Secretariat/IP Marg/New Delhi
Subject: Stopping of Publication of Newsletters by Branches of ICAI with immediate effect i.e from June 2016 and Regional Councils after 6 months i.e with effect from November, 2016

RBA/ M.C-11/May 2016

May 12th 2016

To

All the Chairmen and Chairpersons of Branches and Regional Councils of ICAI

Sub: **Stopping of Publication of Newsletters by Branches of ICAI with immediate effect i.e from June 2016 and Regional Councils after 6 months i.e with effect from November, 2016**

Dear Sirs/Madam,

The Management Committee considered the recommendation of Audit Committee that there should be only e-newsletter at the Branches and Regional Councils and hard copy should not be published and circulated in view of the fact that the publications of Newsletters at various units of ICAI are not

self-sufficient and further the cumulative deficit from publishing the Newsletters by Regional Councils and Branches has been constantly increasing every year.

The Management Committee after deliberations on the matter decided that the printing and circulation of newsletters at all Branches should be stopped with immediate effect i.e June 2016 and only e-newsletter may be circulated. Also, the newsletters at Regional Councils should be limited to only 12 pages at present and that also is to be done away with after a period of 6 months i.e October 2016. That is, after 6 months the newsletters printing and circulation at Regional Councils are also to be stopped and only e-newsletters are to be circulated.

The above decision of the Management Committee is being sent for ensuing the compliance to all concerned in letter and spirit.

Thanking you,

Yours faithfully

Sd/-

V. Sagar
Secretary

CC:
All the Committee Secretaries and HODs of ICAI
All Heads of Decentralised Offices of ICAI
All the five Regional Councils Members of ICAI
All the Council Members
Vice President
President

Regards

CA. Manish KR. Bhalla
Assistant Secretary
Regional Branch Affairs
ICAI Bhawan,
A-29 SECTOR 62
NOIDA 201309
DIST. GAUTAM BUDH NAGAR (U.P)
0120-3045966
Mail ID: manish.bhalla@icai.in
Webite: www.icai.org

GUIDELINES OF INSTITUTE FOR ISSUANCE OF E-NEWSLETTERS BY REGIONAL COUNCILS AND THEIR BRANCHES- (May 2016)

Preamble

Regulation 130 of the Chartered Accountants Regulations, 1988, provides for Duties and functions of Regional Councils. In terms of Regulation 130(2)(vi), it is the duty of the Regional Council to supply routine information to members or to the prospective candidates for articles or examinations.

The Management Committee at its 11th meeting held on 28.04.2016 has decided that ***"the printing and circulation of newsletters at Branches should be stopped with immediate effect and only e-newsletters be circulated. Also, the newsletters at Regional Councils should be limited to only 12 pages at present and that also is to be done away with after a period of 6 months. That is, after 6 months the newsletters printing and circulation at Regional Councils are also to be stopped and only e-newsletters are to be circulated".***

The following guidelines for issuance of e-Newsletter have been envisaged:

General:

- All requirements under law such as publication of the Statutory Form, name of the Editor, publisher, printer, address of the Editor, publisher, printer etc., including Disclaimer clause should be complied with.

- All the Regional Councils and Branches should constitute the Editorial Board.

- The Editor shall be vested with the overall responsibility of the e-Newsletter.

- .In case of pronouncement(s)/notification(s) that of Council or of Government especially Judicial case laws, source should be clearly specified.

- Contents of articles including the source(s) are the responsibility of the author and the Editorial Board should maintain such record.

- The advertisement/s published should not in any way be derogatory affecting the image and the prestige of the profession viz., advertisements pertaining to tobacco products, alcoholic beverages etc.

- The e-Newsletter may contain either Chairman writes or Editorial. Photograph of the Chairman in his column is optional.

- The photographs pertaining to the programs organized by the Regional Councils should not exceed two-page equivalent space and in case of Branches, the same should not exceed one-page equivalent space.

- The e-Newsletter of a Branch, to the extent possible is restricted to the number of pages being 4 but in any case not exceeding 12 pages. In case of Regional Councils, not exceeding

12 pages of published newsletter till October 2016 and thereafter only e-Newsletter will be published by Regional Councils i.e from the November 2016.

- The space for advertisement, in any case should not exceed 25% of the total space of the e-Newsletter.

- The periodicity of e-Newsletter should not be less than a month.

- No contents of the E-Newsletter should be contrary to the policy(ies), pronouncements and decisions taken by the Council of the Institute viz., no religious symbols should be used and should comply with the Code of Ethics.

- For the purpose of uniformity/standardization of the e-Newsletter, the title of the e-Newsletters in case of Regional Councils and their branches should be as under :

(a) Regional Councils :
_____ India Regional Council of the Institute of Chartered Accountants of India e-Newsletter

(b) Branches :
_____ Branch of _____ India Regional Council of the Institute of Chartered Accountants of India E-Newsletter

- For the purpose of maintaining public relations, the distribution list should also include important Government Officials, Associations, Institutions and the like.
- The Regional Councils should circulate the e-Newsletter among all members of the Central Council. The Branches should circulate its e-Newsletter among all the members of the Regional Council and the members of the Central Council representing their region. Further the Regional Councils and their Branches should also host e-Newsletter on their respective website/ICAI website.

Financial:

- The E-Newsletter expenses should be separately shown.
- Annual Budget should be prepared and the same should be duly approved by the Regional Council and by Managing Committee in case of a Branch.
- A quarterly review of the actual expenditure incurred on issue of the e-Newsletter should be undertaken. In case of the actual expenditure of a Regional Council exceeds 20% of budgetary allocation, then the matter be brought to the notice of the Regional Council. Thereafter, the Regional Council shall consider the matter for appropriate remedial measure(s), preventive mechanism for future etc. The decision so taken by the Regional Council should be communicated to the Central Office. In case of the actual expenditure on the e-Newsletter of a Branch exceeds 20% of budgetary allocation, then the matter be brought to the notice of the Managing Committee of the Branch. Thereafter, the said matter, alongwith the reasons therefor as well as steps that would be taken for recurrence of the same should be forwarded to the Regional Council concerned. The Regional Council shall consider the matter for appropriate remedial measure(s), preventive mechanism for future etc., and advice the Branch accordingly, with a copy of the advice to the Central Office.

• While preparing the above-mentioned Budget, an attempt should be made by Regional Councils and their Branches, to the extent possible, that the e-Newsletter should be on self-sufficient basis. In other words, the expenses of e-Newsletter should not entail any financial burden on the Council.

• For publication of information about CPE Programs in the e-Newsletter, the direct cost incurred on e-Newsletter should be debited to the CPE Seminar Account while preparing the budget, and while evaluating the expenses of e-Newsletter and CPE programs.

• The tariff for advertising in the e-Newsletter should be duly approved by the Regional Council/ Managing Committee of the Branch concerned.

• A quarterly report from the Regional Council to the effect that the expenditure on the e-Newsletter of the Regional Council and its Branches did not exceed the income, be forwarded to the Central Office. Any deviation from the above shall have bearing on the overall performance of Regional Councils and Branches, which may result in to non-release/forfeiting/cancellation of grant/s payable to Regional Councils/Branches by Head Office.

x x x x x x

01.06.2017

To,

All the Chairpersons of Regional Councils of ICAI

Sub:

1. **Holding of only one meeting of Regional Council outside Regional Head Quarter**
2. **Entitlement of travelling cost & stay cost of Ex- officio Members of Regional Councils and Branches of ICAI**

Dear Sir/Madam,

The Management Committee at its recent meeting decided that all meetings of Executive Committee of Regional Councils should be held in Regional Headquarters only. Further, it has decided that only one meeting of Regional Council in a year can be held outside the Regional headquarters but within the Region. It has further decided that the Regional Councils shall invite a member of Executive Committee of the Central Council, if any, belonging to the relevant Region, to the meetings of the Executive Committee of the concerned Regional Council. The travel and stay cost of the member of the Executive Committee of Central Council shall be borne by the Central Council.

The Committee also took the following decisions with a view to bring in better governance in the working of Managing Committee of Branches:

Ex-officio members nominated by the Regional Councils on the Managing Committee(s) of the Branches may attend the meetings of the Managing Committee(s). For this purpose, reimbursement of 2AC rail fare to and fro the actual place of residence of the member to the Branch and back, be allowed from the funds of the Regional Council. Cost incurred on stay, strictly on need-basis, be also reimbursed as per the entitlement. The Branches be advised to fix their meetings in consultation with the ex-officio member. No other reimbursement will be allowed.

Thanking you,

Yours faithfully

V. Sagar
Secretary, ICAI

CC:
1. All the Members of 5 Regional Council of ICAI
2. All the Central Council of ICAI
3. All Branches of ICAI

TRAVEL RULES APPLICABLE TO MEMBERS OF REGIONAL COUNCILS

[Revised as on 12th April, 2023]

[Ref.: Latest revision taken by the Management Committee at its 61st Meeting held on 12th April, 2023][1]

<table>
<tr><th>S. No.</th><th>Nature of assignment /Task</th><th>Members eligible to avail</th><th colspan="5">Entitlement</th></tr>
<tr><td rowspan="3">1</td><td rowspan="3">For attending meetings of the Regional Councils and their Executive Committee</td><td rowspan="3">All Members of the Regional Council</td><td colspan="3">Travel</td><td>Stay</td><td>Daily allowance[2]</td></tr>
<tr><td>By Air</td><td>By Train</td><td>By Road</td><td></td><td></td></tr>
<tr><td><u>Applicable conditions</u>
• Any airline
• By economy class
• Only by way of reimbursement
• Such reimbursement is restricted to actual fare or standard fare, for any Government Airline (Including</td><td><u>Application conditions</u>
• First Class AC
• Only by way of reimbursement
• Such reimbursement is restricted to actual fare paid, by the shortest route</td><td><u>Applicable conditions</u>
• Travel by either owned or hired car
• Only by way of reimbursement
• Such reimbursement is restricted to Rs. 15 per km[5], actual cost, or First Class AC train fare (for places covered only by train) by shortest route, whichever is less.</td><td>The reimbursement of actual lodging expenses incurred, subject to a maximum at the following rates, exclusive of taxes[3]:-

Category I Centers* -Rs. 8000/- per day</td><td><u>A Class cities</u> Rs. 1400/- per day

<u>B-1 Class cities/ Shimla</u> Rs. 1200/- per day

<u>Other Localities</u> Rs. 1000/- per day</td></tr>
</table>

			GST paid) by the shortest route, whichever is less			**Category II Centers** - Rs. 6500/- per day** **Category III Centers*** - Rs. 5000/- per day** *Category I Centers – Mumbai, Delhi, Kolkata, Chennai, Bengaluru & Hyderabad ** Category II Centers -All State Capital other that those covered in Category -I centers, cities having a population of more than 10 lakh as per the latest Centers Data *** Category III Centers -	

						All other Cities **Applicable conditions** • Only by way of reimbursement • Such reimbursement is restricted to actual stay cost or the rates given above per day, whichever is less	
			Proof of Travel Xerox copy of air ticket or boarding pass falling which travel agent's bill	**Proof of Travel** Xerox copy of train ticket	**Proof of Travel** • On declaration basis for travel by owned vehicle. • On Production of bill for travel by hired vehicle	**Proof of Stay** Hotel/ Guest house bill (in the event of room being shared by two or more members, then the reimbursement of stay cost shall be made on the basis of sharing details provided by the members concerned)	

2	For attending meeting(s) at Delhi at the invitation of Head-Office	All entitlements, conditions, and proof, as are relevant to attending meetings of Regional Councils shall be applicable ipso facto.					
3	For attending meetings of the Committees of Regional Council (except Executive Committee covered under S. No. 1 above	Members of the Committee concerned including Co-opted members	Nil	**Applicable conditions** • Second Class AC • Only by way of reimbursement • Such reimbursement is restricted to actual fare paid by the shortest route **Proof of travel** Xerox copy of train ticket.	**Applicable conditions** • Travel by either owned or hired car • Only by way of reimbursement • Such reimbursement is restricted to Rs. 15 per km[5], actual cost or second class AC train fare by shortest route, whichever is less • Wherever the places are not covered by train service, reimbursement shall be restricted to Rs. 15/- per km[6] or actual cost by shortest route, whichever is less. **Proof of Travel** • On declaration basis for travel by owned vehicle	Nil	A Class cities Rs. 1400/- per day B-1 Class cities/ Shimla Rs. 1200/- per day Other Localities Rs. 1000/- per day

					• On production of bill for travel by hired vehicle		
4	Branch visit <u>Number of visits</u> Reimbursement is restricted to only one visit per branch per year In case the Chairman of a Regional Council has to visit any Branch more than once, prior approval of the President-in-office shall have to be obtained along with justification necessitating such visit	The Chairman of the Regional Council and /or the ex-officio member nominated by the Regional Council for the branch concerned (provided such an ex-officio member is not hailing from the place where the branch is situated) In case the Chairman is unable to visit, he can authorize any other member of the Regional Council (Note: No other office bearer(s) or member(s) or is /are entitled to any allowance	Nil	**<u>Applicable conditions</u>** • Second Class AC • Only by way of reimbursement • Such reimbursement is restricted to actual fare paid by the shortest route **<u>Proof of travel</u>** Xerox copy of train ticket.	**<u>Applicable conditions</u>** • Travel by either owned or hired car • Only by way of reimbursement • Such reimbursement is restricted to Rs. 15 per km[5], actual cost or second class AC train fare by shortest route, whichever is less • Wherever the places are not covered by train service, reimbursement shall be restricted to Rs. 15/- per km[6] or actual cost by shortest route, whichever is less. **<u>Proof of Travel</u>** • On declaration basis for travel by owned vehicle • On production of bill for travel by hired vehicle	Nil	<u>A Class cities</u> Rs. 1400/- per day <u>B-1 Class cities/ Shimla</u> Rs.1200/- per day <u>Other Localities</u> Rs. 1000/- per day

		for any branch visit)					
5	For attending meetings of Regional Monitoring Committee, Regional Budget and Finance Committee, Regional Audit Committee and visits in connection with inspection of land /building	Members nominated on the specified Committee and the member Authorized to undertake specified inspection	Nil	**Applicable conditions** • Second Class AC • Only by way of reimbursement • Such reimbursement is restricted to actual fare paid by the shortest route **Proof of travel** Xerox copy of train ticket.	**Applicable conditions** • Travel by either owned or hired car • Only by way of reimbursement • Such reimbursement is restricted to Rs. 15 per km,[5] actual cost or second class AC train fare by shortest route, whichever is less • Wherever the places are not covered by train service, reimbursement shall be restricted to Rs. 15/- per km[6] or actual cost by shortest route, whichever is less. **Proof of Travel** • On declaration basis for travel by owned vehicle • On production of bill for travel by hired vehicle	Nil	A Class cities Rs. 1400/- per day B-1 Class cities/ Shimla Rs.1200/- per day Other Localities Rs. 1000/- per day

6	For discharge of official work at Regional Council's office	Treasurer	Nil	**<u>Applicable conditions</u>** • Second Class AC • Only by way of reimbursement • Such reimbursement is restricted to actual fare paid by the shortest route • Maximum three visits to Regional Council in a calendar month **<u>Proof of travel</u>** Xerox copy of train ticket.	**<u>Applicable conditions</u>** • Travel by either owned or hired car • Only by way of reimbursement • Such reimbursement is restricted to Rs. 15 per km[5], actual cost or second class AC train fare by shortest route, whichever is less • Wherever the places are not covered by train service, reimbursement shall be restricted to Rs. 15/- per km[6] or actual cost by shortest route, whichever is less. **<u>Proof of Travel</u>** • On declaration basis for travel by owned vehicle • On production of bill for travel by hired vehicle	The reimbursement of actual lodging expenses incurred, subject to a maximum at the following rates, exclusive of taxes[3]:- **Category I Centers* -Rs. 8000/- per day** **Category II Centers** - Rs. 6500/- per day** **Category III Centers*** - Rs. 5000/- per day** *Category I Centers – Mumbai, Delhi, Kolkata, Chennai,	<u>A Class cities</u> Rs. 1400/- per day <u>B-1 Class cities/ Shimla</u> Rs. 1200/- per day <u>Other Localities</u> Rs. 1000/- per day

						Bengaluru & Hyderabad ** Category II Centers -All State Capital other that those covered in Category -I centers, cities having a population of more than 10 lakh as per the latest Centers Data *** Category III Centers - All other Cities **<u>Applicable conditions</u>** • Only by way of reimbursement • Such reimbursement is restricted to actual stay cost or at	

						applicable rates per day, whichever is less • Maximum three visits to Regional Council in a calendar month **<u>Proof of Stay</u>** Hotel/ Guest house bill (in the event of room being shared by two or more members, then the reimbursement of stay cost shall be made on the basis of sharing details provided by the members concerned)	

- No TA/DA or any other allowance is payable for participation / visit in relation to any CPE Programme, Seminar and the like organized by the Regional Council, Branch, Study Group, Chapter etc. expenses for such visits may be borne from the out of surplus of programmes.
- Journeys/ Claims not covered under the above guidelines require approval of the President-in-office to be obtained prior to incurring the expenses.
- Further, the Committee also decided that the Regional Council be informed that the said travel rules be strictly complied with. The office was asked to seek the confirmation of the internal auditors on the compliance of the travel rules specifically, by including the same in their scope of internal audit.
- An appropriate Travel bill be put in place by the Regional Councils through which only all TA/DA Claims be settled.

The Committee also authorized the President-in-office to take decision on removal of difficulty /relaxation of the said travel rules wherever considered appropriate by him.

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1. [Ref.: Decisions taken by the Executive Committee at its 478th meeting held on 25th September 2008, amended at its 489th meeting held on 8th & 12th March 2010, further amended by the Management Committee at its 14th meeting held on 7th & 23rd December 2016 and 22nd meeting held on 5th May, 2018]
2. A Class cities Rs. 1000/- per day, B-1 Class cities/ Shimla Rs. 800/- per day, Other Localities Rs. 600/- per day
3. Maximum of Rs. 5000/- per day
4. Only by way of reimbursement is restricted to Rs. 12 per km, actual cost, standard economy class airline or First Class AC train fare (for places covered only by train) by shortest route, whichever is less.
5. Such reimbursement is restricted to Rs. 10 per km, actual cost or second class AC train fare by shortest route, whichever is less
6. Wherever the places are not covered by train service, reimbursement shall be restricted to Rs. 10/- per km or actual cost by shortest route, whichever is less.

From: manish.bhalla@icai.in <manish.bhalla@icai.in>
Sent: 22 February 2023 15:03

Subject: Uniform Theme and Logo of ICAI to be used by all Regional Councils and Branches of ICAI for the year 2023-24

To:

The Chairmen/Chairpersons and Members of Managing Committee of Branches and Regional Councils of ICAI

Madam/Dear Sirs,

As you are aware that Directions of Head Office are in place for Regional Councils/Branches for not to use different types of coinage/theme/logo effective from January 1, 2018.

Kindly take a note that Head Office is in the process to frame a uniform theme and the logo for ICAI to be used for the year 2023-24 by Head Office, Regional Councils and Branches of ICAI. The same shall be provided by Head Office shortly.

Therefore, you are requested to use uniform logo and theme of ICAI for the year 2023-24 which shall be provided to you shortly by Head Office.

However, Regional Council/Branch may opt for a theme for particular Conference / Seminar etc.

Thanking you,

Yours faithfully

Rajesh Kr. Bhalla
राजेश के. भल्ला
Additional Secretary

अपर सचिव
Head, RBA DIRECTORATE
प्रमुख, आरबीए निदेशालय

Copy to :

1. **All the Members of Council of ICAI**
2. **All the members of Regional Councils of ICAI**

Regards

CA. Manish KR. Bhalla
Assistant Secretary
The Institute of Chartered Accountants of India
A-29, Sector 62, Noida -201309
Mail ID: manish.bhalla@icai.in
Webite: www.icai.org
Mobile: 9910431262/7011838431

To,

All Chairpersons of Regional Councils and Branches of ICAI

Madam/Dear Sir

Sub: Uniform Nomenclature- Naming Format for ICAI Branches and Regional Councils

For brand building of an institution, the Logo serves as the face and it is essential to have a brand that reflects the true essence of an institution's identity for the all stakeholder. Branding is of the utmost importance to create a unique identity and gain competitive advantage.

For Branch Standardisation of ICAI w.r.t. nomenclature for Regional Councils & Branches, the Council at its 420th meeting held on 23rd and 24th March, 2023 has approved the nomenclature for displaying of name of ICAI on its Buildings, Letters Heads and visiting Cards for the Regional Councils and Branches of ICAI to follow the below mentioned nomenclatures:

NAMING CONVENTION FOR ICAI BUILDINGS, STATIONERY & COLLATERALS

Regional Councils- Nomenclature



Branches- Nomenclature

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
AHMEDABAD BRANCH (WIRC)

All the Regional Councils and Branches are requested to strictly follow the above-stated nomenclature of ICAI.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

0

WEB-MEDIA POLICY DOCUMENT

OF

BRANCHES OF ICAI

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

12-06-2020

BACKGROUND

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for regulating the profession of Chartered Accountancy in the country. The ICAI is the second largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest. ICAI is having a network of 5 Regional offices and 164 Branches.

Over the years, the contribution of Websites has increased significantly towards the engagement of ICAI Stakeholders i.e. Students and Members with ICAI. Today, these technologies are being used by everyone in their day-to-day activities and are helping our Students and Members to avail different services from their doorsteps.

All Regional offices and Branches also have their web presence through different websites, webpages and apps developed by them. These websites, webpages and apps offer information and services to one and all. However, varied nomenclatures, different layout standards, navigation strategies as well as different technologies are impacting brand and also the efficiency and effectiveness of the use of web platform and resources.

ICAI functioning is oriented towards common framework for its Regional Councils and Branch in various aspects. In respect of websites the Central Committees, Regional Councils, Branches and Chapters of ICAI are maintaining their separate websites and other media. This policy document seeks to enable a common framework for the website and other web-media of all arms of ICAI, which should be followed in letter and spirit

The web-media may be the following:

- Website
- Facebook
- Twitter
- Linked
- You-Tube
- Other Social Media Pages
- Mobile applications (Mobile apps).



All the Branches of the ICAI, having (seeking to have) or maintaining any web-media, are required to follow this policy in letter and spirit.

I. BRANCH WEB SITE

1. Website and Domain Name

a. The Branches of ICAI may have their own independent website.

b. Such independent website has to be linked at its related Regional Council website and ICAI's main website i.e. www.icai.org

c. The domain name of ICAI Branch website shall be subdomain of icai.org

d. The names should be uniform. For e.g. the name of a **Branch** WEB site should **www.<Location of the Branch>.icai.org**. For example, the name of the **WEB** Site of **Hyderabad Branch** should be **www.hyderabad.icai.org**

2. Designing

a. While designing and/or publishing the site, it would be the responsibility of the Managing Committee of the Branch concerned that the guidelines applicable are followed strictly.

b. Branch Websites shall be in sync with ICAI.ORG (Logo, Colour, Font and Design).

c. Template – The Branches while designing their website should follow the Template of given as per annexure to this policy

d. Colour scheme for Website – The Branch Websites should follow the colour schema for their website:

i. Background should be white or any other shade of White.

ii. Text Colour and Section Colours to be used in the Website should be chosen between shades of colours Blue, Green and Yellow by the Branches.

3. Policy / Guidelines Adherence

a. Branch Websites should be within the ambit of this Policy Document and no deviation whatsoever is allowed.

b. Branches is also required to adhere the guidelines issues by ICAI head office, Regional Council from time to time including related to Election Code of Conduct, etc.

4. Regional Council

a. A Branch has to provide the following details to the Regional Council for updating the same on the Micro page of the Branch maintained on the website of the Regional Council (if the website is maintained by the RC):
   i. Names of members of the Management Committee (MC)
   ii. Year to which it relates
   iii. Designation, of the MC members, if any
   iv. Contact details of the Branch
   v. Upcoming events, if any.

b. Where a branch is maintaining a separate website, a link thereof should be available on the said Micro page maintained on the website of the Regional Council.

5. **Content**

A Branch's separate website (if maintained) may contain any of the following content in their respective websites on their Home Page or Landing Page(s): -

a. Details of the Branch Managing committee for the Current Term only.
b. Branch Chairperson Message which is Updated
c. Section related to Members having links connected to members – Hyperlinked to Members Tab of ICAI.org
d. Section related to Students having links connected to students– Hyperlinked to Students Tab of ICAI.org
e. Latest Announcement section - Hyperlinked to Announcements Tab of ICAI.org
f. Latest Events section about events happening in Branch / City separately for Members and Students.

g. Section related to Newsletters – only if it is updated regularly - While doing so, it should be ensured that no advertisements/ appearing in the Newsletter should be published in the site. Photographs appearing in the Newsletter or otherwise should not be published in the Website. The newsletter should be as per the guidelines issued by the Council and respective committee
h. Various Resources Link linked to Resources Tab of ICAI.org
i. Updated Contact Us section
j. Photo allowed on Home Page should be as per template and only as follows:
    i. Only 1 Group Photo allowed of Branch Managing Committee.
    ii. 1 Photo of Branch Premises
    iii. 1 Branch Chairperson Photo
    iv. Photos of President, Vice President, CCM/RCM of that Region, Branch Managing Committee Members in rolling mode or gallery mode, however only one photo shall be visible at a time on the home page.
k. Photos may be posted in a separate Photo Gallery Section, wherein only event Related Photos and other photos are uploaded.
l. Links useful for Members and Students should be hyperlinked to Quick Links section on ICAI Website
m. Job Vacancies for Articles and Members for that Branch City
n. Members' Directory – The Branch websites can host the Members' Directory of that Branch. But same should be accessible only to the Members under the Jurisdiction of that Branch either through a Password Protected file or through a Separate Login Mechanism available to Members.
o. Technical Updates, News and Laws useful to Members pertaining to only that Particular Branch / City.
p. Paper Presentations any other material disseminated during Conferences or Seminars held in the Branch are allowed to be hosted on the Branch Website with due disclaimer that the views expressed in this presentation are of the Speaker himself/herself. The Institute of Chartered Accountants of India does not subscribe to his/her views.
q. The Branch Websites should host the following links on their Home Page on a mandatory basis:

i. ICAI.org website link - https://www.icai.org/
ii. Particular Regional Council Website of that Region

r. The Branches should prominently display the **ICAI Social Media Links** on its homepage:
   i. FACEBOOK - https://www.facebook.com/theicai
   ii. TWITTER - https://twitter.com/theicai
   iii. LINKEDIN - https://www.linkedin.com/edu/22460
   iv. YOUTUBE - https://www.youtube.com/icaiorgtube
   v. INSTAGRAM - https://www.instagram.com/icaiorg/

s. Prominent Links to these links may be posted on the website
   i. Self Service Portal https://eservices.icai.org
   ii. Digital Learning Hub - https://learning.icai.org
   iii. eServices - https://www.icai.org/new_post.html?post_id=5509
   iv. CDS - https://icai-cds.org/
   v. ICAI Social Media - https://www.icai.org/followus
   vi. ICAI Mobile App - https://www.icai.org/mobile/
   vii. eSahaayataa - https://www.icai.org/help/
   viii. ICAI TV - http://icaitv.com/

6. Costs

a. The WEB site be created by the Branch should be on borne by the respective branch
b. In case the Branch Website does not meet the criteria as per this policy, no cost thereof shall be allowed to be debited to the Branch Accounts.

7. **Advertisements**

a. Publishing advertisement(s) on the Website is not permitted within the overall guidelines prescribed

8. **Technology**

a. Any open source technology latest supported version should be used for development of Website. Websites to be hosted on secured cloud platform only.

9. **Links / Pop-up**

a. Broken links are not allowed on Branch Websites

b. No Pop-Up is allowed on Website

10. **Website Management Team**

a. Branch management committee should ensure that Branch Website Committee is formed at local level to manage Branch Website and contents are regularly updated.

b. Chairman or Vice Chairman of Branch shall be Chairman of Website Management team.

c. It would be the responsibility of the Respective Branch Committee and the respective Regional Council that the Branch Website, if any is updated regularly.

11. Withdrawal of Website

a. No other information should be published which is outside the purview of this policy.

b. In case deviations are found, permission to have Website could be withdrawn.

II. FACEBOOK

A Branch is not allowed to have any Facebook page

III. TWITTER

A Branch is not allowed to have any Twitter page

IV. LINKEDIN

A Branch is not allowed to have any LinkedIn page

V. YOU-TUBE

1. A Branch is allowed to maintain only one YouTube Account.
2. The naming convention for the YouTube Account will be as follows: <Branch Name> Branch of <Region> of ICAI. E.g. Ahmedabad Branch of WIRC of ICAI.
3. The link of Branch YouTube Channel, if any should be on the Branch Website's Home Page.

4. The same policy applies to CA Student Associations such as NICASA, WICASA etc of that Branch. They are also allowed to have only their Separate YouTube Channel which has to be linked to Branch's Website.

VI. OTHER SOCIAL MEDIA PAGES

The Branches are not allowed to have any other Social Media Pages on any other platform or any New Platform.

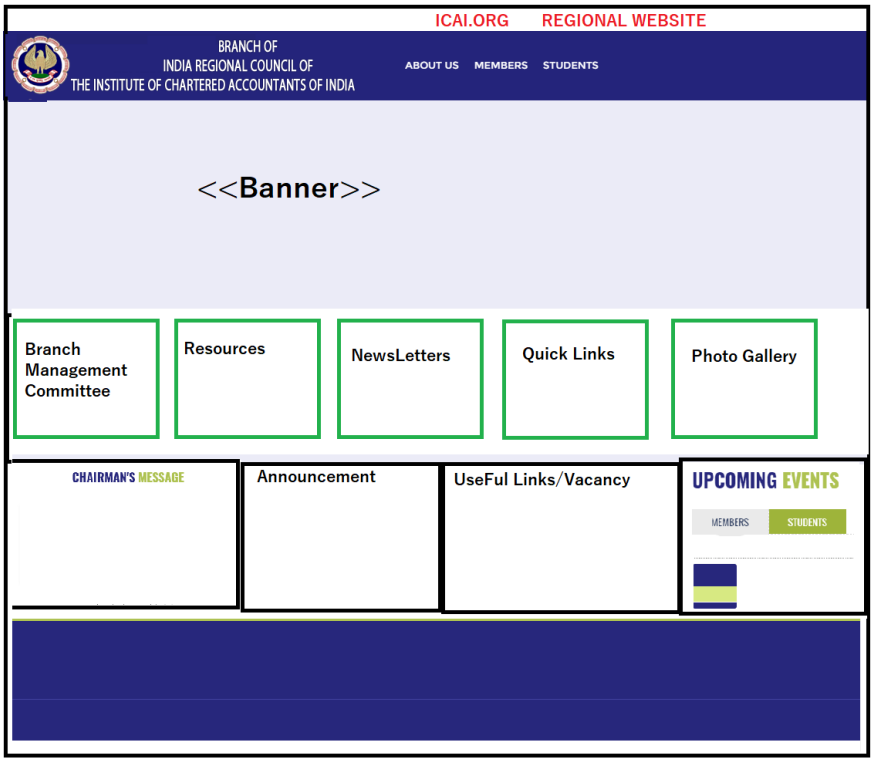
VII. MOBILE APPLICATIONS (MOBILE APPS)

The Branches are not allowed to maintain any separate Mobile App.

Prepared by		
CA. Pramod Jain	CA. Aniket Talati	CA. Daya Niwas Sharma

Approved by *(Management Committee)*	
CA. Atul Kumar Gupta President	CA. Nihar Niranjan Jambusaria Vice President

Annexure: **Sample Template of Branch website Home Page**



To: Chairman & Secretary of All Branches of Regional Councils of ICAI

Subject: First Meeting of the Newly Elected Managing Committee of Branches of Regional Councils (2025-2029)

Madam/Dear Sir,

We have received queries regarding the conduct of the first meeting of the newly elected Managing Committee of Branches for electing office bearers for the term **2025-26**. To ensure clarity and avoid any disputes, the following guidelines are provided:

1. **Conduct of First Meeting & Notice Period**

- As per **Direction (25)** of the Council's Directions for the functions of Branches of Regional Councils, the newly elected Managing Committee of Branches **must hold their first meeting between 16th February and 28th February 2025** to elect the office bearers, namely, **Chairman, Vice-Chairman, Secretary, and Treasurer**.

- The first meeting of the Managing Committee **must not be held before 12th February 2025 under any circumstances.**

- As per **Direction (19)**, a **minimum of seven (7) days' notice** is required for convening a meeting of the Managing Committee. Therefore, the **Secretary of the Branch for the term 2024-25 shall issue the notice** for the first meeting, ensuring that it takes place **on or before 28th February 2025**.

- In case of Branches where **elections are scheduled on 22nd or 23rd February 2025**, the Secretary for the term 2024-25 shall issue the notice **after the elections**, and the first meeting shall be held **by 3rd March 2025**.

2. **Chairing of the First Meeting**

- The **Chairman of the Branch for the term 2024-25** shall preside over the first meeting to conduct the election of office bearers for 2025-26 but **shall not have any voting right or casting vote** in the said elections.

3. **Automatic Elevation of Vice-Chairman to Chairman (Direction 25)**

- As per Direction (25), a member of the Managing Committee who has been elected as the Vice-Chairman of a Branch for the year 2024-25 shall, subject to his/her continued membership in the Managing Committee, be deemed to have been elected as the Chairman of that Branch.

- However, if **two-thirds of the members of the Managing Committee present and voting** decide against his/her elevation, he/she shall not assume the position of Chairman.

4. Inclusion of Ex-Officio Members

- If a **Council Member (26th Council)** and/or a **Regional Council Member (25th Regional Council)** resides within the branch jurisdiction, they will **automatically become ex-officio members** of the Managing Committee, as per **Direction (1)(ii)**. They shall have **all rights of a Managing Committee Member, including voting rights**.

- For branches where no such ex-officio member resides, the **25th Regional Council shall nominate one of its members or a member of the 26th Council** as an ex-officio member.

- Such Branches **do not need to wait** for the nomination of ex-officio members to conduct their first meeting for electing office bearers, provided it is held by **28th February 2025**. However, if an ex-officio nomination has already been made, the nominated ex-officio member shall have full voting rights in the election of office bearers.

5. Order of Election

The election of office bearers shall be conducted in the following order:

- **Chairman**
- **Vice-Chairman**
- **Secretary**
- **Treasurer**
- **Chairman of the Students' Association** (if applicable)

6. Mandatory Attendance of Branch In-Charge as Observer

- To ensure transparency, the **Branch In-Charge is required to mandatorily attend the first meeting as an Observer**.

7. Video Recording of Proceedings

- To **avoid any disputes**, it is **strongly recommended that the entire proceedings of the meeting be video recorded**. The recording should be securely maintained for future reference.

8. In Case of a Tie in Voting

- If there is an **equality of votes** for the election of the Chairman or any other post, the outcome shall be determined by **draw of lots**, and the candidate whose name is drawn shall be declared the winner.

9. Holding Multiple Positions in the Managing Committee

- A **Member of the Managing Committee shall not hold two positions simultaneously** unless **no other member of the Managing Committee** of the Branch concerned is coming forward to hold any other post.

10. Eligibility of Previous Council/Regional Council Members to Attend Meetings

- Members of the **25th Council and 24th Regional Council (whose term expires on 11th February 2025) shall not** attend the first or subsequent Managing Committee meetings unless:
    - They have been elected to the **26th Council or 25th Regional Council**, and
    - They reside within the jurisdiction of the Branch.

- This applies **irrespective of whether they have formally handed over the charge** to the new office bearers.

Kindly ensure that these guidelines are followed in letter and spirit. Any violation of these guidelines will be considered as misconduct and will be viewed seriously. For any further clarifications, you may contact us at rba@icai.in

With kind regards,

CA. (Dr.) Jai Kumar Batra
Secretary
The Institute of Chartered Accountants of India

Copy to:

1. All Regional Councils and Heads of Regional Offices
2. All Members of the 26th Council and 25th Regional Councils
3. All Members of the 25th Council and 24th Regional Councils
4. Vice-President, ICAI
5. President, ICAI

Region	Name	Designation	Department	Branch Name	Mobile No. of Head Office Coordinator	E-mail ID of Head Office Coordinator	Branch Staff Name	Branch Staff Designation	Branch Staff Mobile No.
WIRC	AJAY KUMAR RAY	DEPUTY SECRETARY	GST & INDIRECT TAXES COMMITTEE	GANDHINAGAR	9818240634	ajay@icai.in	DIPIKA DHARMENDRASINH CHAVDA	BRANCH MANAGER	9319548106/9898795279
				NANDED	9818240634	ajay@icai.in	MR. ANWAR ALI	BRANCH-IN-CHARGE	8329002550
				NAVSARI	9818240634	ajay@icai.in	BALVANTBHAI RANCHHODBHAI RATHOD	OFFICE CLERK CUM PEON	9925037606
	AMAL TAKKER	DEPUTY SECRETARY	EXAMINATION	ANAND	9560499846	amaltakker@icai.in	JAMES BABUBHAI VAGHELA	BRANCH AND IT INCHARGE, IT & ADVANCED IT FACULTY	9974905088
				NASHIK	9560499846	amaltakker@icai.in	DHANANJAY SOPAN PATIL	BRANCH ADMINISTRATOR	9881417034
	AMITA NIKHIL KAVLE	ASSISTANT SECRETARY	WIRC	KOLHAPUR	8657409338	amita.bapat@icai.in	SWAPNIL SADASHIV SADALE	BRANCH INCHARGE	9146046459
				NAGPUR	8657409338	amita.bapat@icai.in	VINOD P. KARALE	BRANCH INCHARGE	9373124555
	ANIL D. LAL	DEPUTY SECRETARY	AUDITING & ASSURANCE STANDARDS BOARD	PUNE	9650056605	anil.dlal@icai.in	DEEPAK RAJARAM KORGAONKAR	BRANCH INCHARGE	8237166008
	ANJU GROVER	ASSISTANT SECRETARY	DC	SANGLI	9810181115	anju.grover@icai.in	DNYANESH DATTATRAY PUSALKAR	BRANCH INCHARGE	9405337280
	DEEPAK CHANDA	SR. ASSISTANT DIRECTOR	BOARD OF STUDIES	AHMEDNAGAR	9971119113	deepak.chanda@icai.in	SHILPA ABHIJIT MULAY	BRANCH INCHARGE	9404388075
				VASAI	9971119113	deepak.chanda@icai.in	POOJA SACHIN MOHITE	OREINTATION & MCS IN-CHARGE	7208099778/9833787067
	DINESH MALHOTRA	DEPUTY SECRETARY	ACCOUNTS	AHMEDABAD	9990189023	dinesh.malhotra@icai.in	NIGAM RAMANLAL AMIN	BRANCH INCHARGE	9376166638
	HARI WADHWA	ASSISTANT SECRETARY	COMMITTEE FOR MEMBERS IN INDUSTRY & BUSINESS	JAMNAGAR	9717774914	hari.wadhwa@icai.in	SANJAY RATILAL ZALA	BRANCH INCHARGE	9974012301
				NAVI MUMBAI	9717774914	hari.wadhwa@icai.in	MANOJ WAGHCHOURE	COURSE COORDINATOR	9773153877
	KARUNA BHANSALI	DEPUTY DIRECTOR	BOARD OF STUDIES (ACADEMIC)	KALYAN DOMBIVLI	9717033870	karuna.bhansali@icai.in	MS LEENA RATHOD	BRANCH INCHARGE	8291718321
	KHUSHBOO BANSAL	ASSISTANT SECRETARY	EXPERT ADVISORY COMMITTEE	AKOLA	9711204988	khushboo.bansal@icai.in	SUNIL MALLIKARJUN DAHAKE	BRANCH INCHARGE	8379968972
				DHULE	9711204988	khushboo.bansal@icai.in	AMOL CHANDRAKANT PISE	BRANCH INCHARGE	9922364367
				VAPI	9711204988	khushboo.bansal@icai.in	MARUTI H.GANATRA	BRANCH INCHARGE	9157490448
	NITIN GROVER	DEPUTY SECRETARY	INTERNATIONAL AFFAIRS COMMITTEE	AURANGABAD	8527197169	nitin.grover@icai.in	ARCHANA SATDIVE	ASSISTANT BRANCH INCHARGE	9970588885/9422705861
				JALGAON	8527197169	nitin.grover@icai.in	SACHIN MAHADEV SHEDGE	BRANCH INCHARGE	8805198199
	OKESH KUMAR	DEPUTY SECRETARY	INFORMATION TECHNOLOGY	BHARUCH	9971119114	okesh@icai.in	MR. KANDARP JHAVERI	BRANCH STAFF	8980156226
				GOA	9971119114	okesh@icai.in	RANJITA SHEKHAR	BRANCH INCHARGE	9822042229/9637458930
				RATANAGIRI	9971119114	okesh@icai.in	SONAL MAHESH AMBRE	OFFICE INCHARGE	9373711702
	RAVI GUPTA	ASSISTANT SECRETARY	DIRECT TAXES COMMITTEE	AMRAVATI	9871508855	ravi.gupta@icai.in	POOJA RAJESH JAJDA	BRANCH INCHARGE	9767970944
				RAJKOT	9871508855	ravi.gupta@icai.in	SANJAY LAKHANE	IT - TRAINING - IN-CHARGE	9427263462
				SOLAPUR	9871508855	ravi.gupta@icai.in	VISHWANATH CHANDRAKANT ACHALKAR	OFFICE INCHARGE	7276567195
	ROHIT KUMAR AHUJA	DEPUTY SECRETARY	FINANCIAL REPORTING REVIEW BOARD	GANDHIDHAM	9899905648	rohit.ahuja@icai.in	BASIR GADH	BRANCH INCHARGE	9586815658
				LATUR	9899905648	rohit.ahuja@icai.in	SUMIT THAKUR	BRANCH INCHARGE	9960202883
				SATARA	9899905648	rohit.ahuja@icai.in	TEJAS SATISH AWALE	BRANCH INCHARGE	7038323338
	SUKRITI ARORA	DEPUTY SECRETARY	EXAMINATION	BHAVNAGAR	9811642617	sukriti.arora@icai.in	EKTA VYAS	BRANCH INCHARGE	7874793222
				BHUJ	9811642617	sukriti.arora@icai.in	PRITI PATEL	BRANCH INCHARGE	7599999982
	VIDHI GUPTA	DEPUTY SECRETARY	BOARD OF STUDIES	SURAT	9560804462	vidhi.gupta@icai.in	MURTUZA UJJAIWALA	BRANCH INCHARGE	9510582383/9998199336
	VIKASH MAWANDIA	ASSISTANT SECRETARY	ERO	PIMPRI CHINCHWAD	9007113088	vikash.mawandia@icai.in	PRATIMA BHISE	BRANCH INCHARGE	9850498796/8087699634
				VADODARA	9007113088	vikash.mawandia@icai.in	KETAN KHARVA	BRANCH INCHARGE	8511077115/9825718576
	VIVEK KAUSHIK	ASSISTANT SECRETARY	DC	ICHALKARANJI	7838886890	vivek.kaushik@icai.in	PRASAD POPAT BHANDARE	BRANCH INCHARGE	9623654127
				THANE	7838886890	vivek.kaushik@icai.in	MRS. RUPA PHANSI	BRANCH STAFF	9967577456
SIRC	A RAHMAN ALI	ASSISTANT SECRETARY	SIRC	RAJAMAHENDRAVARAM	9962102163	rahman@icai.in	MR. N. RAGHURAM	BRANCH STAFF	9491432009
				UDUPI	9962102163	rahman@icai.in	SHWETHA	BRANCH STAFF	7676178061
	AMIT THREJA	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	CHENGALPATTU	9312209132	amit.threja@icai.in	PANGAJAM RAGHABAN	BRANCH STAFF	9962274585
				TIRUNELVELI	9312209132	amit.threja@icai.in	S SUBBIAH	BRANCH STAFF	9488064060
	ANURAG SHARMA	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	KUMBAKONAM	9289400316/ 9810720634	anurag.sharma@icai.in	P. SENTHIL KUMAR	BRANCH STAFF	9486665557
				KURNOOL	9289400316/ 9810720634	anurag.sharma@icai.in	K. ASHOK KUMAR	BRANCH STAFF	9030500709
	ASHISH BHANSALI	DEPUTY SECRETARY	M&SS	BANGALORE	9310532063	ashish.bhansali@icai.in	KRISHNAMURTHY	BRANCH STAFF	9880007906
				KADAPA	9310532063	ashish.bhansali@icai.in	SHAIK RAHAMMAD BASHA	BRANCH STAFF	9490205786
	CA. AKSHAY CHANDAN	ASSISTANT SECRETARY	LEGAL DIRECTORATE	NELLORE	7290004300	akshay.chandan@icai.in	SRAVAN KUMAR S	BRANCH STAFF	9440743450
				ONGOLE	7290004300	akshay.chandan@icai.in	K. VARALAKSHMI	BRANCH STAFF	8374973456
				PALAKKAD	7290004300	akshay.chandan@icai.in	PRATIBHA P	BRANCH STAFF	9447741450
	CHETNA GUPTA	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	KOTTAYAM	9953623020	chetna.gupta@icai.in	MANJITH KURIAN JACOB	BRANCH STAFF	9447400477
				TIRUCHIRAPALLI	9953623020	chetna.gupta@icai.in	GNANAPRAKASAM N	BRANCH STAFF	9940871233
				TIRUPUR	9953623020	chetna.gupta@icai.in	SENTHAMILARASU	BRANCH STAFF	9843371234
	DEEPAK KUMAR GUPTA	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	KANNUR	8178592091	deepak.gupta@icai.in	MR. DHANESH	BRANCH STAFF	7293040100/8078436325
				KARIMNAGAR	8178592091	deepak.gupta@icai.in	ANURADHA	(blank)	9295952346
				TIRUPATI	8178592091	deepak.gupta@icai.in	D LOKANADHAM	BRANCH STAFF	9705829408
	DR. NEETU SINGH	ASSISTANT SECRETARY	EDITORIAL BOARD	ERODE	9873297466	neetu.singh@icai.in	L. MANI	BRANCH STAFF	9842930776
				VISAKHAPATNAM	9873297466	neetu.singh@icai.in	K RAJ KUMAR	BRANCH STAFF	7075424487
	L. SHANKAR	REPORTER (GR. DS)	DISCIPLINARY DIRECTORATE	ERNAKULAM	9311570336	shankar@icai.in	SHINU A	BRANCH STAFF	8301025388
				THOOTHUKUDI	9311570336	shankar@icai.in	MAHALINGA PREMKUMAR S	BRANCH STAFF	7339414406
	MAHESH KUMAR	DEPUTY SECRETARY	EXAMINATION	KOLLAM	9716247793	mahesh@icai.in	SREEDEVI.M	BRANCH STAFF	9995597583
				THRISSUR	9716247793	mahesh@icai.in	SUMESH V P	BRANCH STAFF	9847213729
	MUKESH KUMAR	DEPUTY SECRETARY	EXAMINATION	BELLARY	8130577979	mukesh.kumar@icai.in	SREEVANI	BRANCH STAFF	7975854017
				MANGALORE	8130577979	mukesh.kumar@icai.in	PRAMILA	BRANCH STAFF	9845098430
	N.V. RAVI	ASSISTANT SECRETARY	BOARD OF STUDIES (ACADEMIC)	GUNTUR	9013094818	nvravi@icai.in	(blank)	(blank)	8297731111/7013741068/8099045456
				KALABURGI	9013094818	nvravi@icai.in	(blank)	(blank)	(blank)
				PUDUCHERRY	9013094818	nvravi@icai.in	CA K. RANJIT KUMAR	CHAIRMAN	9344709123
	NYDIN MUKHESH	ASSISTANT SECRETARY	SRO	MYSURU	9789016636	nydin@icai.in	MARY ANN A	BRANCH STAFF	9900716947
				VELLORE	9789016636	nydin@icai.in	ARADHANA V S	BRANCH STAFF	9344349893
				VIJAYAWADA	9789016636	nydin@icai.in	RAMESH SAGA	BRANCH STAFF	9143224499
	PADMA SHANKAR T.	ASSISTANT SECRETARY	SRO	COIMBATORE	7418928246	padmashankar.t@icai.in	A. GANDHI	BRANCH STAFF	9751503209
				WARANGAL	7418928246	padmashankar.t@icai.in	K SURESH	BRANCH STAFF	9704430352
	PRAVIN RAI	DEPUTY SECRETARY	LEGAL DIRECTORATE	KOZHIKODE	9319393318	pravin.rai@icai.in	NIDHEESH	BRANCH STAFF	9388442112
				WEST GODAVARI	9319393318	pravin.rai@icai.in	(blank)	(blank)	8790883446/9494785467
	RAMSARAN SRIVASTAVA	DEPUTY SECRETARY	DC	SIVAKASI	9818493787	rs.srivastava@icai.in	S. JEYARAJARAJESWARI	BRANCH STAFF	9952397692
				THIRUVANANTHAPURAM	9818493787	rs.srivastava@icai.in	ABRAHAM NAINAN P	BRANCH STAFF	8281848909
	S. RAM KUMAR	DEPUTY SECRETARY	COE HYDERABAD	ANANTAPUR	9840481939	ramkumar@icai.in	C SHAMEEM KHAN	BRANCH STAFF	9319545824/9441552258
				HYDERABAD	9840481939	ramkumar@icai.in	UMA SURESH	SR. EO	6302783477
	S. RAVI CHANDRAN	ASSISTANT SECRETARY	SIRC	KAKINADA	9445111243	ravichandrans@icai.in	MR. T. SRINIVASA RAJU	BRANCH STAFF	9966557588

Region	Name	Designation	Department	Branch Name	Mobile No. of Head Office Coordinator	E-mail ID of Head Office Coordinator	Branch Staff Name	Branch Staff Designation	Branch Staff Mobile No.
				MADURAI	9445111243	ravichandrans@icai.in	MADHVAN	BRANCH STAFF	8220111968
				SALEM	9445111243	ravichandrans@icai.in	(blank)	(blank)	(blank)
	SHRUTI KALRA	ASSISTANT SECRETARY	IA	ALAPUZHA	9990077949	shruti.kalra@icai.in	SEEMA ABBAS	BRANCH STAFF	9946771243
				BELAGAVI	9990077949	shruti.kalra@icai.in	MARUTI RUDRAPURI	BRANCH STAFF	9844367351
	UMA SURESH	ASSISTANT SECRETARY	HYDERABAD BRANCH	HUBBALLI	9290791701	uma.suresh@icai.in	(blank)	(blank)	9480725311
NIRC	ANSHUL KUMAR	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	BAHADURGARH	9958383870	anshul.kumar1@icai.in	KRISHNA	BRANCH INCHARGE	9350063491
				PATIALA	9958383870	anshul.kumar1@icai.in	JAPNEET SINGH	BRANCH INCHARGE	8800404518
	HARLEEN BHALLA	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	BHATINDA	9212797770	harleen.bhalla@icai.in	BALDEV SINGH	BRANCH INCHARGE	9463322212
	HEMA NAIB	ASSISTANT SECRETARY	LEGAL	KARNAL	9899280511	hema.naib@icai.in	ANIL KUMAR	BRANCH INCHARGE	9896964728
				ROHTAK	9899280511	hema.naib@icai.in	SEEMA	OFFICE INCHARGE	7404208283
	JYOTIKA GROVER	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	REWARI	9818493787	jyotika@icai.in	MANOJ	BRANCH INCHARGE	7015527664
				SONEPAT	8950450918/9818493787	jyotika@icai.in	SAPNA	BRANCH INCHARGE	9729659108
	PARVESH BANSAL	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	AMBALA	9818903906	parvesh.bansal@icai.in	SANJEEV SHARMA	OFFICE INCHARGE	9813720029
				SANGRUR	9818903906	parvesh.bansal@icai.in	SARJIWAN KUMAR	BRANCH INCHARGE	9915462787
	PRIYANSHNU GUPTA	DEPUTY SECRETARY	LEGAL DIRECTORATE	BHIWANI	8851217158	priyanshu.gupta@icai.in	SANDEEP	BRANCH INCHARGE	8376086080
				PANIPAT	8851217158	priyanshu.gupta@icai.in	MAMTA PRAJAPATI	BRANCH INCHARGE	9253057195
	RAVINDERA SINGH PUNDHIR	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	AMRITSAR	9873287738	ravindra.pundhir@icai.in	ANISHA	BRANCH INCHARGE	7986026837/9465482548
				FARIDABAD	9873287738	ravindra.pundhir@icai.in	BALDEV	ACCOUNT ASSISTANT	8447080816
	S RITA	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	KAITHAL	9350799929	rita.s@icai.in	SINTUGIR	BRANCH INCHARGE	7496019540
				KURUKSHETRA	9350799929	rita.s@icai.in	PRADEEP	BRANCH INCHARGE	9996717347
	SAVITA SINGHAL	DEPUTY SECRETARY	ACCOUNTS	HISAR	9810623497	savita.singhal@icai.in	GAGANDEEP SHARMA	BRANCH INCHARGE	9017332019/7015372702
				JAMMU AND KASHMIR	9810623497	savita.singhal@icai.in	MR RAJ KUMAR	BRANCH / OFFICER INCHARGE	94196-69132
	SHARDDHA	ASSISTANT SECRETARY	BOARD OF STUDIES (ACADEMIC)	HIMACHAL PRADESH	9899880990	shraddha.saxena@icai.in	RAMESH	BRANCH INCHARGE	9319545251
				YAMUNANAGAR	9899880990	shraddha.saxena@icai.in	SUMAN RANI	BRANCH INCHARGE	9354275176
	SONIA MINOCHA	DEPUTY SECRETARY	ARF (ADDITIONAL RESPONSIBILITY OF XBRL	LUDHIANA	9810043735	sonia.gulati@icai.in	SANDEEP KAUR	BRANCH INCHARGE	9041576051
				SIRSA	9810043735	sonia.gulati@icai.in	KAMAL SONI	BRANCH INCHARGE	9466583007
	SUNEEL KUMAR	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	CHANDIGARH	8800864250	suneel.kumar@icai.in	RAKESH KUMAR	BRANCH INCHARGE	9814911980
				MANDI GOBINDGARH	8800864250	suneel.kumar@icai.in	(blank)	(blank)	(blank)
	SURENDRA SINGH	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	GURUGRAM	9990736929	surendra.singh@icai.in	SAVITA	BRANCH INCHARGE	9560718444
				JALANDHAR	9990736929	surendra.singh@icai.in	SANJEEV SAREEN	BRANCH INCHARGE	9464338730
EIRC	DEBRAJ SARKAR	ASSISTANT SECRETARY	EIRC	DURGAPUR	7980307639	debraj.sarkar@icai.in	DEEPAK MUKHERJEE	BRANCH INCHARGE	8946000703
				JHARSUGUDA	7980307639	debraj.sarkar@icai.in	SAROJ KUMAR TRIPATHY	BRANCH INCHARGE	9938084178
				ROURKELA	7980307639	debraj.sarkar@icai.in	SURENDRA KUMAR BHOI	BRANCH INCHARGE	9937569211
	MANISH AGARWAL	ASSISTANT SECRETARY	EIRC	SILIGURI	9333663575	manish.agarwal@icai.in	RAJEEV CHHETRI	BRANCH INCHARGE	9641155909
			ERO	GUWAHATI	9333663575	manish.agarwal@icai.in	NIRANJAN BARMAN	BRANCH INCHARGE	9707078491
				TINSUKIA	9333663575	manish.agarwal@icai.in	ANANTA CHAKRABORTY	BRANCH INCHARGE	8402081013
	NANDINI GUHA	ASSISTANT SECRETARY	EIRC	ASANSOL	9830021293	nandini@icai.in	PRATIMA KUMARI	BRANCH INCHARGE	8434694002/7903053545
				BRAHMAPUR	9830021293	nandini@icai.in	SRIKANT MAHANTY	BRANCH INCHARGE	8260402217
	SHREYA AGARWAL	ASSISTANT SECRETARY	ERO	BHUBANESWAR	9874361534	shreya@icai.in	NARESH KUMAR BISWAL	BRANCH-IN-CHARGE	9658430773
				DIBRUGARH	9874361534	shreya@icai.in	MS. KRISHNA TAYE	BRANCH INCHARGE	6000536015
	SOMNATH DE	ASSISTANT SECRETARY	ERO	CUTTACK	9836613821	somnath.de@icai.in	RAKESH KUMAR SAHOO	BRANCH INCHARGE	7205131215
				RANIGUNJ	9836613821	somnath.de@icai.in	RAJESH KEDIA	OFFICE INCHARGE	9333164168
				SAMBALPUR	9836613821	somnath.de@icai.in	TUHIN PAUL	BRANCH INCHARGE	7008618003
CIRC	AMIT AGARWAL	DEPUTY SECRETARY	CRO	BEAWAR	9936400144	amitagarwal@icai.in	SUKHDEV SINGH	BRANCH INCHARGE	9950483098
				GHAZIABAD	9936400144	amitagarwal@icai.in	VIKASH DIXIT	BRANCH INCHARGE	8109341996
				MATHURA	9936400144	amitagarwal@icai.in	SAURABH AGRAWAL	BRANCH INCHARGE	9358697932
	AMIT PAUL	DEPUTY SECRETARY	ERO	GAUTAM BUDH NAGAR	9674073910	amit.paul@icai.in	MEERA KISHORE	BRANCH INCHARGE	9810900418
				RATLAM	9674073910	amit.paul@icai.in	NITIN SHARMA	BRANCH INCHARGE	9981078084
	APARNA CHAUHAN	ASSISTANT SECRETARY	BOARD OF STUDIES (ACADEMIC)	MUZAFFARNAGAR	9953988290	aparna.chauhan@icai.in	VIVEK KUMAR	BRANCH STAFF	9027071901
				VARANASI	9953988290	aparna.chauhan@icai.in	GYAN PRAKASH TRIPATHI	BRANCH STAFF	9919663642
	ASHISH TIWARI	ASSISTANT SECRETARY	QUALITY REVIEW BOARD	BAREILLY	8130578282	a.tiwari@icai.in	POOJA BHARTI	BRANCH MANAGER	9412297670/9058562907
				BHILWARA	9953514490	a.tiwari@icai.in	PURSHOTTAM BULIA	BRANCH INCHARGE	9829952187
	JAI NARAYAN RAM	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	DEHRADUN	9811409214	jainarayan.ram@icai.in	ARVIND GUPTA	BRANCH INCHARGE	9837011234
				INDORE	9811409214	jainarayan.ram@icai.in	MR. SURESH TIWARI	BRANCH INCHARGE	9303813511
	JYOTI ARORA	ASSISTANT SECRETARY	BOARD OF STUDIES	BHILAI	9871059256	jyoti.arora@icai.in	TASNEEM FATIMA	BRANCH STAFF	9630674068/7880286838
				BHOPAL	9871059256	jyoti.arora@icai.in	MANOJ CHAKRABORTY	BRANCH INCHARGE	9131475919
	KAVITHA KUMAR	ASSISTANT SECRETARY	CRO	GWALIOR	9140169335	kavitha.kumar@icai.in	SHASHILATA	BRANCH STAFF	7804919310
				JAMSHEDPUR	9140169335	kavitha.kumar@icai.in	SUMIT MUNDA	Multi Task Associativ	7209338239
				SAHARANPUR	9140169335	kavitha.kumar@icai.in	RAHUL SHAH	BRANCH INCHARGE	6397577170
	MANOJ AGARWAL	ASSISTANT SECRETARY	COE-JAIPUR	BILASPUR	9582917612	manoj_agarwal@icai.in	KAMLESHWAR YADAV	BRANCH INCHARGE	9907000691
				KISHANGARH	9582917612	manoj_agarwal@icai.in	MAHADEV	BRANCH INCHARGE	9672246111/9024204641
				LUCKNOW	9582917612	manoj_agarwal@icai.in	PRADEEP KUMAR SINGH	BRANCH INCHARGE	9140688311
	MANOJ SAXENA	DEPUTY SECRETARY	DISCIPLINARY DIRECTORATE	HANUMANGARH	1130110472	manoj@icai.in	RUPAL MITTAL	BRANCH STAFF	9887205566
				JHANSI	1130110472	manoj@icai.in	ROHIT	BRANCH INCHARGE	9289793736
				RANCHI	1130110472	manoj@icai.in	SHIV KUMAR SINGH	BRANCH INCHARGE	9304861373
	NIKHIL SAKET	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	JAIPUR	9312207439	nikhil.saket@icai.in	VISHAL GUPTA	BRANCH INCHARGE	9672023888
				MANDSAUR	9312207439	nikhil.saket@icai.in	(blank)	EXECUTIVE	9319548904
	NIKITA BOTHRA	ASSISTANT SECRETARY	ACCOUNTING STANDARDS BOARD	AJMER	9811982396	nikita.bothra@icai.in	MUKESH JAIN	BRANCH INCHARGE	9929769398
				HALDWANI	9811982396	nikita.bothra@icai.in	PAWAN KUMAR	BRANCH INCHARGE	9568510030
				MORADABAD	9811982396	nikita.bothra@icai.in	SRIKANT	BRANCH INCHARGE	9084917487
	NIKITA GUPTA	ASSISTANT SECRETARY	COMMITTEE ON PUBLIC AND GOVERNMENT FINANCIAL MANAGEMENT	AGRA	9582056360	nikita.gupta@icai.in	ANOOP SINGH	BRANCH INCHARGE	9319108585
				BHARATPUR	9582056360	nikita.gupta@icai.in	MR. GIGESH	(blank)	8947096290
				HARIDWAR	9582056360	nikita.gupta@icai.in	ANKIT KUMAR SONI	BRANCH INCHARGE	7060861175
	PRACHI JAIN	ASSISTANT SECRETARY	ACCOUNTING STANDARDS BOARD	MUZAFFARPUR	9811554284	prachi.jain@icai.in	(blank)	BRANCH INCHARGE	9289825204
				PALI	9811554284	prachi.jain@icai.in	SURESH SHARMA	BRANCH INCHARGE	9001610057
				UDAIPUR	9811554284	prachi.jain@icai.in	SAKSHI MAALI	ACCOUNTS DEPARTMENT	8279110859
	RAJNISH AGGARWAL	ASSISTANT DIRECTOR	AUDITING & ASSURANCE STANDARDS BOARD	BULANDSHAHR	9871571488	rajnish.aggarwal@icai.in	SHIKHAR BRAHMBHATT	BRANCH INCHARGE	9990394555

Region	Name	Designation	Department	Branch Name	Mobile No. of Head Office Coordinator	E-mail ID of Head Office Coordinator	Branch Staff Name	Branch Staff Designation	Branch Staff Mobile No.
				MEERUT	9871571488	rajnish.aggarwal@icai.in	(blank)	(blank)	(blank)
				UJJAIN	9871571488	rajnish.aggarwal@icai.in	HASAN CHOBARAWALA	BRANCH INCHARGE	9926652153
	RASHMI JASORIYA	ASSISTANT SECRETARY	ETHICAL STANDARDS BOARD	PATNA	8800182085	rashmi.jasoriya@icai.in	SATISH PARSAD	BRANCH INCHARGE	9386443124
				SRIGANGANAGAR	8800182085	rashmi.jasoriya@icai.in	SANDEEP	BRANCH INCHARGE	7665851984
	RUCHI AGARWAL	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	DARBHANGA	9990039330	ruchi.gupta@icai.in	(blank)	(blank)	(blank)
				SATNA	9990039330	ruchi.gupta@icai.in	(blank)	(blank)	9319544651
	SAURABH AGRAWAL	ASSISTANT SECRETARY	CIRC	ALWAR	9026594419	saurabh.agrawal@icai.in	NARENDRA KUMAR JAIN	BRANCH INCHARGE	7737449058
				CHITTORGARH	9026594419	saurabh.agrawal@icai.in	MEENA MAHESHWARI	BRANCH INCHARGE & IT INCHARGE	9461641256
				PRAYAGRAJ	9026594419	saurabh.agrawal@icai.in	AJEET KUMAR SHARMA	ACCUNTANT	9935619226/7379604293
	SEEMA JANGID	ASSISTANT SECRETARY	CLCGC	BIKANER	9650470777	seema.jangid@icai.in	GANESH LAL DAIYA	BRANCH INCHARGE	9887721384
				JABALPUR	9650470777	seema.jangid@icai.in	VINOD PATEL	BRANCH INCHARGE	9981230021
	SHAILENDRA NATH SAXENA	STUDENT CAREER COUNSELLOR (GR. AS)	CRO	GORAKHPUR	9889915463	shailendra.saxena@icai.in	SHRIPRAKASH SHUKLA	BRANCH INCHARGE	9369694312
				RAIGARH	9889915463	shailendra.saxena@icai.in	(blank)	(blank)	(blank)
			CRO	RAIPUR	9889915463	shailendra.saxena@icai.in	SONALI MISHRA	BRANCH INCHARGE	7879590099
	SHALINI JINDAL	ASSISTANT SECRETARY	ACCOUNTING STANDARDS BOARD	ALIGARH	9650453677	shalini.jindal@icai.in	AMIT SHARMA	BRANCH STAFF	8126040742
				BHAGALPUR	9650453677	shalini.jindal@icai.in	NILESH KUMAR AGRAWAL	(MCM)SECRETARY OF BRANCH	7667441286
				SIKAR	9650453677	shalini.jindal@icai.in	MR. BALKRISHAN SHARMA	BRANCH INCHARGE	7062481111
	SHEFALI JAIN	DEPUTY SECRETARY	BOARD OF STUDIES (ACADEMIC)	JODHPUR	8178545190	shefali.jain@icai.in	ABHIJEET GEHLOT	BRANCH INCHARGE	9829866344
				RAJSAMAND	8178545190	shefali.jain@icai.in	(blank)	(blank)	9319543069
	SREEJA RAJNISH	ASSISTANT SECRETARY	CRO	DHANBAD	8818885676	sreeja@icai.in	SEEMA KUMARI	BRANCH INCHARGE & ACCOUNTANT	9852176644/9572998408
				KOTA	8818885676	sreeja@icai.in	RAMAWATAR VIJAYVERGIA	BRANCH INCHARGE	9461132322
				NEEMUCH	8818885676	sreeja@icai.in	(blank)	(blank)	9319549157

19th December 2024

To,

All the Chairmen and Chairpersons of Branches of Regional Councils of ICAI

Madam/Dear Sir,

Sub: Quadrennial elections to the Managing Committees of Branches for the term 2025-2029.

This is in continuation to our e-mail dated 17th December 2024 attaching therewith the dates of election for the Managing Committees of Branches.

In terms of Direction (5) of the aforesaid Directions a Special General Meeting of the Members of the Branch is required to be convened by every branch between 1st day of January, 2025 to 31st day of January, 2025 for electing through single transferable system of voting the members to its Managing Committee for a period of four years commencing from the date on which the office bearers are elected by the Managing Committee at its meeting to be held between 16th day of February, 2025 and 28th day of February, 2025. However, in view of organisation of prestigious event 'World Forum of Accountants (WOFA)', it is requested that election should be completed by 25th January as per election schedule shared earlier.

As per Direction (31), at least 14 days' notice for holding the Special General Meeting is required to be given. For your ready reference, we are enclosing herewith a specimen of the Notice to be issued to the members of the Branch. For the forthcoming election also, the Council of the Institute has also decided that the Election Code of Conduct should also be made applicable to the Branch elections. Accordingly, the Election Code of Conduct as approved by the Secretary of the Institute for Branch Managing Committee elections is attached for your kind perusal. The following are relevant Directions and further decision taken by the Council of the Institute for conducting the election to the Managing Committee of the Branches: -

1. Each Branch at its Managing Committee meeting would decide the name of Ex-officio Members (where there are more than one Ex-Officio Member in that Branch) who would act as Returning/Polling Officer for the said election.
2. The Ex-officio Member so decided by the Branch, at his discretion may authorize a Member of the Branch to issue and receive Nomination Form for the said election as per election schedule drawn and communicated to all the units.
3. In respect of cases, where one Member has already been appointed as Ex-officio for more than one Branch, the concerned Ex-Officio Member may request the concerned Managing Committee of the Branch to appoint a Returning Officer/Polling Officer from out of Members of that Branch.
4. The Returning Officer/Polling Officer so nominated after completion of polling would keep under his/her safe custody the sealed ballot boxes, till the time Institute's designated official takes delivery of these Boxes (for each Branch, an Institute's official would be designated by the Head Office for the Purpose).
5. The polling time shall be as follows:

    1. There shall be only one day polling.

2. Commencement of polling shall not be before 8.00 A.M and conclusion of polling shall not be after 6.30 P.M. on the date of election. (In other words, the Branches as per their established practice, shall hold election between 8.00 A.M and 6.30 P.M on the schedule date of polling.

6. Counting shall be held at designated counting hub for one or more branches as per election schedule drawn by the Head Office.
7. In respect of those branches, whose jurisdiction extends to the whole of the State, multiple polling booths be set up, as all the members of the State are members of the Branch. Since two branches have been set up in the State of Assam at Dibrugarh District and Tinsukia District, the jurisdiction of Guwahati Branch will now cover all the places in Assam except Districts of Dibrugarh and Tinsukia.
8. For such Branches the polling booths, be set up at following places for Guwahati, Himachal Pradesh and Jammu Branches:

Branch	Polling Booths to be set up
Guwahati	Guwahati Bongaigaon Jorhat Nagaon Silchar
Himachal Pradesh	Shimla Baddi Hamirpur Kangra Mandi Parwanoo Solan
Jammu and Kashmir Branch	Jammu Srinagar

9. In future, as and when number of members in a place and within 50 kms distance exceeds 25 as on the date members become eligible to vote, a new polling centre will have to be set up in State level Branches.
10. As and when a new Branch is set up in the above three states, jurisdiction of that newly set up Branch will be defined and all members of that newly formed branch will be delinked from the State Level Branch and made part of the newly formed branch.
11. For enabling setting up polling booths at multiple locations within a State for election of State Level Branches, all the under-mentioned tasks will have to be managed by the concerned Regional Office in consultation with Head Office, with the assistance of Branch, by ensuing integrity and fairness in election process:
    1. Hiring of venue for setting up polling booth
    2. Appointment of Polling Officers
    3. Appointment of Polling Assistants and Peon
    4. Appointment of Observers
    5. Intimation to voters about their designated polling booth
    6. Preparation and delivery of voting paper to each polling booth
    7. Preparation and delivery of Register of voters
    8. Delivery of tamper proof empty ballot boxes to each polling booth
    9. Creation of secret chamber at each polling booth
    10. Proper identification of voter at each polling booth
    11. Safe custody of election material and polled ballot boxes

12. Safe return/pick up of ballot boxes in sealed condition to the counting venue i.e, the Branch headquarter.
13. Counting of votes and declaration of results

For the purpose of uniformity, we have also devised the nomination form to be issued/used for the purpose of Branch Elections. A copy of the same is enclosed herewith for your reference and use. The format of Ballot Paper is also enclosed for your reference.

Accordingly, you are requested to make all arrangements for conducting elections including Ballot Boxes, preparation of Ballot Papers and appointment of Polling Officers etc.

You are also requested to please send us a copy of the Notice issued by you convening the Special General Meeting of your Branch as also the name and contact details of the Ex-officio member/Returning Officer, so decided by your Branch at rba@icai.in.

Thanking you,

Yours faithfully,

(CA. (Dr.) Jai Kumar Batra)
Secretary

Enclosures: -

1. Revised/updated Directions of the Council regarding Functions of the Branches of Regional Councils
2. Specimen of Notice of EGM
3. Election Code of Conduct
4. Specimen of Nomination Form
5. Specimen of Ballot Paper

Copy to:

1. Hon'ble President ICAI
2. Hon'ble Vice President ICAI
3. All Central Council Members
4. All Regional Council Members
5. All the Secretaries to Committees & HODs to Departments of ICAI
6. All the Heads of Decentralized Offices of ICAI

FORM OF NOMINATION

FORM OF NOMINATION OF A CANDIDATE FOR ELECTION TO THE MANAGING COMMITTEE OF _____BRANCH OF _____ INDIA REGIONAL COUNCIL FOR THE TERM 2025 - 2029

We, the undersigned Members of the Institute of Chartered Accountants of India, belonging to the_____ Branch of _____India Regional Council, being qualified to vote in the election of members to the Managing Committee of the said Branch for the term 2025- 2029, do hereby nominate_____, who is a Member of the Institute belonging to the said Branch and is also eligible to vote in the said election, as a candidate for the election to the members of the Managing Committee to be held on _____ 20__.

(1) Signature of Proposer _____

Name in full _____
(As published in the List of Voters)

Membership Number _____

Professional Address _____

Telephone No. _____

Email ID _____

Dated this_____ day of _____20__.

(2) Signature of Seconder_____

Name in Full _____
(As published in the List of voters)

Membership Number _____

Professional Address _____

_____

_____

Dated this_____ day of _____20__.

I, _____, being a Member of the Institute belonging to the _____Branch not being in arrears on this day in respect

of Annual Membership Fee for the current year and also being qualified to vote in the election of members to the Managing Committee of the said Branch for the term 2025 – 2029, agree to stand for the election to the said Managing Committee of the Branch to be held on_____ 20__.

I agree to abide by the provisions of the Election Code of Conduct applicable for Branch election and the Directions of the Central Council regarding Functions of the Branches of the Regional Councils and the Chartered Accountants Regulations, 1988.

I send herewith the fee for election of ***Rs. 1000/- (Rupees One Thousand only)*** by Demand Draft/Pay Order/Cheque No. _____ dated the _____ on _____ Bank drawn in favour of the Branch.

Signature of Candidate _____

Name in full _____
(As published in the List of voters)

Membership Number _____

Professional Address _____

_____

_____

Dated this _____day of _____20__.

VERIFICATION

I, _____, do hereby declare that the particulars given above are correct to the best of my knowledge and belief.

Place:
Date: Signature of the Candidate

.....

_____ BRANCH OF THE _____ INDIA REGIONAL COUNCIL OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Address of the Branch: _____.

NOTICE CALLING FOR SPECIAL GENERAL MEETING OF THE BRANCH

No. _____ Date_____

To,

All members of _____ Branch of_____ India Regional Council

Dear Member,

Sub: Notice for Special General Meeting of the members of the Branch

This is to inform you that a Special General Meeting of the members of the _____ Branch of the _____ India Regional Council will be held from _____ AM to _____ PM on _____, 20__(i.e., the _____day) in the premises of the Branch (*) for electing ___[1] members of its Managing Committee for the term 2025-2029. The important dates relating to the above elections are as given below.

Those members, who are desirous of standing for said election may submit their nomination form duly filled in and signed by the Candidate and by the Proposer and Seconder (both of whom shall be entitled to vote in the said branch election) together with a (non-refundable) nomination fee of ***Rs. 1000/-*** by way of Demand Draft/Pay Order/Cheque drawn in favor of the "_____ Branch of the _____ of the ICAI" and payable at _____.

The nomination form duly filled in and signed should be submitted in a sealed cover addressed to CA. _____ Returning Officer/Polling Officer at the above address of the Branch against an acknowledgement. The blank nomination form can be had from the said Returning Officer or from the undersigned or from the branch premises effective from _____, 20__ till _____PM of_____, 20__, i.e. the last date of receipt of nominations. The said nomination form is also available on the website of the Branch. **(Please give address of branch website).**

_____

IMPORTANT DATES

1.	Last Date of receipt of nominations **(at least 10 days before the date of polling)**	
2.	Date of scrutiny of nominations **(Within two days from last date of nominations)**	
3.	Display of list of valid nominations on the Notice Board of the Branch **(Date of scrutiny, i.e., date applicable for S.No. 2)**	
4.	Last date for withdrawal of nominations **(Two days from the date of display of valid list of nominations.)**	
5.	Display of final list of nominations (after withdrawals, if any) **(Within one day of last date of withdrawal)**	
6.	Date of Election (if the nominations exceed more than the number of vacancies) **(As per Schedule)**	
7.	Declaration of Result **(As per Schedule)**	

The election, if necessary, shall be held under the Single Transferable System of Voting.

Yours faithfully

( )
Secretary of the Branch

Note:

(*) Full Address of the Branch should be given here. In case, the Special General Meeting is held outside the Branch premises, the full address of the venue should be given here.
The notice should be sent in a mode which was followed by the branch in the past. However, the same should also be sent by e-mail to all the members of the branch and be also hosted on the website of the branch, besides pasting the same on the Notice Board of the Branch.

Election 2025

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

FORMAT OF BALLOT PAPER

_____BRANCH NAME

(Number of Candidates to be Elected – _____)

[Please place on the ballot paper the number 1 (in Arabic numeral only) in the square opposite the name of the candidate for whom you desire to vote. You may, in addition, place the number 2 or the numbers 2 and 3 or the numbers 2, 3 and 4 and so on (in Arabic numeral only), in the squares opposite the names of other candidates in the order of your preference upto the maximum number of preferences i.e. _____(Total nos. of contestant). You may however put a cross i.e.
`X' mark in the squares opposite the name(s) of candidate(s) to whom you do not desire to vote].

S.No	Name of the Candidate & Membership No.	Order of Preference	S.No	Name of the Candidate & Membership No.	Order of Preference
1			11		
2			12		
3			13		
4			14		
5			15		
6			16		
7			17		
8			18		
9			19		
10			20		

Outlook

Circular - Dated 28.02.2024

From RBA ICAI <rba@icai.in>

Date Wed 28/02/2024 18:33

Cc CA Purushottamlal Khandelwal <phkhandelwal@icai.in>; rohitruwatiaca@gmail.com <rohitruwatiaca@gmail.com>; CA.(Dr). Jai Kumar Batra <jai.batra@icai.in>; Secretary, ICAI <secretary@icai.in>; CA. Mudit Vashishtha/Secretary/International Affairs Committee/ITO New Delhi <mudit.vashishtha@icai.in>; Vikas Mr. Sharma-ICAI\HRD (P)\I.P. Marg, New Delhi - 110002 <vikas.sharma@icai.in>; sabari@icai.in <sabari@icai.in>; CA. Sunita Sahu - ICAI/WRO/Mumbai <sunita@icai.in>; CA. Leena Khanvilkar - ICAI/WRO/Mumbai <leena.khanvilkar@icai.in>; govind.agarwal@icai.in <govind.agarwal@icai.in>; Manna Dey, Deputy Director, NRO, Vishwas Nagar-Delhi <mannadey@icai.in>; Amit Paul / EIRC - ICAI / Kolkata <amit.paul@icai.in>; anindita.kundu@icai.in <anindita.kundu@icai.in>; rbadirectorate@icai.in <rbadirectorate@icai.in>; S V Krishnamohan <sv.krishnamohan@icai.in>; legal@icai.in <legal@icai.in>

Bcc raipur.jbc@gmail.com <raipur.jbc@gmail.com>; nitinbrij@yahoo.co.in <nitinbrij@yahoo.co.in>; cakirtijoshi@gmail.com <cakirtijoshi@gmail.com>; fca.cs.ankitsomani@gmail.com <fca.cs.ankitsomani@gmail.com>; anilyadav17@gmail.com <anilyadav17@gmail.com>; abhisakp@gmail.com <abhisakp@gmail.com>; akashbargoti@gmail.com <akashbargoti@gmail.com>; caatul64@gmail.com <caatul64@gmail.com>; mkvrch@gmail.com <mkvrch@gmail.com>; lokesh.ca.maheshwari@gmail.com <lokesh.ca.maheshwari@gmail.com>; gupta.rajeevca@gmail.com <gupta.rajeevca@gmail.com>; ca.sharadjain.ujjain@gmail.com <ca.sharadjain.ujjain@gmail.com>; patra.debayan@gmail.com <patra.debayan@gmail.com>; sanjib@wealthdepotmail.com <sanjib@wealthdepotmail.com>; sanjib@cloudinfosolutions.com <sanjib@cloudinfosolutions.com>; tulsyanvk@gmail.com <tulsyanvk@gmail.com>; mayur@alpassociates.in <mayur@alpassociates.in>; acamayur@gmail.com <acamayur@gmail.com>; ravipatwa@hotmail.com <ravipatwa@hotmail.com>; gaurav1@jgarg.com <gaurav1@jgarg.com>; fca.dinesh@gmail.com <fca.dinesh@gmail.com>; abhi0808aga@gmail.com <abhi0808aga@gmail.com>; pitam.goel@tattvamgroup.in <pitam.goel@tattvamgroup.in>; vkguptaca@gmail.com <vkguptaca@gmail.com>; cagauravaggarwal89@gmail.com <cagauravaggarwal89@gmail.com>; ca.sandeepag@gmail.com <ca.sandeepag@gmail.com>; fcasangamaggarwal@gmailcom <fcasangamaggarwal@gmailcom>; naveen@dmrn.in <naveen@dmrn.in>; shalini.gupta1179@gmail.com <shalini.gupta1179@gmail.com>; vipinksharma.ca@gmail.com <vipinksharma.ca@gmail.com>; jagjeetca@gmail.com <jagjeetca@gmail.com>; navyamalhotra28@gmail.com <navyamalhotra28@gmail.com>; capannarajs@icai.org <capannarajs@icai.org>; cahalli@hotmail.com <cahalli@hotmail.com>; avarun77@gmail.com <avarun77@gmail.com>; chowdary_rao1@yahoo.com <chowdary_rao1@yahoo.com>; chengalreddyca@gmail.com <chengalreddyca@gmail.com>; daretodreams@gmail.com <daretodreams@gmail.com>; ca.nareshgelli@gmail.com <ca.nareshgelli@gmail.com>; rajshiv.ca@gmail.com <rajshiv.ca@gmail.com>; carekhaumashiv@gmail.com <carekhaumashiv@gmail.com>; revathi@icai.org <revathi@icai.org>; satheesanregionalcouncil@gmail.com <satheesanregionalcouncil@gmail.com>; muppala2001@gmail.com <muppala2001@gmail.com>; carsrajan@gmail.com <carsrajan@gmail.com>; arpit.kabra@icai.org <arpit.kabra@icai.org>; hp@msglobal.co.in <hp@msglobal.co.in>; sourabh@ajmeraandajmera.co.in <sourabh@ajmeraandajmera.co.in>; ketan@kdsca.com <ketan@kdsca.com>; pinkikediaca@gmail.com <pinkikediaca@gmail.com>; kachwalamurtuza@gmail.com <kachwalamurtuza@gmail.com>; murtuza.kachwala1@protivitiglobal.in <murtuza.kachwala1@protivitiglobal.in>; yashwant@icai.org <yashwant@icai.org>; jainshwetawirc@gmail.com <jainshwetawirc@gmail.com>; capiyushchandak@gmail.com <capiyushchandak@gmail.com>; abhijit@kelkarcoca.com <abhijit@kelkarcoca.com>; ca.araa@yahoo.in <ca.araa@yahoo.in>; ankitrathi48@gmail.com <ankitrathi48@gmail.com>; chintan@nareshco.com <chintan@nareshco.com>; gtlath@gmail.com <gtlath@gmail.com>; gautam@iraconsulting.in <gautam@iraconsulting.in>; hrudyeshpankhania@gmail.com <hrudyeshpankhania@gmail.com>; irjivani87@gmail.com <irjivani87@gmail.com>; rutachitale@rediffmail.com <rutachitale@rediffmail.com>; rutachitale11@gmail.com <rutachitale11@gmail.com>; rahul@psca.in <rahul@psca.in>; sdnikamco@gmail.com <sdnikamco@gmail.com>; ssca28@rediffmail.com <ssca28@rediffmail.com>; ca.vikasjain1@icai.org <ca.vikasjain1@icai.org>

T0 ALL THE REGIONAL OFFICES / BRANCHES OF ICAI

Dear Sir/Madam,

In terms of Regulation 203(21) of CA Regulations, 1988 it is the responsibility of the Secretary of the Institute to take necessary steps in matters of any civil or criminal or other proceedings on behalf of the Institute and Council including Appointment of Advocate and filing of replies in Courts. All litigation has to be dealt with at the Head Office level.

Similarly, in terms of Clause 54(A) of the Circular dated 30th June, 2021 on the Revised Directions of the Council regarding function of the Branches of Regional Councils pursuant to Regulation 159(3) of the Chartered Accountants Regulations 1988, Branches of the Regional Councils shall not file or defend on behalf of the Institute any proceedings relating to litigation in the Court, Tribunal etc., involving Institute including its Regional Councils and Branches.

We, therefore, request all the Regional Offices to confirm that there are no court cases pending at the Regional or Branch level which is initiated or being defended at the Regional or Branch level. If there are any such cases filed in the past and disposed of or currently pending, please provide the information with the details of the suit/Writ Petition, parties to the suit, the nature of dispute and relief claimed and provide the present status.

Please provide the requisite information latest by **15th March, 2024 at the E-mail ID legal@icai.in.**

Regards,
Sd/-
CA (Dr.) Jai Kumar Batra
Secretary
ICAI
The Institute of Chartered Accountants of India
"ICAI Bhawan", lndraprastha Marg, New Delhi - 110 002.

RBA Directorate
The Institute of Chartered Accountants of India
A-29, Sector 62, Noida -201309
Mail ID: rba@icai.in
Website: www.icai.org
Mobile: 9350594067
Landline No.: 0120-3876865

RBA Directorate
The Institute of Chartered Accountants of India
20th March, 2024

Approved communication to RCs, Branches & Overseas Chapters of ICAI

Sub: Guidelines to be followed for publishing the photographs in the Newspapers advertisements

Dear Colleagues

Branding is of the utmost importance to create a unique identity. For any Institution, it is essential to have a brand that reflects the true essence of an institution's identity and one which existing staff and Members, Students & Stakeholders can have a sense of pride.

Towards achieving the said goal, the Institute of Chartered Accountants of India (ICAI) through its Public Relations Committee (PRC) is taking various initiatives to create, convey and enhance the brand image of the Institute as a Premier Accountancy Body, a Standard Setter, Regulator, Resource Platform & Partner in Nation Building.

In this journey, the important divisions i.e. the Regional Councils, Branches & Overseas Chapters of ICAI played crucial part in enhancing the brand image of the Institute by organizing programs, dissemination important information through various means and modes as appropriate.

Towards brand building of the Institute, various advertisements publicizing important events, programmes are also published by our RCs, Branches & Overseas Chapters in Print media on regular basis. In some instances, we have come across the advertisement copies published by the RCs, Branches & Overseas Chapters wherein the photographs of the important dignitaries were printed.

This is for information of all the RCs, Branches & Overseas Chapters that there is a guideline of the Hon'ble Supreme Court that is applicable to the Autonomous Bodies regarding publishing the photographs of the dignitaries in the print advertisements.

Mentioned below are the important guidelines that need to be follows:

1. As per the directions received from the Ministry of Corporate Affairs the usage of photographs in the newspaper advt. has to be in accordance with Hon'ble Supreme Court orders.

2. As per Hon'ble Supreme Court order dated March 18, 2016 & May 13, 2015, the permission has been granted to publish the photographs of the following dignitaries in public advertisements:

a) President of India

b) Prime Minister of India

c) Chief Justice of India

d) Governors of States

e) Chief Ministers of States

3. Further, it was directed by the Hon'ble Supreme Court that in lieu of the photograph of the Prime Minister, **the photograph of Departmental (Cabinet) Minister / Minister-in-charge of the concerned Ministry may be published**, if so desired.

In view of the aforesaid decision of the Hon'ble Supreme Court, all the Regional Councils, Branches & Overseas Chapters are requested to strictly adhere to the guidelines for publishing the advertisements in the Print media. In case the photograph of the aforesaid dignitaries needs to be placed in the advertisement, the approval of their concerned offices is mandatory to be sought before publishing the advt.

Also, going forward, also ensure that no photographs of the Management Committee Members of RCs, Branches & Overseas Chapters shall be published in the print media advertisements. In case noncompliance is observed by any of the RCs and Branches & Overseas Chapters, necessary action shall be taken.

Regards

CA. (Dr.) Jai Kumar Batra
Secretary
The Institute of Chartered Accountants of India

To:

The Chairpersons and Members of Managing Committee of Branches and Regional Councils of ICAI

Subject: Guidelines for Inviting Speakers and Extending Invitations to Dignitaries at ICAI events

Madam/Dear Sir,

As part of our ongoing efforts to ensure that ICAI events uphold the highest standards of professionalism, inclusivity, and respect, we are issuing the following guidelines to assist you in the selection of speakers and the protocol to be followed for inviting dignitaries to events organized by ICAI's Branches and Regional Councils.

1. Advisory on Inviting Speakers at ICAI Events

As a Program Organising Unit (PoU), you are responsible for organizing various ICAI events including conferences, seminars, and workshops wherein subject experts are invited to share their knowledge with the participants. ICAI events provide platforms for knowledge sharing and promote professional growth for all members, irrespective of gender or any other distinguishing factor. It is imperative that our speakers embody these values and contribute positively to the ethos of our institution.

As part of our commitment to fostering an inclusive, respectful, and professional environment at all ICAI events, and to ensure that our conferences and events maintain the highest standards, we urge all Branches and Regional Councils to exercise extra caution and due diligence while inviting speakers to their respective events.

In this regard, we would like to kindly request that you consider the following important points before inviting speakers to any ICAI event:

Inclusivity and Respect: Ensure that potential speakers are committed to fostering an inclusive and respectful environment for all attendees. Avoid inviting individuals whose requirements or views might conflict with our principles of equality and mutual respect.

Background Check: Conduct thorough background checks on speakers to understand their previous engagements, public stances, and general disposition towards inclusive practices.

Clear Communication: Clearly communicate ICAI's expectations regarding inclusivity and professionalism to all potential speakers before confirming their participation.

2. Guidelines on Extending Invitations to Dignitaries

It has been observed that despite previous communications, some invitations to dignitaries at the central level have been extended without the requisite approval from the Head Office. To streamline the process and ensure proper protocol is followed, we

wish to reiterate the following guidelines framed by the Management Committee of the Council of ICAI:

Prior Approval Required: Invitations to the following dignitaries must be sent to the President in Office, ICAI, for prior approval:

- President of India
- Vice-President of India
- Prime Minister of India
- Governors of States within their respective States
- Former Presidents of India
- Chief Justice of India
- Speaker of Lok Sabha
- Cabinet Ministers of the Union of India or Ministers of State of the Union of India
- Chief Ministers of States within their respective States
- Former Prime Ministers
- Leaders of Opposition in Rajya Sabha and Lok Sabha
- Senior Officers of the Government of India
- Any other dignitary of similar rank and status

State-Level Dignitaries: Invitations to dignitaries at the State Government level shall be managed by the respective Regional Council or Branch. However, such invitations must be sent to the President in Office, ICAI, for information.

Participation of ICAI Leadership: When the above-mentioned dignitaries are invited to an event, the President or Vice-President of ICAI, or both, may participate in the program, depending on their availability. In their absence, a Council Member may be nominated by the President to represent ICAI.

We request you to take careful note of the above and follow these guidelines in letter and spirit while inviting speakers and dignitaries to ICAI events.

Yours sincerely,

Sd/-

CA. (Dr.) Jai Kumar Batra

Secretary, ICAI



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

ICAI Bhawan, P.B. No. 7100, Indraprastha Marg, New Delhi-110002

website: www.icai.org