The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

CA INDIA

vishwasniya

PERFORMANCE CRITERIA FOR BRANCHES OF REGIONAL COUNCILS

2025





FOREWORD

It gives me great satisfaction to present the Performance Criteria for the year 2025 designed for evaluating and recognizing the contributions of our Regional Councils, Branches, Students' Associations, and Branches of Students' Associations. These criteria embody the core values that ICAI steadfastly **upholds—integrity**, accountability, innovation, and inclusive growth. These criteria are not just a tool for recognition—they are a reflection of our culture of continuous improvement, where every unit is encouraged to innovate, lead, and serve with purpose.

The current Council term is guided by the overarching theme **'VISHWASNIYA',** reflecting ICAI's unwavering commitment to building trust through responsible governance and credible performance. This guiding principle has been central to the formulation of the 2025 Performance Criteria, which aims not only to recognize excellence but also to inspire every unit of the Institute to adopt transparent practices, citizen-centric engagement, and measurable outcomes.

In a profession as dynamic and accountable as ours, measuring performance is not a formality—it is a necessity. It allows us to align our grassroots functioning with national priorities and the evolving expectations of our members and stakeholders.

The Performance Criteria for 2025 has been finalised following a consultative process, with valuable inputs received from Regional Councils, Branches, Committees, and Directorates.

The RBA Directorate led this structured exercise by actively inviting feedback from stakeholders and ensuring that their views were meaningfully incorporated. The Performance Criteria for 2025 introduces key refinements such as revision of Branch categorisation, based on updated membership data, to ensure that Branches are benchmarked against comparable peers—thus facilitating a more equitable and meaningful evaluation framework.

I place on record my sincere appreciation to the RBA Directorate and the systematic approach followed. I especially commend CA. Purushottamlal Khandelwal, Convenor, and CA. (Dr.) Rohit Ruwatia, Deputy Convenor, for their committed leadership in ensuring that the process remained inclusive, data-driven, and outcome-oriented.

I would also like to express my special thanks to CA. Prasanna Kumar D., Vice-President, ICAI, for his detailed review and valuable recommendations, which added further depth and clarity to the final framework. His inputs have significantly strengthened the robustness of this year's criteria.

The real success of these criteria lies not in their design, but in how each of us chooses to engage with them—as a roadmap for institutional excellence and as a shared commitment to ICAI's vision of trust, impact, and relevance.

As we move forward, I am confident that this forward-looking and comprehensive framework will empower our Regional Councils, Branches, and Students' Associations to strive for higher benchmarks of performance, reinforce stakeholder trust, and deepen alignment with the Institute's vision for the future.

CA. Charanjot Singh Nanda
President, ICAI

PERFORMANCE REPORT OF BRANCHES OF REGIONAL COUNCILS

CRITERIA FOR BEST BRANCH OF REGIONAL COUNCIL AWARD	
(Qualifying Period: 1st January 2025 to 31st December 2025)	
Classification of Branches	**No. of Members**
Micro Branch	Upto 500 Members
Small Branch	501 to 1000 Members
Medium Branch	1001 to 2500 Members
Large Branch	2501 to 5000 Members
Mega Branch	5001 Members and above

Qualifying Criteria

S. No	Particulars
1	**Whether Branch has submitted its Annual Audited Accounts**
2	**Whether Branch has submitted its Half Yearly Audited Accounts**
3	**Whether Branch has conducted its Annual General Meeting**
4	**Whether the Branch has conducted Seminars / Conferences and programs for Members in compliance with CPE Guidelines**
5	**Whether one CPE Programme has been conducted in each half year for Capacity Building/ Empowerment of young members**
6	**Whether Career counseling programs have been organised as per guidelines of Career Counselling Committee of ICAI**
7	**Whether the Branch has organized programs on Accounting Standards/Auditing & Assurance Standards/Ethical Standards**

CRITERIA FOR BEST BRANCH OF REGIONAL COUNCIL

Part A: Financial Discipline		
S. No	**Particulars**	**Maximum Marks**
1	**Submission of Annual Revenue and Capital Budget**	
	If submitted by due date If not submitted by due date	0 -5
2	**Submission of Annual Audited Accounts**	
(i)	If submitted by due date	5
	(Date of submission: ...../...../.....)	
	Delay upto 10 days	-5
	Delay more than 10 days (Branch will be disqualified if delay is for more than 15 days)	-10
(ii)	Half yearly audited Accounts by due date	5
	(Date of submission: (..../...../. .....)	
	Delay upto 10 days	-5
	Delay more than 10 days	-10
	(Branch will be disqualified if delay is for more than 1 month)	
3	**Quality of Accounts**	
(i)	In case of qualified Statutory Audit Report (Marks will be deducted even if the qualification pertains to previous years but remains unaddressed by the current Managing Committee) **Note: If the Branch has initiated or completed corrective action, no deduction will be made for that qualification of previous years. Documentary evidence (e.g., meeting minutes, auditor communication, compliance reports, etc.) must be uploaded to substantiate the corrective action taken.**	(-3) Marks for each sustained qualification not attributable to factors beyond the control of the Branch
(ii)	In case of non- compliance of Internal Auditors and / or Statutory Auditor Report(s) (Please attach Certificate from Internal Auditor wherever appointed and /or Statutory Auditor regarding compliance of observations of Auditor(s) for the half year ended 30th September and for the year ended 31st March)	-5
4	**Surplus/Cash Deficit in Annual Accounts**	
(i)	Surplus in Annual Accounts	5
(ii)	Cash Deficit in Annual Accounts	-10

5	**Compliance with Directions, Guidelines and Branch Finance & Operation Manual (SOPs)** (Annual SOP Compliance Report from Internal Auditors wherever applicable otherwise Statutory Auditor's Report to be attached)	
(i)	Maintenance of a fixed assets register containing details like Asset name, Type, Supplier Name, Bill Reference, Bill Date, Date of Capitalization Amount, Unique serial number if any, Depreciation, Net Value (SOP 7.10) If complied with If not complied	 2 -5
(ii)	Preparation of CPE Income & Expenditure statement on quarterly basis and circulated to all the Managing Committee members for their review comment and further actions. If Yes If No **(Copy of SOPs is attached at Annexure 1)**	 0 -5
(iii)	Minutes are filled/pasted in a Minute book maintained for the purpose and not to be maintained in loose form and be kept in safe custody. If Yes If No	 0 -5
(iv)	Has the Branch submitted Handing over / Taking over Report as per Direction No 31A of the Council (attach copy) If Yes If No **(Upload Handing Over/Taking Over Report)**	 0 -5
(v)	Compliance of Guidelines for Non-Educational Programme If Yes If No **(Guidelines of Head Office attached at Annexure 2)**	 0 -10
(vi)	Compliance of Directions/guidelines of Head Office If Yes If No **(Directions of Council attached at Annexure 3)**	 0 -10
6	**Compliance with other aspects** (Report from Internal Auditors wherever appointed otherwise report of Statutory Auditors to be attached)	

(i)	Timely payment of Statutory dues (a) TDS	0 Marks if Complied -2 Marks per month for non-compliance
	(b) Property Tax / Municipal Tax	0 Marks if Complied -2 Marks per instance of non-compliance (monthly or annually as the case may be)
(ii)	Reconciliation of payable and receivable to and from Head Office If reconciled as on 31st March and Reconciliation Statement submitted to HO If not reconciled as on 31st March **(Upload Reconciliation Statement duly verified by Accounts Department of Head Office)**	10 -10
(iii)	GST reconciliation (applicable to branches other than Nodal Branch) Sharing of monthly data by the Branch with Nodal Branch. Transfer of funds to Nodal Branch on monthly basis (-2 Marks per month if not shared) **(Upload proof of sharing of monthly data & transfer of funds with Nodal Branch)**	-2 Marks per month, if not shared
(iv)	GST (Nodal Branch Compliance) (applicable to nodal branch only) **(Upload proof of timely submission of monthly return by Nodal Branch)**	-2 Marks per month for non-compliance
	(Only one single Auditor certificate to be enclosed in the month of December 2025 covering the points mentioned in A(3), A(5), A(6) and B(7))	

Part B: Governance and Administration		
1	**Holding of Annual General Meeting by 31st July** (Date of AGM: ...../...../.....) If held in time If delay is upto 1 month **(Branch will be disqualified if delay is more than 1 month)**	5 -10
2	**No. of Meetings of the Managing Committee** (1 mark for a Meeting in each Quarter)	4
3	**Appointment of paid Faculties for Oral Coaching Classes, MCS Course, ICITSS, Orientation Course etc. as per prescribed procedure. Analysis of Feedback of Students and implementation** if the faculties are appointed as per prescribed procedure if the faculties are appointed without following prescribed procedure if None of courses of Coaching Classes, MCS Course, ICITSS, Orientation Course etc were held during the Year 0 Marks will be given. **(Based on the report of the Board of Studies Operations and information available, marks will be awarded by Head Office.)**	10 -10
4	**Submission of monthly report of activities on Awards Portal (with effect from the date on which modified portal is ready for use. The monthly activity reports of previous Months be submitted in the portal within one month)** (Due date 15th day of following Month) (-1 mark per Monthly Report if not submitted in due date)	0 mark if complied -1 mark per month for non-compliance
5	**Cohesive and Effective Working showing no dispute in the Branch**	5
6	**Branch E-Newsletter** Publication of E- Newsletter as per ICAI policy (One Mark for each Newsletter, attach E-News Letters) **If physical Newsletters are published, the Branch will not be eligible for Award.**	12
7	**Physical verification of Fixed Assets has been carried out and duly reconciled with the Books** (attach Auditor's Certificate) If carried out If not carried out	5 -5
	(Only one single Auditor certificate to be enclosed in the month of December 2025 covering the points mentioned in A(3), A(5), A(6) and B(7))	

Part C: Activities for Members

1 — **Holding 12 Hours Conferences with Central Committees** — 30

Branch Category	No. of Conferences	Minimum Attendance per Conference
Medium	1	150
Large	2	300
Mega	3	400

Note -A deduction of 10 marks per programme shall apply in cases where the Branch refuses to host a Central Committee programme without furnishing a valid justification.

(Only for Medium, Large, Mega Category Branches)

2 — **Holding One Day (5 Hours or more) Seminars/Conference with Central Committees** — 30

Branch Category	No. of Seminars / Conference	Minimum Attendance per Seminar/Conference
Medium	2	100
Large	2	150
Mega	3	250

Note -A deduction of 10 marks per programme shall apply in cases where the Branch refuses to host a Central Committee programme without furnishing a valid justification.

(Only for Medium, Large, Mega Category Branches)

3 — **Holding One Day (5 Hours or more) Seminars/Conference excluding the Seminars/Conferences mentioned in Report No. 2** — 60

Branch Category	Minimum no. of one day Seminars/Conferences	Minimum Attendance per program
Micro	2	40
Small	4	75
Medium	6	100
Large	10	150
Mega	12	250

Note: Proportionate marks shall be awarded in cases where the number of seminars/conferences conducted is less than the minimum required, provided minimum attendance criteria is met.

<table>
<tr><td>4</td><td>One day Workshops (6 hours) on emerging areas for Profession such as Artificial Intelligence, Forensic Audits, MS Excel, System Audits, Risk Audits, Valuation, Digitisation, Insolvency Act, RERA, Benami Transactions (Prohibition) Act, Forensic Accounting, Internal Audit etc.
<table>
<tr><th>Branch Category</th><th>Minimum no. of Workshops</th><th>Minimum Attendance per Program</th></tr>
<tr><td>Micro</td><td>2</td><td>15</td></tr>
<tr><td>Small</td><td>2</td><td>20</td></tr>
<tr><td>Medium</td><td>4</td><td>30</td></tr>
<tr><td>Large</td><td>4</td><td>40</td></tr>
<tr><td>Mega</td><td>6</td><td>50</td></tr>
</table>
Note: Proportionate marks shall be awarded in cases where the number of seminars/conferences conducted is less than the minimum required, provided minimum attendance criteria is met.</td><td>30</td></tr>
<tr><td>5</td><td>CPE Programs of 2 hours, 3 hours, 4 hours conducted for members (Excluding the programs mentioned in Point No. C1,C2,C3,C4,C6,& C7)
<table>
<tr><th>Branch Category</th><th>Minimum no. of Physical program</th><th>Minimum Attendance per program</th></tr>
<tr><td>Micro</td><td>2</td><td>25</td></tr>
<tr><td>Small</td><td>2</td><td>40</td></tr>
<tr><td>Medium</td><td>4</td><td>50</td></tr>
<tr><td>Large</td><td>4</td><td>60</td></tr>
<tr><td>Mega</td><td>6</td><td>60</td></tr>
</table></td><td>30</td></tr>
<tr><td>6</td><td>Program on Networking/Merger& Demerger/Aggregation of CA Firms (5 Marks per program)</td><td>10</td></tr>
<tr><td>7</td><td>Certificate Courses of Central Committees hosted by Branch (5 Marks per course)</td><td>10</td></tr>
<tr><td>8</td><td>Program on AQMM/Training Programs for Peer Reviewers/Practice Units/Capacity Building of CA Firms (5 Marks per program)

(Unique CPE event ID for a program of relevant topics mentioned in point no. C(1) to C(8) can be used only in relevant point at one point only)
(The Details of the program shall be auto captured from the CPE portal on the basis of Unique CPE ID of Program)</td><td>10</td></tr>
</table>

9	**Encouragement to new Faculties from Members of Branch in CPE programs**	20

Category	**No. of faculties**
Micro	2
Small	3
Medium	5
Large	7
Mega	14

Note: Submission of Faculty name, MRN, Mobile no and Program is mandatory

Part D: Activities for Students

1	**Conduct of Coaching Classes for Students (attach details of subjects, Fee, no. of Students registered) Applicable only for Mega & Large category of branches**	
	- For Foundation (All Subjects)	5
	- For Intermediate (Minimum 3 Subjects)	5
	- For Final (Minimum 3 Subjects)	5
2.	**Activities of Students conducted by Branch of Regional Council or Branch of Students' Association as the case may be** (1) Lecture/Study Circle Meetings (2) Seminars / Conferences (3) Media Coverage (4) Youth Festival / Sports Competitions (5) Industrial Visits (1 mark for each point subject to Maximum 5 Marks) **Note: Branches can upload only the best 10 student-related activities (relevant to the categories listed above).**	5

Part E: Contribution to ICAI Activities

1	**Timely contribution of Branch on standalone basis to Exposure Drafts sought by Committees of ICAI, subject to scrutiny of the respective Committee.** (2 Marks for each Exposure Draft: Maximum 20 Marks) **(Upload proof of submission duly acknowledged by the Committee)**	20
2	**Suggestions for Pre Budget-Memorandum of the Institute** **Suggestions for Post Budget Memorandum of the Institute** **(Upload proof of submission duly acknowledged by the Committee)**	5 5
3	**Contribution to Chartered Accountants Benevolent Fund (CABF)** Marks shall be awarded based on the total amount contributed by Branch members to the Chartered Accountants Benevolent Fund (CABF) during the qualifying period. The following minimum thresholds have been set for full marks (10 marks) in each category:	20

	Branch Category / **Minimum Contribution Amount (INR)** Micro — 50,000 Small — 75,000 Medium — 1,25,000 Large — 2,00,000 Mega — 3,00,000 **Amount Contributed: Rs. _____ (to be filled by the Branch)** **Maximum Base Marks: 20** **Additional Marks:** For every additional 10% contribution above the prescribed threshold, 1 additional marks will be awarded, subject to a maximum of 20 extra marks **(i.e., maximum total marks = 40).** **Shortfall: Proportionate marks will be awarded if the Branch falls short of the minimum threshold.** **Note: Confirmation from CABF must be attached to substantiate the total contribution amount.**	20
4	**Registration of Delegates for World Forum of Accountants (WOFA)** 5 Marks for every 0.75% of registration of Membership Strength of Branch registered.	20
Part F: Image building of Institute, Profession as partner in Nation Building		
1	**Involvement of Eminent Dignitaries in the activities of the Branch** (Distinguished Personalities from Political, Social, Business and Education fields: 2 Marks for each personality: Maximum 10 Marks) Ministers of Govt. of India/State Governments (5 Marks for each Minister: Maximum 10 Marks)	10 10
2	**Career Counselling Programs organized in Schools, Colleges etc. about Chartered Accountancy Course.**	20

Category	Minimum No. of Students Per Program	Total No. of Students to be covered	Minimum No. Of Programs
Micro	150	1000	5
Small	150	2000	10
Medium	150	3000	15
Large	200	8000	30
Mega	200	12000	50

	Maximum Base Marks: 20 To earn the full 20 marks, all three conditions must be satisfied: the minimum number of students per program, the total number of students to be covered, and the minimum number of programs required. If any of these conditions—minimum students per program, total students to be covered, or minimum number of programs—are not fully met, marks will be awarded proportionally, based on the lowest of the three achievements. **Additional Marks: Maximum 20** For every additional 10% of students (beyond the minimum) covered, 2 additional marks will be awarded, subject to a maximum of 20 additional marks. **Note: Additional marks will be awarded only if the minimum number of programs is also met.**	20
3	**Organizing the Blood Donation Camps** **Category** — **Minimum No. of Donors per camp** Micro — 10 Small — 15 Medium — 25 Large — 40 Mega — 50 (5 marks for each Camp; maximum 10 marks)	10
4	**Organizing activities pertaining to Sustainability/CSR like mass Tree Plantation, Green Initiative, Walkathan for Sustainability, Sustainability Reel Competition, Swatch Bharat Abhiyan, etc.** (2 Marks for each activity) **(Upload proof of activities conducted)**	10
5	**Organizing Programs on** CA Day on 1st July Yoga Day on 21st June **Note: Please upload one consolidated report for each day's activities.**	5 5
6	**Investor Awareness Programs as per Head Office Guidelines** (2 marks for each program) Programs approved by Committee on Financial Markets and Investors' Protection will only be considered for awarding marks.	10

<table>
<tr><td>7</td><td>Financial and Tax Literacy Drive as per Head office Guidelines

Category Minimum No. of Programs
Micro 3
Small 4
Medium 7
Large 14
Mega 16
Programs approved by Financial & Tax Literacy Directorate will only be considered for awarding marks.</td><td>20</td></tr>
<tr><td>8</td><td>Coverage of Branch activities in Print / Electronic Media
(2 marks will be awarded for each unique activity covered in print or electronic media, subject to a maximum of 10 marks. English translation in case of vernacular text)

Note: Maximum 10 Print/Electronic Media coverage can be uploaded on the portal. Multiple media coverages of the same activity will be considered as one instance only for the purpose of marking.</td><td>10</td></tr>
<tr><td>9</td><td>Conducting "We Care" Alumni program for Senior Members.
If Yes
If No</td><td>
2
-2</td></tr>
<tr><td>10</td><td>Special Programmes /Overall impression /Special innovative efforts put in by the Branch for brand building of the ICAI and profession at large

Note: Upload one consolidated report with proof of at least two distinct and impactful initiatives (not covered elsewhere) aimed at promoting ICAI and the CA profession. Marks will be awarded by Head Office based on innovation, outreach, and effectiveness.</td><td>10</td></tr>
<tr><td></td><td>Total Marks for Mega & large Category Branch

For other categories, please refer below table for total marks
<table><tr><th>Branch Category</th><th>Total Marks</th></tr><tr><td>Micro & Small</td><td>475</td></tr><tr><td>Medium</td><td>535</td></tr></table></td><td>550</td></tr>
</table>

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CA INDIA

vishwasniya

PERFORMANCE CRITERIA FOR BRANCHES OF STUDENTS' ASSOCIATION

2025





PERFORMANCE REPORT OF BRANCHES OF STUDENTS' ASSOCIATIONS

CRITERIA FOR BEST BRANCH OF STUDENTS' ASSOCIATION AWARD

(Qualifying Period: 1st January 2025 to 31st December 2025)

Classification of Branches	No. of Students
Micro Branch	Upto 1000 Students
Small Branch	1001 to 3000 Students
Medium Branch	3001 to 5000 Students
Large Branch	5001 to 10000 Students
Mega Branch	10001 Students and above

S. No.	Particulars	Maximum Marks
I	**ADMINISTRATION**	
1	**Holding of Election of Students' Association by 31st March** a. If held in time b. Delay upto 1 month c. Delay beyond 1 Month upto 2 months d. Delay beyond 2 months	 4 -5 -10 -20
2	**No. of Meetings of the Managing Committee** (at least once in 3 months) One Mark for each Meeting	4
3	**Publication of Monthly E-newsletter** (1 Mark per Month)	12
4	**Submission of Monthly Report of Activities on Awards Portal (with effect from the date on which modified portal is ready for use. The monthly activity reports of previous Months be submitted in the portal within one month)** **(Due date 15th day of following Month)** (-1 Mark per monthly Report if not submitted by due date)	0

II	STUDENT ACTIVITIES	
1	**Seminars/Conferences of One Day Program (6 hours)** (Minimum No of Students) 25 for Micro branch 40 for Small branch 75 for Medium Branch 100 for Large branch 150 for Mega Branch 10 Marks per Program (Maximum 30 Marks)	30
2	**Seminars (Half Day) (3 hours)** (Minimum No of Students) 25 for Micro branch 40 for Small branch 75 for Medium Branch 100 for Large branch 150 for Mega Branch 5 Marks per Program (Maximum 30 Marks)	30
3	**Special Counselling Programs (like How to face CA Examinations?)** (Minimum No of Students) 20 for Micro branch 30 for Small branch 60 for Medium Branch 80 for Large branch 100 for Mega Branch 5 Marks per Program (Maximum 30 Marks)	30
4	**Workshop on English Speaking, Writing Skills & Business Communication** (5 Marks for each Program)	10

5	**Mock Tests (1 mark for each paper)** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Large branch 50 for Mega Branch	15
6	**Elocution Contest/Quiz Contest** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Large branch 50 for Mega Branch	5
7	**Branch Level National Talent Search** **(Debate Competition/ Chess Competition/ Essay Competition/ Extempore Competition/ Poetry Competition/ Best Presenter (PPT)/ Drama by students' team/ Pitch Deck Competition/ Dashboard Visualization Competition/ Sketching Competition or any other event specify by the Board of Studies -Operations under National Talent Search from time to time.** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Large branch 50 for Mega Branch	5

8	**Youth Festival**	5
9	**Industrial Educational visit for Students** (Minimum No of Students (5 Marks for each visit Maximum 2 Visits) 10 for Micro branch 20 for Small branch 30 for Medium Branch 40 for Large branch 50 for Mega Branch	10
III	**STUDENTS ACTIVITIES (Others)**	
1	**Joint Seminars with Universities/Colleges/Reputed Educational Institutions** (5 Marks for each Maximum 2 Programs)	10
2	**Indoor games for Students as per Guidelines of BOS**	5
3	**Outdoor games for Students as per Guidelines of BOS**	5
4	**Media Coverage of the activities of the Association** (2 marks will be awarded for each unique activity covered in print or electronic media, subject to a maximum of 10 marks. English translation in case of vernacular text) **Note: Maximum 10 Print/Electronic Media coverage can be uploaded on the portal. Multiple media coverages of the same activity will be considered as one instance only for the purpose of marking.**	10
5	**Special Programmes/Special Innovative efforts for overall development and benefits of Students** Note: Upload one consolidated report with proof of at least two distinct and impactful initiatives (not covered elsewhere) aimed at promoting ICAI and the CA profession. Marks will be awarded by Head Office based on innovation, outreach, and effectiveness.	10
	Total Marks	**200**



RBA Directorate

The Institute of Chartered Accountants of India

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