THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(SET UP BY AN ACT OF PARLIAMENT)

SOUTHERN INDIA REGIONAL COUNCIL

PERFORMANCE CRITERIA

BRANCHES OF SIRC OF ICAI

2026



Performance Report of Branches of SIRC of ICAI

Criteria for the Best Branch of Regional Council Award

Qualifying Period: 1st January 2026 to 31st December, 2026

Classification of Branches	No. of members as on 1st January, 2026
Micro Branch	Up to 500 Members
Small Branch	501 to 1000 Members
Medium Branch	1001 to 2500 Members
Large Branch	2501 to 5000 Members
Mega Branch	5001 and above members

Branches of SIRC will be considered for Award Criteria only if they pass the Qualifying Criteria.

Qualifying Criteria

<table>
<tr><th>Sl.</th><th>Particulars</th><th>Yes/no</th></tr>
<tr><td>1</td><td>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.</td><td></td></tr>
<tr><td>2</td><td>Whether CPE Programme has been conducted in each half year for Mentorship of young members as per the following target per annum
CPE Hours
Micro 6
Small 6
Medium 6
Large 12
Mega 12</td><td></td></tr>
<tr><td>3</td><td>Whether Career Counselling Programmes have been organized as per guidelines of Career Counselling Committee of ICAI with the following target:(virtual or physical)
<table>
<tr><th>Branch Category</th><th>Minimum of Student</th><th>No. of Programmes</th><th>Total No of student to be covered</th></tr>
<tr><td>Micro</td><td>50</td><td>5</td><td>1000</td></tr>
<tr><td>Small</td><td>100</td><td>10</td><td>2000</td></tr>
<tr><td>Medium</td><td>150</td><td>15</td><td>3000</td></tr>
<tr><td>Large</td><td>200</td><td>20</td><td>8000</td></tr>
<tr><td>Mega</td><td>250</td><td>30</td><td>12000</td></tr>
</table></td><td></td></tr>
</table>

4	Whether Branch has submitted Annual Audited Accounts before the timeline given by HO*	
5	Whether Branch has submitted Half Yearly Audited Accounts before the timeline given by HO *	
6	Whether Branch conducted Annual General body Meeting within the prescribed time limit *	
7	Whether the Branch has sent prior information of programs to Ex Officio Members of the Branch (**Concurrence from Ex-Officio Member(s) to be attached**)	
8	Whether the Branch has sent prior information of Notice, Agenda, Minutes of the Managing Committee Meetings & participation of Officio Members in such meetings of the Branch (**Concurrence from Ex-Officio Member(s) to be attached**)	
9	Whether Branch is maintaining Books of Account in ERP and Tally Accounting Software on regular basis (**Trial Balance as on date of filing these criteria to be attached**)	
10	Whether the Branch has organized programs on: **i) Accounting Standards** CPE Hours Micro 3 Small 3 Medium 6 Large 12 Mega 12 **ii) Auditing & Assurance Standards** Micro 3 Small 3 Medium 6 Large 12 Mega 12 **iii) Ethical Standards** Micro 3 Small 3 Medium 6 Large 6 Mega 6	
11	Whether the Branch has registered and using Students Activity Portal of Board of Studies	

****

Criteria for Selection of Best Branch of SIRC of ICAI

Sl. No.	Particulars	Marks
A.	**Financial Discipline**	
1	**Submission of Budget**	
(i)	Annual Estimates by 15th March 2026	5 -2
(ii)	Utilization of Approved Annual Budget by EDD before 31st December 2026	5
	Utilization of the approved annual budget: 50% or above before deadline	-2
	(Utilization Certificate duly signed by the Branch Auditor needs to be attached)	
2	**Submission of Audited Accounts**	
(i)	**Annual Audited Accounts by 15th May 2026**	
	(Date of submission :...../ ..... /) Delay upto 15 days Delay more than 15 days (*Branch will be disqualified if delay is for more than 2 months)	5 -5 -10
	(Attach proof of submission)	
(ii)	**Half yearly Audited Accounts by 05™ December 2026**	
	(Date of submission: (..../ ...../.)	
	Delay upto 15 days Delay	5
	more than 15 days (*Branch will be disqualified if delay is for more than 1 months)	-5 -10
3	**Quality of Accounts**	
(i)	Compliance of Internal Auditors (if applicable) / Statutory Auditors observations	0
(ii)	In case of non-Compliance	-5
(iii)	In case of qualified Audit Report (-2) Marks for each qualification	-10
(iv)	No Deficit in Annual Accounts	5
(v)	Deficit in Annual Accounts	-10
	(To verify the quality of Accounts, Statuary & Internal audit Report to be submitted)	
4	**Attended all Branch Managing Committee Members Interaction meeting with SIRC** If Yes (5 Marks for each meeting – Maximum 2 Meetings) If No	 10

	(Atleast 50% of the Managing Committee Members of the Branch should attend)	-2
5	**Branch Finance & Operations Manual (SOP)** ***(Annual compliance report from auditors to be attached)***	
(i)	Maintenance of Fixed Assets Register including assigning Identification Numbers **(Statuary & Internal auditor Report)** (SOP No: 7.10) If Yes If No	 5 -5
(ii)	Compliance of Delegation of Authority for negotiations and commitments (SOP No 4) **(Self Declaration of chairman to be submitted)** If Yes If No	 2 -5
(iii)	Compliance with preparation and circulation on quarterly basis of CPE Programmes Income and Expenditure Statement to all the Managing Committee Members for their review, comments and further action (SOP No 12.5) **(Internal Auditor Certificate)** If Yes If No	 5 -5
(iv)	Cheques as well as Cash Receipts are deposited in Bank on next working day (SOP No 11.7) **(Internal Auditor Certificate)** If Yes If No	 2 -5
(v)	Approved Minutes of the Meetings of Managing Committee have been filed and pasted in the Minutes Book (SOP No 5.11) **(Self Declaration of Chairman to be submitted)** If Yes If No	 5 -10
(vi)	Has the Branch submitted Handing over /Taking for over Report for the Council year 2025-26 as per Direction No 31A of the Council (attach copy**) (Self Declaration of Chairman to be submitted)** If Yes If No	 5 -10
6	**Compliance with Other Aspects** ***(Report from Internal Auditors wherever appointed otherwise of Statutory Auditors to be attached)***	
(i)	Self-sufficiency of CPE Programs during qualifying period: (attach details of Programmes duly certified by the Branch Auditor) If overall CPE programs are in Surplus If CPE programs are in Deficit	 10 -20
(ii)	Timely payment of Statutory dues like TDS, GST, Property Tax, Profession Tax, other Municipal Taxes etc. (2 Marks per month for compliance) If not complied (-5) Marks per month	24

<table>
<tr><td>(iii)</td><td>Timely compliance of following
(i) IUT Invoices –Quarterly (4 X 5 marks)
(ii) TDS Returns – Quarterly (4 X 5 marks)
(iii) HO Reconciliation
(iv) SIRC Reconciliation
(v) TDS Refund follow-up with ICAI</td><td>
10
10
5
10
5</td></tr>
<tr><td>(iv)</td><td>Regular Data Entry in Accounting Software ERP (2 marks per month)
If not carried out (-5 Marks per month)
(Trial Balance as on date of Submission of Criteria on portal to be attached)
(Internal Auditor Certificate /Self Declaration By Treasurer)</td><td>24</td></tr>
<tr><td>B.</td><td colspan="2">Governance and Administration</td></tr>
<tr><td>1</td><td>Holding of Annual General Meeting by 31st July 2026
a) If held in time
b) Delay of 1month
c) Delay beyond 1 month and upto 2months
d) Delay beyond 2months
(* Branch will be disqualified if delay is more than 2 months)
(Attach AGM Notice & AGM Attendance)</td><td>
5
-10
-20
-30</td></tr>
<tr><td>2</td><td>No. of Meetings of the Managing Committee
(Attach Certificate by the Secretary)
(1 mark for each Meeting subject to 1 meeting in a month)
If Ex-Officio of the Branch attended 50% and above of the Managing Committee Meeting of the Branch, SIRC will award extra 5 marks)</td><td>12</td></tr>
<tr><td>3</td><td>Cohesive and Effective working</td><td></td></tr>
<tr><td>(i)</td><td>Prior approval of the Managing Committee of all the major Programs like Sub-Regional Conferences, National Conferences etc. and its Budget
(Attach proof of MC Meetings date approving Budgets of major programs like Meeting Minutes, Budget Copy, etc.)</td><td>2</td></tr>
<tr><td>(ii)</td><td>Involvement of Central Council Members (CCMs) and Regional Council Members (RCMs) in major Programs
(Whether timely communication was sent to all CCMs and RCMs from the Region)
(Attach proof of communication to RCMs and CCMs)</td><td>5</td></tr>
<tr><td>4</td><td>Appointment of New Faculties for Oral Coaching Classes and ICITSS, AICITSS as per prescribed procedure. Analysis of Feedback of students and implementation.
<table><tr><td colspan="2">Faculties should be categorized as</td></tr><tr><td><u>CA Coaching Classes</u></td><td>ICITSS (OP, ITT)</td></tr><tr><td>Foundation</td><td>AICITSS (MCS, AITT)</td></tr><tr><td>Intermediate</td><td></td></tr><tr><td>Final</td><td></td></tr><tr><td>Non Compliance -2 marks</td><td></td></tr><tr><td><u>CA Coaching Classes</u></td><td>Branches who are conducting CA Coaching Classes</td></tr></table></td><td>10</td></tr>
</table>

	Foundation			-2
	Intermediate	Branches who are not conducting CA		
	Final	Coaching Classes, but telecasting SIRC Coaching classes		
	(Attach profiles of New Faculties certified by the Chairman)			
	(Attach proof of Photographs of coaching classes Conducted with self delceration of chairman)			

	(One Managing Committee members should be fixed responsibility for this task. Attach Report of the Managing Committee Member to whom responsibility has been assigned)	10
	Non Compliance -2 marks	-2
5 (i)	**Branch E-Newsletter**	
	HO Guidelines as regards issue of E- Newsletter have been followed (to be certified by the Auditor)	5
(ii)	If issued monthly (one mark for each month) (attach Newsletter copy)	12
6	**Submission of monthly report of activities of the Branch on SIRC Branch Award Portal (Due date 15th of following month)**	12
7	**Holding of Election of Office Bearers -16th February to 28th February-Every year.** (Attach Notice Email)	
	If held in time	5
	Delay upto 15 days	-10
C.	**Activities for Members** (Only Members Programmes will be considered. Student Programmes (or) Students cum Members merged Programmes will not be considered) Marks will not be awarded if Managing Committee Members are the Speakers	
1	**Holding CPE Programmes (with 12 CPE hours or 6 CPE hours)** **Central Committee Programmes: 10 Marks for Each Programme** **Regional Council Programmes:** **Sub Regional Conferences: 15 marks per programme** **RRC: 10 marks per programme**	

Branch Category	No. of Seminars / Conferences	Minimum Attendance per Program	
Micro (20 Mark per Programme)	1	50	35

	Small (20 Mark per Programme)	1	100	35
	Medium (20 Mark per Programme)	2	125	55
	Large (20 Mark per Programme)	2	150	55
	Mega (20 Mark per Programme)	3	200	75

2	**CPE Programmes (with 6 CPE Hours)**			
	Branch category	**No. of CPE Programmes**	**Minimum attendance per program**	
	Micro (10 Mark per Programme)	2	20	20
	Small (10 Mark per Programme)	4	50	40
	Medium (10 Mark per Programme)	6	75	60
	Large (10 Mark per Programme)	8	100	80
	Mega (10 Mark per Programme)	10	150	100
3	**CPE Programmes (with 2 or 3 CPE Hours)**			
	Branch category	**No. of CPE Programmes**	**Minimum attendance per program**	
	Micro (10 Mark per Programme)	2	15	20
	Small (10 Mark per Programme)	4	30	40
	Medium (10 Mark per Programme)	6	50	60
	Large (10 Mark per Programme)	8	75	80

	Mega (10 Mark per Programme)	10	100	100

3.1 **If Branches are completed more than Minimum CPE hours. For each additional hour – 1 mark for each CPE (CPE approval have to be attached for each programme)** — 25

Branch category	Minimum CPE hours Achieved	Maximum CPE hours Achieved
Micro	**50**	**75**
Small	**75**	**100**
Medium	**100**	**125**
Large	**125**	**150**
Mega	**150**	**175**

4 **One Day Workshops on emerging areas for profession such as Forensic Audits, GST, Systems Audit, Risk Audits, Valuation, Digitization, Insolvency and Bankruptcy Code, RERA, Benami Transactions, Digital Assurance, Information Technology, Block Chain Technology, Artificial Intelligence, Excel as an Audit Tool, Sustainability Reporting, Ethics,Professional Opportunities for Young members,Workshop on new age opportunities etc.,**

Branch category	Minimum No. of workshops	Minimum attendance per program	
Micro (10 Mark per Programme)	2	15	20
Small (10 Mark per Programme)	2	30	20
Medium (10 Mark per Programme)	4	50	40
Large (10 Mark per Programme)	4	75	40
Mega (10 Mark per Programme)	6	100	60

4.1	Programme on AQMM /Preview/Capacity building of CA Firms 10 mark per programs (Attach CPE Portal Approval)	20
4.2	Certificate course of the Central Committees hosted by the branch 10 mark per programs (Attach CPE Portal Approval)	20

5	**Encouragement to new Faculties from members of branch in CPE programs**	
	(Provide Faculty name, MRN, Mobile No., Email Id and Program details) – 2 Marks for each new Faculty	
	Category **No. of faculties**	
	Micro 2	4
	Small 2	4
	Medium 3	6
	Large 5	10
	Mega 10	20
	Non Compliance -2 marks	
D.	**Activities for students**	
1	**Conduct of coaching classes for students** **(Attach details of Subjects, Fee, No. of Students registered etc.)** - For Foundation - For Intermediate - For Final	10 10 10
	Branches not having classes, but promoted and enrolled students for SIRC online coaching classes. **(Attach details of Student Name, SRO No., No. of Students registered etc.)** - For Foundation - For Intermediate - For Final (SIRC will award marks based on the cross verification of data provided with the available data in SIRC Coaching Class)	10 10 10
2	**Conduct of Rapid Revision classes for students** **(Attach details of Student Name, SRO No., No. of Students registered etc.)** - For Foundation - For Intermediate - For Final	10 10 10
	Branches not having Rapid Revision classes and promoted and enrolled students for the students for SIRC online coaching classes. - For Foundation - For Intermediate - For Final	10 10 10

3	**Functioning of branch of Students' Association** Lecture/Study Circle Meetings Seminars / Conferences Media Coverage Youth Festival / Sports Competitions Industrial Visits Students' Association should necessarily conduct the programmes / activities on the above five categories. (5 marks for each category)	25
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. (minimum 5 Contribution to Exposure Drafts)** (5 Marks for each Exposure Draft)	25
2.	**Suggestions given to State Governments towards Budgets of states through Regional Council (attach representation document)**	25
3	**Suggestions in Pre-Budget and Post Budget memorandum of the institute** (5 marks for Pre- Budget Memorandum) (5 marks for Post -Budget memorandum	5 5
4	**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 (20 marks) in each category	10
	Amount Contributed: Rs. _____ (to be filled by the Branch) Additional Marks: For every additional 10% contribution above the prescribed threshold, 2 additional marks will be awarded, subject to a maximum of 10 extra marks (i.e., maximum total marks = 20).	10
F.	**Image building of Institute, Profession as partners in Nation Building**	
1	**Involvement of eminent dignitaries in the activities of the Branch** Distinguished Personalities from Political, Social, Cultural, Business, Eminent Officers from Private and Government and Education fields.(2 Marks for each personality: Maximum 10 Marks)	10
	Ministers of Govt. of India/State Governments (5 Marks each Minister: Maximum 10 Marks)	10

Branch Category	Minimum Contribution Amount
Micro	50000
Small	75000
Medium	125000
Large	200000
Mega	300000

2	**Career Counselling programs Organized in schools, colleges etc. about chartered accountancy course.** (5 marks for each programme) For every additional programme 1 mark will be awarded. If minimum no. of programmes are not conducted -1 marks per programme for the shortfall	20

Branch Category	Minimum of Student	No. of Programmes	Total No of student to be covered
Micro	50	5	1000
Small	100	10	2000
Medium	150	15	3000
Large	200	20	8000
Mega	250	30	12000

3	**Organizing Activities Pertaining to Corporate Social Responsibility like Mass Tree Plantation, Swatch Bharat Abhiyan, Blood Donation Camps, etc., being brand building Exercise --** (2 Marks for each activity) (attach Proof) i. Mass Tree Plantation ii. Swatch Bharat Abhiyan iii. Blood Donation Camps	2 2 2
4	**Organizing special programmes on** i. Women's Day ii. CA Day Yoga Day iii. Teachers Day iv. Any other Special Programmes (as per H.O. guidelines) (Each category 5 marks)	5 5 5 5
5	**Coverage of branch activities in print / electronic media** **Category** **Max. Marks** Micro 10 Small 10 Medium 18 Large 24 Mega 24 (2 Marks for each coverage)	10 10 18 24 24
6	**Conducting "we care" alumni program for senior members as per the guidelines of Head Office**	

	If Yes If No	5 -10
7	**Special programmes / Special Innovative efforts put in by the branch for brand building of the ICAI and profession at large** Report with proof to be attached at the end of the Qualifying period. Based on the Report, Marks will be awarded by SIRC	10
8	**Joint meeting with Trade Bodies** (10 Marks each Meeting: Maximum 50 Marks)	20
9	Participation in social projects like "skill India" on an assigned date as per guidelines of Head Office	10
10	**Special Programmes /Overall impression /Special innovative efforts put in by the Branch for brand building of the ICAI and profession at large**	25
Grand Total	**Micro** **Small** **Medium** **Large** **Mega**	**710** **750** **840** **890** **980**

****

Performance Report of Branches of Students Association

Criteria for Best Branch of Students Association Award

(Qualifying Period: 1st January to 31st December, 2026

Classification of Branches	No. of Students as on 1st January, 2026
Micro Branch	Up to 1000 Students
Small Branch	1001 to 3000 Students
Medium Branch	3001 to 5000 Students
Large Branch	5001 to 10000 Students
Mega Branch	10001 and above Students

Sl.	Particulars	Marks
I.	**Finance & Administration**	
1	**Submission of Annual Audited Accounts by 15th May 2026 to the students association concerned / the regional council & the council** a) If submitted intime b) Delay upto 15days c) Delay beyond 2months	 5 -5 -10
2	**Holding of annual general body meeting by 31st July**	
	a. If held in time	5
	b. Delay upto 1 month	-5
	c. Delay beyond 1 Month upto 2 months	-10
	d. Delay beyond 2 months	-20
3	**No. of meetings of the managing committee** (at least once in six months) One Mark for each Meeting (Maximum one Meeting per Month)	6
4	**Publication of E-Newsletter** (1 Mark per Month)	12
5	**Programmes Submission of Monthly Report of Activities on awards portal (due date 15th day of following month)** (1 Mark per monthly Report if submitted in time)	12

I I.	Student Activities	
1	**Programmes of One day program** (Minimum No of Students) 25 for Micro branch 40 for Small branch 75 for Medium Branch 100 for Large branch 150 for MegaBranch 10 Marks per Program (Maximum 3 Programs)	30
2	**Half day programmes** (Minimum No of Students) 25 for Micro branch 40 for Small branch 75 for Medium Branch 100 for Large branch 150 for MegaBranch 5 Marks per Program (Maximum 6Programs)	30
3	**Half Day Training Workshops** (Minimum No of Students) 20 for Micro branch 30 for Small branch 60 for Medium Branch 80 for Large branch 100 for MegaBranch 5 Marks per Program (Maximum 6 Programs)	30
4	**Special program on English, Ethical Values etc.** (5 Marks for each Program)	10

5	**Mock Tests conducted by Branch (1 marks for each paper)** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Largebranch 50 for MegaBranch	15
	If Branches not Conducted Mock Test and Referred the students to SIRC . - For Foundation - For Intermediate - For Final **Mock Tests conducted by Branches (1 marks 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	**Hosting of Webinars of BOS** (1 Mark for each webinar hosted)	15
7	**Elocution Contest** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Largebranch 50 for MegaBranch	5
8	**Quiz contest** (Minimum No of Students) 5 for Micro branch 10 for Small branch 15 for Medium Branch 30 for Largebranch 50 for MegaBranch	5

<table>
<tr><td>9</td><td>Youth Festival</td><td>5</td></tr>
<tr><td>10</td><td>Industrial educational visit for students
(5 Marks for each visit Maximum 2 Visits)</td><td>10</td></tr>
<tr><td colspan="3">III. Students Activities (others)</td></tr>
<tr><td>1</td><td>Joint seminars with universities and/or colleges
(5 Marks for each Maximum 2 Programs)</td><td>10</td></tr>
<tr><td>2</td><td>Indoor Games for the Students on half yearly basis
(2 Marks for each half year)</td><td>4</td></tr>
<tr><td>3</td><td>Outdoor Games for the students on half yearly basis
(2 Marks for each half year)</td><td>4</td></tr>
<tr><td>4</td><td>Contribution of articles in E-Newsletter published by the branch of students association
(2 Marks for each Article)</td><td>6</td></tr>
<tr><td>5</td><td>Media Coverage of the activities of the association
(2 Marks for each coverage)</td><td>10</td></tr>
<tr><td>6</td><td>Blood Donation camps
<table><tr><th>category</th><th>minimum no of donors per camp</th></tr><tr><td>Micro</td><td>20</td></tr><tr><td>Small</td><td>20</td></tr><tr><td>Medium</td><td>50</td></tr><tr><td>Large</td><td>100</td></tr><tr><td>Mega</td><td>200</td></tr></table>(5 Marks for each Camp)</td><td>10</td></tr>
<tr><td>7</td><td>Special Programmes/Special innovative efforts for overall development and Benefits of the Students
Report with proof to be attach at the end of qualifying period. Based on the report and the information available, marks will be awarded by Head Office</td><td>10</td></tr>
<tr><td></td><td>Total</td><td>249</td></tr>
</table>