

**Recent important Decisions/Advisories of
CPE Directorate and the Council of ICAI**

1. Standardisation of CPE Programmes fees

In view of "CPE Advisory on Management of Programme Costs" it was observed by the CPE Directorate that few CPE POU's are organizing free CPE Programmes and not charging any fee from members which are not in line with CPE Guidelines :

Clause 5D : It should be the endeavour of the POU's to conduct each CPE Programme on a self-financing basis.

Clause 5E. 01 : The POU's should decide the participation fees for each CPE programme in a way to recover all direct and indirect expenses of the concerned programme. It is advisable to charge nominal fee from the participants to encourage maximum participation.

- a) Minimum Rs. 100/- plus taxes, as applicable, shall be charged for a 2 CPE hour programme.
- b) Minimum Rs. 500/- plus taxes shall be charged for a 6 CPE hour programme of one day.
- c) For a programme of 3/4/5 CPE hours, minimum Rs. 200/- plus taxes shall be charged.

Details of the minimum fee Structure as prescribed for the CPE Programmes* is as follows:-

Programme Hours	Minimum prescribed fee plus applicable taxes
2 CPE Hours	Rs. 100/-
3/4/5 CPE Hours	Rs. 200/-
6 CPE Hours	Rs. 500/-
7/8/9/10/11 CPE Hours	Rs. 500 + Rs.200 i.e. Rs. 700/-
12 CPE Hours	Rs. 1000/-
Same analogy shall be followed for more than 2 days CPE programme in case the said event is a single event.	

*For fees related to Virtual CPE Meetings (VCMs), may please refer VCM guidelines.

Also, the Council decided as under:-

- a) Annual members of any of the CPE POU's (Regional Councils/Branches/Study Circles/Study Chapters), who have paid annual membership fees, shall be deemed to have complied with above guidelines. **However annual membership fees to be charged by CPE POU's should commensurate with the above guidelines with regards to fee for CPE programmes on hourly basis.**
- b) Any CPE programme if being organized on the direction of Ministries/Govt, etc. (e.g. on Ease of doing Business, CSR awards, etc.)
- c) Any special CPE programme for which grant is receivable from Ministries, Govt., etc. (e.g. Investor Awareness programmes)
- d) CPE programme on CA day **and Yoga day organised by any CPE POU** and Annual Day of ICAI at Head Office level
- e) CPE programmes organized by Foreign Chapters of ICAI if there is an MOU with Local Authorities/Govt. of that foreign country to allow members from that country without charging of fee.
- f) Memorial lectures being organized by Regional Councils of ICAI **(e.g. Vaidyanath Memorial lecture, etc.)**
- g) Any other CPE programmes with the prior approval of Convenor, CPED/Management Committee/ President of ICAI.

Further, it was also noted that CPE Study Circles/Chapters are not allowed to take sponsorship in their programmes and it is further clarified that sponsorship in any form/name (e.g. for lunch, arrangement of venue, supply of study materials, etc.) should not be taken by CPE Study Circles/Chapters in their programmes and auditor's certificate with this regard to be obtained by them at the end of each financial year.

2. Joint Programme with Non-CPE POU's

As per the Council Directions for Professionalisation of Conduct of CPE Programmes which are available at www.cpeicai.org:-

"Each Central Committee of ICAI will be allowed to organize the following **joint programmes** preferably to be hosted by the Regional Council or Branch having 1000 or more members or branch located in a State Capitals as per the format to be designed in consultation of CPE Directorate (w.e.f. 19.08.2019).

- a) One joint programme on relevant subjects/topics related to the CA Profession **only with Central Government Ministries/Departments, Regulators** (RBI, SEBI,

PFRDA, CCI, IRDA, etc;) and State Government Ministries/Departments (for State laws only).

(The above decision is approved on permanent basis)

- b) One joint programme on relevant subjects/topics related to the CA Profession either with **CII or ASSOCHAM or FICCI or PHD Chamber of Commerce or IMC Chamber of Commerce and Industry** in any combination of all above (No other CPE Non-POU will be associated) in co-ordination with CPE Directorate.

(This decision of the Council is for three Council years i.e. till Council term ending on 11.02.2022)

3. Organisation of National Level CPE Programmes

As per the Council Directions, for organization of National Programmes, following are **added** apart from existing guidelines of National Programmes:-

“Where a CPE National event is being organised exclusively on particular topic/fields of subjects (eg. National Conference on GST) and a Central Committee of ICAI (eg. GST & Indirect Tax Committee) is in place for the said topic/field, the same shall be organised by the concerned Central Committee on said topic/field. However, a CPE National event is being organised on common topics of professional interest (e.g. covering Accounting, Auditing, Laws, Taxation, etc.) such programmes should be held by Committees which are generic in nature only like CMI&B/PDC/CCBMP etc. only i.e. no National level joint programme for Committees which are subject specific in nature (w.e.f. 19.08.2019).” (Detailed guidelines with regard to National Conference may be seen at www.cpeicai.org)

4. Mandatory CPE Hours in Online/Virtual mode on the topic Standards on Auditing and Code of Ethics

The Council has decided to initially start with mandatory 2 Structured CPE Hours each on topics of “Standards on Auditing” and “Code of Ethics” (total 4 Structured CPE Hours) during every Calendar year (applicable from Calendar Year 2020 onwards) in Online/Virtual mode only for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year in online/virtual mode.

5. Finalization of election procedure for the CPE Study Circles & CPE Study Chapters and other related matters

- A) The detailed election procedure for appointment of Convenor & Deputy Convenor by the CPE Study Circles & CPE Study Chapters is prepared by the CPED and approved by the Council made applicable **from financial year 2020-21 onwards**.
- B) The number of members in the Study Circle/Chapter **having 500 or more members** as of now, be freezed i.e. no additional members be allowed to be added. In case of Study Circle/Chapter having less than 500 members be allowed to add new member till the total number of members be reached to 500.
(As updated on 26.06.2019 in view of Council decision)
- C) The Council at its 388th meeting held on 6th-7th February, 2020 decided that the CPE Study Circles/Chapters **are allowed to change their address within their jurisdiction** subject to that they shall change its name to reflect the new locality where it is shifted (in case the name of CPE Study Circle/Chapter was reflecting previous locality in which it was formed); however, it should not be similar to any already running CPE Study Circle/Chapter, as per CPE guidelines.

While discussing the matter, the Council also noted that no public/lecture meeting/meeting/budget meeting is allowed to be organised by any Study Circle and further reiterated to follow the same in strict manner. It was also decided that only members of concerned CPE Study Circles shall be allowed to attend CPE programmes on Budget organised by that CPE Study Circle.

6. Clarification for allowing Non-members in the CPE Programmes

The Council at its 388th meeting held on 6th-7th February, 2020 considered the matter regarding participation of non-members in CPE programmes being organized by various CPE POU's and decided as under :-

"Non-members (Non-CAs) shall not be allowed to participate in CPE programmes, organised by CPE Study Circles, CMI&B Study Circles, CPE Study Chapters and CPE Study Groups even after paying the programme fees."

7. Clarification on CPE hours requirements to members who obtains and surrenders the Certificate of Practice in the mid of a Calendar year

The CPE Directorate at its 3rd Meeting held on 31st July, 2019 considered the matter regarding CPE requirements applicable to members who obtains and surrenders the Certificate of Practice in the mid of a Calendar year and clarified as under:

- (i) If the member is surrendering his/her COP on or before 30th June of a particular Calendar Year, he/she is required to complete the CPE requirements applicable to a Non-COP holder in that Calendar year.
- (ii) If the member is obtaining COP on or before 30th June of a particular Calendar Year, he/she is required to complete CPE Hours requirements applicable to a COP holder in that Calendar year.
- (iii) In case where the member obtains and surrenders and vice versa his/her COP in the same Calendar year, the CPE Hours requirements in that Calendar year would be applicable on the basis of status of COP (holding /not holding) for 183 days or more. The date of obtaining of COP would be included and the date of surrendering of COP would be excluded for calculation of 183 days.

	<i>Applicability of CPE requirements as</i>	
<i>Period</i>	Surrendering of COP	Obtaining of COP
From 1st January to 30th June	Non-COP holder	COP holder
From 1st July to 31st December	COP holder	Non-COP holder

The above decision would also be applicable while dealing with the CPE Hours requirements of Member's for issuance of Goodstanding certificate.