***Important decisions/Advisories of CPE Committee/the Council of ICAI***

* **Granting of 4 Structured CPE hours in online mode through Digital Learning Hub and compliance of CPE Hours requirements Calendar year wise from calendar year 2023 onwards**

The Council at its 420th meeting held on 23rd and 24th March, 2023 decided as under:-

1. CPE hours requirements are to be fulfilled by the members on Calendar Year Basis (from 1st January till 31st December every year) only and the block/rolling period concept of three years is done away with. The same is applicable from Calendar Year 2023 onwards. Therefore, the members are required to complete their CPE hours requirements on the calendar yearly basis from the year 2023 onwards in accordance with the CPE hours requirements available at the <https://resource.cdn.icai.org/73566cpe59376.pdf>

*Penal provisions/actions as applicable and decided by the Council will be announced separately for information of all the members and for taking action against those members who fail to comply with the CPE hours requirements issued under the directions* of the Council.

1. To have 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 through **DLH/Physical mode** (applicable from Calendar Year 2020 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed at any time during the year through **DLH/Physical mode**.
2. Out of 20 Structured CPE Hours which is mandatorily to be completed by the members below 60 years and holding COP, in each Calendar year starting from 2023 (including mandatory CPE hours on “Code of Ethics” and “Standards on Auditing” as mentioned in above point B), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub (DLH) till any further modification as virtual CPE meetings (VCMs) are being discontinued from 1st April, 2023. Members may further note that who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) till 31st March, 2023, will get credit on actual basis subject to maximum of 4 Structured CPE hours for the Calendar year 2023.

Further, Members may also note that structured CPE hours obtained in online mode (through VCM (till March 31, 2023)/DLH) over and above as allowed above shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode as allowed) shall continue to be counted as Structured CPE Hours. ICAI Digital Learning Hub may be accessed at <https://eservices.icai.org/>

* **Standardisation of CPE Programmes fees (Annexure “A”)**

W.e.f. 12.07.2022, following is the minimum fee schedule for CPE Programmes :-

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| **Programme Hours** | **Minimum prescribed fee (Applicable taxes extra)** |
| **CPE Programmes in physical mode including fee for participants in online Refresher Course** |
| 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 12 hours CPE programme in case the said event is a single event. | |

It may also be noted that as per the CPE advisory, CPE Programmes to be conducted on self-financing basis and it should be the endeavour of the POUs to conduct each CPE Programme on a self-financing basis.

It is further clarified that minimum fee for a CPE programme as mentioned above, shall be charged even if the programme is sponsored as per CPE guidelines. The CPE Study Circles/Chapters are not allowed to take sponsorship in their programmes and it is further clarified that sponsorship in any form/name (e.g. for lunch, arrangement of venue, supply of study materials, etc.) should not be taken by CPE Study Circles/Chapters in their programmes and the auditor shall provide the certificate to this effect.

**Exceptions to the above guidelines:**

1. Annual members of any of the CPE POUs (Regional Councils/Branches/Study Circles/Study Circles for Members in Industry#/Study Chapters), who have paid annual membership fees, shall be deemed to have complied with above guidelines. However annual membership fees to be charged by CPE POUs should commensurate with the above guidelines with regards to fee for CPE programmes on hourly basis.
2. Any CPE programme if being organized on the direction of Ministries/Govt, etc. (e.g. on Ease of doing Business, CSR awards, etc.)
3. Any special CPE programme for which grant is receivable from Ministries, Govt., etc. (e.g. Investor Awareness programmes)
4. CPE programme on CA day and Yoga day organised by any CPE POU and Annual Day of ICAI at Head Office level
5. CPE programmes organized by Foreign Chapters of ICAI if there is an MOU with Local Authorities/Govt. of that foreign country to allow members from that country without charging of fee.
6. Memorial lectures being organized by Regional Councils of ICAI (e.g. Vaidyanath Memorial lecture, etc.)
7. Any other CPE programmes with the prior approval of Chairman, CPEC/Management Committee/ President of ICAI.   
     
   # CPE Study Circles for Members in Industry (CMI&B CPE Study Circles) may organize CPE Programmes without charging of programme fee and annual membership fee from its members, if all the expenses are borne by the Company itself.

* **Clarification for allowing Non-members in the CPE Programmes**

The Council at its 388th meeting held on 6th-7th February, 2020 considered the matter regardingparticipation of non-members in CPE programmes being organized by various CPE POUs 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.”*

* **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:

1. 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.
2. 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.
3. 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.

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|  | ***Applicability of CPE requirements as*** | |
| ***Period*** | **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.

* The Council at its 421st meeting held on 15th June 2023 approved the following increase in number of Seminars/National Conference/Webinars being organized by Central Committees basis on the **Council Year wise**whereinearlier it was Calendar year wise(starts from 12th Feb 2023 for 1 year). Now the revised allowed count for such CPE Events are as follows:

1. A Committee of the Central Council can organize **5 National Conferences** (earlier it was 3) in each region during a Council Year.
2. A Committee of the Central Council can organize **10 Seminars**(earlier it was 5) in each region during a Council Year. It may be noted again that, **RRC organised by any committee** will be considered as a seminar and would be counted in total limit of seminar allowed to a Committee in a council year. A CPE programme (including RRC) of the Committee of the Central Council shall always be hosted by the Regional Council, or a Branch concerned where the programme is physically organised by the Committee.
3. Central Committees may organize maximum**5 Webinars** (Unstructured CPE Hours) (Earlier it was 2) in a Calendar month. Further, as approved by the Council, Committees will upload the unstructured CPE learning of the members who attended Webcast/Webinar after completion of the programme and member will not claim its unstructured CPE learning by their own. This Functionality will be removed from self-declaration form for claiming ULA by members.