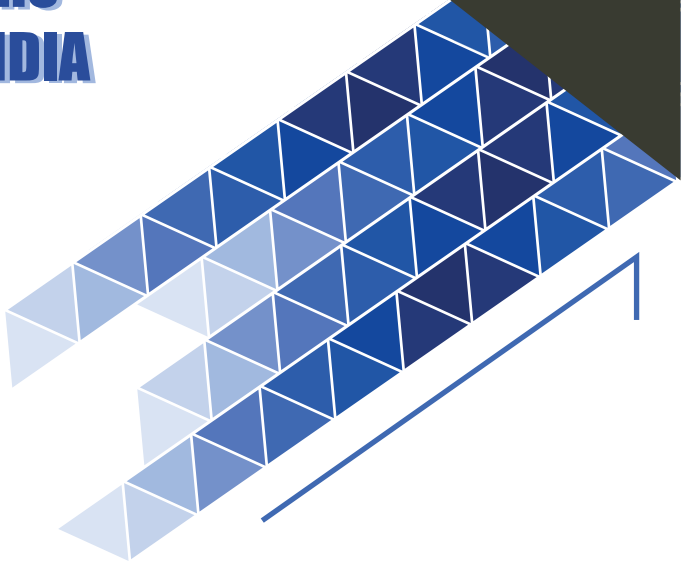




**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS OF INDIA**  
(Setup by an Act of Parliament)

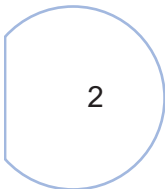
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# **GUIDELINES OF THE COUNCIL FOR ACCREDITATION AND FUNCTIONING OF CHAPTERS OUTSIDE INDIA**





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## A. PREAMBLE

1. The Institute of Chartered Accountants of India (ICAI) is the largest professional accountancy body of the World and is represented at all the global forums of the accountancy profession of the world. The ICAI's sagacious journey of 75 years has seen it expand nationally and globally and a sizeable percentage of its members are based overseas. Ministry of External Affairs, Government of India has decided that Overseas Chapters of ICAI will be treated at par with other Apex Trade and Industry organizations such as CII, FICCI and ASSOCHAM for purposes of economic engagement, consular facilitations such as issue of passports and attestation of commercial documents. With globalization and the rise of Indian economies, the members of the ICAI abroad are also strategically positioned to interface between local trade and industry and investment opportunities in India and Vice-versa. The members abroad are currently being served by '**Program Organizing Units of ICAI**' in the form of Chapters outside India. ICAI has revised its curriculum which allows article ship training under a Chartered Accountant working in a foreign firm. Further, considering the varied geographical locations and respective administrative frameworks, a need is felt that overseas Chapters need to be strengthened to meet increasing expectations. These revised guidelines of the Council for accreditation and functioning of the Chapters are envisioned as an effort to streamline the activities of the Chapters outside India in consonance with ICAI activities.
2. The accreditation and functioning of Chapters outside India are subject to these guidelines and such other guidelines as may be issued from time to time by the Council, Management Committee, and or by the International Affairs Committee of ICAI.

## B. ESTABLISHMENT OF CHAPTERS


3. **Formation of a City Chapter** - A city Chapter of the ICAI, can be formed outside India, on a request in





writing from **not less than 20 members in a city**, in a foreign country, having their professional address registered in that city.

4. **Formation of a Country Chapter** - A country Chapter of the ICAI, can be set up in any foreign country, provided there is **no existing city Chapter in the country and 100 or more members having their professional address are registered in that country**. In such a scenario, a country Chapter can be set up if written request is received from **at least 20 such members, along with a list of 100 members residing in that country**. In future, upon formation of a city Chapter in that country, the Chapter formed as country Chapter earlier shall be deemed as city Chapter and members residing in other cities of the country shall have a right to join the city Chapters.
5. The geographical area from which members make an application to form a city Chapter must be such that it does not fall within the jurisdiction of any other city Chapter.
6. A Chapter though regarded as the **extended arm of the ICAI** in foreign jurisdiction for such purposes as mentioned in these guidelines **but it shall not represent itself as the Council or any of the Committees of the ICAI**.
7. **Compliance of Local Laws** - A Chapter can be formed only after compliance of applicable local laws in that respect and confirmation to that effect will have to be given by Members proposing for formation of Chapter. **ICAI will also extend help to the Chapters for such compliance**.
8. **Registration as Local Entity** - The Chapters are required to be registered as a legal entity in their local jurisdiction **within six months** of its approval by the ICAI as the Chapter **or such extended period as decided by ICAI on case-to-case basis**, failing which, such Chapters shall be de-accredited as Chapter and will be treated as Representative Office of ICAI.

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9. **Constitution and bye-laws** - The Chapters shall be allowed to develop their own Constitution and bye-laws as per the requirement of local laws but it should not be in contradiction with the guidelines given by the Council. However certain relaxations can be considered on case-to-case basis, if required by local laws.
  10. The Chapters shall at all times comply with the local laws of the respective countries in all its functions. Further, the Chapters shall conduct all their affairs and activities in a manner that would uphold the dignity of the Chartered Accountancy profession and ICAI paramount.
  11. **Restriction to enter into any agreement** - The Chapters are not allowed to enter into a formal agreement/ MoU with other Organizations. Chapters can recommend ICAI to enter into such agreements in the best interest of the profession.
  12. **Restriction on use of ICAI "Garuda" emblem** - The Chapters are allowed to use the ICAI "Garuda" emblem with a stipulation that the said emblem be used for correspondence with its own members and for extending invitation to the dignitaries, for the events being organized by the Chapters. Any representation to or communication with the local Government or to any regulator or any other entity in any foreign country shall be made by ICAI HO only and, therefore, letterheads carrying ICAI emblem shall not be used for such purposes. Chapters can bring all such matters to the notice of the ICAI for suitable representation / communication.
  13. **No separate logo** - The Chapters are not allowed to develop separate emblem/ logo. However, **use of 'CA' tick logo is allowed**. The Chapters can have their own websites. However, while designing such website and updating its contents, **the Chapters shall follow ICAI's website Policy**.
  14. **The Chapters shall not issue any letter or certificate in any manner to its members including the membership of the Chapter except for the 'Receipt' for payment of fees or subscription.**




## C. NAMING OF CHAPTERS

15. **City Chapter name** - A city Chapter of ICAI shall be named as **ICAI – City (Country) Chapter**.
16. **Country Chapter name** - A country Chapter of ICAI shall be named as **ICAI - Country Chapter**.
17. The Chapters which have been **formed earlier** using a different name will be named by ICAI. The Chapters **will be advised to change the name as per above**. Provided that in case of difficulty in registering the Chapter using name as above because of legal requirement in that country, **Chapter can use different name for the purpose of registration with prior approval from International Affairs Committee of ICAI**. However, for all promotional and branding purposes, nomenclature as per clause (15) and clause (16), as the case may be, is to be used.

## D. MEMBERSHIP OF CHAPTERS

18. **Primary Chapter Member** - The 'Primary Chapter Member' of Chapter with voting rights shall be available to only those ICAI members having professional address registered within the jurisdiction of the Chapter.
19. **Additional Chapter Member** - The ICAI members residing in foreign country can join more than one city Chapter in that country as 'Additional Chapter Member', for CPE activities and networking. However, the member shall have voting rights in only that Chapter wherein his professional address is registered i.e. Chapter where the Member has Primary Membership.
20. **Associate Chapter Member** - The ICAI members from other jurisdiction (i.e. not having registered address in that country) and persons who have become ICAI members through MRA route can join the Chapter as 'Associate Chapter Member' for attending the events and networking but shall not have any voting rights.
21. **Affiliate Chapter Member** - The members of local Professional Accountancy Organization (PAO) and




other PAOs/ regulators/ MoU/ MRA partners within the jurisdiction of Chapter can also join the Chapter as 'Affiliate Chapter Member' without any voting rights. Such members can participate in the CPE events but are not allowed to attend the meetings of the Chapters.

22. **Chapter Promoter** - The Chapters shall be allowed to admit 'Chapter Promoter' after approval from International Affairs Committee, if it is the requirement of local laws for registering the Chapter. However, such Chapter Promoter shall have no right to vote and shall not represent himself as member of ICAI. Goodstanding Certificate from India Embassy/Consulate/Local Chamber of Commerce shall be required before admitting him as 'Chapter Promoter'.

## **E. MANAGING COMMITTEE OF CHAPTERS**

23. **Formation of Managing Committee** - Each Chapter shall be governed by a Managing Committee to be **elected by the primary members** of the Chapter. Voting for these elections shall be made only by 'Primary Members' **and no proxy shall be allowed.**
24. **Composition of Managing Committee** - The Managing Committee shall be composed of **6-8 Members** in the case of a Chapter having upto 100 primary Members and **8-12 Members** in case of a Chapter having more than 100 primary Members.
25. **Ex-officio member/ Observer** - In the composition of the Managing Committee, the ICAI Council may nominate a Council member as an ex-officio member/ Observer on the Managing Committee of the Chapter.
26. **Duration of Managing Committee** -
- i. The duration of each Managing Committee shall ordinarily be **four years from the date of its constitution.**

Provided, however, that the Council may, if in its opinion, circumstances so warrant, extend or shorten the duration of any Managing Committee.



Provided further that the tenure of the first Managing Committee elected after establishment of Chapter outside India could be four years or less than four years depending upon its date of establishment.

ii. 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 guidelines.

27. **Constitution of sub-committees** - The Managing Committee may constitute, one or more sub-Committees comprising of primary members of the Chapter, if deemed necessary, for the smooth conduct of its activities.

28. **Removal from Managing Committee list** - The name of a member who has been removed from the Register of Members maintained by the Council of ICAI shall ipso facto be removed from the relative Chapter Register and if he/she is a member of the Managing Committee, he/she shall automatically cease to be its member.

## **F. ELECTION PROCESS**

29. **Election & Term of Managing Committee-** The election of the Managing Committee of every Chapter shall be held **atleast once in four years**, immediately after the election to the Council of the Institute is held, at the Special General Meeting of the Members of the Chapter concerned between 1st day of January and 31st day of January. **ICAI may consider allowing the Chapter to hold elections in December** if a request is received from the Chapter, providing specific reasons for not being able to conduct the elections in January.

Provided that the **term of the first Managing Committee** of newly established Chapter shall be from the date of its formation till the election of next Managing Committee, at the Special General Meeting to be held between 1st day of January and 31st day of January in the year immediately after the year in which the election to the Council of the Institute will be held.





30. **Appointment of Returning / Polling Officer for the Election** - The Chapter at its Managing Committee Meeting would decide the name of primary Member, from amongst the Members in its jurisdiction, provided that they are not contesting for election, who would act as Returning/ Polling Officer for election of Managing Committee. The said Returning/ Polling Officer, at his discretion, may authorize a primary Member of the Chapter to issue and receive Nomination Form for the said election as per the election schedule drawn.
31. **Eligibility to vote or contest for Elections** - A primary member whose Professional Address falls within the territorial jurisdiction of the Chapter as per ICAI records on 1st October preceding the date of election, shall be eligible to vote and/ or contest for election to the Managing Committee.
32. Any primary member desirous of contesting the election shall **submit a nomination to the Returning Officer**, as per the schedule drawn by him, whereby at least 10 days time is given prior to the Special General Meeting at which the election is to take place. The Returning Officer shall scrutinize the nominations as per ICAI records and give at least one day's time for withdrawal of nominations. The final list of names of the eligible candidates shall be circulated to the members of the Chapter at least five days prior to the said Special General Meeting.
33. **Election Notice** - The process of conduct of election of the Managing Committee shall be initiated atleast 15 days before the date of election i.e. the date of special general meeting. A copy of the notice and schedule of election drawn up by the Returning Officer should be sent to all primary members of the Chapter, and shall invariably be sent to International Affairs Committee of ICAI within three days of issuance thereof.
34. The Returning Officer/ Polling Officer would keep under his/ her custody the sealed **ballot boxes**, after the election is concluded till the time the counting of votes begins in the presence of the candidates.





35. The **counting of votes** shall be done on the day of Special General Meeting only. The names of the candidates elected shall be announced by the Returning Officer/ Polling Officer in the Special General Meeting and his declaration shall be final. The result of elections conducted should be intimated to the ICAI within 3 days from the declaration of result.
36. **Consequences of non-compliance of due election process** - If the copy of notice is not received by ICAI from any Chapter or the election is not conducted as above by any Chapter, the office bearers and all Managing Committee members shall be construed to have vacated their respective offices on completion of their term or a date that may be specified by the ICAI. The affairs of the said Chapter shall then be conducted by the primary members of the Chapter as may be nominated by the ICAI and for the period specified by it.
37. **Filling of Casual Vacancy** - Any member of the Managing Committee at any time may resign from 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. Casual vacancy(ies) caused whether by Resignation or by Death or by any other reason of one or more Member shall be filled up within 30 days by the Managing Committee by co-option from amongst the primary members of the Chapter. The member so co-opted or nominated shall continue as a member of the Managing Committee for the remaining term of the Managing Committee. However, if any past Chairman tenders resignation from the Managing Committee after completion of his term as Chairman, such casual vacancy shall not be filled up for the remaining of the term of the Managing Committee.
38. In case, in any jurisdiction, Election process is not allowed, the Managing Committee can be chosen by Consensus amongst the Chapter members.





## G. OFFICE BEARERS


39. **Office Bearers** - The Managing Committee shall every year in latter half of February, elect its office bearers, namely, Chairman, Vice-Chairman, Secretary and Treasurer.
40. **Chairman & Vice-Chairman** - The Chairman of the Managing Committee shall be the Head 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.
41. **Secretary** - The Secretary shall be responsible for the performance of general duties in the office of the Chapter under the guidance of the Chairman, or in his absence, the Vice-Chairman.
42. **Treasurer** - 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.
43. **Duration of Office Bearers** - 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.

44. **Eligibility for re-election** - 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 primary members of Chapter concerned -

Provided that :-




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- 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 the post of Chairman, if no other member of the Managing Committee of the Chapter concerned is coming forward to hold the post of the Chairman.
  - ii. a member of Managing Committee shall not hold two posts simultaneously, except when no other member of the Managing Committee of the Chapter concerned is coming forward to hold the other post.


45. **Removal of Office Bearers** - The Management Committee of ICAI is authorized to remove office bearer(s), if it is brought to the notice of ICAI that the office bearer(s) has/ have persistently made default in adhering to the guidelines formulated by the Council in respect of functioning of Chapters.


## **H. MEETING OF MANAGING COMMITTEE**

46. **Quorum** - No business shall be transacted at any meeting unless **three primary members** are present in person to form the quorum.
47. 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, except that in matters of election, there shall not be any casting vote.
48. 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 primary members present at the meeting may elect one among themselves as the Chairman of the meeting.

## **I. DUTIES AND FUNCTIONS OF MANAGING COMMITTEE**

49. The duties and functions of the Managing Committee of a Chapter shall be:-
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- i. To organise/ conduct **CPE programmes** as per CPE Guidelines issued by ICAI.
  - ii. To provide facilities for **interaction among members** by regular meetings, organizing talks and lectures and for the acquisition and dissemination of useful information. Necessary technical inputs/ background material could be provided by the ICAI if intimation regarding organisation of a meeting/ seminar etc. is given to ICAI sufficiently in advance.
  - iii. **Promoting events of ICAI** as may be advised by the International Affairs Committee. In addition, the Chapters shall promote the **Government initiatives** as advised by different Committees of ICAI and as advised by the Indian Missions abroad.
  - iv. **Make representation to the Council** on matters of professional interest in that country and to offer suggestions for raising the standard and status of the profession.
  - v. To hold **refresher course camps** at the convenient centers for the benefit of members.
  - vi. To explore feasibilities for **professional opportunities and placement opportunities** in that country or any other place in the world, in the manner suggested by the ICAI from time to time.
  - vii. Have **liaison with the accountancy bodies/ regulators/ Indian Embassy** of that country for helping the members in enrolling themselves as members of the ICAI. However, the Chapters shall apprise the ICAI of such liaison and initiatives.
  - viii. **Exchange views on professional matters** with the members of the Accounting Institute of that country. However, the Chapters would not express views on behalf of the ICAI.
  - ix. To undertake **student related activities** such as career counselling activities, conducting compulsory Computer course, GMCS course, coaching classes and other activities for the benefit of students.

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- x. **Promote CA Curriculum**, effectively, as well as any other Course/ Curriculum that might be specially designed by ICAI for selected countries.
  - xi. Assist ICAI in **creating practical training facilities** abroad for CA students.
  - xii. Assist ICAI in locating suitable venues for the **examination centers**.
  - xiii. Carry out such other functions as may be entrusted by the ICAI, from time to time.

## **J. GENERAL MEETINGS**

- 50. The **Managing Committee may summon general meetings** of the members of the Chapter as it may think fit and proper:

Provided that the Managing Committee shall **call an Annual General Meeting within Six months from the end of the Financial Year.**

Provided further that in the year succeeding the year of election to the Council of the ICAI, 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 Chapter.

- 51. 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 Chairman may appoint such other date for the meeting as he may deem fit.
- 52. **At least 7 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.
- 53. **Extraordinary General Meeting - For requisitioning an Extraordinary General Meeting, a request in writing from the minimum number of primary members**



**given below**, depending on the total number of primary members in the Chapter, shall be made and delivered to the Chairman of the Chapter:-

Membership Strength	Minimum number of primary members required in requisitioning an Extraordinary General Meeting.
1. Chapters having membership upto 100	20% or 10 members whichever is less
2. Chapters having membership of 101 and above	20% or 25 members whichever is less

Any such requisition shall specify the object for which the meeting is sought to be requisitioned and shall be signed by all the primary members concerned.

54. **Convene an Extraordinary General Meeting** - On a proper requisition made in the above manner, the Managing Committee shall convene an Extraordinary General Meeting **within four 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.
55. Every primary member of the Chapter 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 7 days before the date of the meeting**. Any proposal received after the stipulated time will be treated as proposal for the next following meeting of the Chapter, unless admitted by the Chairman of the earlier meeting:





56. 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. The Chapters having membership upto 100 prime members can submit self-attested annual accounts.

57. **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 vote in the capacity of a member.

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

58. **Quorum - Seven prime 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.

59. **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.

60. **Absence of Chairman / Vice-Chairman** - 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 both, the members present may elect any one of the primary members present as the Chairman of the meeting.








## K. FINANCE AND ACCOUNTS

61. **No grant / financial assistance** - A Chapter shall not be eligible to receive any grant or financial assistance from the ICAI. However, **a request for reimbursement of expenses incurred by the Chapter can be considered on case-to-case basis**, where the Chapter carries out activities or functions under the instructions from ICAI or in furtherance of any direction, if issued by the Council.
62. **Sponsorship guidelines** - The Chapters have to be self-supporting and funds for meeting the expenses of the Chapters are to be raised by subscription from amongst the members. **Sponsorship for Chapter events may be allowed subject to adherence of sponsorship guidelines of CPE Committee.**
63. **Fees charged by Chapters** - The Chapter may levy such other fees as it may consider necessary from members participating in specific activities. The Chapters shall desist from raising funds from any sources and/or persons which can cause harm to the reputation of ICAI and bring disrepute to the chartered accountancy profession. In case of any doubt, suitable guidance on case-to-case will be provided.
64. **Utilization of funds** - The Chapters shall establish 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.
65. **Bank Account** - The funds of the Chapter shall be kept in one of the highly reputed Banks as may be decided by the Managing Committee of the Chapter. The bank



account should be operated jointly by the Treasurer with the Chairman and/or the Secretary of the Chapter.

66. The funds of the Chapter shall be used diligently by the Managing Committee for the purposes for which Chapter is established.
67. **Period for Annual Accounts** - The Chapters shall follow **financial year beginning from 1st April and ending on 31st March or such other period as per local laws of that country** for preparing the annual accounts of the Chapter and submit the same for the purpose of noting of the ICAI.
68. **Audit of Annual Accounts** - The Annual Accounts of the Chapter shall be subject to audit **every year**. Provided that small Chapters having membership upto 100 primary members shall be allowed relaxation to submit audited accounts and can submit self-attested annual accounts to International Affairs Committee.
69. **Circulation of Audit Reports** - The annual accounts together with the audit report, wherever applicable, and the report of the Managing Committee shall be forwarded to the members of the Chapter within four months of the close of financial year, but at least 14 days before the date of the annual general meeting and shall be placed for being received before the annual general meeting.
70. The Chapter's annual accounts should be adopted and certified by the Managing Committee.
71. **Submission of audit reports to ICAI** - A copy of the annual accounts together with the audit report, wherever applicable, and the report of the Managing Committee as received at the annual general meeting shall be sent to the International Affairs Committee, for the purpose of record and not for the purpose of consolidation, not later than four months of the close of the financial year.




## L. PROPERTY

72. The Chapters **shall not acquire any property without prior permission of the Council of ICAI.** However, the Chapters can acquire Computer/ Laptop, Printer, scanner, projector etc. essential for day-to-day activities and for presentations in seminars and programs by passing resolution in Managing Committee and with prior intimation to International Affairs Committee of ICAI.
73. **Utilization of Surplus money** - In case, there is surplus money with the Chapter, the same shall be used **for the development of the profession.**

## M. NON-CPE EVENTS & JOINT EVENTS

74. **Restriction on number of non-CPE events** - The Chapters shall be allowed to organize non-CPE events as per the directions received from ICAI HO. Provided that the number of **non-CPE events should not be more than 50% of the number of professional events organized by the Chapter during the year but any social event organized on the directions of Head Office such as Tree Plantation, Blood Donation, Walkathon etc will not be counted in above non-CPE events limit.** Provided further, that decency and decorum shall be maintained while organizing non-CPE events with a sole objective to bring ICAI members into the fold of the Chapter, networking among the members or for achievement of objectives mentioned in these guidelines. Joint programs both CPE & Non-CPE shall be allowed with MoU/ MRA partners and also with international organisations/ Indian organisations present in the country and recognized by Indian Embassy on case-to-case basis after obtaining approval from International Affairs Committee.
75. **The Chapters are not allowed to host/ sponsor the Filmfare/ IIFA Award functions for the promotion of Movies and events of similar nature.**




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76. **Coordination between ICAI Chapters and ICAI Overseas Offices** - The City/ Country where overseas office of ICAI is in existence in addition to the Chapter, both overseas office and the Chapter shall work together to carry out the members and students' activities to further the interest of ICAI members and students.

## **N. DE-ACCREDITATION**

77. The Council may de-accredit any or all the Chapters at any time without assigning any reason. Chapter can also be **de-accredited if 3/4th of the primary members borne on the rolls of the Chapter make a request to that effect.** Such a request shall be considered by the Managing Committee which shall complete the formalities in its/ their entirety e.g. forwarding the request, together with the recommendation of the Managing Committee thereon, subject to such terms and conditions as may be stipulated from time to time.
78. Chapter can be **de-accredited after giving an opportunity to it of being heard,** if the Council decides to de-accredit the Chapter. However, the Chapter can also be de-accredited, **if local laws do not permit continuance of the Chapter,** in which case the opportunity of being heard may not be given. Once the earlier accredited Chapter is disaccredited by ICAI then the entity should not use the name of ICAI anywhere in future.

## **O. MISCELLANEOUS**

79. The duty of **complying with these guidelines shall vest in the Managing Committee of the Chapter** and for this purpose, the Managing Committee may appoint such staff as it may deem necessary, with the prior intimation to the International Affairs Committee of ICAI.
80. If any difficulty arises in giving effect to these guidelines, the President may give such further Directives as appear to be necessary for the removal of the difficulty.

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81. The **recruitment of the staff would be the sole responsibility of the Chapter's Managing Committee**, in compliance with local laws of the jurisdiction, and ICAI should not be held responsible in any way.
  82. If there is any practical difficulty in carrying out the functions of the Chapter, the President may depute Officer/s of the ICAI for carrying out the functions.
  83. **Submission of Annual Reports of Activities -** Chapters are required to submit an annual report to the head office at the end of each calendar year. This report should have details of activities undertaken by the Chapter eg: Initiatives for Overseas Members, Overseas Students, Branding and Recognition of ICAI overseas, Stakeholder Development activities, and any other activities as directed by the head office from time to time.
  84. **Use of Social Media -** Chapters are required to use social media to disseminate information about Chapter activities in accordance with the ICAI Social Media Policy.

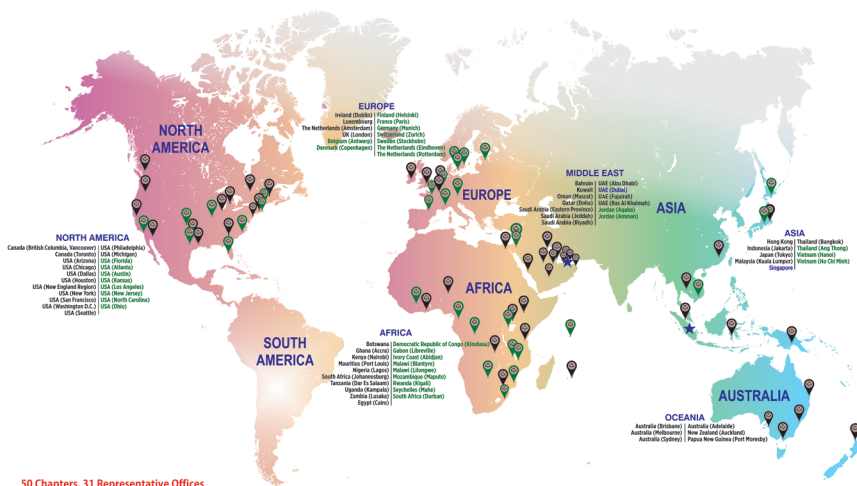
## **P. TRANSITION**

85. **Time to comply with these guidelines -** The existing Chapters shall be allowed time **till 31st December, 2024** to comply with these guidelines.
86. The first election of the Managing Committee, as per instant guidelines, shall be held between 1st January 2025 and 31st January 2025, immediately after the elections of the Council scheduled to be held in December, 2024.



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

## ICAI International Network



50 Chapters, 31 Representative Offices

Overseas Chapters	
Representative Offices	
Overseas Chapters and Offices	

Disclaimer:  
The places marked in the map are indicative only and not fit to scale. The depiction and use of boundaries, geographic names and related data shall not be held responsible by the ICAI for any error that may occur in any environment or application by the ICAI.

Presence in **81** Global Cities in **47** Countries

# as on 31<sup>st</sup> January, 2024