



DRAFT PAPER FOR DISCUSSION

(BRANCH FINANCE & OPERATIONS)



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Draft Paper for Discussion (Branch Finance and Operations)

1. Introduction

- 1.1. Robust Operating Procedures are an integral component in developing and maintaining an effective Internal Control Framework in organisations
- 1.2. These Standard Operating Procedures (SOP's) cover certain key aspects in relation to operations at branches of the Institute of Chartered Accountants of India
- 1.3. The key objectives of these SOP's is to guide elected representatives and employees in the performance of their tasks as well as to administer a near uniform control framework across all the branches of ICAI
- 1.4. Branches will continue to have operational flexibility in evolving their own work methodologies in so far as the broad principles enshrined in this document are followed
- 1.5. This SOP shall be complied in letter and spirit. This is an auditable document for use by Internal as well as Statutory Auditors of the organisation
- 1.6. This document may be modified / enhanced from time to time as may be considered necessary in the context of the changing circumstances
- 1.7. Users are responsible for understanding or seeking clarification of any rules outlined in this document and for familiarizing themselves with the most current version of this policy
- 1.8. This manual is the first step in documenting the basic levels of controls in the accounting, finance and reporting functions at the branches
- 1.9. Exceptions, if any have to be approved in writing by the Secretary, ICAI and should be obtain in advance of the conduct of the transaction

2. Corporate Governance

- 2.1. All elected representatives and employees and staff of the branches shall ensure the highest standards of corporate governance. This means and implies that we understand our role as trustees of the funds of the organisation
- 2.2. The Branch managing committee should lead the branches to conduct its business in a fair and transparent manner that befits our status as a world class regulator
- 2.3. The below mentioned procedures provide the Branch management the necessary flexibility to conduct their operations and such freedom is exercised with timely reporting, compliance with laid down procedures and resultant accountability
- 2.4. All transactions undertaken by personnel shall reflect the highest sense of propriety and prudent business conduct
- 2.5. The auditor of the branch need not be based out of the same branch jurisdiction.

3. Branch Managing Committee

3.1.1. Each Branch shall be governed by a Managing Committee composed of:-

Six members in the case of a branch having upto 500 members and 8 members in the case of a branch having more than 500 members, to be elected by the members of the Branch in the manner mentioned herein below:-

Provided that the first members of the Managing Committee shall be nominated by the Central Council in consultation with the Regional Council concerned.

3.1.2. The Managing Committee shall elect the office bearers for a year as under

3.1.3. The Chairman of the Managing Committee shall be the Chief Executive Authority of the Branch.

3.1.4. The Secretary shall be responsible for the performance of general duties in the office of the Branch under the guidance of the Chairman, or in his absence, the Vice-Chairman. He also may act as Treasurer.

3.1.5. 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.

3.1.6. 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

3.1.7. The Managing Committee/Chairman must handover Closing/Compliance report to New Managing Committee/Chairman

3.1.8. One of the elected members will be appointed as Chairman of the Students association of the Branch and he will be responsible for conduct of activities of the Students Association.

3.2.0 There should be complete cohesiveness in working of the Managing Committee of the Branches and no Managing Committee member should be excluded/ignored in Branch functioning.

3.3.0 The Chairman of the Branch in first two years of the three year term should work as Managing Committee member in subsequent year/s and should not resign from the Managing Committee. In case any past Chairman resigns from the Managing Committee after his/her Chairmanship, no member shall be co-opted in his/her place in the Managing Committee.

4. Delegation of Powers

4.1. Guidelines for Delegation

4.1.0. The objective of DOA policy is to provide authority limits to the functionaries of the branches

4.1.1. This Delegation of Authority policy is established to define the limits of authority designated to specified positions of responsibility within the Branches and to establish the types and maximum amount of obligations that may be approved by individuals.

- 4.1.2. The approval of commitments and transactions outlined in this policy must always be made by the parties that have been designated the responsibility for final approval
- 4.1.3. Persons who have employees reporting to them should take all necessary steps to ensure their employees know and follow the policy
- 4.1.4. Employees executing contracts and approving transactions are required to ensure that all appropriate approvals and reviews required by this policy and other relevant policies and procedures have been obtained, and to ensure that appropriate documentation of these approvals is maintained
- 4.1.5. Appropriate documentation can take various forms as in practice now and should be commensurate to the scale of operations. All contracts shall be maintained with documentation of the appropriate approvals
- 4.1.6. Dividing a commitment or transaction into two or more parts to evade a limit of authority is prohibited.
- 4.1.7. It is emphasized that commitments and transactions cannot be approved by individuals having a lower level of approval authority than the specified transaction requires, except pursuant to a delegation of temporary authority
- 4.1.8. No person shall approve a Purchase Order or approve payments to be released where such delegate is the beneficiary of the service or the payment

4.2. DOA for negotiations and commitments by branches

- 4.2.0. The following personnel are empowered to negotiate contracts with suppliers. Approvals shall be documented on the papers of negotiations and a record shall be maintained of such negotiations
- 4.2.1. The underlying principle here is that all collective wisdom shall prevail in respect of all transactions above a threshold value

	Mega	Large	Medium	Small	Micro
Chairman	Upto 50000	50000	50000	25000	25000
Managing Committee (at least 3 members shall be present)	Upto Rs 100000	Upto Rs 100000	Upto Rs 100000	Upto Rs 50000	Upto Rs 50000
Managing Committee Atleast 50% shall be present	>Rs 100,000	>Rs 100,000	>Rs 100,000	>Rs 50,000`	>Rs 50,000`

- 4.2.2. In case of the following regular spends where amounts are likely to exceed the above value, a statement indicating payee wise spends may be placed for Managing Committee approvals at the first / second Managing Committee meetings so that a one-time approval may be

accorded. This approval should not be confused with overall budget approval for fixed expenses of periodical nature like salaries of the staff, GMCS, Orientation , ITT staff, hall rent if any in case of GMCS/ITT/Orientation and other similar services.

4.3. **DOA for cheque signing**

4.3.0. All cheques shall be signed jointly. As the Treasurer is the custodian of the funds of the Branch, it shall be ensured that the Treasurer is one of the signatories

4.3.1. Cheque approvals shall be made after ensuring that commitments for the underlying transactions are made in accordance with the above matrix only.

4.3.2. That is, if a payment has been processed for a transaction of Rs 75000 which has been approved for commitment only by a Chairman , then the Treasurer may seek approvals from the remaining Managing Committee members before processing the transactions

4.3.3. The following personnel are empowered to negotiate contracts with suppliers.

- a) Chairman
- b) Vice Chairman
- c) Secretary
- d) Treasurer

Approvals shall be documented on the papers of negotiations and a record shall be maintained of such negotiations.

5. Conduct of Meetings

5.1.0. The Secretary shall ensure that meetings are conducted in a formal, efficient and effective manner

5.1.1. Branches shall ensure that necessary numbers of meetings are conducted in a year. Provided that every year one meeting shall be held between 16th day of February and 28th day of February.

5.1.2. Meetings shall be held at the branch premises

5.1.3. Notice, Agenda shall be sent in advance as required by the regulations

5.1.4. The notice for calling Managing Committee must have detailed agenda items with reasons (like explanatory statement)

5.1.5. Attendance updation shall be ensured

5.1.6. Meetings shall be planned in such a way that they are commenced at an appropriate time based on the volume of agenda items to be considered so as to complete without hurry or haste

5.1.7. Summary decisions shall be read out at the end of the meeting

5.1.8. Draft minutes shall be sent within 7 to 10 days of the meeting

5.1.9. Additional agenda items may be sent by Managing Committee members upto 7 days of the meeting

- 5.1.10. Minutes shall be filed / pasted in a minutes book maintained for the purpose and shall not be maintained in loose form
- 5.1.11. For further guidance on conduct of meetings including aspects such as Chairman of the meeting, adjournments, concept of majority etc please refer the Council Directions document as applicable from Jan 01, 2014

6. Submission of Budgets

6.1. Revenue Budget

- 6.1.0. The branch shall prepare and send a Revenue Budget as required by Head office at the beginning of the term each year
- 6.1.1. Such budget shall be prepared on a zero base basis and also give due regard to the activities of the past year
- 6.1.2. Branch shall address all queries on the budget from HO / Regional Budget and Finance Committee in a timely manner
- 6.1.3. Approval to budget shall be maintained on record
- 6.1.4. The budget shall be prepared to ensure that there is no loss in the relevant period
- 6.1.5. The actual financials shall be compared with the budget on a monthly basis to evaluate the financial position of the branch and to ensure that losses, if any can be minimized
- 6.1.6. Items of capital nature shall not be factored in these budgets
- 6.1.7. The budget document shall be signed by the Management Committee as a permanent record for the year

6.2. Capital Budget

- 6.2.0. The branch shall prepare and send a Capital Budget as required by Head office at the beginning of the term each year within the time limit as stipulated by the HO
- 6.2.1. Such budget shall be prepared on a zero base basis and also give due regard to the genuine capital expense requirements based on the activities of the past year
- 6.2.2. Approval to budget shall be maintained on record
- 6.2.3. Branch shall address all queries on the budget from HO / Regional Budget and Finance Committee in a timely manner
- 6.2.4. Due consideration should be given to idle assets in requesting for new funds
- 6.2.5. Lease vs buy decisions shall be evaluated before preferring capital expenditure
- 6.2.6. The actual capital spends shall be compared with the budget on a monthly basis to evaluate and ensure that capital purchase orders and not in excess of the approved budgets
- 6.2.7. The budget document shall be signed by the Management Committee as a permanent record for the year

7. Fixed Assets

- 7.1. Fixed asset acquisitions shall be as stated in the Budget. No new / extra items may be purchased
- 7.2. The value limits as per the approved budget shall be adhered to
- 7.3. All purchases shall be on the basis of competitive sourcing and as per the Delegation of Powers in the previous section
- 7.4. Purchase orders shall be issued to vendors with the key terms of purchase (format attached)
- 7.5. For the purpose of the above, the branch shall empanel as many vendors as possible (not less than 4-5 for any category). Quotes shall be obtained only from approved vendors and not new parties. Vendor empanelment is discussed in the procurement section
- 7.6. Certificate should be obtained regarding quality/make of assets installed as to whether it is same as mentioned in capital budget. If there is any difference, the reasons for the same should be recorded. Such certificate/reasons to be forwarded to RBA section.
- 7.7. Assets shall be capitalized on the date they are put to use except for ready to use assets such as computers, generators, laptops etc and be guided by the relevant Accounting Standards
- 7.8. Assets shall be depreciated from the date they are put to use as per the rates advised / used in this regard
- 7.9. Additions shall be recorded immediately in Tally. All papers relating to asset purchases including capex approval, negotiations, purchase orders , contracts , installation certificates shall be filed properly
- 7.10. Supplier payments shall be made based on physical verification of the asset purchased and comparison with invoice by the Treasurer
- 7.11. The branch shall maintain a fixed assets register containing details of Asset name, Type, Supplier name, Bill reference, Bill date Date of capitalisaton, Amount, Unique serial number if any, Depreciation , Net value
- 7.12. In case asset register is maintained in excel, care should be taken to ensure that records are not deleted / substituted accidentally or otherwise
- 7.13. Asset balances as per Tally shall be reconciled to the Fixed assets register maintained
- 7.14. Asset disposals shall be strictly based on competitive tendering. All disposals shall be approved by the Management Committee in full attendance in a physical meeting and not by circulation
- 7.15. All assets shall be tagged with an identification number
- 7.16. All idle assets shall be kept in safe custody
- 7.17. The assets of the branch , including idle assets if any, shall be verified annually and reconciled to the Fixed assets register of the branch and the report shall be reviewed by the Branch Internal Auditor, if appointed or by any Two members of the Managing Committee (non-office bearers)
- 7.18. Excess / Shortage if any shall be properly accounted "after" approval by the Branch managing committee**
- 7.19. All excess / shortage shall be reported to HO in the format to be prescribed

- 7.20. Supplier payments for fixed assets / capital items shall be made after ensuring all terms and conditions are fulfilled.
- 7.21. Retention money at not less than 5% shall be held back compulsorily in case of contracts relating to civil, electrical , mechanic works etc in case of all works contracts > Rs 200,000
- 7.22. Justification should be given while replacing an item with new one in Capital Budget.
- 7.23. Overall monetary limit on Furniture and Fixture based on sqare feet area of the Branch should be there.

8. Investments

- 8.1. Idle funds of the branch should be appropriately invested to enable revenue on the same
- 8.2. The Managing Committee may invest any money for the time-being standing to the credit of the Fund in any Government Securities or in any other Securities approved by the Council
- 8.3. The Funds of the Branches can also be invested in Fixed Deposits with Nationalised Banks or such Other scheduled Banks approved by Council
- 8.4. Interest shall be properly accounted on such investments

9. Inventory of Stock of Books and Gift items

- 9.1. The branches dealing with publications, study materials and gift items, if any shall maintain proper stock records showing details of
 - Receipts
 - Issue
 - Closing balance
 - Any stock of Publications received from HO in excess of requisition of the Branch should be immediately reported and returned back.
- 9.2. Stocks shall be verified with reference to books on a quarterly basis and reports of the same shall be placed before the Managing Committee of the branch
- 9.3. Excess / Shortage, if any shall be properly accounted **"after" approval by the Branch managing committee**
- 9.4. All excess / shortage shall be reported to HO in the format to be prescribed
- 9.5. Outdated Publication should be reported separately and process of dispose of the same should be laid down.

10. Cash Operations

- 10.1. Cash receipts from Annual registrations or CPE programs shall be duly accounted along with a day wise summary of transactions
- 10.2. All cash receipts shall be banked on a intact basis and funds shall be drawn out separately for daily use

- 10.3. Cash receipts and payments shall be accounted for on a daily basis
- 10.4. Serially numbered Cash receipts shall be issued for all collections
- 10.5. Cash payment vouchers shall be authorized , supported properly by original documents, tallied to the underlying supportings and defaced on payment
- 10.6. Such vouchers shall be filed and maintained properly
- 10.7. In case of branch cash holding likely to exceed Rs 20,000, the same should always be kept in a safe box and in dual custody
- 10.8. Cash shall be physically verified and reconciled to the books on a weekly basis by any one member of the Managing committee (designated or by rotation) and reconciled to books . Evidence of the count shall be maintained
- 10.9. Three surprise cash counts shall be undertaken in a quarter by the Treasurer of the branch and reconciled to books. Evidence of the count shall be maintained
- 10.10. If cash account is not updated prior to cash count, the same shall be brought to the attention of the managing committee for immediate remediation. The objective is to ensure that cash transactions are updated promptly
- 10.11. Any cash shortage shall be brought to the notice of all members of the Managing Committee on an urgent basis and reported to HO
- 10.12. Cash shall be adequately insured including in transit cash

11. Bank Operations

- 11.1. The funds of the Branch shall be kept in one of the scheduled banks approved by the Central Council in this behalf.
- 11.2. The Managing Committee shall not borrow or incur a liability, without the prior sanction of the Central Council
- 11.3. Opening of new bank accounts, closure of existing bank accounts and changes in authorised signatories to branch bank accounts require prior approval of the ICAI HO and branch managing committee
- 11.4. The branch shall maintain a list of cheque signatories on record along with specimen signatures of such persons
- 11.5. In addition to elected representatives, branch shall endeavor to include one ICAI officer as a cheque signatory. Such officer shall be at or above the rank of _____ and be physically present at the branch

	Mega	Large	Medium	Small	Micro
Chairman & Treasurer	NA	NA	NA	Yes	Yes
Chairman or Treasurer and ICAI Officer above specified rank	Yes	Yes	Yes	NA	NA

- 11.6. Any change in signatories may be effected only by a resolution of the Managing Committee

- 11.7. All cheques received should contain A/C Payee crossing and shall be recorded in a cheque inward register
- 11.8. Cheques shall be accounted and then banked within 24 hours of receipt
- 11.9. Bank payment vouchers shall be authorized , supported properly by original documents, tallied to the underlying supportings and defaced on payment
- 11.10. Bank payments shall be done as per joint signatories as specified
- 11.11. Bank Reconciliation shall be performed for all bank accounts on a monthly basis and all outstanding items to be investigated. The review of BRS to be evidenced by the Treasurer and kept on record
- 11.12. All idle / dormant accounts should be reviewed periodically and BRS to be done for the above accounts also

12. CPE programs – Financials

- 12.1. The dominant objective of the CPE programs is to enable education and training of members
- 12.2. However, care should be taken to ensure that losses on individual programs, at the planning stage, do not exceed slabs as specified below on a per program basis

	Mega	Large	Medium	Small	Micro
Losses, if any	Upto 25000	Upto 25000	Upto 20000	Upto 15000	Upto 15000

- 12.3. A Statement of Budgeted Income and Expenditure shall be prepared for all CPE programs and efforts should be made to reduce spends if actual member registrations show a lower trend that expected
- 12.4. While preparing the expenditure budget all the expenditure relating to mass email(s) & sms to members should also be considered. Further at least 20% addition should be made in the cost towards recovery of Fixed/ Infrastructure Costs.
- 12.5. Contracts for supply of food, materials should be largely kept on variable basis
- 12.6. The CPE Income and Expense statement shall be prepared on a quarterly basis and circulated to all Managing Committee members for their review, comments and further actions
- 12.7. The above statement should also be discussed at Managing Committee meetings
- 12.8. The amount received as delegate fees should tally with CPE Hours generated during the year. In any case delegate fees cannot be less than CPE Hours generated.
- 12.9. Branches having their own premises should not incur expenditure on conducting programs in Hotels, if the expected attendance is within capacity of owned infrastructure.

13. GMCS, Orientation and ITT Classes

- 13.1. The branch should ensure adherence to all guidelines in the conduct of GMCS, orientation and ITT Classes including content and program formats, payouts, attendance of students, inaugural and valedictory sessions

- 13.2. The branch shall ensure that the quality of faculty and programs is maintained
- 13.3. Panel of faculty shall be placed before the Managing Committee of the branch for review on an annual basis
- 13.4. Faculty performance shall be monitored for improvements, replacements as may be considered necessary
- 13.5. Declaration should be taken from each faculty that they are not involved in teaching/coaching activities in that area.
- 13.6. Share of HO in the revenue earnings should be remitted on monthly basis.

14. ICAI HO Grants related

- 14.1. The branch shall avail and utilise grants provided by ICAI HO
- 14.2. Requests for grants shall contain complete details of the proposal in order to enable effective decision making
- 14.3. The terms and conditions of the grants shall be complied by the branches especially in case of programs related grants
- 14.4. Request for reimbursements shall be made on a timely basis along with the supporting documentation for the same
- 14.5. The pending grants shall be reviewed by providing details of the same to the Managing Committee on a quarterly basis
- 14.6. Unutilised grants, which may not be needed in near future should be refunded to HO immediately.

15. Loans and Advances

- 15.1. As far as possible, branches shall not grant advances for any activity
- 15.2. In case of specific requirements, the same shall be approved by the Managing Committee as per the delegation of authority specified above
- 15.3. Advances not exceeding Rs 10000 may be provided once annually to be recovered within 3 months may be granted at the discretion of the Chairman
- 15.4. Advances shall be promptly accounted in Tally.
- 15.5. No further advances shall be paid unless earlier advances are settled (for capital / revenue expenses by the same supplier)
- 15.6. A quarterly report shall be generated of all advances pending adjustment providing party wise details and date of disbursement
- 15.7. Any write off of advances needs to be authorised by the Managing Committee and reported to the HO in the format provided for the purpose

16. Library Operations

- 16.1. The branches operating libraries shall maintain proper stock records showing details of

- Receipts
- Issue
- Closing balance

- 16.2. For the above purpose, the Library software of the HO shall be utilized
- 16.3. Stocks shall be verified with reference to books on a half yearly basis and reports of the same shall be placed before the Managing Committee of the branch
- 16.4. Excess / Shortage, if any shall be properly accounted **"after" approval by the Branch managing committee**
- 16.5. All excess / shortage shall be reported to HO in the format to be prescribed

17. Purchase of Goods and Services

- 17.1. All branches shall empanel 4 – 5 vendors for all major category of purchases. This empanelment shall be approved by the Managing Committee in a meeting
- 17.2. The empanelled vendors list shall be placed before the Managing Committee every year and new vendors may be considered for inclusion
- 17.3. Vendors shall not be relatives (income tax act definition) / partners to the members of the managing committee of the branch or be clients of such Managing Committee members
- 17.4. In case of exceptional circumstances where related parties are utilised, the same shall be reported in the template provided by ICAI HO
- 17.5. All purchases of goods and services exceeding Rs 10,000 shall be on the basis of competitive buying
- 17.6. All purchases shall be documented through Serially numbered Purchase orders or contracts which would contain standard terms and conditions as per format communicated by HO
- 17.7. Every Purchase order/contract, shall contain complete details of Items of Goods / services, quantity, unit rate, taxes applicable etc
- 17.8. Any amendment to the PO should be referred back to the original authorities based on the DOA matrix and additional authorities if the value exceeds the slab
- 17.9. For all items of purchases above Rs 100,000 , request for Quotations shall be circulated to empanelled vendors and quotations shall be received in sealed covers
- 17.10. For purchases lower than Rs 100,000 (transactions are not to be split), quotations may be received from empanelled vendors by email but a pdf file and not on the body of the mail
- 17.11. A comparative statement of quotes shall be prepared and evaluated. Final Quotes after negotiation shall be re-obtained and tabulated from all vendors
- 17.12. In case contract is not awarded to L1, the same shall be approved by all Managing Committee members and a report be sent in the template provided by ICAI HO
- 17.13. All receipts of materials shall be evidenced through GRN's or in case of services by a separate Service receipt certificate by the person who has requested the service or by the office

- 17.14. Payments shall be made after verifying PO's and Contracts and confirming quantity and quality of materials and service receipt
- 17.15. In case of contracts requiring independent work certification (eg. Construction contracts / painting / renovation / carpentry), such certifying parties shall not be related to the vendor
- 17.16. In these cases, independent measurements should form part of the payment review and approval process
- 17.17. Due test checks shall be applied on invoices prior to certification
- 17.18. Verification against advances made and after recovery and accounting entries of the same shall be ensured
- 17.19. Verification against earlier progress payments made to be done to ensure that the total payments does not exceed the contract value

18. Record Retention

- 18.1. Branch shall ensure that all records / documents and vouchers are properly filed
- 18.2. All records shall be properly indexed and filed to ensure that these can be retrieved on demand
- 18.3. All records to be retained for a 8 year period
- 18.4. In case of loss of any records, same to be intimated to ICAI HO in template provided

19. Scrap Disposal

- 19.1. Details of all scrap materials – assets, books etc should be placed before the Managing Committee on a quarterly basis
- 19.2. Quotations to be received from vendors
- 19.3. Contract to be awarded to the highest bidder
- 19.4. All scrap sales shall be against DD in favour of ICAI received in advance of the sale
- 19.5. All scrap sales to be reported in a template provided by ICAI HO

20. Other reference documents

The below mentioned documents in a CD by ICAI HO at the time of Orientation programs conducted for Branch Managing Committee members and kept in a CD along with this manual.

Part -A : STUDENTS		
1	Chartered Accountancy Course	7
2	Entry to Chartered Accountancy Course <ul style="list-style-type: none"> • Common Proficiency Test (CPT) Route • Direct Entry Scheme Route 	7
3	Different Stages in Chartered Accountancy Course <ul style="list-style-type: none"> • Common proficiency Course (CPC) • Intermediate (Integrated Professional Competence) Course/Accounting Technician Course (ATC) • Final Course 	9
4	Common Proficiency Course (CPC)/Common Proficiency Test (CPT) <ul style="list-style-type: none"> • Registration for CPC • E-Learning & Mock Test Papers- CPC • Admission to CPT • Requirements for passing CPT 	12
5	Intermediate (Integrated Professional Competence) Course <ul style="list-style-type: none"> • Enrolment for Intermediate (IPC) Course • Discontinuation of Professional Education (PE-II) Exam • Discontinuation of Professional Competence Examination (PCE) • e-learning & Mock Test Papers- Intermediate (IPC) Course • Accounting Technician Course (ATC) • Guidelines for Imparting Accounting Technician Training-Work Experience • E-learning- ATC 	22
Ref	Document	
A	Requirements for passing the Accounting Technician Examination (ATE) (Regulation 37C(3)) Manual for Students	
B	Grant of Accounting Technician Level Certificate under the Intermediate (Integrated Professional Competence) Course Manual for members	
C	Admission to Intermediate (IPC) Examination Manual	
D	Relaxation in the eligibility criteria of completion of nine months of Career Counselling related Manuals Practical Training to appear in Intermediate (IPC) Examination for students registered with the Central Council	
E	Direct Entry Scheme for Regional Intermediate (IPC) under CPT Route and converted to Direct Entry Scheme Manual	Regional
F	Requirements for passing Intermediate (IPC) Examination Manual for Students	
G	Functions of Branches students association	
H	Revenue Grant, Branch Employee Scheme-2014, Infrastructure Policy and Building Grant, Special Grant, Grant for Reference Libraries, Public Relation Grant and other Grants etc.	
I	Decisions of Executive Committee/ Other Committees/Boards/Council	
J	Students Activities Related Grants by Board of Studies	
K	General documents	
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6	Final Course <ul style="list-style-type: none"> • Admission to Final Examination • Eligibility Criteria for different streams students for appearing in Final Examination for November 2010 examination and onwards • E-Learning & Mock Test Papers- Final Course • Requirements for passing Final Examination 	38
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31	Completion of Training	73
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33	Differently abled students	75
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