# Information under Section 4(1)(b) of the Right to Information Act, 2005

**The Institute of Chartered Accountants of India**

**<u>NEW DELHI</u>**

http://www.icai.org

## (i) The particulars of its organisation, functions and duties

The Organisation, The Institute of Chartered Accountants of India (hereinafter referred to as the "Institute"), was established by an Act of Parliament, viz., The Chartered Accountants Act, 1949 (hereinafter referred to as the 'Act') (Act No.XXXVIII of 1949) on the first day of July, 1949, the date on which the Act came into force, for the purpose of regulation of the profession of chartered accountants (hereinafter referred to as the "Profession") in India. The Profession is regulated through the provisions of the Act, as amended from time to time, and of the Regulations framed thereunder. The Act was last amended in March, 2006 vide the Chartered Accountants (Amendment) Act, 2006 and the provisions of the amended Act came in force on different dates commencing from September, 2006. The Regulations presently in force is called The Chartered Accountants Regulations, 1988 (hereinafter referred to as the "Regulations", as amended from time to time.

Under the Act, the onerous task of carrying out the provisions of the Act is entrusted to the Council of the Institute (hereinafter referred to as the "Council").

The Council is also entrusted with the responsibility of managing the affairs of the Institute. The Council is composed of 40 members - 32 persons elected by the members of the Institute from amongst the fellow members of the Institute, and 8 persons nominated by the Central Government. Each year, the Council elects from amongst its members, the President, who is also the Chief Executive Authority of the Council and a Vice-President. The Council is assisted by a Secretary, who is also the Secretary of the Institute.

The Act has made provisions for formation of Standing Committees, such as, Executive Committee, Examination Committee and Finance Committee and such other Committees, namely Non-Standing Committees/Boards, like Accounting Standards Board, Auditing & Assurance Standards Board, Peer Review Board, Financial Reporting Review Board, etc., as are considered appropriate from time to time, for providing advice and rendering support to the Council in accomplishment of the tasks assigned to the Council.

The duties and functions of Council, as provided under the Act, are as follows :

- to approve academic courses and their contents;
- the examination of candidates for enrolment and the prescribing of fees therefor;
- the regulation of the engagement and training of articled and audit assistants;
- the prescribing of qualifications for entry in the Register;
- the recognition of foreign qualifications and training for the purposes of enrolment;
- the granting or refusal of certificates of practice under this Act;
- the maintenance and publication of a Register of persons qualified to practice as chartered accountants;
- the levy and collection of fees from members, examinees and other persons;
- subject to the orders of the appropriate authorities under the Act, the removal of names from the Register and the restoration to the Register of names which have been removed;
- the regulation and maintenance of the status and standard of professional qualifications of members of the Institute;
- the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in accountancy;
- the maintenance of a library and publication of books and periodicals relating to accountancy;
- to enable functioning of the Director (Discipline), the Board of Discipline, the Disciplinary Committee and the Appellate Authority constituted under the provisions of this Act;
- to enable functioning of the Quality Review Board;
- consideration of the recommendations of the Quality Review Board made under clause (a) of section 28B and the details of action taken thereon in its annual report; and
- to ensure the functioning of the Institute in accordance with the provisions of this Act and in performance of other statutory duties as may be entrusted to the Institute from time to time.

The duration of the Council is three years. Elections to Twenty Councils had so far been held. Members of the Twentieth Council have assumed Office for a period of three years effective from 5th February, 2007.

For the purpose of further advising and assisting the Council on matters concerning its functions, five Regional Councils have been constituted – one each at Mumbai, Chennai, Kolkata, Kanpur and New Delhi, with respective regional jurisdiction. These are called as Western India Regional Council, Southern India Regional Council, Eastern India Regional Council, Central India Regional Council and Northern India Regional Council respectively.

The duties and functions of the Regional Councils, as prescribed under the Regulations, are as follows :

(i) to provide facilities for interaction among members in its region by regular meetings, arrangement of talks and lectures and for the acquisition and dissemination of useful information;

(ii) to award prizes for professional activities;

(iii) to advise the Council on all matters referred to it and to offer such other assistance as may be required;

(iv) to make representations to the Council in connection with the matters of professional and business interest in its region and to offer suggestions for the amendment of the Act and the Regulations, for raising the standard and status of the profession;

(v) to maintain a regional register of members and registers of articled assistants and audit assistants in its region;

(vi) to supply routine information to members or to the prospective candidates for articles or examinations;

(vii) to propagate among the members the advisability and the necessity of observing the rules of professional etiquette and the provisions of the Act and the Regulations;

(viii) to collect news from the members of the profession for publication in the Journal of the Institute, if necessary;

(ix) to recommend on its own motion, or on a reference by the Council, names for inclusion in the panel of examiners;

(x) to consider and recommend to the Council books which may be considered useful for candidates intending to appear for the Examinations at different stages/levels;

(xi) to arrange, if found practicable, for coaching candidates for the aforesaid examinations at convenient centers in its region;

(xii) to gather material from and to make representation to the departments of the government or other local authorities in the States within its region for the purpose of enlisting their support in the furtherance of the interests of the members on matters confined to the professional interest of members within the region;

(xiii) to run study-circles with sub-committees or branches for auditing, direct taxes, company law, costing, sales-tax etc.;

(xiv) to constitute a permanent research sub-committee for promoting research by members in topics of interest to the profession;

(xv) to maintain a library and a reading room for the use of the members;

(xvi) to hold refresher course camps at convenient centres for the benefit of the members;

(xvii) to maintain an employment register for the purpose of securing suitable employment for members; and

(xviii) to carry out such other functions as may be entrusted from time to time to it by the Council and/or any of its committees.

The Regional Councils are required to discharge aforementioned duties and functions subject to the directions issued by the Council from time to time.

While the duration of a Regional Council is three years, the Office-bearers hold the respective Office for a period of one year.

For providing required assistance and support to the Regional Councils, Branches are set up with specified jurisdiction under the respective Regional Councils, on fulfilment of prescribed conditions. Presently, 117 such Branches have been set up under the jurisdiction of aforementioned five Regional Councils.

The duties and functions of the Branches of Regional Councils are decided by the Council, from time to time. Such duties/functions presently in force are as under :

(i) to provide facilities for interaction among members of the Institute attached to the respective Branch by regular meeting, arrangement of talks and lectures and for the acquisition and dissemination of useful information.

(ii) to award prizes for professional activities.

(iii) to advise the Regional Council on all matters referred to it by the said Council and to offer such other help as may be required by the Regional Council.

(iv) to make representations to the Regional Council in connection with matter of professional and business interest to the branch and to offer suggestions for the amendment of the Chartered Accountants Act and the Chartered Accountants Regulations, 1988 for raising the standard and status of the profession.

(v) to maintain a Branch Register of Members and Branch Registers of Articled Assistants and Audit Assistants.

(vi) to supply routine information to members or to the prospective candidates regarding availability of articles or the syllabi of the examinations.

(vii) to propagate among the members the advisability and the necessity of observing the rules of professional etiquette and the provisions of the Chartered Accountants Act and the Regulations made thereunder.

(viii) to collect news from the members of the profession for publication in the Institute's Journal, if necessary.

(ix) to recommend on their own motion, or on a reference by the Central Council, names for inclusion in the panel of examiners, which shall be forwarded through the Regional Council concerned.

(x) to consider and recommend to the Central Council, through the Regional Council concerned, books which may be considered useful for candidates intending to appear for the Examinations at different stages/levels.

(xi) to arrange, if found practicable, for the coaching of candidates for the Institute's examinations in the city concerned.

(xii) to gather materials from the various local Departments of the Government for the purpose of enlisting their support on the furtherance of the interests of the members of the Institute.

(xiii) to organize a student section for the benefit of the Articled and Audit Assistants preparing for the Institute's examination.

(xiv) to run study-circles in Auditing, Direct Taxes, Company Law, Costing, Sales-tax etc.

(xv) to maintain a library and reading room for the use of members.

(xvi) to constitute a permanent Research Sub-committee for promoting research by members in topics of interest to the profession.

(xvii) to hold refresher course camps at convenient centres for the benefit of the members.

(xviii) to maintain an employment register for the purpose of securing suitable employment for members.

(xix) to encourage constitution of separate education trusts for the benefit of students and members; and

(xx) to carry out such other duties and functions as may be entrusted, from time to time, by the Regional Council or by the Council.

Branches are required to discharge aforementioned duties and functions subject to the control, supervision and directions of the Council through the Regional Council concerned.

While the duration of the Managing Committee of a Branch is three years, the Office-bearers hold the respective Office for a period of one year.

**(ii) The powers and duties of its officers and employees**

For the efficient performance of its duties, the Council appoints a Secretary, who is in-charge of the Office of the Institute as its Executive Head.

Subject to the general supervision of the President and/or the relevant Standing Committee, the Secretary shall exercise and perform, in addition to the powers and duties specified by the Act and/or the Regulations in this behalf, the following powers and duties, viz.,

(1) being in charge of the office of the Institute as its executive head;

(2) enrolling associates, admitting fellows, removing from the membership owing to death or non-payment of any prescribed fees or at a member's request and restoring to membership and issuing notifications therefor;

(3) sanctioning and restoring of certificate of practice for associates and fellows;

(4) canceling of certificates of practice of associates and fellows in accordance with the provisions of Regulation 10;

(5) granting of permission to members to be engaged in other occupations besides the practice of the profession of accountancy within the categories permitted by the Council;

(6) exempting any chartered accountant in practice or a firm of such chartered accountants from the operation of sub-section (1) of Section 27 for a period not exceeding six months, where the infringement is of a technical nature;

(7) maintaining registers, documents and forms as required by the Act and the Regulations;

(8) being in charge of all the property of the Institute;

(9) making necessary arrangements for receiving moneys due to the Council and also issuing receipts therefor;

(10) incurring revenue expenditure within the limits sanctioned by the Council or the committees and incurring capital expenditure for the purpose of purchasing books for the library of the Institute within the limits sanctioned by the Council and/or the committees;

(11) causing proper accounts to be maintained and delivering of account books, information etc., to the auditors appointed by the Council for the purpose of audit of the accounts of the Institute;

(12) making all other payments as sanctioned by the Council, committees and/or the President;

(13) paying salary and allowances to the members of the staff, granting of leave etc., to them, and sanctioning their increments in accordance with the approved scales;

(14) exercising disciplinary control over the staff except dismissal in respect of which the sanction of the President be necessary;

(15) admitting candidates to the examinations held under the Regulations and

making all necessary arrangements for the conduct of the examinations;

(16) refunding or transferring fees received under the Regulations for the examinations, enrolment, issue of certificate of practice and allied matters;

(17) registration and noting suspension/cancellation/termination of articles and/or audit service and permitting an articled assistant in cases covered by categories (a), (b) or (c) of sub-regulation (1) of Regulation 57 to be trained as an additional articled assistant by a member entitled to engage and train articled assistants notwithstanding anything contained in Regulation 43;

(18) permitting articled assistants and/or audit assistants to engage in other occupation as approved by the Council and/or the committees and granting reduction in the period of articles and/or audit service in accordance with the Regulations;

(19) condoning any break in the service of articled assistants and audit assistants up to a maximum period of six months in his discretion;

(20) signing and issuing all notifications on behalf of the Council;

(21) signing vakalatnamas on behalf of the Council, appointing solicitors or advocates on behalf of the Council, and filing papers in Courts, etc., on behalf of the Council, subject to the approval of the President;

(22) calling such further information and particulars as he considers necessary in furtherance of the above duties; and

(23) performing such other duties and functions as are incidental and ancillary to and may be required for the performance of the above duties and exercising such other powers as may be delegated by the Council and/or Committees or the President from time to time.

He is assisted, technically, academically and administratively, by required number of Officers and staff at various levels and locations. Technical and academic staff assist the respective Committees constituted by the Council and provide inputs in related matters/areas, besides their contribution in imparting education to students and members in different forms. Statutory functions are discharged by those holding administrative positions.

Officers and staff presently employed for accomplishment of said tasks include those holding the positions of Director, Additional Director, Additional Secretary, Sr. Joint Director/Sr. Joint Secretary, Joint Director/Joint Secretary, Sr. Deputy Director/Sr. Deputy Secretary, Deputy Director/Deputy Secretary, Sr. Assistant Director/Sr. Assistant Secretary, Assistant Director/Assistant Secretary, Senior Executive Officer/Executive Officer and others down the line. The Officers and staff at the Regional Offices discharge their respective duties and functions, in terms of the authority delegated to them.

The duties of such Officers and staff vary, depending on the areas of their posting - technical, academic and administrative departments. Functional autonomy is given to Departmental Heads with specified limits. Administrative powers are exercised in terms of policy decisions in force from time to time.

**(iii) The procedure followed in the decision making process, including channels of supervision and accountability**

As was mentioned in Item No. (i) above, for the purpose of carrying out the provisions of the Act and of the Regulations, the Council functions through the system of Committees. The Committees formed for the purposes, discharge their respective duties, at their level, in accordance with the terms of reference assigned to each of them. Wherever fresh policies decisions are required, they bring the respective matter(s) to the Council through the Executive Committee. Similarly, wherever revision/change in the existing policy(ies) are considered necessary, they bring the relevant matter(s) to the Council in the said manner. In addition, the Council on its own also formulates/takes policy decisions, based on need and requirement at the relevant times.

The Council also takes up any subject matter on a reference being made to it by Government(s), Regulator(s) etc. and formulates its views for guidance of its members, Governments and other related bodies.

At the Council and Committee levels, decisions are taken after due deliberations at the meetings. Normally, personal meetings are held. The Committee also meets through video/tele-conferencing, whenever required. The procedure to be followed at the personal meetings of the Council and of Committees are prescribed in the Regulations. Guidelines have also been framed in relation to meetings held through teleconferencing.

The process of standard setting involves due consultation with various interest groups. This process includes exposure of relevant draft standards to the public for their comments/views through Institute's Website, Journal and holding of public hearings. Similarly, in the process of making Regulations and/or amending/revoking any Regulations, objections from all concerned are sought in terms of the procedure being followed for the purpose e.g. exposure to the members/students at large for a specified period. The views/comments/objections/reactions received are taken into consideration at the time of taking a decision on making/amending/revoking any Regulation.

At times, when the respective Committees and/or the Council is not in session but certain decisions are urgently required to be taken on a matter concerning the profession, the President in office is authorized to take appropriate decisions. Any such decisions taken by him are subsequently brought before the Council/Committee(s) as the case may be or circulated to the members of the Council/Committee concerned as the case may be.

The Council is empowered to review any decision taken by any Committee and/or the President-in-office.

In so far as the duty of exercise of disciplinary powers over its members is concerned, the same is presently governed by the provisions of the Act, as amended by the Chartered Accountants (Amendment) Act, 2006.

In so far as the administrative side of the Institute's operations are concerned, the matters are put up by concerned dealing hand to the Executive Officer/Section Officer concerned. From the Executive Officer/Section Officer, the file moves to the Sectional/ Departmental Head. Wherever required, the files are further submitted to the Secretary/Vice President/President, as the case may be, depending on the importance/significance attached with the subject matter.

**(iv) The norms set by it for the discharge of its functions.**

The Council discharges its duties and functions, in terms of the provisions of the Act and of the Regulations framed thereunder, as enumerated in Item No. (i) above. The modalities followed by it have also been enumerated earlier.

In so far as the administrative side of the Institute's operations are concerned, it is mentioned that the functions are discharged, by and large, in accordance with the various rules and regulations that are applicable to the Central Government employees. However, there are certain benefits which are at variance with those made available by the Central Government to its employees e.g. rate(s) of transport subsidy, children education allowance, magazine allowance and the like. In such cases, the relevant rules applicable are those, as are decided by the Council/appropriate Committee of the Council , from time to time.

**(v) The rules, regulations, instructions, manuals and records held by it or under its control or used by its employees for discharging its functions.**

For discharge of its functions, the following documents, inter alia, are held/used/relied upon:

1. The Chartered Accountants Act, 1949
2. The Chartered Accountants Regulations, 1988
3. Code of Ethics
4. Standards/Pronouncements/Guidance Notes/Guidelines etc. issued by the Council from time to time.
5. Applicable Laws of the land including Rules and Regulations framed thereunder
6. Relevant judgements pronounced by Courts of Law.
7. Office Manuals for different activities

In addition, in the discharge of its functions, the Institute uses Standards/Pronouncements and other Literatures published by International Federation of Accountants, International Accounting Standards Board, International Auditing and Assurance Board, and the like. Similarly, the Standards and Pronouncements issued by overseas professional bodies are also used.

In so far as the administrative side of the Institute's operations are concerned, the Rules applicable to Central Government employees are used by and large, in the discharge of relevant functions. In addition, reliance is also placed on relevant manuals/circulars etc. issued by different Ministries/Departments of Government of India/Regulators etc.

**(vi) A statement of categories of documents that are held by it or under its control.**

The Institute holds the following documents:-

- Copies of the Act.
- Copies of the Regulations framed under the Act.
- Standards, Statements, and pronouncements issued by it.
- Expert Advisory Opinions published by it.
- Guidance notes, guidelines, monograms, seminars/conference materials published by it.
- Manuals relating to students and members published by it.
- Study materials, suggested answers, reversionary test papers published by it.
- Annual list of members published by it.
- Annual list of firms published by it.
- Publications containing disciplinary cases decided by the Council and of the respective High Courts.
- Agenda and minutes pertaining to the Council and of its Committees (meant for private circulation and as such are confidential in nature).

In addition files, relating to Disciplinary cases, pertaining to other matters dealt with under the Act/Regulations and those related to the functioning of Council, Committees and of the offices are also held by the Institute or under its control. These are for internal use and reference only.

**(vii) The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof.**

- In making/amending Regulations, the draft Regulations are exposed to the public at large eliciting their objections/views/comments/ suggestions/reactions.
- The drafts of Accounting/Auditing and Assurance Standards are exposed to the public at large eliciting their views/comments/ suggestions/reactions.
- Views and suggestions of Government/Regulators/Industry associations etc. sought individually in the process of formulation of Accounting/Auditing and Assurance Standards.

- Views and suggestions of various user groups such as RBI/SEBI/Ministry of Company Affairs/Ministry of Finance, Ministry of Commerce/Banks/Financial Institutions/IIMs etc. are elicited through the process of co-option on the Committees concerned and/or through their nominees invited to join the respective Committee deliberations as special invitees.
- Holding public hearings in formulating Accounting/Auditing and Assurance Standards;
- Organising Seminars/Conferences etc. in different parts of the country to elicit opinion on various matters from members and students of the Institute and others including professional bodies, interest groups.

Papers/documents in respect of the above are hoisted on the website of the Institute, at the relevant times, for eliciting views/comments/suggestions/ objections,besides publishing the same in the Institute's journal. The views/comments/suggestions/objections so received are taken into consideration for the purpose.

**(viii) A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public.**

The composition of the Twentieth Council, the composition of the various Standing and Non-Standing Committees constituted by the Council for the year 2008-09 are given in **Annexure A.**

The meetings as also the deliberations/discussions of the Council and of its Committees being internal and confidential in nature are not open to public.

Similarly, the minutes of the meetings of the Council and of its Committees are internal and confidential in nature and as such, they are not open to public.

However, policy decisions affecting the members, students and public at large, are published, from time to time, in the form of announcements and press releases. These are also hosted in the Institute's website for information and guidance of all concerned.

**(ix) A directory of its officers and employees**

The directory of officers and employees upto a reasonable level at different locations as on 31st December, 2008 are given in **Annexure B.**

**(x) The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations.**

The details of scale of pay of officers and employees of the Institute upto a reasonable level at different locations and their basic pay as on 31st December, 2008 are given in **Annexure C**.

**(xi) The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made**

The Institute's budget – capital as well as revenue for the year 2008-09 are given in **Annexure `D'**.

**(xii) The manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes**

No subsidy programme barring grants made available to the Regional Council/Branches for their functioning are executed by the Institute.

**(xiii) Particulars of recipients of concessions, permits or authorizations granted by it**

No concessions, permits or authorization are granted by the Institute.

**(xiv) Details in respect of the information available to or held by it, reduced in an electronic form**

The Institute access information from websites of its overseas counterparts, of international fora of accountancy profession and from enactments of Central and State Governments, from Circulars/Rules/Regulations framed by various Ministries/Departments of Ministries/Regulators and from judgements of Courts of Law etc.

The Institute has its own website namely, **http://www.icai.org**, which contains a comprehensive overview of the Institute as well as other details including the annual accounts and report of the Council for the current year pertaining to its current activities and matters related to and relevant for its members and students.

The details hoisted in the website are periodically updated and as such, certain information are available for a brief period only.

The following information held by it are made available to the public in the form of CDs:

- Compendium of Accounting Standards issued.
- Compendium of Auditing and Assurance Standards issued.
- Hand Book of Auditing Pronouncements : Compendium of Guidance Notes issued.
- Compendium of Opinions published.
- Select background materials relating to seminars/conferences and workshops held.
- List of Members.

Other publications, pronouncements, announcements, press releases and the like issued from time to time are hoisted on the Institute's website at the relevant times.

**(xv) The particulars of facilities available to citizens for obtaining information including the working hours of a library or reading room if maintained for public use**

The Citizens can visit the Institute's website for eliciting desired information. Further, they can obtain information from the Institute through correspondence and e-mail. The publications including Prospectus for students and members related examinations/courses brought out by the Institute may also provide relevant information requested. The Institute's journal **"The Chartered Accountant"**, students newsletter, newsletters of Regional Council/their branches also provide pertinent information about the profession and the activities carried out by the Institute.

Libraries set up in the Institute's head office and regional offices are primarily meant for members and students. However, other citizens, interested in studying/referring to the literature pertaining to accountancy profession in those libraries, are permitted to use the same. The library is open between 9.45 A.M. and 5.30 P.M. on all working days.

**(xvi) The names, designations and other particulars of the Public Information officers**

**(a) Public Information Officer**

| Name | Designation | Office Address | Tel. Nos. | Email Address |
|---|---|---|---|---|
| **HEAD OFFICE** | | | | |
| Shri V. Sagar | Joint Secretary | **ICAI Bhawan**, P. B. No. 7100, Indraprastha Marg, New Delhi - 110 002 | 011 – 30110535 | sagar@icai.org |

**(b) Assistant Public Information Officers**

| Name | Designation | Office Address | Tel. Nos. | Email Address |
|---|---|---|---|---|
| **HEAD OFFICE** | | | | |
| Smt. Vandana D. Nagpal | Additional Secretary | **ICAI Bhawan**, P. B. No. 7100, Indraprastha Marg, New Delhi - 110 002 | 011-30110436 | vandana@icai.in |
| Dr. Surinder Pal | Senior Deputy Director | **ICAI Bhawan**, C-1, Sector-1, Noida - 201 301, Dist. Gautam Buddh Nagar (U.P.) | 0120-3054823 | spal@icai.in |
| Shri G. Ranganathan | Deputy Secretary | **ICAI Bhawan**, P. B. No. 7100, Indraprastha Marg, New Delhi - 110 002 | 011-30110470 | ranga@icai.in |
| **THE ICAI, WESTERN REGION** | | | | |
| Shri Y.S. Rawat | Senior Deputy Secretary | **ICAI Bhawan,** 27, Cuffe Parade, Colaba, Mumbai - 400 005 | 022 - 39802905 | ysrawat@icai.in |
| **THE ICAI, SOUTHERN REGION** | | | | |
| Smt. Bhavani Mahesh Kumar | Senior Deputy Director | **ICAI Bhawan,** 122, Mahatma Gandhi Road, P. B. No. 3314, Nungambakkam, Chennai - 600 034 | 044-30210303 | bhavani.mahesh@icai.in |

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| **THE ICAI, EASTERN REGION** | | | | |
| Shri Atis Basu | Senior Deputy Secretary | **ICAI Bhawan,**<br>7, Anandilal Poddar Sarani (Russell Street),<br>Kolkata - 700 071 | 033-30211102 | abasu@icai.in |
| **THE ICAI, CENTRAL REGION** | | | | |
| Shri R.N.Mehra | Deputy Secretary | **ICAI Bhawan,**<br>P. B. No. 314, 16/77-B, Civil Lines, (Behind Reserve Bank of India) Kanpur - 208 001 (U.P.) | 0512-3011152 | rnmehra@icai.in |
| **THE ICAI, NORTHERN REGION** | | | | |
| Shri Amit Threja | Deputy Secretary | **ICAI Bhawan,**<br>52, 53 & 54, Institutional Area,<br>Vishwas Nagar, Shahdara,<br>Near Karkardooma Court,<br>Delhi - 110 032 | 011-30210613 | amit.threja@icai.in |

**(xvii) Such other information as may be prescribed**

The Institute engaged in the healthy development of accountancy profession in India remains responsive to the changing socio-economic needs of the public at large. As such it would very much like to be guided by the views, reactions, grievances and criticism of the Society.

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