

Final – per group – ₹ 1000/-

- To appear at June and December examination, answers to the test papers must reach the Directorate of Studies latest by 15th March and 15th September of same year respectively.

Q. 21. Where should a foreign student submit the admission form ?

Ans. Student from foreign countries should submit the forms to the Headquarters only.

Q. 22. What are the cut off dates for the application for examination ?

Ans. Examinations are held twice a year, once in June and another in December. Last dates for application for examination are as follows :

Term of Examination	Last Date
June term Examination	31st March
December term Examination	30th September

However, a candidate can apply for examination within 10 days after last date with a late fee of ₹ 300/- in addition to the prescribed fees.

Q. 23. What is the fee for examination ?

Ans. Examination forms are available at Headquarters, Regional Councils, Chapters on payment of ₹ 50/- by cash or by DD for students desiring for appearing in Examination Centres in India and US\$ 10 for students appearing in Overseas centres. Students may download the examination form from Institute website (www.icmai.in) and pay the cost of form along with examination fees as decided by council from time to time. There is also provision for online filling up of examination form.

Fees to be paid through DD in favour of "The Institute of Cost Accountants of India" payable at Kolkata or pay fee module at PNB/IDBI Bank or through Debit/Credit Card in case of online filling up of Examination Form.

Examination Groups	Centres in India (₹)		Overseas Centres (\$)
	Single Group	Both Group	Single/Both
Foundation	1,000	-	60
Intermediate	1,000	1,600	90
Final	1,250	2,250	100

Q. 24. When is one eligible for Membership of ICAI ?

Ans. One is eligible for Membership of ICAI :

- After passing of Final course and completion of Modular Training & Practical Training as provided under the regulations.
- Initially one is admitted as an Associate Member and can use the descriptive title "ACMA" after his/her name to indicate that he/she is an Associate Member of the Institute.
- After fulfilling prescribed criteria, an ACMA can become a Fellow Member and can use the Letter 'FCMA' after his/her name to indicate that he/she is a Fellow Member of the Institute.

Q. 25. Does the Institute provide Placement Assistance ?

Ans. The Institute and its Regional Councils and Chapters offer placement service to members and students.

- Campus interviews are arranged for the students by regions and chapters from time to time.
- Placement assistance is provided online on the Institute's website www.icmai.in.

Q. 26. What are the examination centers of ICAI ?

Ans. The ICAI has its examination centers located in various cities all over India (Mumbai, Bangalore, Kolkata and Delhi has multiple centers) and two overseas centers at Dubai and Muscat.

Q. 27. What is the pay package offered to a fresh Cost and Management Accountant by reputed companies ?

Ans. In recent campus placements, the meritorious students, having become fresh Cost and Management Accountant, were picked up by regulators and reputed companies at minimum of ₹ 6.5 lacs p.a.

Q. 28. Does the Institute offer awards to the meritorious student?

Ans. The Institute awards Prizes to students with outstanding results. Certificate of Merit is given to students passing Intermediate/Final Examination taking all subjects together (ie. without any exemption) at one sitting.

Q. 29. To whom should the student approach in case of any query?

Ans. The Institute has Helpline (Toll Free) : 1800 3450 092 or queries to be mailed to studies@icmai.in.

Regional Councils

Western India Regional Council (WIRC)

"Rohit Chambers", 4th Floor, Janmabhoomi Marg, Fort, Mumbai-400001

Phone : +91-22-2284-1138, 2204-3416/3406

Fax : +91-22-2287-0763

e-mail : admin@icmai-in

website : www.icwai-wirc.org

Eastern India Regional Council (EIRC)

84, Harish Mukherjee Road

Kolkata - 700 025

Phone : +91-33-2455-3418/5957

Fax : +91-33-2455-7920

e-mail : eirc@icmai.in

website : www.eircoficwai.com

Southern India Regional Council (SIRC)

4, Montieth Lane, Egmore

Chennai - 600 008

Phone : +91-44-2855-4443-4326

Fax : +91-44-2855-4651

e-mail : sirc@icmai.in

website : www.sircoficwai.com

Northern India Regional Council (NIRC)

3, Institutional Area, Lodhi Road,

New Delhi-110003

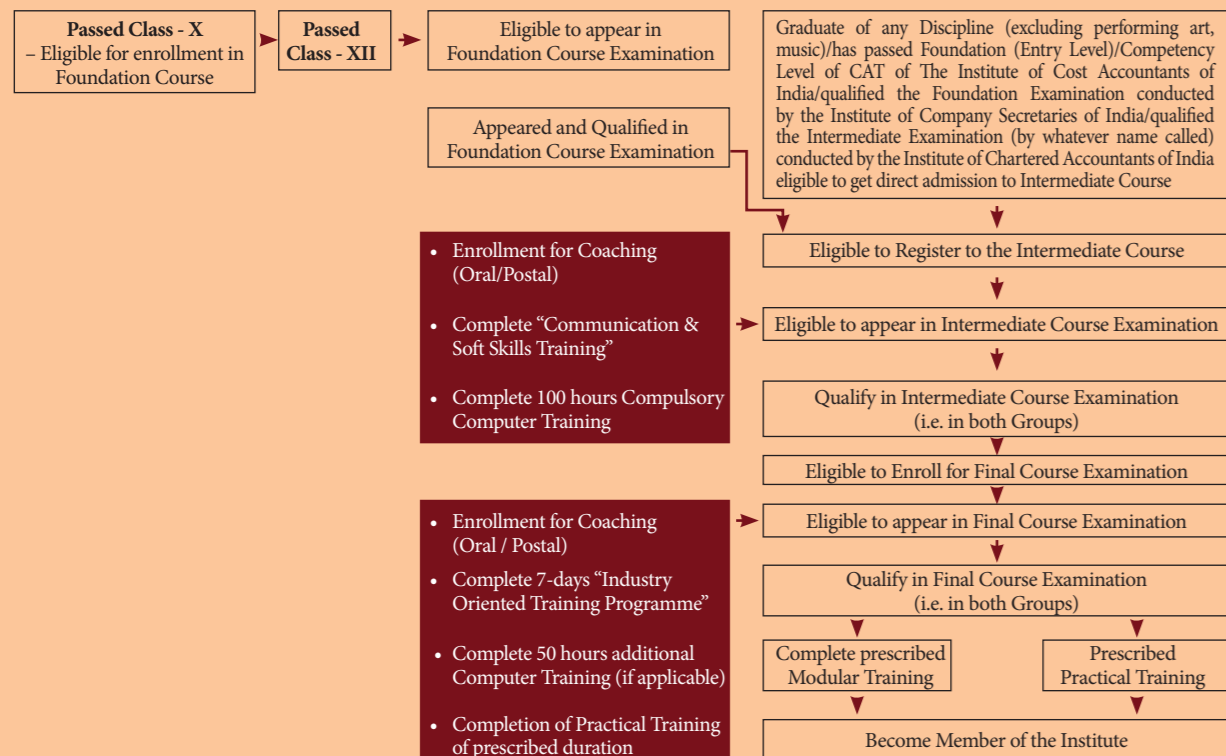
Phone : +91-11-2461-5788, 2462-6678/3792

Fax : +91-11-2464-4630

e-mail : nirc@icmai.in

website : www.nirc-icwai.org

CMA AT A GLANCE



Note: The students are advised to frequently visit the student section of website www.icmai.in for latest updates.



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

(Statutory body under an Act of Parliament)

Headquarters

CMA Bhawan, 12, Sudder Street, Kolkata-700 016

Phone : +91-33-2252-1031/34/35/1602/1492/1619/7373/7143

Fax : +91-33-2252-7993/1026/2392/2871/2872

Website : www.icmai.in

Delhi Office

CMA Bhawan, 3, Institutional Area, Lodhi Road, New Delhi - 110003

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Hyderabad Centre of Excellence

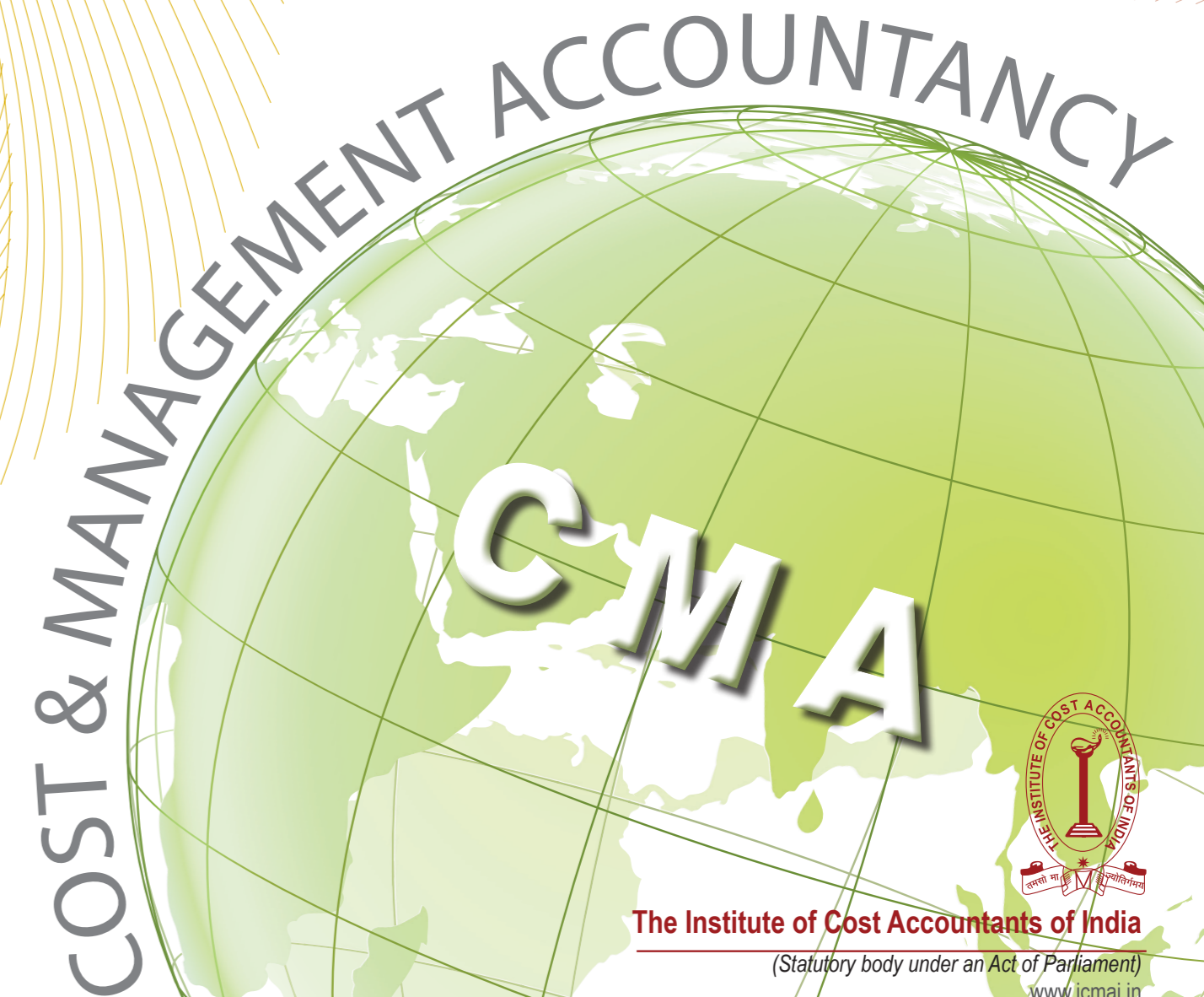
Financial District, Plot No. 35, Survey No. 115/22 & 115/23, Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad – 500 032.

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FAQ's



The Institute of Cost Accountants of India

(Statutory body under an Act of Parliament)

www.icmai.in

Q. 1. What does ICAI stand for? What are its salient features?

Ans. ICAI stands for The Institute of Cost Accountants of India (erstwhile known as The Institute of Cost and Works Accountants of India was renamed vide, The Cost and Works Accountants (Amendment) Act, 2011). It is:

- A premier professional body of Management Accountants in the country.
- A statutory body established on 28th May, 1959 under the Cost and Works Accountants Act, 1959 as amended by the Cost and Works Accountants (Amendment) Act, 2006 and Cost and Works Accountants (Amendment) Act, 2011.
- Under the administrative jurisdiction of Ministry of Corporate Affairs, Government of India.
- A member of the International Federation of Accountants (IFAC), The Confederation of Asian and Pacific Accountants (CAPA) and The South Asian Federation of Accountants (SAFA).

The ICAI has –

- It's Headquarters at Kolkata.
- 4 Regional offices at Kolkata, Mumbai, Chennai and New Delhi.
- 95 Chapters all over India.
- 8 Overseas centres

Q. 2. What are the functions of the ICAI?

Ans. The functions of ICAI include

- Development and Regulation of the Cost and Management Accountancy profession in India.
- Conduct of Examinations for passing of Cost and Management Accountancy Course.
- Promote and develop the adoption of scientific methods in Cost and Management Accountancy.
- Develop the professional body of members and equip them fully to discharge their functions in the area of Cost and Management.
- Exercise supervision over the entrants to the profession and to ensure strict adherence to the best ethical standards by its members.
- Organize seminars and conferences on the subjects of professional interest in different parts of the country.
- Carry out research activities covering various economic spheres and the publishing of books and disseminating information of professional interest to help its members.
- Publication of highly reputed in house Professional Journal "The Management Accountant" for members.
- The Institute brings out E-Newsletters for students on fortnightly basis.
- Regular interaction with the Government, Regulatory Authorities and Chambers of Commerce & Industry.
- Issuance of Cost Accounting Standards.

Q. 3. What is the role of Cost and Management Accountant?

Ans. A Cost and Management Accountant specialises in navigating managerial decisions, stabilising budgets and standards, assessing operational efficiency and the effectiveness of production and service management, identifying accountability for profit variance. His responsibilities include: designing and implementing effective management information and control systems, planning costing systems and methods, inventory control incorporating mathematical models, investment analysis, project management, internal audit, cost audit, diagnosis in the case of sick industries, fund management, pricing planning, interpreting information and data related to business activities and translating them in such a way as to guide the core management into taking the right decisions.

Q. 4. What are the career prospects for Cost and Management Accountants both in employment and in practice?

Ans. There is a sustained demand for qualified, trained and experienced Cost and Management Accountants for both the fields of employment and practice.

Cost and Management Accountants in Employment:

It has been felt beyond doubt that there has been increasing awareness amongst the business entrepreneurs of the most vital contribution made by cost and management accounting services in the business houses to the attainment of business objectives. This has accentuated the demand for cost and management accounting services in all the sectors of economy. Many members of the Institute are holding top management positions, viz., Managing Director, Finance Director, Financial Controller, Chief Accountant, Cost Controller, Marketing Manager, Chief Internal Auditor, CEO, CFO. Those managing their own business, have found in themselves a Manager and an Accountant to control and flourish their business. No wonder a Cost and Management Accountant can attain the highest ladder of professional career.

Cost and Management Accountants in Education:

University Grants Commission (UGC) has notified "UGC Regulations on Minimum Qualifications for Appointment of Teachers and Other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2010" vide its Circular No. F.3-1/2009 dated 30th June 2010.

The Regulations prescribe the minimum qualification for appointment of teaching faculty in universities and colleges in the area of Management/ Business Administration. The qualifications specified for appointment of Assistant Professor, Associate Professor and Professor in the above area and Principal/Director/Head of the Institution include First Class Graduate and professionally qualified Cost and Management Accountant among other qualifications and subject to other requirements including qualifying NET/SLET/SET as the minimum eligibility condition for recruitment and appointment of Assistant Professors.

Cost and Management Accountants in Government Department:

Realising the importance of the profession of the Cost and Management Accountancy in the economic development of the nation, the Central Government has constituted an all-India cadre known as Indian Cost Accounts Service (ICAS) at par with other Class-I services such as IAS, IFS etc. to advise the government in cost pricing and in framing the appropriate fiscal and tax policies.

Cost and Management Accountants in Practice:

CMAs can practice in the following areas:

- Maintenance of Cost record under Cost Accounting Records Rules u/s 209(1)(d) of Companies Act, 1956 in specified Industries; Cost Audit under section 233B of Companies Act, 1956.
- Valuation Audit under section 14A & 14AA of Central Excise Act, 1944.
- Special Audit under Customs Act, 1962.
- Audit under VAT Acts of various States.
- Certification of Cost of Production for Captive Consumption for the purpose of Excise Duty assessment.
- Certification under EXIM Policy; Certification of Consumption for Import Application.
- Tax Consultancy; Project Management Consultant.
- Surveyor and Loss Assessor under Insurance Act, 1938.
- Recovery consultant in Banking Sector.
- Business Valuation; Financial Services: Advisor to an Issue.
- Trustee, Executor, Administrator, Arbitrator, Receiver, Appraiser, Valuer.
- Taking up appointment that may be made by the Central or State Government, Court of Law, Labour Tribunals or any other statutory bodies, regulatory bodies etc.

Further Academic pursuits:

- A member of ICAI can get enrolled as a member of IMA USA.
- Recognised by the Academic Councils of many Universities in India for the purpose of admission of the Ph.D. courses in Commerce. It was resolved by Association of Indian Universities to accept Bachelor Degree-holders who have ICAI Qualification for registration as M.Phil. and Ph.D. candidates in commerce and allied disciplines.
- The MoU between CIMA (The Chartered Institute of Management Accountants), UK and ICAI introduces a new CIMA Professional Gateway examination (available from May 2009) for ICAI students who have successfully completed the whole of the ICAI professional examination, enabling a 'fast track' route into CIMA's Strategic level examinations, final tests of professional competence and ultimately CIMA Membership.

Q. 5. What are the stages to be pursued to become a Cost and Management Accountant?

Ans. There are three stages to pursue Cost and Management Accountant course:
1. Foundation Course
2. Intermediate Course
3. Final Course

ADMISSION TO FOUNDATION COURSE

Minimum qualification is 'passed Class 10 examination' or any examination equivalent thereto, recognised by the Institute.

REGISTRATION TO INTERMEDIATE COURSE

Minimum qualification: Passed ICAI Foundation/ Graduation in any discipline other than Fine Arts/ Foundation (Entry Level) Part I Examination of CAT of ICAI/ Foundation (Entry Level) Part I Examination and Competency Level Part II Examination of CAT of ICAI. Students passing foundation exam from the Institute of Company Secretaries of India and Intermediate level (by what ever name called) from Institute of Chartered Accountants of India are also eligible for direct admission to Intermediate course of the Institute.

Registration Period:

A registration is valid for a period of 7 (seven) years from the date of registration.

ADMISSION TO FINAL COURSE

A student who have passed Intermediate Examination of the Institute are eligible for admission to Final Course.

Q. 6. What is Compulsory Computer Training Programme?

Ans. 100 hours of Computer Training is required for appearing in both or remaining group of Intermediate course.

Exemption from Computer Training:

A student having passed Bachelor of Engineering or Post Graduation in Computer Science or Computer Application or MBA (Systems) or PGDCA or MCA from Indian Institute of Management or a recognized University or an Institute recognized by All India Council for Technical Education or Department of Information Technology [formerly Department of Electronics (DOE)], Government of India, 'A' level Certificate Course of National Institute of Electronics and Information Technology (formerly DOEACC) may be exempted from Compulsory Computer Training.

Reciprocal Exemption from Computer Training:

Reciprocal exemption is offered for Students/Members of Institute of Company Secretaries of India (ICSI) and Students/Members of the Institute of Cost Accountants of India (ICAI).

	Applicant Status	Computer Training	Reciprocal Exemption from Computer Training
1.	Student of ICSI and also pursuing course of the ICAI.	Completed in ICSI (or Exempted from Computer Training by ICSI)	Eligible for claiming exemption in ICAI
2.	Qualified Final Examination of ICSI/ Member of ICSI pursuing course of the ICAI.	Completed in ICSI (or Exempted from Computer Training by ICSI)	Eligible for claiming exemption in ICAI.
3.	Student of ICAI and also pursuing course of ICSI.	Completed in ICAI or Exempted from Computer Training by virtue of required qualification.	Eligible for claiming exemption in ICSI.
4.	Qualified Final Examination of the ICAI/Member of Cost Accountants of India and also pursuing course of ICSI.	Completed in ICAI or Exempted from Computer Training by virtue of required qualification.	Eligible for claiming exemption in ICSI.

Q. 7. What is the last date for Completion of Computer Training?

Ans. A student appearing for the remaining group/both groups of the Intermediate Examination has to complete Computer Training before filling up the form for Intermediate Examination.

Q. 8. What are the cut off dates for admission to Cost and Management Accountant Course?

Ans. Admission is open throughout the year. Examinations are held twice a year, once in June and another in December.

Last date for seeking admission/ enrolment to ICAI Intermediate and Final Course for June term of examination is 30th November of previous year.

Last date for seeking admission/enrolment to ICAI Intermediate and Final Course for December term of examination is 31st May of same year.

Last date of seeking admission in Foundation for June term is 31st December of previous year and December term is 30th June of same year w.e.f December 2014 term and onwards.

Q. 9. What are the subjects in Foundation/Intermediate/Final Course?

Ans. The subjects for Foundation Course are:

- Paper 1** Fundamentals of Economics and Management
- Paper 2** Fundamentals of Accounting
- Paper 3** Fundamentals of Laws and Ethics
- Paper 4** Fundamentals of Business Mathematics and Statistics

The Intermediate Course consists of two Groups comprising of the following papers:

Group - I

- Paper 5** Financial Accounting
- Paper 6** Laws, Ethics and Governance
- Paper 7** Direct Taxation
- Paper 8** Cost Accounting and Financial Management

Group - II

- Paper 9** Operations Management and Information Systems
- Paper 10** Cost & Management Accountancy
- Paper 11** Indirect Taxation

Paper 12 Company Accounts and Audit

The Final Course consists of two Groups comprising of the following papers:

Group - III

- Paper 13** Corporate Laws and Compliance
- Paper 14** Advanced Financial Management
- Paper 15** Business Strategy & Strategic Cost Management
- Paper 16** Tax Management & Practice

Group - IV

- Paper 17** Strategic Performance Management
- Paper 18** Corporate Financial Reporting
- Paper 19** Cost and Management Audit
- Paper 20** Financial Analysis & Business Valuation

Q. 10. What is the standard of pass?

Ans. A candidate shall be declared to have passed in a group of an examination, if he secures minimum 40% marks in each paper of the group and an aggregate of 50% of total marks of non-exempted papers of that group.

An examinee:

Who appears for both Groups of Intermediate or Final Examination, with or without any exemption:
– obtains at least 40 percent marks in each paper appeared; and also
– obtains at least 50 percent marks in aggregate, taking both the Groups together shall be declared to have qualified Intermediate Course or Final Course, as the case may be.

Q. 11. What are exemptions available to the students?

Ans. On the basis of examination:

If a candidate is unsuccessful in passing a group but secures 60% or more in any paper or papers, he shall be exempted in that paper(s) from appearing in the immediately successive three terms of examination.

On the basis of qualification:

Qualification prescribed for granting exemption	Exemption Paper(s) of ICAI Under Revised Syllabus, 2008
Company Secretaries (ICSI)	Foundation Course – Complete Exemption Intermediate Course Group - I: Paper 7 – Direct Taxation Paper 8 – Cost Accounting & Financial Management Group -II: Paper 12 – Company Accounts & Audit Final Course Group -III: Paper 13 – Corporate Laws & Compliance Paper 14 – Advanced Financial Management Paper 16 – Tax Management & Practice

Students desirous to seek the above exemptions shall apply in the prescribed format to the Sr. Director of Studies alongwith copies of testimonials in support of the claim and the exemption fees of ₹1,000/- per paper by way of Demand Draft favouring "The Institute of Cost Accountants of India" payable at Kolkata.

Q. 12. What are the exemptions available under Syllabus 2012 for students under 2008 syllabus?

Ans. Students who are presently pursuing Course under Syllabus 2008, option to pursue course under Syllabus 2012 – having qualified either of the groups in Intermediate or Final Course under Syllabus 2008.

Course	Under Syllabus 2008	Under Syllabus 2012	
		Exempted from	To be declared as Intermediate Complete Pass, shall have to appear and qualify in
Intermediate	Qualified Group I of the Intermediate Course	Exempted from appearing in Group I of the Intermediate Course	Group II of the Intermediate Course
	Qualified Group II of the Intermediate Course	Exempted from appearing in Group II of the Intermediate Course	Group I of the Intermediate Course
Final	Qualified in Group III of the Final Course	Exempted from appearing in Group III of the Final Course	Group IV of the Final Course
	Qualified in Group IV of the Final Course	Exempted from appearing in Group IV of the Final Course	Group III of the Final Course

The following subjects under Syllabus 2008 would be allowed as exempted with the corresponding/equivalent subjects under Syllabus 2012, as follows:

Secured/obtained at least 60% marks in any subject under "Syllabus 2008"	Exempted from appearing in the corresponding / equivalent subject under "Syllabus 2012"
Paper 5 - Financial Accounting of Group I	Paper 5 - Financial Accounting of Group I
Paper 6 - Commercial & Industrial Laws & Auditing of Group I	Paper 6 - Laws, Ethics & Governance of Group I
Paper 7 - Applied Direct Taxation of Group I	Paper 7 - Direct Taxation of Group I
Paper 8 - Cost & Management Accounting of Group II	Paper 8 - Cost Accounting & Financial Management of Group II
Paper 9 - Operations Management & Information System of Group II	Paper 9 - Operations Management & Information System of Group II
Paper 10 - Applied Indirect Taxation of Group II	Paper 11 - Applied Indirect Taxation of Group II

NO CORRESPONDING EXEMPTION IS GRANTED FOR THE FOLLOWING SUBJECTS UNDER SYLLABUS 2012.
Paper 10: Cost & Management Accountancy of Group II
Paper 12: Company Accounts & Audit of Group II

Pursuing Final Course under Syllabus 2008 now opts to switchover to pursue under Syllabus 2012, having obtained/secured qualifying marks in Examinations for that Course, which makes the student eligible to avail exemption in a respective paper/papers under Syllabus 2008.

Obtained/secured/awarded marks to avail Exemption (for three consecutive terms only in the immediately succeeding 3 terms of Examinations) under Syllabus 2008	If now opts for switchover from Syllabus 2008 to Syllabus 2012 – will be eligible to avail exemption in the corresponding paper under Syllabus 2012
Paper 11 - Capital Market Analysis & Corporate Laws	Paper 13 - Corporate Laws & Compliance (CLC)
Paper 12 - Financial Management & International Finance	Paper 14 - Advance Financial Management (AFM)
Paper 13 - Management Accounting : Strategic Management	Paper 15 - Business Strategy & Strategic Cost Management (BSCM)
Paper 14 - Indirect & Direct Tax Management	Paper 16 - Tax Management & Practice (TMP)
Paper 15 - Management Accounting : Enterprise Performance Management	Paper 17 - Strategic Performance Management (SPM)
Paper 16 - Advanced Financial Accounting & Reporting	Paper 18 - Corporate Financial Reporting (CFR)
Paper 17 - Cost Audit & Operational Audit	Paper 19 - Cost and Management Audit (CMAD)
Paper 18 - Business Valuation Management	Paper 20 - Financial Analysis & Business Valuation (FABV)

Q. 13. What are the trainings required to be undertaken by the students pursuing CMA course?

Ans. The students are required to undergo the following trainings:

- I. "Communications and Soft Skills" for Intermediate students
- II. Compulsory Computer Training for Intermediate students for 100 hours
- III. 7 days "Industry oriented Training Programme" after enrolling for Final course.
- IV. Modular training after passing Final course
- V. Practical training, as provided in regulations.

Q. 14. What is the cost of Prospectus for CMA course?

Ans. Prospectus and application forms are available from the ICAI Headquarters, Regional Councils and Chapter offices spread all over the country. The cost is as follows:

Cash payment : ₹ 250/-

By Post/ Courier : DD/PO – ₹ 300/- (Within India)

Q. 15. What is the fee structure for joining the CMA course?

Ans. The fee for pursuing the CMA course is as follows:

Particulars	Total Fee ₹ w.e.f. 01.06.2013
Foundation Oral / Postal	4,000
Intermediate Postal Oral (Includes Registration Fees of ₹ 500)	16,000 20,000
Final Postal Oral	12,000 17,000
Computer Fee (Additional 50 hrs. for the students migrating from Syllabus 2002 to Revised Syllabus 2008)	3,400
Modular Training Fee after passing Final Examination	4,000
DE-NOVO Fee	2,000
Revalidation Fee: Intermediate per group	800
Final per group	1,000
Computer Training Exemption Fee	3,000
Subject Exemption Fee (per Paper) (For CS and CAT Students)	1,000
Practical Training Exemption Fees	2,000

Physically challenged students are entitled for waiver/refund of fees subject to production of evidence in support of their disabilities. For details visit our website www.icmai.in. Fees for students registering from outside India, please refer to website www.icmai.in. There is also scheme to provide financial assistance to economically challenged cum meritorious students. For details visit our website www.icmai.in.

Q. 16. What is DE NOVO Registration?

Ans. A student whose registration has been cancelled on account of his/her failure to complete the Intermediate and Final examinations within a period of 7 (Seven) years from the date of his/her registration may, if he or she desires, apply for DE NOVO Registration in the prescribed form along with a payment of ₹ 2,000/- as DE NOVO Registration Fees. DE NOVO Registration is normally granted once only. The second time DE NOVO Registration may be granted if the student has passed at least one Group or earned exemption in at least two subjects.

Q. 17. What is Postal Coaching System of ICAI?

Ans. A student desirous of undergoing Postal Coaching is required to submit an application in the prescribed form to the respective Regional Council. Study Materials are provided to the students. A student has to complete the Postal Coaching by answering the test papers as uploaded in student section of website www.icmai.in and send them to regional office.

Q. 18. What is the last date of submission of answer sheet for Postal Coaching Clearance?

Ans. Last date of submission of answer sheet for Postal Coaching Clearance is as follows:
For June term of examination - 10th February of same year.
For December term of examination - 10th August of same year.

Q. 19. What is the Oral Coaching System of ICAI?

Ans. A student desirous of pursuing the course under Oral Coaching has to get admitted in a Regional council or Chapter or Recognised Oral Coaching Centre. Duration of Oral Coaching for Foundation course or a group in Intermediate/ Final Course is 4 months having a minimum of 180 lecture hours for Lectures and Tutorial classes per group. A student has to appear for written examination (of 3 hours duration) for each subject conducted by the Regional council/Chapter/ Recognised Oral Coaching Centre and has to secure a minimum of 40% marks in each subject.

Q. 20. What is Revalidation of Coaching?

Ans.
- A Coaching Clearance is valid for three years.
- For revalidation of Coaching, the student has to submit the Coaching Revalidation Application with answers for one objective type test paper for each subject of the group to the Directorate of Studies along with Coaching Revalidation fees through a demand draft drawn on any scheduled bank in favour of "The Institute of Cost Accountants of India" payable at Kolkata as stated below:
Intermediate -per group – ₹ 800/-