| | Revision in Chapter Bye Laws | | | | |
|-------------|---|---|------------------------------|--|--|
| Clause no. | Existing Provision | Proposed Provision | Suggestion of Member/Chapter | | |
| 2 (e) | For the purpose of these Bye-laws, a student shall also include a | | | | |
| | "Grad. CWA" | Omitted | | | |
| | | Protocols with regard to invitation and sitting on the dais | | | |
| | | by the Local Regional Council member and Council | | | |
| 5 (xii) | | Member need to be followed by the Chapter while | | | |
| | | conducting Seminars, evening talks & Workshops and the | | | |
| | No such provision in Chapter Bye Laws | like. | | | |
| | | Submission of the appraisal report of each employee in | | | |
| | | the prescribed format duly reviewed by the Managing | | | |
| 5 (xiii) | | Committee to the HR department and Secretary of the | | | |
| | | Institute within 1 (One) month of the completion of | | | |
| | No such provision in Chapter Bye Laws | concerned half year | | | |
| 6 | Constitution of Chapter: | | | | |
| 6 (2) | No Chapter shall be constituted - | | | | |
| 6 (2)(2) | within the municipal or corporation limits of a city where a Regional | | | | |
| 6 (2)(a) | Council of the Institute is having its headquarters | Omitted | | | |
| | | within a radius of 20 km of any Chapter or a Regional | | | |
| | | Council or head quarter constituted under these Bye-laws | | | |
| | | provided however a chapter can establish extension | | | |
| 6 (2)(b) | | centers with the prior approval and concurrence of the | | | |
| 6 (2)(b) | within a radius of 20 km of any Chapter constituted under these Bye- | Regional Council and Chapter Co-ordination Committee as | | | |
| | laws provided however a chapter can establish extension centers with | per the Extension centre policy approved by the Council to | | | |
| | the prior approval and concurrence of the Council to meet the needs | meet the needs of the students and members of the | | | |
| | of the students and members of the locality | locality | | | |
| | | Explanation: Distance of 20 KMs. shall be considered from | | | |
| 6 (2)(b) | | the address of the Chapter if Chapter possesses its own | | | |
| Explanation | | building or else from the location of Regional Transport | | | |
| | No such provision in Chapter Bye Laws | Office (RTO) of concerned area. | | | |
| 9 | Membership: | | | | |
| 9 (1) | | Grad. CWA and student is replaced everywhere with | | | |
| 9 (1) | Grad. CWA and student | Qualified Cost Accountants | | | |
| 9 (1) | | Occupational address is replaced with Occupational / | | | |
| | Occupational address | Professional address everywhere | | | |
| 9 (1) | | However, The Chapter can collect fees from the members | | | |
| | | for attending Seminar; meeting, workshop for the | | | |
| | | furtherance of the cause of profession and matters | | | |
| | | involving professional interest, annually or during the | | | |
| | No such provision in Chapter Bye Laws | year. | | | |

| | Revision in Chapter Bye Laws | | | | |
|------------|---|--|------------------------------|--|--|
| Clause no. | Existing Provision | Proposed Provision | Suggestion of Member/Chapter | | |
| 9 (1) | Provided further that the Institute shall from time to time provide details of addition/deletion of members based on new admission or change of address. | Provided further that the Chapter shall from time to time provide details of addition/deletion of members based on new admission or change of address to the membership department of the Institute which will be confirmed and vetted by the Membership department | | | |
| 9 (1) | Provided further that a Chapter may, with written approval of the Secretary of the Institute, admit to its membership such members of the Institute whose address falls beyond the area of the Chapter and such member has no other operating in the area of his address. | Provided further that a Chapter may, with written approval of the Secretary of the Institute, admit to its membership such members of the Institute whose address falls beyond the area of the Chapter and no other Chapter is operating in the area of his address. | | | |
| 9 (2)(c) | He is employed by under the Institute. | He/she is employed by under the Institute either permanent, temporary or through third party pay roll. | | | |
| 9 (2)(d) | No such provision in Chapter Bye Laws | His/her occupational/professional address not falling within the Jurisdiction of the Chapter | | | |
| 9 (3)(a) | The Chapter shall maintain in the prescribed manner a Register of the members of the Chapter | The Chapter shall maintain in the prescribed manner a Register of the members of the Chapter and forward the copy to the Regional Council and Chapters Co-ordination Committee and Membership department of the Institute by 1 st week of April of each year. | | | |
| 11 (h) | The members of the Managing Committee shall hold office for a period of four years from the conclusion of the Annual General Meeting of the Chapter, which shall in no case extend beyond 31st May of the second year. | The members of the Managing Committee shall hold office for a period of four years from the conclusion of the Annual General Meeting of the Chapter, which shall in no case extend beyond 31st May of the second year, except with the permission of the Council. | | | |
| 12 (1) | "Every Managing Committee of a Chapter terms of office." | Omitted part " Provided further that retiring office- bearers shall be eligible for re-election to any of the offices if they continue to be a member of the Managing Committee subject to the condition that no office bearer shall be elected to any of the offices for more than two consecutive terms of office." | | | |
| 14 | The Chairman, Vice-Chairman, Secretary and Treasurer shall hold office for a period of one year from the conclusion of the Annual General Meeting of the Chapter, which shall in no case extend beyond 31st May of the second year. The retiring office-bearers shall be eligible for re-election subject to Clause 12 of these Bye-Laws. | The Chairman, Vice-Chairman, Secretary and Treasurer shall hold office for a period of one year from the conclusion of the Annual General Meeting of the Chapter, which shall in no case extend beyond 31st May of the second year. The period may be extended only with the approval of Council. | | | |

| | Revision in Chapter Bye Laws | | | | |
|--------------|--|--|------------------------------|--|--|
| Clause no. | Existing Provision | Proposed Provision | Suggestion of Member/Chapter | | |
| 16 (3)(x) | | Run Extension Centre as per the Extension centre policy | | | |
| | No such provision in Chapter Bye Laws | approved by the Council | | | |
| | | The Managing Committee or any Member of the Chapter | | | |
| | | shall make direct or indirect communication with their | | | |
| 16 (3)(xi) | | respective State Govt. or any Statutory Authority for the | | | |
| | | furtherance of the profession of Cost and Management | | | |
| | No such provision in Chapter Bye Laws | Accountants | | | |
| | | | | | |
| 16 (5) | | Managing Committee Members can act as faculty and take | | | |
| , | | the reimbursement towards travelling & photocopying | | | |
| | No such provision in Chapter Bye Laws | expenses, while discharging the function as Faculty | | | |
| 18 (1)(iii) | To appoint an Auditor and fix his remuneration | To appoint Statutory Auditor and fix his remuneration | | | |
| | | The notice and agenda of any meeting including Managing | | | |
| 18 (4) | | committee shall be forwarded to the concerned Regional | | | |
| , | | Council with a copy to the Regional Council and Chapters | | | |
| | No such provision in Chapter Bye Laws | Co-ordination Committee | | | |
| | | The Minute/proceeding of each committee including | | | |
| 18 (5) | | Managing Committee shall be forwarded to the concerned | | | |
| , | | Regional Council with a copy to the Regional Council and | | | |
| | No such provision in Chapter Bye Laws | Chapters Co-ordination Committee | | | |
| | | The notice of the AGM including agenda and thereafter | | | |
| 18 (6) | | proceeding shall be forwarded to the concerned Regional | | | |
| - (-) | | council with copies to the RC and Chapters co-ordination | | | |
| | No such provision in Chapter Bye Laws | Committee and Secretary of the institute | | | |
| | | The list of office bearers if any change along with their | | | |
| | | detail address, contact no. and mail id shall be forwarded | | | |
| 18 (7) | | to the concerned Regional council with a copy to the | | | |
| | | Regional council and Chapters Co-ordination committee, | | | |
| | No such provision in Chapter Bye Laws | Secretary and IT department of the institute | | | |
| 19 (1)(a) | The election to the Managing Committee shall be held on or before | The election to the Managing Committee shall be held on | | | |
| | 31st May every two years. | or before 31 st May every four years. | | | |
| 19 (1)(f)(v) | the date of polling, which shall not be less than 60 days before the | the date of polling, which shall not be less than 40 days | | | |
| | date of publication of list of voters eligible to vote in the election on or | before the date of publication of list of voters eligible to | | | |
| | before 31st May | vote in the election on or before 31st May | | | |
| 19 (1)(c) | | Any member can contest election to the Managing | | | |
| | No such provision in Chapter Bye Laws | Committee Maximum for 2 terms consecutively | | | |

| | Revision in Chapter Bye Laws | | | | |
|------------|---|--|------------------------------|--|--|
| Clause no. | Existing Provision | Proposed Provision | Suggestion of Member/Chapter | | |
| 19 (1)(d) | | Ex-officio member to the managing committee can not | | | |
| | | participate in the process of selection of office bearer to | | | |
| | No such provision in Chapter Bye Laws | the chapters | | | |
| 40 (2)(.) | | He is employed by or under the Institute either | | | |
| 19 (2)(c) | He is employed by or under the Institute | permanent/temporary or under third party roll | | | |
| 19 (2)(d) | | The member whose occupational/professional address is | | | |
| 19 (2)(u) | No such provision in Chapter Bye Laws | not within the chapters jurisdiction | | | |
| 19 (2)(e) | | The person after becoming Council Member / Regional | | | |
| 19 (2)(e) | No such provision in Chapter Bye Laws | Council Member | | | |
| 19 (2)(f) | | The person holding the position of Council Member / | | | |
| 19 (2)(1) | No such provision in Chapter Bye Laws | Regional Council Member | | | |
| | | Explanation 2: Member of the Managing Committee after | | | |
| 19 (2) | | becoming the Council Member / Regional Council | | | |
| 19 (2) | | Member must vacate the position in the Managing | | | |
| | No such provision in Chapter Bye Laws | Committee. | | | |
| | | | | | |
| | | Chapter can receive donation for construction of seminar | | | |
| | | hall and creation of allied infrastructural facilities from. | | | |
| | | A. Any individual | | | |
| 25 (1) | | B. PSU (Central/state) | | | |
| 23 (1) | | C. Society/Trust | | | |
| | | D. Corporate | | | |
| | | E. Other general having love affection for the profession | | | |
| | | However, for any infrastructure creation, permission of | | | |
| | No such provision in Chapter Bye Laws | the HQ is required. | | | |
| | | Chapter shall submit the budget in the formats provided | | | |
| 26 (4) | | by the Finance Directorate from time to time duly | | | |
| 20 (4) | | approved by the managing committee latest by 15th | | | |
| | No such provision in Chapter Bye Laws | march of previous year for which the budget is prepared | | | |
| 27 | | The Managing Committee shall forward to the Council as | | | |
| | | well as to the Regional Council concerned a quarterly | | | |
| | | report in the format prescribed by the Regional Council | | | |
| | The Managing Committee shall forward to the Council as well as to the | • | | | |
| | Regional Council concerned a quarterly report about its functioning | functioning and activities within ten days of the end of | | | |
| | and activities within ten days of the end of each quarter. | each quarter. | | | |

| | Revision in Chapter Bye Laws | | | |
|------------|--|--|------------------------------|--|
| Clause no. | Existing Provision | Proposed Provision | Suggestion of Member/Chapter | |
| | | Chapter can meet the State Government including Union | | |
| | | Territories, State Government departments, in | | |
| | The Managing Committee or any member of the Chapter shall at no | furtherance of the profession with the documents and | | |
| 28 | time make any direct or indirect communication with the Central | write up submitted by the HQ from time to time. | | |
| | Government or any of the State Governments or any statutory | Prior approval of the President is required, in case of | | |
| | authority unless the same is specifically authorized by the Council in | Meeting with the Central Govt. departments/Ministries | | |
| | writing. | for the furtherance of the profession. | | |
| | Explanatory Note II: "Annual General Meeting of the second year" | Explanatory Note II: "Annual General Meeting of the | | |
| At the End | shall be counted from 2013 and would mean Annual General Meeting | second year" shall be counted from 2017 and would mean | | |
| At the End | to be held in 2015, 2017 etc., i.e. every second year starting from | Annual General Meeting to be held in 2021, 2025 etc., i.e. | | |
| | 2013. | every 4th year starting from 2021. | | |
| | Explanatory Note III: The revised fee of Rs. 300 for Membership of a | | | |
| | Chapter as mentioned in sub-clause (1) of Clause 10 shall not be | | | |
| At the End | applicable in respect of election to be conducted on or before 31st | | | |
| | May, 2013. The earlier applicable fees shall be considered for this | | | |
| | purpose. | Omitted | | |
| | Explanatory Note IV: The time frame of 60 days mentioned at sub- | | | |
| At the End | clause (1)(d)(v) of Clause 19 shall be read as 40 days for the election to | | | |
| | be conducted on or before 31st May, 2013 | Omitted | | |