

ICAI PROFILE

2019-20

Excellence • Independence • Integrity



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

ICAI Motto

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः।
तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।
तस्मिंल्लोकाः श्रिताः सर्वे तद् नात्येति कश्चन । एतद् वै तत् ॥

Ya esa suptesu jagarti kamam kamam Puruso nirmimanah |
Tadeva sukram tad brahma tadevamrtamucyate |
Tasminlokah sritah sarve tad natyetei Kascan | etad vai tat ||

(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of walking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.

No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.')

Source : Kathopanishad



Our Vision

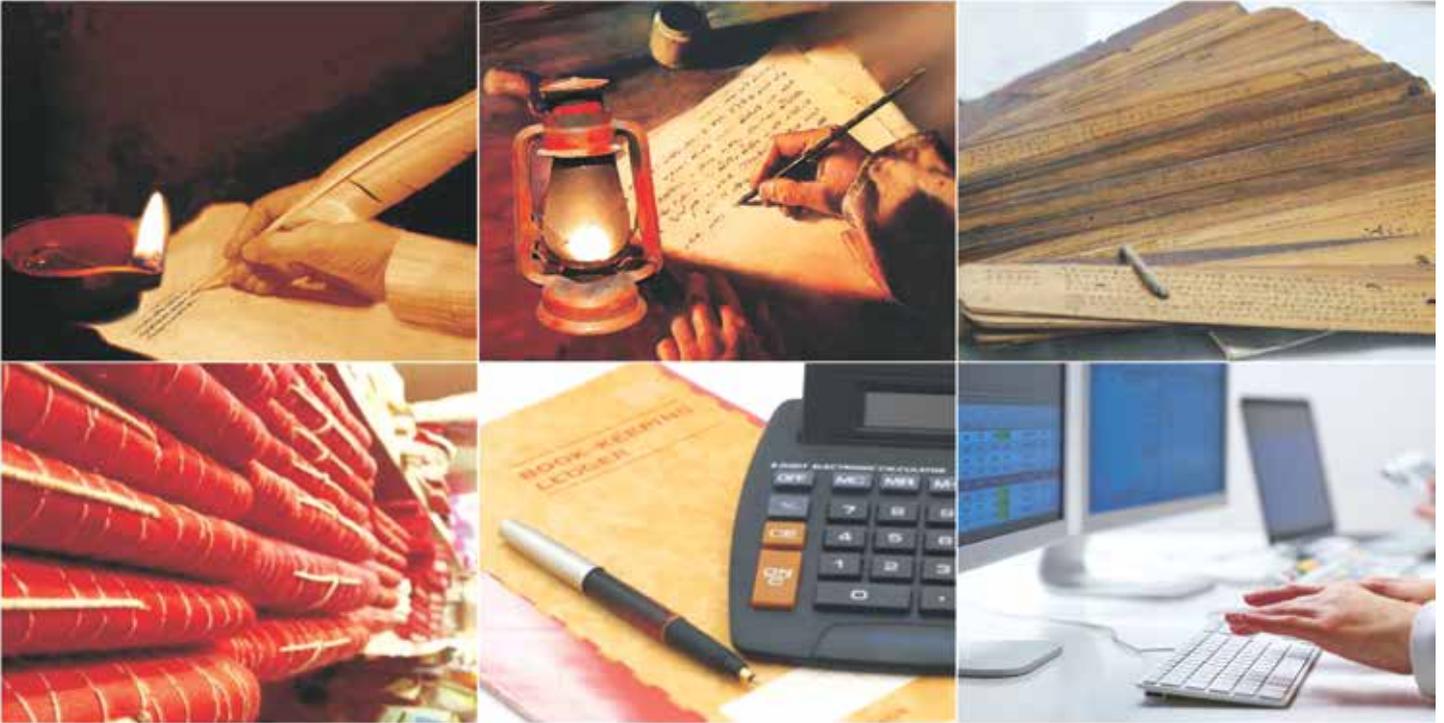
World's leading accounting body, a regulator and developer of trusted and independent professionals with world class competencies in accounting, assurance, taxation, finance and business advisory services.

Our Mission

ICAI will leverage technology and infrastructure and partner with its stakeholders to:

- Impart world class education, training and professional development opportunities to create global professionals.
- Develop an independent and transparent regulatory mechanism that keeps pace with the changing times.
- Ensure adherence to the highest ethical standards.
- Conduct cutting edge research and development in the areas of accounting, assurance, taxation, finance and business advisory services.
- Establish ICAI members and firms as Indian multi-national service providers.

▶ ABOUT ICAI



The Institute of Chartered Accountants of India (ICAI) is a statutory body established under the Chartered Accountants Act, 1949 for regulating the profession of Chartered Accountants in India. ICAI is the second largest accounting body in the whole world with a strong tradition of service to the public interest and to the Indian economy.

During its more than seventy years of existence, ICAI has achieved recognition as a premier accounting body not only in the country but also globally, for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards.

Since 1949, the profession has grown leaps and bounds in terms of membership and student base. Starting with a handful of about 1700 members, today, the strength of Chartered Accountant fraternity has grown to over 3 lakh members. On the education front, the ICAI began with mere 259 students and today about 8 lakh active students are a part of ICAI.

The Institute functions under control of Ministry of Corporate Affairs, Government of India. It has its headquarters in New Delhi and 5 Regional offices in Chennai, Kanpur, Kolkata, Mumbai and New Delhi. It presently has 164 branches spread all over the country. In addition, it has also set up 34 chapters outside India and an overseas office in Dubai.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council is composed of 40 members of whom 32 are elected by the members and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance, Ministry of Commerce and other stakeholders.



ABOUT ICAI

In terms of the Act of 1949, the President is the Chief Executive Authority of the Council. The Secretariat of the ICAI is headed by the Secretary who is in-charge of the office of the ICAI as its Executive Head. The activities of the ICAI can be broadly divided into Regulatory, Standard Setting, Disciplinary and Education & Training.

The Council functions through its 4 Standing Committees and 33 Non-Standing Committees

Standing Committees

- Executive Committee
- Examination Committee
- Finance Committee
- Disciplinary Committee (u/s 21 D)

Non-Standing Committees

- Accounting Standards Board (ASB)
- Audit Committee
- Auditing & Assurance Standards Board
- Board of Studies (BOS)
- Banking, Financial Services and Insurance Committee
- Committee for Capacity Building of Members in Practice
- Committee on Capital Market and Investors Protection
- Corporate Laws and Corporate Governance Committee
- Direct Taxes Committee
- Committee on Economic, Commercial Laws and Economic Advisory
- Editorial Board
- Ethical Standard Board
- Expert Advisory Committee
- Financial Reporting Review Board
- Committee on Public Finance and Accounting Standards for Local Bodies
- Coordination Committee with Sister Institutes
- GST & Indirect Taxes Committee
- Digital Accounting and Assurance Board
- Internal Audit Standards Board
- International Affairs Committee
- Committee on International Taxation
- Committee on Management Accounting
- Committee for Members in Industry & Business
- Peer Review Board
- Committee on Professional Development & NPO
- Research Committee

- Committee for Export of CA Services and WTO
- Taxation Audits Quality Review Board
- Infrastructure Development Committee
- Management Committee
- Committee for Members in Entrepreneurship and Public Service
- Committee on Insolvency & Bankruptcy Code
- Valuation Standards Board

Groups

- CPE Monitoring & E-learning Group
- Digital Transformation and Process Re-engineering Group
- Women Members Empowerment Group
- GMCS Coordination Group (under BOS)
- ITT Coordination Group (under BOS)
- Coordination Group for Members and Student Services
- UDIN Monitoring Group
- Publication and Central Distribution Monitoring Group
- Public Relations Group
- Career Counselling Group
- Ind AS Implementation Group under ASB

Others

- Board of Discipline (u/s 21A) Bench 1
- Board of Discipline (u/s 21A) Bench 2
- Disciplinary Committee (u/s 21 B) Bench 1
- Disciplinary Committee (u/s 21 B) Bench 2
- Disciplinary Committee (u/s 21 B) Bench 3 (for Government/Regulators/Public Interest Cases)

▶ ABOUT ICAI



ACCOUNTING RESEARCH FOUNDATION

As a part of its continued pursuit to promote research in the fields of accounting, auditing, monetary policies and other related disciplines, the ICAI Accounting Research Foundation (ICAI ARF) has undertaken and completed various basic and applied research projects. It also provides financial assistance to researchers / scholars for undertaking basic research projects of contemporary national/ international significance in the aforesaid areas.

ICAI AWARDS FOR EXCELLENCE IN FINANCIAL REPORTING

The Institute has been holding an annual competition "ICAI Awards for Excellence in Financial Reporting" with the objective to recognize and encourage excellence in the preparation and presentation of financial information with the mission of greater accountability and well-informed decision-making.

Entries received for the annual competition are sent to the panel of Technical Reviewers for being reviewed and the review reports are being received as a part of first tier of evaluation. The shortlisted entries are evaluated by Shield Panel and then by the Jury as the second tier and third tier of evaluation process. The Shield Panel and the Jury is constituted for the purpose. The award function to honor the awardees is organised every year by the Institute.

▶ ICAI-PARTNER IN NATION BUILDING



ICAI, as a part of its role in aiding proactive process towards better governance is called upon to interact with various regulatory/statutory authorities on issues of interest touching upon the profession and otherwise. In this process, the Institute, at regular intervals, provides technical advice and necessary inputs on matters of economic relevance and alike to various Ministries such as –

- Ministry of Corporate Affairs
- Ministry of Commerce & Industry
- Ministry of Finance
- Ministry of Railways
- Ministry of HRD
- Ministry of Power

ICAI also provides technical advice to various bodies such as –

- Comptroller and Auditor General of India
- Controller General of Accounts
- Reserve Bank of India
- Securities and Exchange Board of India
- Central Board of Direct Taxes
- Central Board of Excise & Customs
- GST Council
- Insurance Regulatory & Development Authority etc.

Following the initiatives undertaken by the ICAI, several departments of the Central and State Governments like Department of Post, Indian Railways, Municipal Corporation, Employees Provident Fund Organisation (EPFO), various PSUs etc. have approached the Institute for utilizing the services of Chartered Accountants to advice on matters pertaining to economy, expenditure, development of control mechanism over public funds and alike.

Good & Services Tax (GST)

Goods and Services Tax (GST) is India's biggest

federal taxation reform since Independence. It has enabled India as "One Nation One Tax" apart from numerous benefits like seamless credit across supply chain, development of common market, subsuming of multiple taxes into one basket, elimination of cascading of taxes etc.

ICAI is committed to the Government's vision to rationalise and simplify the tax regime in India and make it conducive to investment, enterprise and growth. ICAI has taken several initiatives towards GST implementation like submitting comprehensive suggestions at each stage of GST implementation, be it Constitutional Amendment Bill, Model GST Law, Revised Model GST Law, Draft GST Rule or Post implementation of GST. Many of suggestions provided by ICAI have been considered by the Government and appropriate changes have been made. Further, with a view to support the Government as partner-in-knowledge-dissemination, ICAI has also released 15 Technical publications on GST, E-newsletter on GST, Std. PPT on GST, regular GST update and organised more than 3500 awareness programme on GST in 2017 and 1700 in 2018 which were attended by more than 3.40 and 1.02 lakhs participants respectively. In addition, 82 Certificate Course and more than 50 online webcasts etc. have been organised. Further, 3 E-learning series and more than 70 short video on various aspects of GST etc. have been hosted on the website, YouTube for the benefit of masses.

The GST Audit of transaction carried out in Financial Year 2017-18 is required to be carried by March, 2019. In this regard, ICAI has already published "Technical Guide on Annual Return & GST Audit" with a view to guide members while certifying the GST Audit Form. Further, a series of Live webcasts were organised on GST Audit and its recording is also available as part of e-learning.

▶ ICAI-PARTNER IN NATION BUILDING

Indian Institute of Insolvency Professionals of ICAI (IIPI)

Indian Institute of Insolvency Professionals of ICAI (IIPI), a wholly owned subsidiary of the Institute of Chartered Accountants of India, is a Section 8 Public Company established to enrol and regulate insolvency professionals as its members in accordance with the Insolvency and Bankruptcy Code, 2016 read with regulations and rules incidental thereto.

Out of total 2314 registered Insolvency Professionals in India as on January 18, 2019, 1439 i.e. 62% are from IIPI. As on date more than 470 Insolvency Professionals who are enrolled with IIPI are handling 864 assignments.

To develop the profession of Insolvency Professionals and to promote continuous professional development, IIPI is conducting Seminars, Workshops and Webinars regularly. IIPI has partnered with World Bank Group (WBG) for jointly conducting training programmes for Insolvency Professionals, joint programmes are also being held with IICA, Insolvency & Bankruptcy Board of India (IBBI), ASSOCHAM, CII, PHD Chamber of Commerce etc.

IIPI has joined hands with BFSI sector Skill council and NSDC to conduct (a) One-Day upskilling program for all the Insolvency Professionals (IPs) registered and; (b) To commence "Insolvency Associate Course" as a support service for IPs.

Effective from April 1, 2018 persons seeking to register as Insolvency Professionals after passing the Limited Insolvency Examination are required to enrol with an Insolvency Professional Agency and complete a Pre-Registration Educational Course of 50 hours duration. IIPI is regularly conducting the above classroom-based Pre-

Registration Educational Course and has since covered more than 350 prospective Insolvency Professionals in 10 courses.

XBRL India

For the effective participation of the regulators, technologists, corporates and academicians in the endeavour of the Institute for the promotion of XBRL in India, the Institute has facilitated the incorporation of XBRL India as a section 25 company with the main objective of promoting and encouraging the adoption of XBRL in India as the standard for electronic business reporting in India through development of taxonomies, facilitation of education and training on XBRL.

XBRL India has taken membership of XBRL International Inc. to facilitate and get updates of XBRL filing globally. XBRL India is an established Indian jurisdiction of XBRL International.

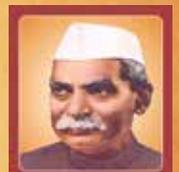
XBRL India is developing and maintaining XBRL taxonomies for MCA. The following initiatives have been taken for the year 2018-19.

- Successful implementation of the Ind AS taxonomy and XBRL filing for the financial year 2017-18.
- In view of implementation of Ind AS 115, 'Revenue from contracts with customers' and withdrawal of Ind AS 11 & Ind AS 18 for the financial year 2018-19, amendments in other Ind ASs, amendments in Ind AS compliant Schedule III and MCA Notifications, Ind AS XBRL taxonomy undergoes a change. The revised taxonomy is under finalization and shall be submitted to MCA.
- Regulators and other Government Authorities of India approached to adopt XBRL for financial reporting purposes and to become a member of XBRL India.

DR. RAJENDRA PRASAD, FORMER PRESIDENT OF INDIA

"The fast increasing tempo of the industrial and economic development of the country makes it imperative that every Chartered Accountant should realise that he belongs to a profession which provides the first line of defence to the unwary public against money grabbers and opportunists. Your responsibility in this matter becomes all the greater because of the autonomy, which your profession enjoys. The confidence of the public in even reliable and well-managed business undertakings would be gravely undermined, if unscrupulous persons were allowed without let or hindrance, to manipulate company accounts or otherwise indulge in malpractices only to serve their own ignoble ends. The Government and the public are therefore alike interested in the maintenance of the independence and integrity of the Accountancy profession, but it is primarily for the profession itself to create conditions favorable to the growth of these qualities in its members."

(Spoken on the occasion of the Opening of the Building of the Institute and Inauguration of the First Conference of the Chartered Accountants of India, on Friday, 2nd April, 1954)





ETHICS & GOVERNANCE



Today Chartered Accountants have an important role in our society. The business organizations, industry and the Government rely on Chartered Accountants for sound financial accounting and reporting, effective financial management. Chartered Accountants with their strong expertise render high quality services that ultimately benefit the economy. They work with independence, integrity and excellence. The Code of Ethics of ICAI calls for members to maintain a level of self-discipline that goes beyond the requirements of laws and regulations.

The ICAI plays a proactive role to ensure compliance of professional ethics and Code of Conduct in terms of the Chartered Accountants Act, 1949 as well as various pronouncements issued by the Institute. ICAI not only entertains complaints from Stakeholders/ User Groups but also takes *suo moto* action in cases which are brought to its knowledge through external information.

Being the regulator of Chartered Accountancy profession in India, ICAI have robust system to ensure various compliances. The system includes followings:

Ethical Standards Board

The Board works towards evolving a dynamic and contemporary Code of Ethics and ethical behavior for members while retaining the long cherished ideals of 'Excellence, Independence, Integrity' as also to protect the dignity and interests of the members. The Board formulates and establishes ethical standards for the profession, strives towards dissemination of ethical standards and endeavours towards compliance with the same.

Financial Reporting Review Board

The Board is playing a paramount role in improving the financial reporting practices prevailing in India. The Board reviews the general-purpose financial statements of various enterprises with a view to determine, to the extent possible, compliance with the generally accepted accounting principles in the preparation and presentation of financial statements, compliance with the disclosure requirements prescribed by regulatory bodies, statutes/rules and regulations relevant to the enterprise and compliance with the reporting obligations of the enterprise as well as the auditor. In its endeavors to improve financial

▶ ETHICS & GOVERNANCE

reporting practices, the Board supports various regulators viz Qualified Audit Report Review Committee of Securities and Exchange Board of India in review of significant audit qualifications of the listed enterprises, Election Commission of India in review of annual audited accounts of political parties and undertakes review of other cases as referred by the regulators time to time.

Peer Review Board

The Peer Review process is based on the principle of systematic monitoring of the procedures adopted and records maintained while carrying out audit & assurance services in the course of one's professional responsibility to ensure and sustain quality. The Peer Review mechanism of ICAI is directed towards maintenance as well as enhancement of quality of assurance services and to provide guidance to members to improve their performance and quality of professional work as adhere to various statutory & other regulatory requirements.

Quality Review Board

Under Section 28A of the Chartered Accountants Act, 1949, as inserted by the Chartered Accountants (Amendment) Act, 2006, the Central Government is empowered to constitute a Quality Review Board consisting of a Chairperson and ten other members.

The Board reviews and recommends to the Council of the ICAI with regard to the quality of services provided by the members of Institute including audit services. It guides the members on improving the quality of services and adherence to the various statutory and other regulatory requirements.

Disciplinary Mechanism

ICAI, as a regulator of the profession of Accountancy in India has been consistently endeavouring to strengthen its regulatory mechanism. Having a robust disciplinary mechanism, ICAI acts as a deterrent for the erring members by keeping them in check and helps to maintain the credibility, integrity and image of the profession. In addition, ICAI has formulated accounting standards and auditing standards keeping in line with the changing



economic-scenario. ICAI always been proactive in enforcing the ethical values laid down in Code of Ethics and taking stringent action against any of its erring members through a well-defined disciplinary mechanism as provided under the Chartered Accountants Act, 1949 and the Rules framed thereunder.

The Disciplinary Directorate of the ICAI has been entrusted with the duty to look into any allegation which comes to its notice against its member(s)/ firm(s) to lay down a strong foundation of credibility. Though the majority of members of the Institute are providing dedicated services through their professional expertise to the world at large, yet there is always a need to caution and to correct the negligible number of members who fall on the wrong side, invoking the need for action through the Disciplinary mechanism.

The Council of ICAI in order to address the delay caused in conducting and concluding the disciplinary proceedings, has taken proactive steps for amendments in Rules providing for E-hearing which have already been notified and formulations of procedures thereof are on fast track.

The Council is also seized of process of digitization of the functions/data pertaining to Disciplinary Directorate. These measures would go a long way in speedy and expeditious disposal of disciplinary cases handled by the Disciplinary Directorate.

In order to further expedite the hearings of the pending cases, two more Benches of Disciplinary Committee have been constituted this year i.e. 2018-19 for faster disposal of cases.



INTERNATIONAL FOOTPRINTS

ICAI is playing an increasingly proactive role in International Affairs and has drawn up a strategy with the aim to export professional services in a big way to enable Indian Accountancy Professionals to take lead at the International arena and come at par with those from developed countries.

ICAI is the founder member of IFAC (International Federation of Accountants), CAPA (Confederation of Asian and Pacific Accountants), SAFA (South Asian Federation of Accountants), IIN (International Innovation Network) and its members are holding important positions in Boards/ Committees of these organizations.

The International Affairs Committee of ICAI has the multi fold objective of positioning brand Indian CA at the global level by establishing Qualification Recognition Arrangements with accounting bodies. Such arrangements today exist with:-

- The Institute of Chartered Accountants in England and Wales (ICAEW) – *Under Govt Approval*
- Certified Public Accountants of Australia (CPA Australia)
- Institute of Certified Public Accountants in Ireland (CPA Ireland)
- Chartered Accountants – Australia & New Zealand - *Under Govt Approval*
- CPA Canada
- South Africa Institute of Chartered Accountants (SAICA)
- Institute of Certified Public Accountants of Kenya
- National Board of Accountants & Auditors, Tanzania

- Saudi Organization for Certified Public Accountants (SOCPA)
- CPA Afghanistan

It is also associated in providing framework of Technical Cooperation to countries that lack the accountancy infrastructure. It is associated with ICA Nepal, ICA Sri Lanka, Bhutan in the said direction and has also signed arrangements with College for Banking & Financial Studies, Oman and Higher Colleges of Technology, UAE, Bahrain Institute of Banking and Finance (BIBF). The Committee also interacts regularly with Ministry of Commerce in context of ongoing dialogue for various FTAs and extends technical support to Indo UK Accountancy Task Force and Indo UK Task Force on Corporate Affairs.

The ICAI overseas Chapters continue to spearhead ICAI work program in 34 important jurisdictions globally.

ICAI is an Associate Member of the Chartered Accountants Worldwide (CAW). CAW is an initiative by the leading Chartered Institutes to support, develop and promote the vital role that Chartered Accountants play throughout the global economy. ICAI is also a member of International Valuation Standards Council. The International Valuation Standards Council (IVSC) is an independent, not-for-profit organisation that produces and implements universally accepted standards for the valuation of assets across the world in the public interest.



EVOLVING EDUCATIONAL FRAMEWORK

With the adoption of distance-education mode since 1955, ICAI has emerged as a pioneer in this field. Comprehensive packages of educational inputs are provided to enable students to adequately prepare for the examinations. The curriculum of the Chartered Accountancy Course has been designed, developed and updated from time to time so that the members of the profession can become the valued Trustees of the World Class Financial Competence, Good Governance and Competitiveness.

The Revised Scheme of Education and Training came into effect from July 1, 2017. The scheme has been formulated by the Institute in sync with the requisites of the dynamic global business environment. In the Revised scheme, the technical competence, professional skills, values, ethics and attitudes expected from a CA are being redefined and upgraded in order to gear up the aspiring Chartered Accountants to take on new roles. With the implementation of Revised Scheme, a number of initiatives like organization of Live Virtual Classes, Assessment of Practical Training and Changes in the assessment procedure have been taken to make students learning more effective, useful and relevant.

The Integrated Course on Information Technology and Soft Skills (ICITSS) consisting Orientation Course for students pursuing Chartered Accountancy Course deals in shaping Chartered Accountants as complete Business Managers with an all-round personality. The duration of the course is of 90 hours. 153 Branches of ICAI are organizing the Orientation Course. Orientation Course is to be undergone before registering for articleship training.

The Advanced Integrated Course on Information Technology and Soft Skills (MCS Course) is designed with an idea that at the end of the session, each and every student is well-equipped to cope up with the challenges of the global competitive environment. The course aims to impart training to translate the challenges into rewarding opportunities. The duration of the course is of 90 hours. 153 Branches of ICAI are organizing the Management and Communication Skills Course.

The Institute has established 156 IT Training Centres in India and one in Dubai with approx 5700 computers of the latest configuration and state-of-art infrastructure at its various Regional offices/Branches and CPE Chapters across the country to impart synchronized and uniform IT knowledge to CA students. Thus, the IT knowledge is inculcated not only through the theoretical papers but also through two training courses.

A Four Weeks' Residential Programme on Professional Skills Development is also organized which focuses on Development of Communication Skills, Leadership Skills, Personality of prospective Members of ICAI for effective functioning in business organizations and as practicing Chartered Accountants.

Various Courses offered

In this era of liberalization and opening up of economy the world over, the need for a specialist cadre of professionals who have skill sets in specific emerging areas has assumed a wider significance. In order to equip the members with requisite expertise in these niche areas so as to enable them to render specialized services, Institute had launched following **Post Qualification Courses**.

- Information Systems Audit (ISA)
- Post Qualification Diploma in International Taxation
- Diploma in Insurance and Risk Management (DIRM)
- Management Accountancy Course (MAC)/ Corporate Management Course (CMC)/ Tax Management Course (TMC)
- International Trade Laws & World Trade Organisation (ITL & WTO)

These courses are intended to equip the members with specialized knowledge to enable them to advise and assist service seekers in professional spheres to improve their operational efficiency and to bring about economy and growth all-round.



EVOLVING EDUCATIONAL FRAMEWORK



The Institute also conducts the following Certificate Courses:

- Certificate Course on GST
- Certificate Course on ADR (Arbitration, Mediation & Conciliation)
- Certificate Course on Anti Money laundering Laws (Anti- Money Laundering Specialist)
- Certificate Course on Cooperatives
- Certificate Course on Not-for-Profit Organizations (NPOs)
- Certificate Course on Wealth Management and Financial Planning
- Certificate Course on Enterprise Risk Management
- Certificate Course on Concurrent Audit of Banks
- Certificate Course on Internal Audit
- Certificate Course on Master in Business Finance
- Certificate Course on International Taxation
- Certificate Course on Forensic Accounting and Fraud Detection
- Certificate Course on Indian Accounting Standards (Ind AS)
- Certificate Course on Forex and Treasury Management
- Certificate Course on Derivatives

- Certificate Course on Valuation

Certified recognition of CA course

Pursuing Ph.D program

Chartered Accountancy qualification (with Graduation) has been recognized by the Association of Indian Universities (AIU) as equivalent to Post Graduate Degree in Commerce or allied discipline for pursuing Ph.D. programme. 111 institutions (103 Universities, 6 IIMs and IIT Mumbai & Madras) have so far recognized Chartered Accountancy qualification for pursuing Ph.D programme.

Post Graduate Program in Management

Chartered Accountants are accorded additional weightage in the admission procedure for Post Graduate Program in Management of Indian Institute of Management, Bangalore in terms of the Guidelines issued from time to time.

Civil Services Examination

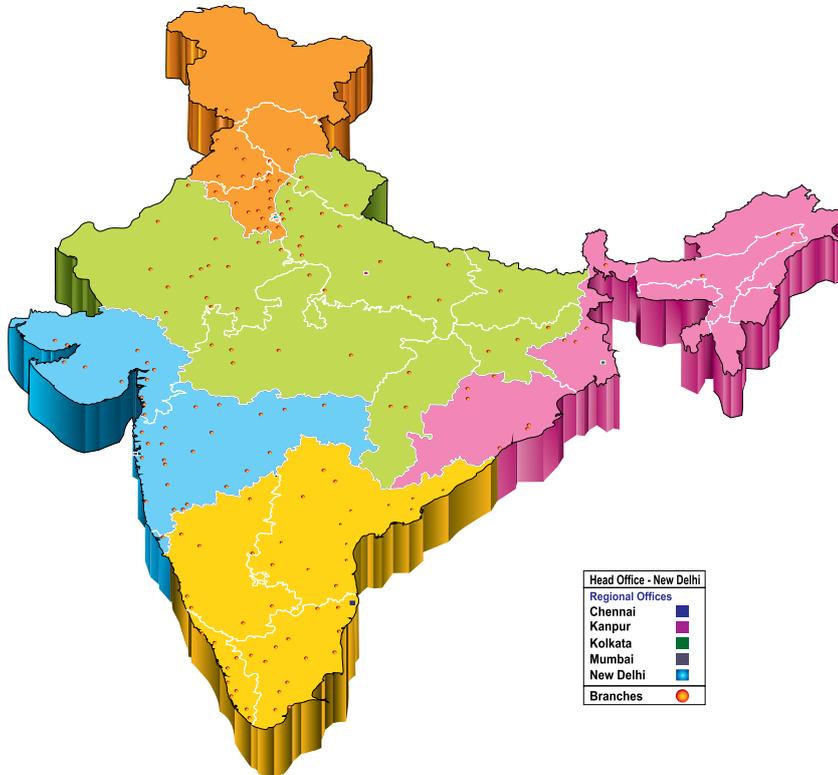
The Union Public Service Commission (UPSC) has recognised Chartered Accountancy Qualification for admission to Civil Services examination.

ARTHASASTRA

In Arthasastra, written around 4th century BC by Visnugupta, also known as Kautilya or Chānakya, three chapters provide an encompassing account on accounting, and deal with some vital concepts in accounting including expenditure and profit, checks and balances, and audit practices. It was mainly an account of politics, economics and finance in India from a king's perspective. He was also from Takṣaśīlā like Panini and Charak. It has fifteen parts, i.e. books, with one hundred and fifty chapters.



National Network of ICAI (To be depicted on the respective Maps)



Western Region

Ahmedabad	Navi Mumbai
Ahmednagar	Pimpri Chinchwad
Akola	Pune
Amravati	Rajkot
Anand	Ratnagiri
Aurangabad	Sangli
Baroda	Solapur
Bharuch	Surat
Bhavnagar	Thane
Gandhidham	Vapi
Goa	Dhule
Ichalkaranji	Nanded
Jalgaon	Satara
Jamnagar	Navsari
Kolhapur	Vasai
Latur	Bhuj
Nagpur	Kalyan-Dombivli
Nashik	

Central Region

Agra	Lucknow
Ajmer	Mathura
Aligarh	Meerut
Allahabad	Moradabad
Alwar	Muzaffarnagar
Bareilly	Noida
Beawar	Pali Marwar
Bhilai	Patna
Bhilwara	Raipur
Bhopal	Ranchi
Bikaner	Ratlam
Bilaspur	Saharanpur
Bulandshahr	Sri Ganganagar
Dehradun	Udaipur
Dhanbad	Ujjain
Ghaziabad	Varanasi
Gorakhpur	Kishanganj
Gwalior	Jhansi
Indore	Chittorgarh
Jabalpur	Sikar
Jaipur	Bharatpur
Jamshedpur	Haldwani
Jodhpur	Haridwar
Kota	

Southern Region

Alleppey	Quilon
Anantapur	Rajamahendravaram
Bangalore	Salem
Belgaum	Tiruchirappalli
Bellary	Tirunelveli
Calicut	Tirupati
Coimbatore	Tirupur
Ernakulam	Trichur
Erode	Trivandrum
Guntur	Tuticorin
Hubli	Udupi
Hyderabad	Vellore
Kakinada	Vijayawada
Kalaburgi	Visakhapatnam
Kottayam	Sivakasi
Kumbakonam	Kannur
Kurnool	Warangal
Madurai	Karimnagar
Mangalore	Ongole
Mysore	West Godavari Distt.
Nellore	(at Eluru)
Palghat	Kanchipuram
Pondicherry	Kadapa

Northern Region

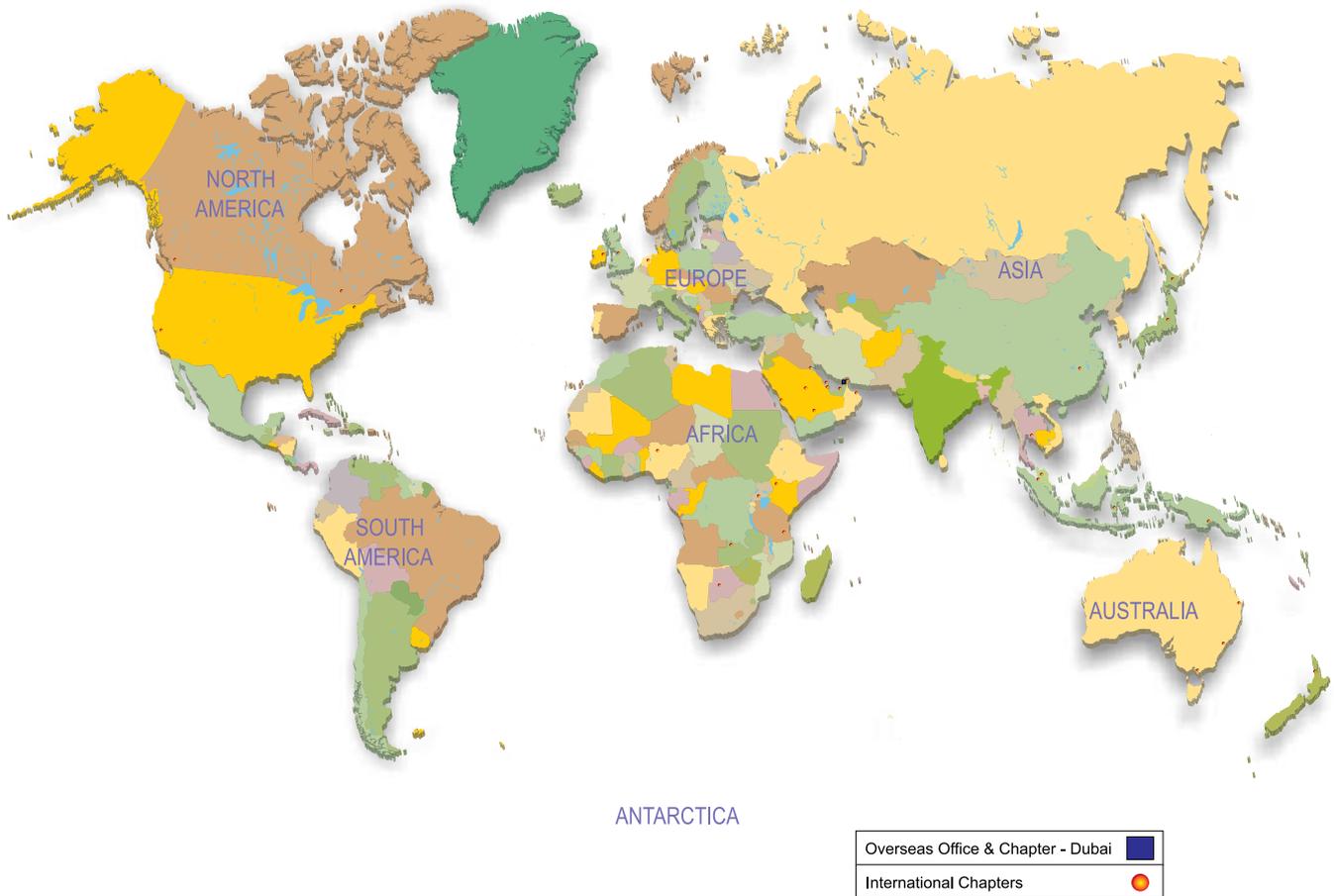
Ambala	Yamunanagar
Amritsar	Sangrur
Bathinda	Sirsa
Bhiwani	Rewari
Chandigarh	Bahadurgarh
Faridabad	
Gurgaon	
Hisar	
Jalandhar	
Jammu (J&K)	
Kaithal	
Karnal	
Kurushetra	
Ludhiana	
Panipat	
Patiala	
Rohtak	
Shimla	
Sonepat	

Eastern Region

Asansol
Bhubaneswar
Brahmapur
Cuttack
Durgapur
Guwahati
Rourkela
Sambalpur
Siliguri
Dibrugarh
Tinsukia
Raniganj
Jharsuguda

This is a 'GUIDE MAP' and it has no connection with correctness of states or international boundaries

▶ International Network of ICAI



International Network of ICAI

Africa

Botswana
Kenya (Nairobi)
Nigeria
Tanzania (Dar Es Salaam)
Uganda (Kampala)
Zambia

Middle East

Abu Dhabi
Bahrain
Doha
Dubai
Eastern Province (Saudi Arabia)
Jeddah
Kuwait
Oman (Muscat)
Riyadh
UAE (Ras-al-Khaimah)

Asia

Hongkong
Indonesian
Japan (Tokyo)
Malaysia (Kuala Lumpur)
Singapore
Thailand (Bangkok)

Australasia-Oceania

Australia (Melbourne)
Australia (Sydney)
Brisbane
Port Moresby (Papua New Guinea)
New Zealand (Auckland)

Europe

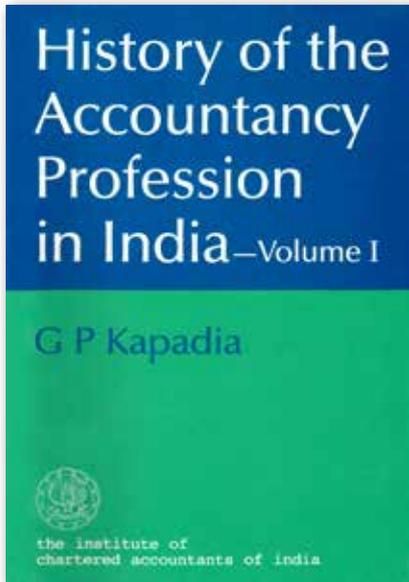
UK (London)
Netherlands (Amsterdam)
Ireland (Dublin)

North America

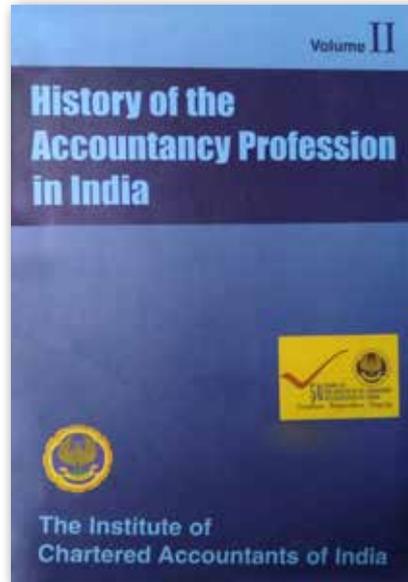
Canada (Toronto)
US (New York)
British Columbia
USA (San Francisco)

This is a 'GUIDE MAP' and it has no connection with correctness of states or international boundaries

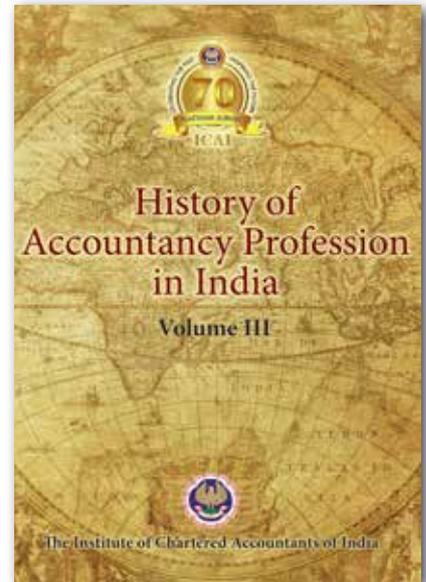
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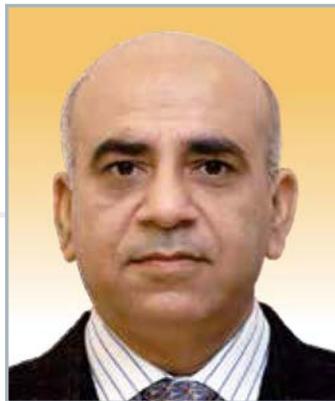
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