

## **GUIDELINES FOR OPENING AND FUNCTIONING OF OVERSEAS CENTRES**

### ***The ICMAI Guidelines for Opening and Functioning of Overseas Centre(s) 2026***

1. These Guidelines shall be called as “The ICMAI Guidelines for Opening and Functioning of Overseas Centre(s) 2026”.
2. (a) These Guidelines shall supersede all earlier Guidelines, directions, notifications, circulars, instructions, orders, memorandum made or issued by the President and or the Council relating to incorporation, management and functioning of Overseas Centre(s) of the Institute of Cost Accountants of India.

(b) While the existing Centre(s) shall continue to function and there cannot be any impact on their existence; however, as per Clause 2(a) above, these existing Centres will have to follow the new Guidelines. The existing Centre(s) will have to re-align/ reconstitute itself while seeking renewal in terms of Clause 6 (f) of the guidelines. In case any difficulty arises, Clause 28 of the Guidelines shall be invoked to address the same.

### **3. Objectives of these Guidelines**

- a. The Guidelines provide key information and framework for establishing and managing day-to-day operations at the Centre.
- b. It outlines the context of work, working philosophy and explains clear procedures. It further provides the stakeholders, guidance and understanding of a Centre’s objectives.

### **4. Definitions ---** In these Guidelines unless there is anything repugnant to the subject or context:

- a. ‘Centre’ means ICMAI Overseas Centre or any other entity constituted outside India with the consent of Institute and approved by the Council.
- b. ‘Council’ means Council of the Institute of Cost Accountants of India.
- c. ‘Committee of Members’ or ‘Committee’ or ‘Managing Committee’ means the governing body of the Centre/entity.
- d. ‘Institute’ means the Institute of Cost Accountants of India, a statutory body established under the Cost Accountants Act, 1959.

- e. Accreditation means formal written approval of the Institute for opening and functioning of an Overseas Centre in accordance with these guidelines.
- f. 'Guidelines' means the ICMAI Guidelines for Opening and Functioning of Overseas Centre(s), 2026, as approved by the Council.
- g. 'Jurisdiction' of a Centre means area determined by the Council.
- h. 'Member' means an individual holding an active membership of the Institute of Cost Accountants of India.
- i. 'Office-bearers' mean Chairman, Vice-Chairman, Secretary and Treasurer of the Committee of the Centre.
- j. All words and expressions used herein and not defined in these Guidelines but defined in the Cost Accountants Act, 1959 or the Cost and Works Accountants Regulations, 1959 shall have the meanings respectively assigned to them under the Act or the Regulations.

## **5. Extent and Commencement**

These Guidelines shall come into force from such date as may be specified by the Council and shall apply to all Centres of the Institute or entities constituted and recognized earlier and existing on the said date and then as amended by the Council from time to time.

### **Establishment of Centre**

## **6. Formation of a Centre**

- a. Formation of an Overseas Centre in any Country- An Overseas Centre of the Institute can be formed outside India, provided there are twenty (20) or more members having their professional or residential address in that particular city/ cities or a country and a request for setting up of a Centre has been received from at least seven (7) members residing or having professional address in such jurisdiction.  
Overseas Centre name - A Centre of the Institute shall be named as ICMAI – City /Country Overseas Centre.
- b. The Centre can be formed only after compliance of local laws and/or Indian Laws in that respect and confirmation to that effect will have to be given by members proposing for the formation of the Centre.

- c. The Centre shall abide by the directions issued by the Council /Institute from time to time.
- d. The Centre shall submit an application to the Institute for accreditation, giving (i) a list of Members together with their professional and residential addresses, (ii) a confirmation with supporting document(s) that all the local laws have been complied with, and (iii) an undertaking that they shall abide by the guidelines contained herein and also any other directions as may be issued by the Institute from time to time.
- e. The Institute shall, with the approval of the Council, grant accreditation to the Applicant Centre, upon being satisfied that all the provisions of these Guidelines have been complied with.
- f. The validity period of accreditation of an Overseas Centre shall be initially for a period of three years, or it will be co-terminus with the validity period of approval accorded under the local laws, if any, whichever is earlier. Further extension in the period of accreditation shall be as may be decided by the Institute.
- g. Once given accreditation, such Overseas Centre will act as Facilitating Centre of the Institute. It shall, however, not be considered as any constituent of the Institute, nor will be treated at par for any purposes, with any Regional Council/ Chapter of the Institute within India.
- h. They will be allowed to use the emblem / letter head of the Institute only for the programmes and purposes as approved by the Institute. The Institute will decide if any legal arrangement for the usage of Emblem/ Logo by the Center is necessary and such decision will be binding on the Center.
- i. The committee of members of ICMAI Overseas Centres shall be constituted only after obtaining prior written approval of the Institute.
- j. The rules for usage of Institute Emblem/Logo as set out by the Institute through various rules/ guidelines / notifications etc., will be binding on the Committee members of the ICMAI Overseas Centers.
- k. The Centre shall function on self-sustainable basis.
- l. The Centre will be known by such name and will operate from the address as will be specified at the time of formation of the centre and the same will not

be changed without the prior approval of the Council. The name of the centre shall be as indicated in Para 6a./ 6b. above.

- m. The Overseas Centres (OCs) are not allowed to develop separate emblem/logo. They can however have their own websites. However, while designing such website and updating its contents, the OCs shall follow Institute's website policy.

## **7 Membership of Overseas Centres**

- a. Membership of Centre shall be open to every member of the Institute whose professional and or residential address falls within the jurisdiction of the Centre.
- b. The name of such members whose name has been removed from the 'Register of Members' of the Institute or who has not cleared his dues shall not be allowed to continue the membership or be admitted as a member of the Centre.
- c. Centre must maintain and keep 'Register of Members' of Centre that shall be updated annually and shared with the Institute.

## **8 Functions and Duties of Overseas Centres:**

- a. The Centre will guide the students of the respective countries in the matter of Registration / Tuition etc and conduct coaching classes for them as per the Coaching guidelines of the Institute.
- b. The Centre can collect the prescribed Fees from the students of that country and remit the same to the Institute through the mode as may be prescribed by the Institute from time to time, with all details of the students along with forms and Fees break up etc. However, overseas students can also send their fees directly to the Institute with all details.
- c. The Centre can collect Institute's Annual Membership Fees (Fellow/Associate) from the Members as per the Institute's guidelines and remit the same to the Institute within the specified time through the mode as may be prescribed by the Institute from time to time, However, overseas Members can also send their fees directly to the Institute.
- d. The Centre will facilitate the Institute in conducting the Examinations in respective foreign countries against reimbursement of its actual expenses.
- e. The Centre can organize any seminar on behalf of the Institute in its country on self-financed basis or funds earmarked for the Overseas Centre.

- f. The Centre will make representation to the Council on matters of professional interest in that country and offer suggestions for raising the standard and status of the profession in the country.
- g. The Centre can exchange views on professional matters with the members of the Accounting Institute of that country. However, it would not exchange views on behalf of the Institute unless specified.
- h. To explore the professional opportunities and placement opportunities in that country or in any other jurisdiction in the manner suggested by the Institute from time to time.
- i. To explore accreditation and reciprocal exemption with relevant organization/university/institute in that country.
- j. To provide input for the publications under the International Affairs Committee or any other journal/publication/newsletter of the Institute.
- k. To promote and develop the profession in the respective country.
- l. To organize/ conduct CPE programmes as per CPE guidelines issued by the Institute.
- m. To organize the programme independently as well as in collaboration with similar reputed professional bodies/ organizations. The members of the Institute, who will be attending the programmes organised by the Centre independently or in collaboration with other professional bodies/ organizations shall be entitled to CPE credits as per the applicable Guidelines of the Institute; only if these programmes have been approved by the Institute.
- n. To provide facilities for interaction among members by regular meetings, organizing talks and lectures and for the acquisition and dissemination of useful information. Necessary technical background material could be provided by the Institute.
- o. To Promote events of the Institute as may be advised by the International Affairs Committee. In addition, the OCs shall promote the Government initiatives as advised by different Committees of the Institute and as advised by the Indian Missions abroad.
- p. To guide the students in the matters of education, capacity building, professional development or any other activity of similar nature.
- q. To facilitate imparting practical training to the Institute's student in the respective country.
- r. To facilitate the Institute in conducting the examinations in respective country against reimbursement of actual costs/ expenses.
- s. To carry out such other functions as may be entrusted by the Council or Institute from time to time.
- t. However, any representation to or communication with the local Government or to any Regulator or any other entity in any foreign country shall be made by Institute's Headoffice only and, therefore, letterheads

carrying Institute's logo shall not be used for such purposes unless specified. Overseas Centres may bring all such matters to the notice of the Institute for suitable representation/communication.

- u. The OCs are not allowed to enter into a formal agreement/ MoU with other Organizations. They can however recommend Institute to enter into such agreements in the best interest of the profession.
- v. Provided that it shall be the responsibility of the Centre to ensure compliance of applicable laws of that country/jurisdiction in relation to the above duties and functions. The Centre or its office bearers or its Committee shall be bound to carry out any such directions.
- w. To submit the Audited Annual Accounts alongwith the Annual Report (detailing the activities performed during the previous financial year of the Centre) to the International Affairs Committee and the Secretary of the Institute within two months of the end of the accounting year, without fail.

## 9 Managing Committee:

- a. The centre will be managed by a Managing Committee to be elected once in **four** years. However, office bearers of the Managing Committee like Chairman, Vice-Chairman, Secretary and Treasurer, will be elected once in **two** years.
- b. The Institute after verifying the particulars such as status of payment of membership fee, disciplinary matters etc. with regard to the members from whom the request for setting up Centre has been received, approve the constitution of Committee consisting of minimum five and maximum seven members for managing the affairs of the Centre. For the sake of clarity, the Institute may include the names of other members (other than the members from whom the request for setting up the Centre has been received) in that jurisdiction.
- c. In the composition of the Managing Committee, the Institute's Council may nominate a Council member as an ex-officio member/ Observer on the Managing Committee of the Centre. Such member will attend the Meeting online and he/she will visit the Center only after President's prior approval.
- d. The Managing Committee will appoint employees / consultants for the operation of the Centre with the prior approval of President of the Institute.
- e. The first term of the Committee shall be decided at the time of Constitution by the Institute. Thereafter, the term of committee will be four years.

- f. The Committee shall from the date of its constitution and thereafter every two years, at the option of committee of concerned overseas centre, starting from January 1, elect its office bearers namely Chairman, Vice-Chairman, Secretary and Treasurer and intimate the same to the International Affairs Committee and Secretary of the Institute within 7 days of election.
- g. Once the term of Committee ends, the re-constitution of Committee will be decided by Institute after recommendation received from members of the respective country.
- h. The Committee members shall forward their particulars after due diligence of Know Your Member (KYM) to the Institute on or before the 31st day of January every year. If a Member of the Committee changes his address outside the Jurisdiction of the Centre, then his seat as Member of Committee stands vacated. Third party information/complaint in this regard shall also be acceptable subject to validation.
- i. The Committee shall discharge duties and functions, assigned to it under these Guidelines.
- j. In case of any dispute regarding the formation / election of the managing committee of the Overseas Center, decision of the President will be final and binding.

## **10 ELECTION PROCESS**

### **a. Election & Term of Managing Committee-**

The election of the Managing Committee of every Centre shall be held at least once in four years at the Special General Meeting of the Members of the Centre concerned between 1st day of January and 31st day of January. This Meeting can be convened preferably in online mode and Institute can appoint an Observer for the same. The Institute may consider allowing the Centre to hold elections in December if a request is received from the Centre, providing specific reasons for not being able to conduct the elections in January.

Provided that the term of the first Managing Committee of newly established Centre shall be from the date of its formation till the election of next Managing Committee. The elections for the next Managing Committee shall take place at the Special General Meeting to be held between 1st day of January and 31st day of March in the year immediately after the year in which the election to the Council of the Institute will be held.

**b. Appointment of Returning / Polling Officer for the Election-**

The Centre at its Managing Committee Meeting would decide the name of Member, from amongst the Members in its jurisdiction, provided that they are not contesting for election, who would act as Returning/ Polling Officer for election of Managing Committee. The said Returning/ Polling Officer, at his discretion, may authorize a Member of the Centre to issue and receive Nomination Form for the said election as per the election schedule drawn.

**c. Eligibility to vote or contest for Elections –**

A member whose Professional Address falls within the territorial jurisdiction of the Centre as per the Institute's records on 1st October preceding the date of election, shall be eligible to vote and/ or contest for election to the Managing Committee.

**d.** Any member desirous of contesting the election shall submit a nomination to the Returning Officer, as per the schedule drawn by him, whereby at least 10 days time is given prior to the Special General Meeting at which the election is to take place. The Returning Officer shall scrutinize the nominations as per the Institute's records and give at least one day's time for withdrawal of nominations. The final list of names of the eligible candidates shall be circulated to the members of the Centre at least five days prior to the said Special General Meeting.

**e. Election Notice –**

The process of conduct of election of the Managing Committee shall be initiated atleast 15 days before the date of election i.e. the date of special general meeting. A copy of the notice and schedule of election drawn up by the Returning Officer should be sent to all members of the Centre, and shall invariably be sent to International Affairs Committee of the Institute within three days of issuance thereof.

**f.** The Returning Officer/ Polling Officer would keep under his/ her custody the sealed ballot boxes, after the election is concluded till the time the counting of votes begins in the presence of the candidates.

## **11 MANAGING COMMITTEE**

### **11.1 Resignation from Committee**

- a. A Member of the Committee may at any time resign from the membership of the Committee by writing to the Chairman of the Committee with a copy to International Affairs Committee and Secretary of the Institute.
- b. The effective date of resignation shall be the date mentioned in the resignation letter or the date on which the Chairman and Institute receives the resignation letter, whichever is later.

### **11.2 Casual Vacancy**

- a. Casual vacancy arising by resignation, removal, death or any other reason, whatsoever, of a member in the Committee shall be filled up by nomination by the President of the Institute on the recommendation of the Managing Committee of the Overseas Centre and under the intimation to the International Affairs Committee.
- b. The member so nominated shall hold office for the remaining term of the Committee.

### **11.3 Absence from meeting**

A member of the Committee shall be deemed to have vacated his seat if he absents himself from three consecutive meetings of the Committee with or without obtaining leave of absence in writing, in one year.

### **11.4 Defect of Constitution or vacancy in Committee not to affect its functioning**

Any act of the Committee shall not be called into question merely on the ground that a vacancy or some defect had existed/ is existing in the constitution of the Committee. Provided that where the Institute is satisfied that there is some defect in the constitution of the Committee, it shall immediately intimate the same to the said Committee and any decision till removal of the defect to the satisfaction of the Institute shall be deemed invalid.

### **11.5 Meeting of Committee**

The Committee may meet online/ offline as often as necessary for the conduct of its business provided that a meeting of the Committee shall be held at least once in every three months and at least four such meetings shall be held every calendar year.

### **11.6 Resolution by the Circulation**

- a. Business in a meeting of the Committee shall ordinarily be transacted where the quorum for the meeting is there; Provided that in the event of urgency, the Chairman or in his absence the Vice-Chairman may circulate the resolution along with supporting papers, if any, among all the Members of the Committee for consideration and approval thereof.
- b. A resolution approved by circulation by the majority of Members shall be communicated to all Members of the Committee and is to be recorded in the minutes of the meeting held immediately after passing of the resolution by circulation.

### **11.7 Notice of meeting**

The Secretary of the Centre shall issue a notice in electronic mode or in writing preferably five days before the date of the meeting indicating therein the time, place and date of the meeting to every Member of the Committee at his registered email/postal address noted in the records of Centre. Such Notice shall include Agenda, as far as practicable. A copy of Notice and Minutes shall be provided to the International Affairs Committee.

### **11.8 Quorum in meeting**

- a. The Quorum for a committee meeting shall be one third of total strength of the committee. Any fraction in computing shall be rounded off to one. Participation of the members through video conferencing or by other audio-visual means shall be counted for the purpose of quorum.
- b. Every Centre shall maintain attendance register for the meeting of Committee.
- c. If within half an hour of the time appointed for holding a meeting, quorum is not present, the meeting shall stand adjourned to the same day next week, at the same time and place, or to such other day and at such other time and place as the committee may determine.
- d. If at the adjourned meeting, quorum is not present within half an hour from the time appointed for the meeting, the members present shall be a quorum.
  - i. Provided further that in adjourned meeting no business other than the adjourned business shall be transacted.
  - ii. Provided further that if the last meeting of the end of the term of Committee is adjourned because of any reason, that meeting will be treated as cancelled and is not to be held again.

- e. The Chairman of the Committee may with the consent of the Members present at a meeting, adjourn the meeting. However, no other business shall be transacted at any adjourned meeting than the business left unfinished at the meeting from which the adjournment took place unless not less than five days' notice of any other business to be transacted at such adjourned meeting has been given to the Committee.

### **11.9 Approval of business by majority**

The businesses placed in a meeting of the Committee shall be approved by majority of votes. In the case of equality of votes, the Chairman shall have a casting vote.

### **11.10 Chairman of meeting**

The Chairman or in his absence the Vice-Chairman, shall be the Chair for every meeting of the Committee, but if both are absent, the members present at the meeting may elect one amongst themselves to Chair the meeting.

## **12 OFFICE BEARERS**

### **12.1 Election of office bearers of the Committee**

- a. The meeting of newly constituted Committee of Centre for electing its Chairman, Vice-Chairman, Secretary and Treasurer for a period of two years commencing from date of its constitution of the first year, can be held within 90 days from the date of its constitution.
- b. The notice for calling first meeting is to be issued by the Coordinator appointed by the Institute and there-after by existing / outgoing Chairman of the respective Centre, who will chair the meeting and start the proceeding. Once name of Chairman is decided, the Coordinator/existing / outgoing chairman will hand over the chair to the newly elected Chairman for further election of other office bearers.
- c. While conducting the meeting, names of the office bearers will be decided in sequential order (i.e. First Chairman then Vice-Chairman, then Secretary and at last Treasurer)
- d. If polling is required to be conducted for deciding the office bearers, in that case members of the Committee will have the voting right.

If polling is required to be conducted to decide the Office Bearers of the Managing Committee of the Center, the election will be conducted through a secret ballot.

In the event of equality of votes in election the Office Bearers of the Managing Committee of the Center, the Chairman will not have any casting votes and the matter shall be decided by the draw of lots.

### **12.2 Duties of Chairman**

- a. The Chairman of the Committee shall be responsible for overall administration and affairs of the Centre.
- b. The Chairman shall be responsible and accountable for performing all duties and functions and activities of the Centre including timely audit and maintenance of the accounts of the Centre.
- c. The Chairman shall provide the half yearly MIS (calendar year) within 30 days from close of half year.
- d. If the office of the Chairman is vacant or if the Chairman is unable to exercise the powers or perform the duties of his office, the Vice-Chairman shall act in his place and shall exercise the powers and perform the duties of the Chairman .

### **12.3 Duties of Secretary**

- a. The Secretary shall perform his duties under the supervision and control of the Chairman or in his absence the of the Vice-Chairman, and shall be responsible for day to-day management of the office of the Centre.
- b. The Secretary shall assist the Chairman in conducting meetings of the Centre and the Committee and shall record and maintain the minutes of such meeting(s).
- c. The Secretary shall forward copy of the minute of every meeting to the Institute within thirty days from the meeting.

### **12.4 Duties of Treasurer**

The Treasurer shall maintain accounts of the assets and liabilities, money received and expended by the Centre and finalize the annual accounts and budget of the Centre.

## **13 Finance and Accounts**

- a. Maintenance of Accounts of the Overseas Centres will be the responsibility of those Centres.
- b. Accounts of the Overseas Centres shall not be incorporated in the main accounts of the Institute.

- c. The Institute shall not be under any obligation to provide any financial support to the Centre, nor will it receive any money/fee/any other proceeds from the Centre. However, a request for funds, or a request for reimbursement of expenditure incurred by the Centre can be considered on case to case basis, where the activities or functions are to be carried out or have been carried out by the Centre under the instructions of the Institute.

## 14 Funds

### a. **The Funds of the Centre shall consist of the following:**

- a. Share of Fees: Sharing of Annual Membership Fees and Student Enrollment Fees with the Overseas Centre will be as per the sharing scheme applicable to the Chapters of the Institute.
- b. Fees from programmes, seminars, workshops and other similar activities;  
 The OCs may levy such other fees as it may consider necessary from members participating in specific activities. The Centres shall desist from raising funds from any sources and/or persons which can cause harm to the reputation of the Institute and bring disrepute to the profession. In case of any doubt, suitable guidance on case-to-case will be provided.
- c. Sponsorship/ donation received for any specific activity with the prior approval of Institute.  
*Sponsorship guidelines* - The Centres have to be self-supporting and funds for meeting the expenses of the Centres are to be raised by subscription from amongst the members. The rate of subscription per Member shall be decided with the prior written approval of the Institute.

Sponsorship for Centre events may be allowed subject to adherence of sponsorship guidelines of CPE Committee.

- d. Any other monies received by the Centre including classroom teaching fee, training fee, library fee, if any. Prior approval of the Council is needed here.
- e. Grants and monies received by the Centre from the Institute, if any
- f. All the above funds received by the Overseas Centre should be earmarked against that Centre if the funds are collected by the Institute directly. Upon proper verification Overseas Centre is allowed

to use those funds for discharge of the functions and duties of the Overseas Centre mentioned in Guideline No 8 above. Institute should send the statement of such funds earmarked for the Overseas Centre preferably between 1<sup>st</sup> January to 31<sup>st</sup> March every year.

- g. The Institute shall earmark a fund of INR 5 Lakhs/ annum for each of its Overseas Centre. The fund will be spent by the Institute for the functioning of the Overseas Centre and to conduct various events by it. The funds will be spent against specific written request of the Overseas Centre. President is authorized to approve all such expense requests. These will be direct payments by the Institute. In case any advance is to be paid to the Overseas Centre, the Executive Committee is authorized to give advance against specific budget not exceeding 50% of the total available earmarked funds.

Institute will share the statement of earmarked funds with the Overseas Centre on quarterly basis.

**b. Bank Account**

The funds of the OC shall be kept in one of the highly reputed Banks as may be decided by its Managing Committee. The bank account shall be operated jointly by the Treasurer with the Chairman and/or the Secretary of the OC. Wherever it is not possible for whatever reasons to open a Bank Account in that country, the same may be routed through designated Bank Account of the Institute in India.

**c. Investment of Funds**

The Committee may invest any money for the time being standing to the credit of the Fund of the Centre in any Government Securities or in a reputed bank as fixed deposit or in any other Securities approved by the Managing Committee.

**d. Utilization of funds –**

The Centres shall establish a Fund under the management and control of the Managing Committee into which shall be paid all the moneys received by the Managing Committee and out of which shall be met all the expenses and liabilities properly incurred by the Managing Committee.

Wherever Overseas Centre cannot establish fund or open a bank account in local country, they should use earmarked fund and spend from the Institute Bank Account in India with prior approval of the International Affairs Committee and Finance Committee of the Institute.

Provided that no part of the Fund shall be applied either directly or indirectly for making any payment to the members of the Managing Committee, except to reimburse them any expenses incurred by them in connection with the business of the Managing Committee.

Further, the OCs shall not acquire any land/property without prior permission of the Council of the Institute.

### **15 Audit of Final Accounts**

- a. Period for Annual Accounts - The Centres shall follow financial year beginning from 1st April and ending on 31st March or such other period as per local laws of that country for preparing the annual accounts of the Centre and submit the same for the purpose of noting of the Institute.
- b. Audit of Annual Accounts - The Annual Accounts of the Centre shall be subject to audit every year. They shall submit self-attested annual accounts to International Affairs Committee and the Secretary of the Institute within two months of the end of the accounting year.
- c. Circulation of Audit Reports - The annual accounts and the report of the Managing Committee shall be forwarded to the members of the Centre.
- d. The Centre's annual accounts should be adopted and certified by the Managing Committee.

### **16 Branding and Communication Platform**

- a. The official mode of communication, for the Centre, with all its stakeholders, shall be email only. There shall be a separate child portal for every Centre, on the Institute's website. The Centre with the support of the Institute may use the Institute's Social Media Platforms for branding and propagation. While circulating articles, news, blogs, information and messages, the Centre shall follow the following:
- b. No Committee Member, other than the Chairman or any other person authorized by Chairman is allowed to circulate the news, articles, research report, tips etc. to all the concerned parties like Government authorities, members or otherwise.

- c. Only the Chairman or any member of the Committee duly authorised by the Chairman and/or Committee shall make any public statement/announcement concerning the Centre.
- d. Members are to be updated from time to time, about the changes, updation if any about the Centre.
- e. Committee Members must acquire appropriate knowledge of the legal requirements
  - i. relating to their duties sufficiently, to enable them to recognize potential dangers and
  - ii. to know when to seek advice.

### **17 Dissolution of Overseas Centre:**

- 17.1 Upon any incidence of non-compliance or failure to comply with the provisions of the Act, rules, regulations, Guidelines and directions of the Council, the Council shall take appropriate action against such Centre, its office bearers or its Committee, as the case may be, as it may deem fit, including, withdrawal of accreditation or cancellation or suspension or setting aside all or any power of the office bearers or its Committee or appointment of administrator with such power as the Council assigns for such period after giving the opportunity of being heard.
- 17.2 The Centre can also be dissolved, if permission/no objection certificate granted by the local Government, if applicable, is withdrawn or local laws do not permit continuance of such Centre as the case may be.
- 17.3 The Council may also, if it considers necessary so, merge or reconstitute a Centre.
- 17.4 If a Centre continues to incur operative losses for any two consecutive financial years, then the Council may after giving the opportunity of being heard to the Centre, decide to withdraw accreditation of a Centre, being non-viable.
- 17.5 The disposal of the assets and liabilities, if any of the Centre at the time of dissolution, or on withdrawal of accreditation, shall be the sole responsibility of the Committee. The Institute shall not be responsible for the same in any manner.
- 17.6 The council at any point, at its discretion, may dissolve a center or derecognize the center if it deems fit.

## **18 Removal of difficulty**

For operational ease, in case any difficulty arises with respect to the observance/interpretation of these Guidelines, or some unforeseeable circumstances occur which have not expressly been provided for in these Guidelines, the Secretary of the Institute shall decide the matter in consultation with the President of the Institute and make amendments as considered necessary or expedient for carrying out the objectives of these Guidelines, which will be final and binding on the Centre and other concerned.

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