FAQs on CPE

Q1. What are the CPE hours requirements for various categories of Members?

Ans. CPE hours requirements for various categories of Members from Calendar year 2023 is given below:

1. **All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:**

   a. Total 40 CPE credit hours

      i.   Complete minimum 20 CPE credit hours of structured learning in each calendar year.

      ii. Complete minimum 20 CPE credit hours of unstructured learning in each calendar year.

2. **All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:**

   a. Complete at least 20 CPE credit hours either structured or unstructured learning (as per Member's choice) in calendar year

3. **All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:**

   a. Complete at least 30 CPE credit hours of either structured or unstructured learning (as per member's choice) during the calendar year.

The detailed CPE requirements are given at the link https://resource.cdn.icai.org/73566cpe59376.pdf

Q2. What are the CPE hours requirements applicable to a member who obtains and surrenders the Certificate of Practice in the mid of a Calendar year?

Ans. The CPE Directorate at its 3rd Meeting held on 31st July 2019 considered the matter regarding CPE requirements applicable to members who obtain and surrenders the Certificate of Practice in the mid of a Calendar year and clarified as under:

(i)   If the member is surrendering his/her COP on or before 30th June of a particular Calendar Year, he/she is required to complete the CPE requirements applicable to a Non-COP holder in that Calendar year.

(ii) If the member is obtaining COP on or before 30th June of a particular Calendar Year, he/she is required to complete CPE Hours requirements applicable to a COP holder in that Calendar year.

(iii) In a case where the member obtains and surrenders and vice versa his/her COP in the same Calendar year, the CPE Hours requirements in that Calendar year would be applicable on the basis of the status of COP (holding /not holding) for 183 days or more. The date of obtaining COP would be included and the date of surrendering COP would be excluded for the calculation of 183 days.

Period	Applicability of CPE requirements in case of	
	Surrendering of COP	**Obtaining of COP**
From 1St January to 30th June	Non-COP holder	COP holder
From 1st July to 31st December	COP holder	Non-COP holder

The above decision would also be applicable while dealing with the CPE Hours requirements of Members for issuance of a Good standing certificate.

Kindly visit the CPE Committee page https://www.icai.org/post/continuing-professional-education-committee and www.cpeicai.org for more details.

Q3. How can a member earn CPE Hours under Structured Learning Activity (SLA) and Unstructured Learning Activity (ULA)?

Ans. The CPE learning activities, which are eligible for CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs). Each of the said advisories is accessible at https://resource.cdn.icai.org/44875icai-cpe34631-advstractivities.pdf and https://resource.cdn.icai.org/44876icai-cpe34631-advunstractivities.pdf

Q4. How many CPE hours will be counted as structured CPE hours, if the same is being done by attending eLearning modules on DLH.

Ans. In general, a maximum of 4 CPE hours in a Calendar Year is allowed through DLH [e -Learning Videos available on ICAI Digital Learning Hub, conducted and monitored by ICAI and its Central Committees (on MCQ and result basis)]

Here, again to clarify that for any calendar year, until exclusively extended by CPEC/Council, **4 structured CPE hours through DLH is allowed as per point 12 of advisory available at** https://resource.cdn.icai.org/44875icai-cpe34631-advstractivities.pdf

For the Calendar Year 2023 onwards, it has been decided by the Council of ICAI that out of 20 hours Structured CPE hours which is mandatory to be completed by Members below 60 years holding COP, in each calendar year, 4 Structured CPE hours can be granted through online mode (through Digital Learning Hub including mandatory CPE hours on "Code of ethics" and "Standard on auditing").

Structured CPE hours obtained in online mode (through DLH) over and above as allowed in above point shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode) shall continue to be counted as Structured CPE Hours.

It is pertinent to mention here that it is mandatory to complete 2 Structured CPE Hours, each on the topics related to "Standards on Auditing" and "Code of Ethics" (total 4 Structured CPE Hours out of 20 Structured CPE Hours) during every Calendar year, from Calendar Year 2020 onwards in Online/Virtual mode for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder). This may be completed any time during the year.

For detailed Announcement in this regard kindly refer https://www.icai.org/post/granting-4-structured-cpe-hours-in-online-mode-through-dlh

Q5. Which categories of Members are exempted from CPE Hours requirements?

A. A member is exempted only for the particular Calendar year during which he gets membership for the first time.

B. Other Exemptions to members:

   i.   All the members (aged 60 years and above) who are not holding Certificate of Practice.

   ii. Judges of Supreme Court, High Court, District Courts and Tribunal

   iii. Members of Parliament/MLAs/MLCs

   iv. Governors of States

v. Centre and State Civil Services

vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)

vii. Judicial officers

viii. Members in Military Service

C. Temporary Exemptions:

i. Female members for one Calendar year on the grounds of pregnancy.

ii. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialization as evidenced by Post Qualifications (M.D., M.S. etc.).

iii. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPED. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialization as evidenced by Post Qualifications (M.D., M.S. etc.).

Q6. What are the CPE requirements for a member enrolled for the first time?

Ans. As per the CPE hours requirements guidelines, a member is exempted from complying with the mandatory requirements for the calendar year during which he/she gets the membership for the first time.

Q7. How to check CPE hours' credit?

Ans. The members may log in into their account on the CPE portal by using the following default settings: User Id: Six-digit membership number (if the membership number is less than six digits, please prefix 0). Password: cpe + six-digit membership number i.e., cpe123456.How to reset the password on the CPE portal?

Q8. How to reset the password on the CPE portal?

Ans. The password of a member's account on the CPE portal may be reset by entering the Date of enrolment at https://cpeapp.icai.org/forgetPassword

Q9. Where details of upcoming programs can be seen?

Ans. Details of all upcoming programs can be accessed at https://www.cpeicai.org/all-upcoming- programs/

Q10. How Structured CPE hours are updated in members' accounts?

Ans. Structured CPE hours are updated when the attendance of the CPE event is uploaded by the concerned Programme Organizing Unit (POU).

Q11. How unstructured CPE hours can be claimed by a member?

Ans. The members are required to submit their Self-declaration online by logging onto the CPE Portal www.cpeicai.org on or before that calendar year by 31st December, to avail the CPE Hours Credit for the Unstructured Learning Activities undergone by them in the calendar year.

Q12. How can a member change/update the details on CPE Portal?

Ans. Firstly, Member is requested to kindly change his/her details on SSP Portal. The link is: -

https://eservices.icai.org/per/g21/pub/1666/SelfServices/templates/Login%20Folder21052019122446/Login%20Folder/ICAI%20Phase%20II%20Login%20Page521052019122546.html

Further, may please contact cpeadmin@icai.in for updating the above data on CPE Portal.

Q13. How can a Member claim CPE Hours under Unstructured Learning Activities for a calendar year?

Ans. The members who have completed their Unstructured Learning Activities (ULAs) but have not updated its details on the CPE Portal for the Calendar year are requested to kindly claim the CPE Hours credit of unstructured learning Online by login on their CPE portal account at www.cpeicai.org.