

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 are given below:

1. All members (aged less than 60 years) holding a Certificate of Practice (except those residing abroad) must:
 - Complete 40 CPE credit hours annually.
 - Minimum 20 CPE credit hours of structured learning each year.
 - Minimum 20 CPE credit hours of unstructured learning each year.
2. All members (aged less than 60 years) not holding a Certificate of Practice and all members residing abroad (whether holding a Certificate of Practice or not) must:
 - Complete at least 20 CPE credit hours (structured or unstructured, as per the member's choice) annually.
3. All members (aged 60 years & above) holding a Certificate of Practice must:
 - Complete at least 30 CPE credit hours (structured or unstructured, as per the member's choice) annually.

The detailed CPE requirements can be accessed at: [CPE Requirements](#).

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

Ans. The CPE Directorate, in its 3rd Meeting on 31st July 2019, considered the CPE requirements applicable to members who obtain or surrender the Certificate of Practice (COP) in the middle of a calendar year and clarified as follows:

1. If a member surrenders COP on or before 30th June of a particular calendar year, they must complete the CPE requirements applicable to a Non-COP holder in that year.
2. If a member obtains COP on or before 30th June of a particular calendar year, they must complete the CPE requirements applicable to a COP holder in that year.
3. If a member both obtains and surrenders COP within the same calendar year, the CPE requirements will be determined based on whether the member held COP for 183 days or more.

- The date of obtaining COP will be included, and the date of surrendering COP will be excluded for the calculation of 183 days.

Applicability of CPE Requirements in Case of COP Status Changes

Period	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 at:

<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)
- Unstructured Learning Activities (ULAs)

Each of these advisories can be accessed at:

- [Structured Learning Activities](#)
- [Unstructured Learning Activities](#)

Q4. How many CPE hours will be counted as structured CPE hours if earned through eLearning modules on DLH?

Ans. A maximum of 4 CPE hours per 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 an MCQ and result basis).

To clarify, unless exclusively extended by CPEC/Council, only 4 structured CPE hours through DLH are allowed, as per Point 12 of the Advisory available at:

<https://resource.cdn.icai.org/44875icai-cpe34631-advstractivities.pdf>.

From Calendar Year 2023 onwards, the Council of ICAI has decided that out of 20 mandatory Structured CPE Hours (for members below 60 years holding COP), 4 Structured CPE hours can be completed through online mode (Digital Learning Hub), including the mandatory CPE hours on:

- "Code of Ethics"
- "Standards on Auditing"

Additional Notes:

- Any Structured CPE hours obtained via online mode (DLH) over and above this limit will be counted as Unstructured CPE Hours.
- Structured CPE hours obtained in physical mode will continue to be counted as Structured CPE Hours.
- It is mandatory to complete 2 Structured CPE Hours each on:
 - "Standards on Auditing"
 - "Code of Ethics"

(Total: 4 Structured CPE Hours out of 20 Structured CPE Hours per year)

- This requirement is applicable from Calendar Year 2020 onwards in Online/Virtual mode for members required to complete at least 20 Structured CPE Hours per year (COP Holders).
- These 4 hours may be completed any time during the year.

For the detailed announcement, please refer to:

<https://www.icaai.org/post/granting-4-structured-cpe-hours-in-online-mode-through-dlh>.

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

Ans. A member is exempted only for the particular calendar year during which they first obtain ICAI membership.

Other Exemptions to Members:

1. All members aged 60 years and above who do not hold a Certificate of Practice.
2. Judges of:
 - Supreme Court
 - High Court
 - District Courts
 - Tribunals
3. Members of Parliament (MPs), MLAs, and MLCs.
4. Governors of States.
5. Centre and State Civil Services.

6. Entrepreneurs (owners of manufacturing businesses, excluding professional services).
 7. Judicial Officers.
 8. Members in Military Service.
-

Temporary Exemptions:

1. Female members are exempted for one calendar year on the grounds of pregnancy.
2. Physically disabled members may receive an exemption on a case-to-case basis if they have a permanent disability of 40% or more. This must be supported by a medical certificate from a doctor registered with the Indian Medical Council, with relevant specialization as evidenced by Post Qualifications (M.D., M.S., etc.).
3. Members suffering from prolonged critical diseases/illnesses or other disabilities as specified or approved by CPED may receive an exemption. This must be supported by a medical certificate from a doctor registered with the 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 they first obtain ICAI membership.

Q7. How to check CPE hours' credit?

Ans. Members may log in to their CPE portal account using the following default settings:

- User ID: Six-digit membership number (If the membership number is less than six digits, prefix 0).
 - Password: cpe + six-digit membership number (e.g., cpe123456).
-

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

Ans. A member's CPE portal account password can be reset by entering the Date of Enrolment at:

<https://cpeapp.icai.org/forgetPassword>

Q9. Where can details of upcoming programs be seen?

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

Q10. How are Structured CPE hours 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 can a member claim Unstructured CPE hours?

Ans. Members must submit a Self-Declaration online by logging into the CPE Portal at:

www.cpeicai.org

The self-declaration must be submitted on or before 31st December of the calendar year to avail CPE Hours Credit for Unstructured Learning Activities.

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

Ans. Members must first update their details on the SSP Portal using the following link:

SSP Portal - ICAI Login

After updating the details on the SSP Portal, members may contact cpeadmin@icai.in for updating the same on the CPE Portal.

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

Ans. Members who have completed their Unstructured Learning Activities (ULAs) but have not updated the details on the CPE Portal for the calendar year are requested to claim the CPE Hours credit of Unstructured Learning online by logging into their CPE portal account at:

www.cpeicai.org