

EXECUTIVE COMMITTEE MANUAL 2014-15



**Karnataka State
Chartered Accountants Association (R)**



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INTRODUCTION

Karnataka State Chartered Accountants Association (In short 'KSCAA or the Association') is an association of Chartered Accountants, registered under the Karnataka Societies Registration Act in the year 1957. KSCAA is primarily formed for the welfare of Chartered Accountants and represents before various regulatory authorities to resolve the professional problems faced by chartered accountants. KSCAA regularly conducts seminars, conferences, work-shops, study circle meetings of professional interest for members and public. The Association also conducts Endowment lectures.

KSCAA is a state body, registered under the Karnataka Societies Registration Act in the year 1957 having the following as its MAIN OBJECTS:

- ✚ To encourage friendly feeling & unanimity among the members & to ensure solidarity in the matters of interest concerning all of them.
- ✚ To watch over, promote & protect the mutual interest of members & to better equip them in discharging their professional obligations.
- ✚ To provide an organization for Chartered Accountants & generally consolidate the interest of the profession & to do all such things from time to time as may be necessary to elevate the status & advance the interest of the profession.
- ✚ To spread knowledge in the art & science of Accountancy in all its branches & in particular relating to matters of professional interest of chartered accountants.
- ✚ To endeavor to bring statutory legislation in any manner for the betterment of member and \ or the profession, and \ or the students of accountancy & also public.

There are about 2,300 members of the Association spread all across Karnataka and serving the members for the past 55 years.

The manual is created for the mutual benefit of the Executive Committee, and includes guidance and advice on all major aspects of functioning of the KSCAA. It also details many of the most effective and useful resource materials on the functioning of the KSCAA. We hope that it will prove to be a helpful operating manual and reference resource for the Executive Committee.



ABOUT THE MANUAL

The success of KSCAA is determined by our success in operating as a unified team. We have to earn the trust and respect of our members every day in order that the members make the decision to choose our association. Each of us should strive for excellence in our efforts. In so doing, we should also acknowledge and respect the contributions of others. Meeting the challenges of the future will require that we continue to improve our knowledge and skills and produce our best work. This can only be accomplished in an environment where high performance is rewarded, creativity is fostered, and individuals are valued and respected. Individuals at this Association must treat each other with respect, dignity, and courtesy.

The success of any association depends largely on its ability to conduct its affairs in an orderly manner. It's leadership and Executive Committee need to understand what rules govern the Association's actions and, therefore, how to relate to the rules and how to react to them. By law, a society exists only when its papers are in order. By democratic tradition, a society may grow and change only through orderly modification of these papers. The primary goal at KSCAA and the Executive Committee member is to live our mission statement and continue to be professional association. We achieve this through dedicated hard work and commitment from every EC Member. It is the desire of KSCAA to have every EC Member succeed in their job, and assist in achieving our goals.

To achieve these objectives requires a clear cut direction which defines the roles and responsibilities of position holders. Hence this manual has been created to guide the Executive Committee members to understand their duties and responsibilities. You should use this manual as a ready reference as you pursue your duties of Association.

With an aim to streamline the functioning of the office and as per rules & regulations of the KSCAA, office work has been allocated amongst different Office bearers of the KSCAA as under, with the emphasis that the KSCAA Constitution is to be followed in the letter and spirit.

OBJECTIVE:

This manual has been prepared to guide the Executive Committee (EC) members to understand their duties and responsibilities in discharging functions of the associations. This manual is inclusive in nature and shall not be construed as exhaustive while discharging the duties. The EC and Past Presidents may add or reduce the duties and responsibilities time to time.



SCOPE:

This manual outlines the duties and responsibilities of EC members.

DOCUMENT AMENDMENT HISTORY:

Modification Summary	Reviewed By	Approved By	Effective Date



PRESIDENT

- **To pursue the objects of the Association.**
- **To maintain & strengthen the image of the Association by giving impetus to development / welfare activities for the benefit of members.**
- **To improve the rapport of the association with all the complimentary bodies.**
- **To overview supervise & Co-ordinate all the programs conducted by the Association.**
- **To make the Association self-sufficient & also take steps to improve the infrastructure of the Association.**
- **To allocate work & fix individual responsibility to executive committee members.**
- **To motivate all the members & Committee Chairpersons to achieve the goals.**
- **To take responsibility for publication & printing of KSCAA news bulletin regularly.**
- **To take responsibility for Website development / updation.**



VICE PRESIDENT

- **To assist the president in the overall activities of the association.**
- **To supervise the activities of committees.**



SECRETARY

- **To assist the President in all activities of the association.**
- **To send notices of Meetings of the Executive Committee to all the Committee members.**
- **To send Notices of the General Meetings of the Association to all the members of the Association**
- **To attend to the correspondence of the Association.**
- **To supervise administration of the Association.**
- **To follow up with ICAI for obtaining CPE credit to the programmes of the Association.**
- **To prepare a secretarial report to be submitted in the annual report.**
- **To maintain a list of programmes conducted by the Association.**
- **To assist & co-ordinate with chairpersons & respective Committee's in conducting programmes.**
- **To prepare the statistics of all the Seminars/Workshops/Conferences and brief the Executive Committee about any feedbacks received from the participants.**



JOINT-SECRETARY

- **To assist the Secretary in all activities of the Association.**
- **To review and update the membership list and computerize the same.**
- **To assist the secretary in the administration of the Office & strengthen internal control system.**
- **To follow up for effective upkeep of the Association office.**
- **To do all such works that are delegated by the President/Vice President or the Secretary**



TREASURER

- **Prepare a Budget & control \ handle cash for each every programme during the year.**
- **Maintain proper Books of Accounts on a regular basis.**
- **To monitor the investments & returns on investments or interest received on a regular basis.**
- **Collect the confirmation certificate at the end of financial year & to provide Interest on due date basis.**
- **Prepare & present Receipts & Payments account at monthly executive Committee Meeting & Income & Expenditure Account on quarterly basis & submit the same to the Executive Committee for the approval**
- **Prepare & present the Annual Accounts of the Association & get it duly audited.**
- **File Returns of Income of the Association within the stipulated time.**
- **File the annual statements with the Registrar of Societies**
- **Co-ordinate with Registrar of Societies, Income Tax & other Departments connected with the Association activities.**
- **To collect membership fee due for the year.**
- **File periodical returns of TDS & comply with TDS provisions.**
- **To follow up Receivables Accounts (due from Advertisers, sponsors or any other due) and inform the Executive Committee about the long over dues, if any.**
- **To apply for Tax Exemption Certificate**
- **To apply for renewal of 80G Certificate**
- **To Prepare Conference Budget and Conference financial statements**



PROGRAMME COMMITTEE

Committee composition:

Chairman of this Committee:

Co-chairman-if any:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisors

2 more members co-opted in this sub-committee from outside the EC

- **To hold 6 endowment lectures during the year.**
 - 1) Late S.R. Mandre 2) Late S.R. Narayanan
 - 3) Late H.C. Khincha 4) Late T. Srinivasan
 - 5) Late P.R. Singhvi 6) Late K.Y. Shresthi.
- **To select the speakers after discussion with family members of the departed souls for the above lecture**
- **To conduct/organize ONE Annual Conference**
- **To conduct / organize atleast FOUR seminars during the year.**
- **To conduct workshops as a continuing education programme.**
- **To arrange at least ONE residential course.**
- **To submit monthly report on working of the committee at the ensuing EC Meeting**
 - on Activities
 - on programmes.
- **To Co-opt two members & work as a Team for conducting good Programmes / Activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



EDITORIAL COMMITTEE FOR NEWS BULLETIN

Committee Composition:

Chairman of this Committee:

Co- Editor:

Ex-officio members: Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To collect information, articles & relevant materials for publication in the KSCAA News Bulletin.**
- **To interact with various committee chairman's to collect relevant materials for publication.**
- **To sponsor / collect at least two full pages Advertisement in a year to the newsletter to make it self sufficient.**
- **To report on working of the committee at the EC Meetings & submit written report preferably.**
 - **on activities**
 - **on programmes.**
- **To Co-opt two members & work as a team for conducting good programmes / activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



REPRESENTATION COMMITTEE

Committee composition:

Chairman of this Committee:

Co-chairman-if any:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisors

2 more members co-opted in this sub-committee from outside the EC

- **To meet the various statutory authorities and to represent the Association by conveying the grievances of the members**
- **To collect members grievances on Income Tax, Companies Act, Excise and other allied laws Etc., for submission at the interactive meeting with relevant department heads, arrange for submission of the same after approval of the committee to the relevant department.**
- **To collect queries of members on relevant laws / subjects submit it to the member of panel of experts for their reply. Also co-ordinate for publication of expert views in the KSCAA News Bulletin.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



INFORMATION TECHNOLOGY COMMITTEE

Committee Composition:

Chairman of this Committee:

Co-chairman, if any:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this Committee (from the EC or from outside)

- **To focus on the specified areas of the committee such as:**
 - **E-Learning**
 - **E-TDS**
 - **MCA 21**
 - **Digital Signature Facilitation**
 - **On-line Exam Facilitation**
 - **Up-gradation of premises for above facilities**
- **To focus on the specified areas of the committee such as:**
 - **KSCAA portal up-dation & up-gradation**
 - **E-mail revolution – collection of email ids of all CAs in the state.**
 - **Digital library**
 - **Digitization of articles and speeches from KSCAA forums**
- **To report on working of the committee at the EC Meetings & submit written report preferably.**
 - **on activities**
 - **on programmes.**
- **To Co-opt two members & work as a team for conducting good programmes / activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



DIRECT TAXES COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To co-ordinate with various members and evaluate the requirements of the members on subject for programmes / grievances.**
- **To place the program to be conducted in the EC meeting for their approval after due discussion with the President & organize / conduct the programmes.**
- **To conduct at least six sponsored study circle meeting during the year, with concurrence / presence of the sponsors of the respectively study circle meeting.**
- **To conduct two seminars on taxation during the year.**
- **To collect information regarding the latest circulars / notifications & judicial pronouncements on direct taxes & submit the same to the editor for publication in the KSCAA News Bulletin.**
- **To collect queries of members on direct taxes & submit to the panel of experts for review & later publication in the KSCAA News Bulletin.**
- **To interact with the department & hold interactive meeting with the departments & members, once in a half year for a greater rapport.**
- **To review the stock situation of challans\returns at the association office at regular intervals and submit the applications to income tax department for further requirements, in co-ordination with public relation Committee.**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
 - **on activities**
 - **on programmes.**



- **To Co-opt two members & work as a Team for conducting good Programmes / activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



INDIRECT TAXES COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To co-ordinate with various members and evaluate the requirements of the members on subject for programmes / grievances.**
- **To place the program to be conducted in the EC meeting for their approval after due discussion with the President & organize / conduct the programmers.**
- **To conduct at least six sponsored study circle meeting during the year, with concurrence / presence of the sponsors of the respectively study circle meeting.**
- **To conduct two seminars on taxation during the year.**
- **To collect information regarding the latest circulars / notifications & judicial pronouncements on indirect taxes & submit the same to the editor for publication in the KSCAA News Bulletin.**
- **To collect queries of members on indirect taxes & submit to the panel of experts for review & later publication in the KSCAA News Bulletin.**
- **To interact with the department & hold interactive meeting with the departments & members, once in a half year for a greater rapport.**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
 - **on activities**
 - **on programmes.**
- **To Co-opt two members & work as a Team for conducting good Programmes / activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



LIBRARY & PUBLICATIONS COMMITTEE

Committee Composition:

Chairman of this Committee:

Co-chairman, if any:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this Committee (from the EC or from outside)

- **To encourage authors in the fields of Accounting, Auditing, Taxation Company law & Information Technology / Cyber Laws.**
- **To bring out Publications & source articles to the Association news letter.**
- **To review books in the library & to improve the quality of literature of the library.**
- **To maintain stock of the library books & also take physical verification of the book at least once in a year.**
- **To interact with various committee chairman's office bearers to collect relevant materials for publication.**
- **To focus on the specified areas of the committee such as:**
 - **Collection of views and suggestions**
 - **Identifications of subjects**
 - **Identification of authors**
 - **Co-ordination of printing**
 - **Release of books in Annual Conference**
 - **Research of material and topical subjects for release at other times**
- **To report on working of the committee at the EC Meetings & submit written report preferably.**
 - **on activities**
 - **on programmes.**



- **To Co-opt two members & work as a team for conducting good programmes / activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



MEMBERSHIP DEVELOPMENT COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

1. MEMBERS:

- **To put in the efforts to improve the membership of the Association.**
- **To screen the membership application before putting forward the applications to the Executive Committee for their approval.**
- **To dispatch the members enrolment certificates.**
- **To update and maintain the members register.**
- **To conduct programme to improve in communication skill & personality of the members \ Students.**
- **To attend to grievances of members & bring it to the notice of the committee . Also assist to take steps to resolve the problems in the best possible manner.**

2. MOFUSSIL:

- **Make efforts to strengthen the membership of the association at areas other than Bangalore.**
- **To Co-ordinate with the respective Branches / District associations & conduct the programmes.**
- **To regularly keep in touch with mofussil areas about their concerns & appraise / Co-Ordinate with the EC regarding the same.**
- **To Co-ordinate / enroll as delegates, Chartered Accountants from places outside Bangalore, for the annual KSCAA Annual Conference / programmes.**
- **To organize/conduct at least two programmes in an year at places outside Bangalore.**



- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



ACCOUNTING, AUDITING & ASSURANCE STANDARDS COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To coordinate with various members and evaluate the requirements of the members on subject for programmes / grievances.**
- **To place the program to be conducted in the EC meeting for their approval after due discussion with the President and the Chairman of the Programme Committee & organize / conduct the programmes.**
- **To conduct at least Three sponsorship study circle meeting during the year, with concurrence / presence of the sponsor of the respective study circle meeting.**
- **To focus on the specified areas of the committee such as:**
 - **Corporate Training**
 - **Accounting Standards**
 - **Auditing & Assurance Standards**
 - **IFRS**
 - **Training on CAAT & ISA subjects**
 - **Company & Allied laws**
 - **LLP**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
 - **on Activities**
 - **on programmes.**
- **To Co-opt two members & work as a Team for conducting good programmes / Activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



SPORTS & PUBLIC RELATIONS COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

1. PUBLIC RELATIONS:

- **Organize citizens education programmes along with FKCCI, CII, KASSIA , AIFTP, & other bodies:**
- **Seminar on Charitable Trust**
- **Seminar on Co-operative Societies/NGO's/NPO's**
- **To organize Interactive Session with**
 - **Chief Commissioner of Income Tax**
 - **Registrar of Companies**
 - **Commissioner of Commercial Taxes.**
 - **Collector of Central Excise & Customs.**
 - **Chief General Manager - Reserve Bank of India.**
 - **Any other relevant department/Statutory Authority/Head**
- **To co-ordinate with IT Department for collection of Income tax Returns & other forms / challan & thereafter distribution amongst members along with the chairman of the Taxation Committee.**
- **To arrange for Press meet whenever it is required.**
- **To arrange for publications regarding the various programmes of the association & to release the press note and photos to the news papers & television media**
- **To focus on the specified areas of the committee such as:**
 - **Policy matters**
 - **Strategic studies**
 - **Establishment of Institute of Finance Services**



- **Coaching for CA Students**

3. MOFUSSIL:

- **Make efforts to strengthen the membership of the association at areas other than Bangalore.**
- **To Co-ordinate with the respective Branches / District association & conduct the programmers.**
- **To regularly keep in touch with mofussil areas about their concerns & appraise / Co-Ordinate with the EC regarding the same.**
- **To Co-ordinate / enroll as delegates, Chartered Accountants from places outside Bangalore, for the annual KSCAA Annual Conference / programmes.**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
- **To focus on the specified areas of the committee such as:**
 - **New membership**
 - **Public & Media Relations**
 - **Library up-gradation**
 - **Members in Industry co-ordination**
 - **Moffusil members co-ordination**
 - **Programmes for moffusil members**
- **To focus on the specified areas of the committee such as:**
 - **Sports meet for members & families**
 - **Cultural meet, talents competition, etc.**
- **To Co-opt two members & work as a Team.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



RESEARCH & PROFESSIONAL DEVELOPMENT COMMITTEE

Committee Composition:

Chairman of this Committee:

Co-chairman, if any:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this Committee (from the EC or from outside)

- **To encourage research in the fields of Accounting, Auditing, Taxation Company law & Information Technology / Cyber Laws.**
- **To bring out Research Publications & source articles to the Association news letter.**
- **To collect information, articles & relevant materials for publication in the KSCAA News Bulletin.**
- **To interact with various committee chairman's office bearers to collect relevant materials for publication.**
- **To focus on the specified areas of the committee such as:**
 - **Collection of views and suggestions**
 - **Identifications of subjects**
 - **Identification of authors**
 - **Co-ordination of printing**
 - **Release of books in Annual Conference**
 - **Research of material and topical subjects for release at other times**
- **Look beyond traditional areas & arrange workshops, meetings on topics like:**
 - **Personality development programmes**
 - **Communication skills**
 - **Ethics in profession**
 - **Public speaking**



- **To interact with various State Government / Central Government organization for creating professional opportunity.**
 - **Emerging Opportunities (SOX, BSC, US-GAAP, 6 sigma, Co-operative audit, IS Audit, etc)**
 - **Leadership Excellence Training**
 - **Social Etiquette Training**
 - **HRD Training**
- **To interact with District / Members for pursuing members' common interest.**
- **To sponsor / collect at least two full pages advertisement in a year to the newsletter to make it self sufficient.**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
- a. **on Activities**
 - b. **on programmes.**
- **To Co-opt two members & work as a Team for conducting good Programmes / Activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**
- **To focus on the specified areas of the committee such as:**
- **Policy matters**
 - **Strategic studies**
 - **Establishment of Institute of Finance Services**
 - **Necessary infrastructure budget to be formulated**
 - **New courses**
 - **Legal & Bye-Laws**



CORPORATE AND ALLIED LAWS COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To coordinate with various members and evaluate the requirements of the members on subject for programmes / grievances.**
- **To place the program to be conducted in the EC meeting for their approval after due discussion with the President and the Chairman of the Programme Committee & organize / conduct the programmes.**
- **To conduct at least Three sponsorship study circle meeting during the year, with concurrence / presence of the sponsor of the respective study circle meeting.**
- **To focus on the specified areas of the committee such as:**
 - **Corporate Training**
 - **Company & Allied laws**
 - **LLP**
- **To submit monthly report on working of the committee at the ensuing EC Meeting.**
 - **on Activities**
 - **on programmes.**
- **To Co-opt two members & work as a Team for conducting good programmes / Activities.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



STUDENT WELFARE COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To conduct mock examinations for the benefit of the students in the first week of March & First week of September.**
- **To co-ordinate & arrange for crash courses in the month of first week of April & first week of October for students particularly in places outside Bangalore for the subjects as required by them.**
- **To identify students for granting scholarship out of the earmarked funds.**
- **To also make efforts to improve the contribution to the student's welfare fund.**
 - **Coaching for Common Proficiency Tests**
 - **Coaching for PE 1 & PE 2**
- **Facilitate members in on-line exams in Bangalore conducted by various institutions like NSE, Inst of Banking, IRDA affiliated centres, CMA-US, UK Institutions on CWA and on various subjects**
- **To obtain the names of the Rank Holders and to felicitate them in the AGM**
- **To focus on the specified areas of the committee such as:**
 - **Coaching for CA Students**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**



MOFUSSIL PROGRAMME COMMITTEE

Committee Composition:

Chairman of this Committee:

Ex-officio members: President & Secretary

Any one of the Past Presidents as Advisor

2 members co-opted by this committee (from the EC or from outside)

- **To conduct / organize seminars/conferences in Mofussil area (Other than Bangalore) during the year.**
- **To Co-ordinate with the respective Branches / District association & conduct the programmers.**
- **To regularly keep in touch with mofussil areas about their concerns & appraise / Co-Ordinate with the EC regarding the same.**
- **To Co-ordinate / enroll as delegates, Chartered Accountants from places outside Bangalore, for the annual KSCAA Annual Conference / programmes.**
- **To organize/conduct at least two programmes in an year at places outside Bangalore.**
- **Any other activity as may be approved by the EC or allocated by the president/Vice President or Secretary.**