Form '103'

[See Regulation 46(2) and 57(4)]

Statement of Particulars to be submitted for Registration as an Articled Assistant

Particulars of Articled Assistant

PART A

Registration as an Articled Assistant when a student

_
has registered in Intermediate course/ Direct Entry Scheme and eligible for articleship
1. Name in Full (in Capital Letters) (As per Institute's Record / 10+2 / Graduate Certificate) (First Name)
KRISHNAKUMAR
(Middle Name)
0
(Surname)
M
Maiden Name (in case of married female student)
2. Gender MALE
3. Residential Address
(i) Permanent Address
MADATHICHIRA HOUSE
POOCHACKAL P O
CHERTHALA
City ALAPPUZHA State KERALA
Country IND
Pin 688526 Phone No. with STD Code /
Mobile No. 8848093391
(ii) Address for Correspondence
MADATHICHIRA HOUSE

POOCHACKAL P O								
CHERTHALA								
City ALAPPUZHA State Code KERALA								
Country India								
Pin 688526 Phone No. with STD Code /								
Aadhar No. Pan No.								
Email ID krishnakumararun7@gmail.com								
Mobile No.								
4. Please indicate whether you need study material in 'Hindi' or 'English'								
5. Date of Birth 01/Jul/1999 (<i>DD-MM-YY</i>)								
6. (a) Nationality INDIAN								
(In case of foreign nationals intending to pursue studies in India, an attested copy of student Visa or study permit, as the case maybe from the appropriate authorities for the duration of the Chartered Accountancy Course must be enclosed)								
6. (b) Whether Physically Challenged (if yes, proof for nature of deformity to be enclosed)								
7. Father's /Mother's/ Husband's Name and Address								
(Name)								
OMNANKUTTAN.P								
(Address)								
MADATHICHIRA HOUSE								
POOCHAKKAL PO								
CHERTHALA								
City ALAPPUZHA State Code KERALA								
Country INDIA								
Phone No. with STD Code 0477 / 884809339 1 Mobile No. 8848093391								
Email krishnakumararun7@gmail.com								
8. Educational Qualification (Starting from 10th Examination)								

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			Result			
Examination	Board / University	Year	Marks Obtained	Max Marks	Result Status	
X KERALA BOARD OF PUBLIC EXAMINATIONS		2015	740	1000	PASSE D	
XII	KERALA BOARD OF HIGHER SECONDARY EDUCATION	2017	1004	1200	PASSE D	
Graduation Details	KERALA UNIVERSITY	2020	2371	3900	PASSE D	

^{9.} Particulars regarding Joining and Passing the Foundation CPT / PE-I / Foundation (Old) / Intermediate / IPCE / Group I / Group II or Both Group of IPCE / PCE / PE II Group I / Group II or Both Group Intermediate (old) or Accounting Technician examination of the Institute ,wherever applicable (year, month and roll number)

	10.	Particulars of	f partiall	y com	pleted	articles	service.	if any	, viz
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a).Name, Membership No, and Address of the previous employer(s) (Name)

CYRIAC JOHN
Membership No. 228488
Address:
2ND FLOOR
BHAVANI TRADE CENTRE
HIGH SCHOOL JN.
City KERALA State Code KL
Country INDIA
Phone No. with STD Code - 2816969
b) Whether served as articled assistant or audit assistant -
c) Registration No SRO0752194
d) Date of Commencement of articles/audit training 04/Nov/2020 (Date)
e) Date of Termination

i) Total p	period serve	ed:) years, 11	month	s, 16 days	<u> </u>			
11. Date	of commen	cement of se	ervice	under the	prese	ent emplo	yer	03/Jan/202	22	
12. Date	on which tl	ne deed of ar	ticles	has been	execu	ted (withi	n 30 days	of the date	of	
commer	ncement)	04/Nov/2020)]					
					-					
13. Perio	od for which	the deed of	articl	es has bee	en ente	ered into	2 Year	s 0 Months	14 Days	
fro	om 03/Ja	n/2022	to	16/Jan/20)24					
14. Num been ex		orm in which	deed	of articles	has	102				
15. Whe	ther the agr	eement has l	been (executed		Yes				
` '	n the printed modificatio	d form, witho ns	ut	Yes						
` '	n duplicate by either p	and one copy arty	y	Yes						
16. (a) W occupat		articled assis	stant i	s actively	engag	ed in any	other bu	siness or		
No										
` '		articled assis ector in famil		•		or a sleep	ing partn	er in a busi	ness	
(c) If y	(c) If yes, whether the permission of Council has been obtained (quote letter No. and date)									
engaged (also submit Form 112 duly filed in)										
	(Date)									
17. (a) W professi		articled assis	stant	nas taken	up any	other co	urse of s	tudy acader	nic or	
	No				-					
the e	(b) if so, give full particulars of the course, timings of the classes held, working hours of the employer (Name of the Course)									
-										
-										

from		to		Н	rs	(Classes timings of the coul	rse)
from		to		Н	rs	(Working hours of the emplo	oyer)
(c) Whether	the permission	n of (Council has	been obta	aine	ed (quote letter No.	and date)
		7				(Date)	
timings of t	he classes hel n for necessar	d, wo	rking hours	•		ıll particulars of the yer etc. (also appl	•
from		to		Н	rs	(Classes timings of the coul	rse)
from		to		н	rs	(Classes timings of the coul	rse)
(For comput fees.)	ation of exact a	moun	t of fee paya	ble please	ref	er to the attached so	chedule of
Details of Remi	ttance						
DD / Pay Order	No.			Dated [for Rs.	
	(Name of th	ne Bank)					
drawn on							
and belief and I	undertake to it t may occur in	intima the i	ate to the Conformation f	uncil and urnished	the	ct to the best of me e employer within sove during the peri rulation 1988.	sixty days of
	period I am ur	nderg	oing tuition	I further	agr	s, as may be in force ee not to pass, on by theBoard.	
	Please Affix Recent Colored Photograph			Sig		Within the frame only) ture of the Articled Assistant	
	information fu	-				ct to the best of m	•

(Within the frame only)

Stamp and Seal of the Employer

Counter Signature of the Employer

Place										. ,				
Date]									
			F	PARI						R OF THE				
PART	Г-В				AF	≀TICL	ED AS	SSIST	ANT					
1. Name		NUG(OPAL	_ S										٦
								$\overline{}$						
2. Membe	rship	No.			20645	55 ——								
3. Addres	s	sec	ond f	loor										
kooran's														
OLD RAI	_WAY	′ ST/	ATIOI	N RC	DAD									7
														<u>-</u>
City KE	RAL								Stat	te Code Ki	ERALA			_ _
´ ∟ Country	IND	ΙΔ												_
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S VENUC								•	•					
Partner														\exists
	of As	soci	iatior	n(Pro	prietor	/ Part	ner / F	Paid A	ssista	ant), if any,	with o	ther fi	rms of	
Chartered	Acco	unta	ants											
7. Sub-Re assistant	gulat	ion c	of Re	gula	tion 43	under	whic	h the i	nemb	oer is eligibl	e to tra	ain the	articled	
8. Whethe			nber	is er	ngaged	in any	othe	r busi	ness (or occupation	on at p	resen	t. If so,	
picase giv		.as												\neg
	£===										VV\			_
	fron	ı [to				DD-MM-	11)			

10.Name(s) of the articled assistant(s), if any, with registration Nos. already undergoing raining with the member 1. Name					
1. Name BINIYA BIJU SR00696329 (Registration No.) 2. Name LAYA K SOMAN SR00753592 (Registration No.) 3. Name TINCY BABU (Registration No.) 4. Name KAVYA SABU SR00755705 (Registration No.) 5. Name NAYANA RAJU SR00762444 (Registration No.) 6. Name KRISHNAKUMAR O M SR00752194 (Registration No.) 7. Name (Registration No.) 8. Name (Registration No.) 9. Name (Registration No.) 10. Name (Registration No.)		fro	om	to	(DD-MM-YY)
SRO0696329 (Registration No.)				ant(s), if any	, with registration Nos. already undergoing
2. Name	1.	Name	BINIYA BIJU		
SRO0753592 (Registration No.)			SRO0696329	(Registra	ation No.)
3. Name TINCY BABU	2.	Name	LAYA K SOMAN		
\$RO0753210			SRO0753592	(Registra	ation No.)
4. Name	3.	Name	TINCY BABU		
SRO0755705 (Registration No.)			SRO0753210	(Registra	ation No.)
5. Name NAYANA RAJU SRO0762444 (Registration No.) 6. Name KRISHNAKUMAR O M SRO0752194 (Registration No.) 7. Name (Registration No.) 8. Name (Registration No.) 9. Name (Registration No.) 10. Name (Registration No.)	4.	Name	KAVYA SABU		
SRO0762444 (Registration No.) 6. Name			SRO0755705	(Registra	ation No.)
6. Name KRISHNAKUMAR O M SR00752194 (Registration No.) 7. Name (Registration No.) 8. Name (Registration No.) 9. Name (Registration No.) 10. Name (Registration No.)	5.	Name	NAYANA RAJU		
SRO0752194 (Registration No.) 7. Name			SRO0762444	(Registra	ation No.)
7. Name (Registration No.) 8. Name (Registration No.) 9. Name (Registration No.) (Registration No.)	6.	Name	KRISHNAKUMAR C	М	
(Registration No.) 8. Name (Registration No.) 9. Name (Registration No.)			SRO0752194	(Registra	ation No.)
8. Name (Registration No.) (Registration No.) (Registration No.)	7.	Name			
9. Name (Registration No.) (Registration No.) (Registration No.)				(Registra	ation No.)
9. Name (Registration No.) 10. Name	8.	Name			
(Registration No.) 10. Name				(Registra	ation No.)
10. Name	9.	Name			
				(Registra	ation No.)
(Registration No.)	10.	Name			
(Negistration No.)				(Registra	ation No.)
	٨	lame [

	(Registration No.)
kno cha	eclare that the particulars given in Part B above are true and correct to the best of my owledge and belief and I undertake to intimate the Council within sixty days of any ange that may occur in the information furnished in Part B during the period of training to articled assistant.
fu	rther declare that
(1)	I have fully satisfied myself that the articled assistant is eligible to receive training as such under CharteredAccountants Regulation, 1988 and that he has passed the Professional Education Examination (PE-II) / Group I of IPCC or Both Groups of IPCC or Accounting Technician Course / CPT / PE-I / Foundation / Entrance Examination.
(2)	The deed of articles has been executed in duplicate in Form 102.
(3)	I have fully satisfied myself that the deed has been executed correctly in all respects.
(4)	One copy of the deed of articles has been retained by me and the other has been given to the articled assistant.
(5)	I shall be paying stipend to the articled assistant not below the rates prescribed under the Regulations.
(6)	I have necessary vacancy to train the afore mentioned articled assistant and that relevant papers for registration have been filled in accordance with the provisions of Regulations 46.
	VERIFIED BY MEMBER WERRED BY MEMBER

(Within the frame only)

(Within the frame only)

Stamp and Seal of the Employer

Signature of the Employer

Place	
Date	

Stipend Details

A person registered as an Articled Assistant is entitled to receive a minimum monthly stipend as per the rates specified under the Chartered Accountants Regulations, from time to time. The current minimum rates of monthly stipend payable, depending on the situations of the normal place of services of the articled assistant, are as follows

		Stipend payak	Stipend payable per month (Effective w.e.f. 23.01.2015)					
	Classification of the normal place of service of the articled assistant	During the first year of training	During the remaining period training					
(1)	Cities / towns with a population of 20 lakhs and above	Rs. 2000/-	Rs. 2500/-	Rs. 3000/-				
(2)	Cities / towns with a population of 4 lakhs	Rs. 1500/-	Rs. 2000/-	Rs. 2500/-				

to

		and above bu 20 lakhs	ut less than					
	(3)	Cities / towns population of 4 lakhs		Rs.	1000/-	Rs. 1500/-	Rs. 2000/-	
Study sets issued / collected						If Yes,		
In persor branch o		om regional / e	Date with	n office s	seal			
			Office	Seal				
By Post								
Applied i Region	in th	ne						
Signature of Dealing Assistant					-	gnature of er In-Charge		
			_	KNOWL	_			
	_			illed in k	by the A	Applicant)		
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		-	•	Vithin the		• ,	. P.	
			ne Institute (of Chart	ered A	ccountants of l	ndia 	
Price Rs.	50/	- Only				2017 No.		
						COUNTANTS (
				NG REGI	STRAT	ION OF ARTIC	LED ASSISTAN	TS:
		EGISTRATION	<u> </u>					
(1) Entry	Qu	alification:						

- - (1) Direct entry to Chartered Accountancy Course in Intermediate Course-The Following categories of students shall be exempted from passing the Foundation Examination and seek registration in articled training subsequent to registration to intermediate:-

Graduates and Post Graduates having secured in aggregate a minimum of 55% of total marks or its equivalent Grade in the examination from any recognized university(including open university) by studying any three papers of 100 marks

 each out ofAccounting, Auditing, Mercantile Laws, Corporate Laws, Economics, Management(including Financial Management), Taxation(including DirectTax Laws), Costing, Business Administration or Management Accounting etc.(Refer Prospectus)

Admission to Practical Training(Articled Training)

- Commerce Graduates or Post Graduates or Non-Commerce Graduates or Post-Graduates with specified percentage of marks after registering in Intermediate Course shall be eligible for admission for three years articled Training on Completion Of:-
- a) Integrated Course for information technology and soft kills ICITSS(IT)
- b) ICITSS(OC)

Students who have passed Intermediate level of examination of the Institute of

- 3. Cost Accounts Of India or the institute of company secretaries of India Shall be eligible for the admission for three years articled training on
 - a) Passing of either Group or Both Groups of intermediate (IPC)
 Examination/Intermediate or Accounting technical level of examination
 - b) Completion of ICITSS(IT)
 - c) ICITSS(OC)

OR

(2) The Candidates who have

- (a) Passed Either of the groups of IPCE/Intermediate examination under IPCC/Intermediate scheme of education conducted by institute and successfully completed orientation programme and information technology training(ITT) programme integrated course of Information Technology and soft skills as may be prescribed from time to time by council of institute or;
- (b) Passed one of the groups in professional education (examination 11) conducted by institute and successfully completed compulsory computer training(CCT)/information technology training(ITT) programme as may be prescribed from time to time by the council of institute and converted from PE-11/IPCC to intermediate.
- (c) Registered in intermediate(IPC) course under direct entry scheme and eligible for Articleship.

(2) Period of Articles

The deed Period for fresh articles is 3 years from the date of commencement of articleship for registered students underIPCC/Intermediate course. Thereafter reregistration needs to be done for the balance period of training in case of termination.

- (3) Documents to be executed
 - (a) Deed of articles in Form 102

Statement of particulars for registration in form 103 triplicate, one copy to be sent

(b) to the Institute, one copy each to be retained by the chartered accountant and articled assistant

Deed of articles in (Form 102)

(i) The deed of article should be executed within 30 days of the date of commencement of nonjudicial stamp paper or special adhesive stamps of the requisite value should be affixed

- (ii) The deed of the article should be executed for full period of 3 years and 3 and half years as the case may be. a deed showing a lesser period will not be registered
- (iii) The deed of the article should be executed in the printed form in duplicate and signed both by the articled assistant/Guardian of the articled assistant and the chartered accountant concerned
- (iv) The original deed of the article should be retained by the chartered accountant and duplicate copy thereof should be given to the articled assistant
- (v) The deed of the articles is not required to be sent to the office of the institute for registration

Form of particulars for registration(Form 103)

- (i) Statement of particulars for registration(Form 103) should be filled clearly, completely and unambiguously
- (ii) The form should be signed both by the articled assistant/ guardian as the case may be and the chartered accountant concerned at appropriate places.

Before entering into the articleship, the candidate must ensure that the chartered Not accountant under whom the student wishes to receive training as an articled

- e: assistant is eligible to train and student is having a vacancy to accommodate him / her as an articled assistant
- (4) Permission for other course

Prior permission of the council to pursue any course of study either through correspondence, private or Regular (Be it a graduation or post graduation) should be obtained by submitting form 112 dully filled in and signed by the student, his employer and the principal of the college at the time of the joining the articles or during the period of articles if intending to join or joined subsequently

Before recommending and forwarding application of the article assistant the principal must ensure that:

- (a) The working Hours of the articled assistant shall be 35 hours in a week excluding the lunch break
- (b) The office hours of the principal for providing articled training to the articled assistant shall not be generally start before 9:00AM or and after 7:00 PM
- (c) The normal working hours for the articled assistant shall not start after 11:00AM and end before 5:00 PM
- The working hours for the articled assistant should not exceed 35 hours in a week (d) excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
 - In case of exigencies of work with principal, an articled assistant may be required to work beyond his/her normal working hours. however under such circumstances, the aggregate number of working hours shall not exceed 45 hours per week. The
- (e) requirement to work beyond 35 hours in a week should not be a practice but only in exceptional circumstances. further where the articled assistant is required to work beyond normal working hours an aggregate of such hours exceeds 35 hours per week, he or she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above 35 hours per week
- (f) The facility of allowing flexible office hours stands withdrawn
- (g) During the working hours, the articled assistant is not permitted to attend college/other institutions for pursuing any course including graduation. Accordingly the college timings of such course should not be such (after taking into account the time to commute) which clashes with the normal working hours of the article training.

The working hours do not clash with the graduation or any other course, if any pursued by articled assistant, each articled assistant registered on or after 1st April, 2008 shall now be required to obtain specific permission from the ICAI for pursuing

- (h) 2008 shall now be required to obtain specific permission from the ICAI for pursuing graduation or other course as permitted under the chartered accountants regulations by submitting form no. 112 within one month from the date of joining the college or course to the ICAI
- The certificate in form no. 112 indicating college timings etc. shall be counter-signed (i) by the concerned principal of the college with the seal and stamp of college and also indicating th telephone numbers and full address of the college
- Leave in connection with the permitted course for the days of the relevant examination
- (j) may ordinarily be granted by the principal. Any other leave for such course may be granted at the discretion of the principle.

Not In case a student does not comply with the above requirements or violates any of the e: above guidelines, his / her articleship period shall not be recognized.

(5) Application for registration to information technology training/ integrated course of information technology and soft skills.

Candidates registering for practical training for 3 years after passing foundation/CPC/PE-1/Foundation (old) are required to register for compulsory ITT course ICITSS. They are required to do advanced ICITSS(Advance Information technology and management communication skills) as well during the period of practical training before appearing in the final examination.

(6) Permission to engage in other occupation.

An Articled Assistant may be allowed merely to be a sleeping partner in business concern or director in family business company subject to certain conditions, details whereof can be furnished on request. On the receipt of application in prescribed form112 permission to engage other occupation shall be considered if the applicant is engaged as:-

- (i) Sleeping partner in business concern
 - The main requirement is that there must be clear recital in the partnership deed of the family business concern that he/she is a sleeping partner and this constitute 'prima facie' evidence unless there is evidence to the contrary.
- (ii) Director in the family company
 - The main requirement is that the the articled assistant should be Director in the family business which is in existence before joining the C.A. Course and he/she should not take any active part apart from attending the meetings of the Board of Directors
- The ICAI has decided to impose several consequences by delaying grant of
 No membership for substantial period corresponding to quantum of overlapping period
 te: between office timing of the principal and attendance at classes at the college in of
 violation of regulation 65.
- (7) Student Identity Card

The attached card duly filled in with latest passport size photograph of student and signed by the employer and the student at the appropriate places only should be sent along with form 103. The identity card will be stamped by institute and returned to the student in a plastic cover along with registration letter. The identity card shall be compulsory to all the students and will be valid for three years as the case may be from the date of registration. In case of transfer/extension of articled service, the card shall be required to be re-issued for the balance/extended period.

(8) Address of the concerned regional office of ICAI

The papers for registration should be sent so as to reach within 30 days from the date of commencement of training at following Places

- ('If the employer is practicing in western India Region to the joint secretary, at ICAI Tower', C-40 G Block, Bandra-Kurla Complex, Bandra(E) 400051.
 - (If the employer is practicing in Southern India Region) to the joint director at 'ICAI
- Bhawan', 122, MahatamaGandhi Road, Post Box No.3314, Nungambakkam, Chennai-600034)
- (If the employer is practicing in Eastern India Region) to the joint secretary at 'ICAI Bhawan', 7, Anandi LalPoddar Sarani, Russel Street Kolkata-700071)
- (If the employer is practicing in Central India Region) to the deputy secretary at 'ICAI Bhawan', 16177-B, CivilLines Kanpur-208001, UP)
 - (If the employer is practicing in Northern India Region) to the deputy secretary at 'ICAI
- Bhawan', 7, Plot no.52, 53, 54, 55 Institutional Area Vishwas Nagar, Shahdara, Near Karkardooma Court, Delhi 1100321 'ICAI Bhawan' IndraprasthaMarg, New Delhi 110002)
- (9) Papers/Payment to be sent for Registration
- (a) Form 103 duly filled in and signed
- (b) Copies duly attested by concerned member under whom the articles are to be registered
 - i) Marksheet of Foundation/CPT/PE-1/Foundation(old)/10+2 Examination/Intermediate either group/Both Group
 - ii) Date of Birth Certificates(as per S.S.C)
 - iii) Compulsory Computer Training Certificate(CCT) issued by the C.A. Institute only in case of PE-11 Students
 - iv) ITT and Orientation Course Certificate issued by ICAI / Integrated Course of Information Technology and Soft skills.
- In case of foreign nationals an attested copy of student visa or study permit, as the (c) case may be from appropriate authorities for the duration of chartered accountancy course must be enclosed.
- (d) Registration and tuition fees as per details given in form '103' by bankers cheque/Demand Draft drawn on any banking the name of 'secretary' 'Institute of Chartered Accountants of India' and payable atMumbai, Chennai, Kolkata, Kanpur and New Delhi as the case may be.
- Attested Copy of Graduation/Post Graduation marksheet or Intermediate examination (e) pass statement of the Institute of CostAccounts of India/Institute of company
- (f) Form 112 in complete if pursuing/to be admitted in other course or having other engagement during articleship.

Secretary of India attested by the CA/Gazetted officer/College Principal.

(B) SUBSEQUENT REGISTRATION: RE-REGISTRATION OF ARTICLES

Transfer / Termination of Articleship [Regulation 56(1)]

The transfer/Termination of Articleship in terms of regulation 56(1) of the chartered Accountants Regulations, 1988 shall be permissible on grounds as stated below:-

- I. Transfer/Termination of Articles permitted without any restriction during first year of articles.
- II. .During the rest of the articleship period on satisfying any one or more of the conditions as stated below:-
 - (1.) Medical grounds requiring discontinuance of articles for a minimum period of three months:on production of medical certificate by a government hospital)
 - (2.) Transfer of parent(s) to another city
 - (3.) Misconduct involving moral turpitude

- (4.) Other justifiable reasons/circumstances:-
 - Grounds already permissible in the chartered accounts regulation,1988(on
 - (i) submission of requisite proof of the act warranting the transfer/Termination of Articleship
 - a) Industrial Training(Regulation 51)
 - b) Secondment of articles(Regulation 54)
 - c) Conversion of PCC to IPCC(for termination of articles only.Re-Registration articles to be allowed only after passingGroup-I of IPCC)
 - d) Death of Principal[regulation 56(1)c]
 - e) Ceasing of Practice by the Principal[Regulation 57(1)a]
 - f) Removal of the name of the principal from the register of member due to any reason [Regulation 57(1)b]
 - (ii) Marriage basis(Only if there is reallocation to another city involving distance of 50 kms)
 - (iii) Irregular payment or non-payment of stipend with reference to regulation 67
 - (iv) Articled assistant desired to serve balance period of training outside India,
 - (v) Shifting by the principal to another city involving distance more than 50 kms

The articled assistant is required to get the consent of the institute before getting form 109 signed by the principal in their own interest

The request on any one or more of the aforesaid grounds, of the articled assistant on a plain paper along with there commendation/consent of the principal for transfer/Termination of Articleship accompanied by evidence/proof(self attested by the articled assistant) to the satisfaction of the institute be made, request for the transfer not accompanied by the consent of principal shall not be accepted

In case of dispute between the principal and the articled assistant, the matter be settled amicably among the articled assistant and the principal concerned and the Institute shall not interfere in such cases

While registering the article service under another chartered accountant in practice for the balance period of training the formalities would broadly be the same as set out in paragraph 2 and 3 above except for the following

- (a) No registration fees is necessary for re-registration of articles

 The particulars in form 103 for registration under the new employer should be
- accompanied by a service certificate from the previous employer for the training
 (b) already served, in form '109' or form '120' as the case may be along with Report of
- (b) already served, in form '109' or form '120' as the case may be along withReport of practical Training undergone in the format prescribed on the reverse of form 1-09 Or form 120 as the case may be
- (c) The Identity card issued under the previous employer
 - The Period of training in the deed of articles with the new employer must be the
- (d) full balance period of training required to be undergone under the Chartered Accountants Regulations.

(C) SUPPLEMENTARY ARTICLES

An articled assistant who has already completed three years /three and a half years of articles service and has taken leave in excess of the period covered under Regulation 59 is require to serve for a period equivalent to the excess leave taken in order that his training may be completed. For this purpose, a supplementary deed of articles in form no. 107 should be executed in triplicate with the same employer in continuation of the previous training on non-judicial stamp paper or 'special adhesive stamp' of the requisite value should be affixed on th form. The supplementary deed in duplicate along with form 108 0r form 119as the case

may be for the period already served should be sent so as to reach the office of the Institute within 60 days of the expiry of the normal term of articles.

In case there is a break in the continuity of training and/or there is a change in th employer and/or there is delay in submission of the papers beyond 60 days, as referred to in the previous paragraph, an agreement in form no. 107 would not be valid. In such a case a fresh agreement in Form 102 should be entered into and the particulars in form 103 along with Form No. 108 or Form119 as the case may be for the period already served should sent to the office of the Institute for registration within 30 days of the commencement of training.

A member may be granted an additional vacancy to engage an articled assistant whose normal tern of training is over and he(the article assistant is found to have taken excess leave which is to be made up by an additional period of articles. It is the duty of the employer in such a case to ensure that the articled assistant completes the period of training under him including the period of excess. The benefit of an additional vacancy in such case is given only where it could not have been reasonably anticipated that the articled assistant would have to serve an extra period on account of the excess leave taken. Such additional vacancy may be given to the previous employer or to any other chartered accountant entitled to train articled assistant(s)

(D) OTHERS

In case Form No. 103 is not submitted to the Institute's Office within 30 days from the date of commencement of training, the procedure laid down by the council for condonation of delay in submission of forms will apply.

Period of Delay	Corresponding Fees to be Paid
30 days beyond specified period	RS.500/-
31-180 days beyond specified period	RS.1000/-
181-365 days beyond specified period	RS.2000/-
Beyond 365 days	RS.10000/-

- If the delay is 31 days to 180 days specified period,relevant documents are required to be submitted.
- 2. Following documents may be required in case delay;
 - a.) Attendance record of the Articled Assistant.
 - b.) Original deed of articles in Form 102, executed on non-judicial stamp paper issued within 30 days of the date of commencement.
 - c.) Certified copy of the work diary of the Articled Assistant.
 - d.) Stipend details with evidence in the form of Bank Pass Book/Statement.

Advance IT and Management Communication Skills

The Students registered under the existing scheme and appearing in the final examination in the existing scheme shall undergo the course before applying for membership the institute.

The Students registered under the revised scheme shall be undergoing the course during the last years of practical training but compulsory before appearing for the final examination.

OR

Student's can undergo 4 weeks Residential Course/One month Non-Residential

programme on professional skills development in lieu of management and communication skills course by paying the required fees .									