Form "112"

[See Regulations 65 and 78]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

		Space for Official Stamp
То		
	e Secretary	
ine	e Institute of Chartered Accountants of India	
Dear	Sir,	
	I beg to apply for permission to study other course / engage	in other business or occupation during the
	period of my service as an articled / audit assistant. The requ	ired particulars are given below :-
1.	Name of Articled / Audit Assistant	
<u></u>	Tham of Andrew Andrews	
2.	Articled / Audit Registration No, If any	
•		
3.	Date of commencement of Articled / Audit Service	
4.	Name of the employer	
	A. DETAILS OF OTHER COURSE	OF STUDY
5.	Course for which permission is sought	
6.	Hours of work in the office of the employer (should be uniform for all articled / audit assistants) A.N.	то
7.	(a) Whether the course involves attendance of any class	ses Yes No
	(b) If yes, please state the college hours From	То
	(c) Whether it is a Correspondence Course or	Involves Private Studies
8.	Date of joining the said course of study	
9.	Duration of the course DD MM Years	уу
10.	Subjects taken for the said course	
	3 0 9 5 1 4 8 0 4 8 5 2 3	

Date:					_																		
Place :																							
					Sigr (W	natu 'ithin					ssist	tant						·					
					Stu	ıden	t Re	gist	trat	ion l	Nun	ber											
/anni	icable	to sti			CER											a th	30 (Δ (~~u	rcel			
				163 4	,,,,	Idve	. j0	ica	CITC		icge	., p.		.c jc	,,,,,,,	ıg tı	<i>.</i> c	., 、	Jou	iscj			
This is to certify the	iat Shi	 \ IAI2	· 																Τ	Т	1		
S/o, D/o, W/o Shri																							
is a bonafide stud	ent of	the co	olleg	ge si	nce			-	_		-								9 5				
He/She is student	of] (Cou	rse.	73	100	511	80.	,
The College hours	for th	e afo	rem	entic	oned	cou	ırse	are	fro	m						to							
Date:	_	-	_									'	•	•	_				•	•	•		
Place:																							
					C+	amp	of t			_	;		Sig	gna	ture	of		cipa	l of	the	Coll	ege	
Seal of the (Within the fram	_	e			31	(Wit	hin the	frame	e only	,						(Wi	thin th	ne fram					
	ne only)	e			3 1	(Wit	hin the	frame	e only	'						(Wi	thin th	ne fram					
(Within the fran	ne only)	e			31	(Wit	hin the	frame	e only							(Wi	thin th	ne fram					
(Within the fran	ege	e			31	(Wit	hin the	frame	e only							(Wi	thin th	ne fram					
(Within the fran	ege	e				(Wit	hin the	frame	e only							(Wi	thin th	ne fram					
(Within the fran	ege	e				(With	hin the	frame	e only							(Wi	thin th	ne fram					
Name of the Coll Address of the Co	ege billege					(Wite	hin the	frame	e only							(Wi	thin th	ne fram					
Name of the Coll Address of the Coll Phone with STD C	ege bliege Code										hei	s no	t red						e only	1	ertifi	cate	
Name of the Coll Address of the Co	ege bliege Code	ursuir	_		spon	/ den	ce ce	ours	sse, I	he/s				-	ed t				e only	1	ertifi	cate)
Name of the Coll Address of the Coll Phone with STD C	ege Dillege Code [nt is pu	ursuir	<u>@</u> (ii) C pos	spon ERN	/ / den	CA1	our:	sse, I	he/s OM e at	TH the	E C	OL e of	LE(join	ed t	co ol	otai	n the	e only	id co			2.)
Address of the Coll Address of the Coll Phone with STD (In case the stude) (applicable to st	ege Dillege Code [nt is pu	ursuir	@ (o pro	ii) C pos	spon	/ / den	CA1	our:	sse, I	he/s OM e at	TH the	E C	OL e of	LE(join	ed t	co ol	otai	n the	e only	id co			2.)
Address of the Coll Address of the Coll Phone with STD Coll In case the students	ege Dillege Code [nt is pu	ursuir	@ (o pro	ii) C pos	spon ERN	/ / den	CA1	our:	sse, I	he/s OM e at	TH the	E C	OL e of	LE(join	ed t	co ol	otai	n the	e only	id co			2:.)
Address of the Coll Address of the Coll Phone with STD (In case the stude) (applicable to st	ege Dillege Code [nt is pu	ursuir	@ (o pro	ii) C pos	spon ERN	/ / den	CA1	our:	sse, I	he/s OM e at	TH the	E C	OL e of	LE(join	ed t	co ol	otai	n the	e only	id co			2:.)

int	enc	is to	joir	7																												
] (Cou	rse	
in	the	Coll	lege	, af	ter	ob	tai	nir	ng i	nec	cess	ary	pe	rmis	oie	n fr	on	n yo	u.			-							_			
Th	is is	to	erti	fy t	ha	t th	e c	oll	leg	e h	oui	rs of	F																1			
Co	urs	e ar	e fro	m							t	0																				
Da	ite :				<u> </u> -	_			-	_																						
Plá	ace :	:																														
	Ç.	nal e	of the	- C	· all	000						C+	a mar	of.	tho	Col	llo.				Ci	ans			f Dri	-	inal	l of	tha	Coll		
Na		eal o (With of t	in the	frame	only	1)	5					314			the frame			ge			31	gna	itur		Withir					Coll	ege	
		T .			` <u>رو</u> 																				\top							
Ac	⊥ idre	ess o	⊥ of the	e Co	olle	ege	<u> </u>				<u> </u>		1					I	<u> </u>	1									<u> </u>	1		
					T	1																										
					Ť	Ī			T					T	$\frac{1}{1}$							T			Ť							
		No						Į							/																	_
(In a c	cas opy	e th of t	e st	ude	nt	is r	ot	in	аp	os	itio	n to	ob	tair	th	e af	or	esai	d C	erti	ficat	e fr	om	the	Co	lle	ge,l	he/s	she	ertif can to be	sub	
pι	irsu	ed.)							R	EC	O	ИΜ	EN	ΙDΑ	TI	NC	C	OF T	ГНІ	E E	MPI	۰۵۱	ÆR	?								
l h	erek	у с	ertif	y th	at	the	e ne	orn	nal	w	orki	ing	hou	ırs c	of m	y o	ffic	ce (unif	orn	o for	all	arti	cle	d/a	uc	dit a	essis	tan	ts) a	re f	ron
					to							ar	nd t	he I	าดน	rs d	lur	ring	wh	ich	Shri	/M:	5									
is r	eau	ired	l to	atte	end	l cla	ass	es	for	ot	her	COL	ırse	are	fro	m						to		<u> </u>	T					1	•	
	-																e v	vith	his	/he	 r tra	inir	_ ıgu	ınd	er n	ne.						
l re	con	nme	nd i	tha	t he	e/sl	he	ma	ay b	e į	per	mitt	ed	to a	ttei	nd t	he	e cla	sse	s wi	nich	are	out	tsid	e m	у	offi	ce h	oui	s.		
				6	 	 5 1	66		 7 7 9	 	 																					
																				L				Wit	hin tl	he f	ram	e oni	v)			_
																					Sig	gna								unta	nt	
D	ate	: [_				_												Men	nbe	rshi	n N	lo.							
										_														г-						- 1		

@ B. DETAILS OF ENGAGEMENT IN OTHER BUSINESS/OCCUPATION

11. Na	ature of	eng	agen	nent (Partne	r or Sie	eping	Partne	er or D)irec	tor)												
12. Da	ate of e	ngag	emei	nt as s	uch			_	_		-	_											
*13. V	/hether	it in	volve	es deve	otion	of a	ny tim	e. If	so, g	ive	ful	det	ails	viz,	nu	mbe	er of	hou	rs to	be	dev	otec	i
р	er weel	c and	l timi	ngs			hours į	oer w	eek)	Fr	om						To	,					
**14.	Wh	ethe	r it is	a fami	ily bu	ısines	ss	C) Ye	s	C) N	0										
**15.	Date	of ir	cept	ion of	busii	ness			_			_	-										
**16.	Hov	v has	inte	rest be	een a	cquii	ed in	the	busi	nes	s												
Date :			_		_																		
Place :																							
				I																			
				S	ianat	ture A	Article	ed / /	Audii	t As	sist	ant											
					,			,															
													_			()	X ithi	n the	frame	e only	')		
	n case t			nt is / v	was a	a slee	ping _l	partı	ner ,	kin	dly	atta	ch c	erti	fied	col	oy of	the	Par	tner	ship	De	ed
with th	ne appli	catio	n.		REG	COM	IMEN	IDA	TIO	N (ЭF	TH	ΕE	MP	LO	ΥE	R						
hereby	, certify	that	the	norma	ıl woı	rking	hour	s of i	my o	ffice	e (u	nifo	rm i	for a	all a	rticl	ed/	aud	it a	ssist	ants) are	e fron
		to				\neg	nd the		_		-						•					•	
		_																					
is requi	ired to e	enga	ge hi	mself/	hers (elf as	a sle	 epin	g pa	rtne	er/	Dire	cto	r / c	the	r oc	cup	atior	n in	M/s			
]		
								<u></u>		.			.	<u> </u>								· -	
are froi	m s / her t	raini	na u	to		rocor	nmon		l furt			_				_	_						
	usiness												y De	pe	,,,,,,,	iea	eng	jage	rurr	isen	/ ne	:1561	
			 																				
	7 N Q 5 1													Sig	nat			the f				itan	t
_	1 0771	-0 U	707	. 1							ı	Vlem	ber	_									

Student Form 112, Page 4 of 5

Date:			_							
Place :										

- @ Strike out whichever is not applicable
- * Append necessary certificate from the employer about working hours
- ** Append necessary documentary evidence viz. partnership deed / certificate from the company about being a Director for attending Board Meetings only.

200951660373721

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA INSTRUCTIONS FOR ARTICLED ASSISTANTS INTENDING TO PURSUE OTHER COURSE

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 duly filled in and signed by the student his employer and the Principal of the College at the time of joining the articles or during the period of articles if intending to join or joined subsequently.

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

- a) The working hours for 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 before 9.00 a.m. or after 7.00 p.m.
- c) The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- d) The working hours for the articled assistant should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
- e) Incase of the exigencies of work with the 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 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, and aggregate of such hours exceed 35 hours per week, he/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 flexle 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, college timings of such course should not be such (after taking into account the time required to commute) which clashes with the normal working hours of the article training.
- h) The working hours do not clash with the grad uation or any other course, if any pursued by the 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 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.
- i) The articled assistant presently registered and undergoing graduation or any other course and who have not obtained specific permission shall be required to obtain the specific permission from the ICAI by submitting Form No. 112 within six months of issue of these guidelines, i.e. by 30th September, 2008. However those students who have already obtained the specific permission by submitting Form No. 112 need not obtain it again and the permission granted shall continue to be valid.

- j) The Certificate in Form No. 112 indicating college timings etc. shall be counter-signed by the concerned principal of the college with the seal and stamp of the college and also indicating the telephone number/s and full address of the college.
- k) Leave in connection with the permitted course for the days of the relevant examination may ordinarily be granted by the principal. Any other leave for such course may be granted at the discretion of the principal

Note: In case a student does not comply with the above requirements or violates any of the above guidelines, his /her article ship period shall not be recognised.

- 1. In case the articled assistant is pursuing other Course through correspondence / Non-Collegiate, he is required to attach the copy of the registration letter from the University in this regard.
- 2. The form should be submitted to the office of the Institute within 30 days. In case of delay in filing the form beyond the stipulated period, it has to be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

(i) Delay upto 30 days beyond the initial period Rs. 500/-

(ii) Delay between 31 days - 180 days Rs. 1,000/-

(iii) Delay between 181 days - 365 days Rs. 2,000/-

(iv) Delay beyond 365 days Rs. 10,000/-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA INSTRUCTIONS FOR ARTICLED ASSISTANTS INTENDING TO PURSUE OTHER COURSE

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 duly filled in and signed by the student his employer and the Principal of the College at the time of joining the articles or during the period of articles if intending to join or joined subsequently.

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

- a) The working hours for 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 before 9.00 a.m. or after 7.00 p.m.
- c) The normal working hours for the articled assistant shall not start after 11.00 a.m. or end before 5.00 p.m.
- d) The working hours for the articled assistant should not exceed 35 hours in a week excluding the lunch break and normally an articled assistant be required to work during the normal working hours fixed for articled assistants.
- e) Incase of the exigencies of work with the 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 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, and aggregate of such hours exceed 35 hours per week, he/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 flexle 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, college timings of such course should not be such (after taking into account the time required to commute) which clashes with the normal working hours of the article training.
- h) The working hours do not clash with the grad uation or any other course, if any pursued by the 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 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.
- i) The articled assistant presently registered and undergoing graduation or any other course and who have not obtained specific permission shall be required to obtain the specific permission from the ICAI by submitting Form No. 112 within six months of issue of these guidelines, i.e. by 30th September, 2008. However those students who have already obtained the specific permission by submitting Form No. 112 need not obtain it again and the permission granted shall continue to be valid.

- j) The Certificate in Form No. 112 indicating college timings etc. shall be counter-signed by the concerned principal of the college with the seal and stamp of the college and also indicating the telephone number/s and full address of the college.
- k) Leave in connection with the permitted course for the days of the relevant examination may ordinarily be granted by the principal. Any other leave for such course may be granted at the discretion of the principal

Note: In case a student does not comply with the above requirements or violates any of the above guidelines, his /her article ship period shall not be recognised.

- 1. In case the articled assistant is pursuing other Course through correspondence / Non-Collegiate, he is required to attach the copy of the registration letter from the University in this regard.
- 2. The form should be submitted to the office of the Institute within 30 days. In case of delay in filing the form beyond the stipulated period, it has to be accompanied by a request for condonation and appropriate condonation fee as per the following schedule:

(i) Delay upto 30 days beyond the initial period Rs. 500/-

(ii) Delay between 31 days - 180 days Rs. 1,000/-

(iii) Delay between 181 days - 365 days Rs. 2,000/-

(iv) Delay beyond 365 days Rs. 10,000/-