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[illegible]

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[illegible]

**(applicable to students who have joined the College, prior to joining the C.A. Course)**

[illegible][illegible]

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[illegible]

**Course.**

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to

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[illegible]

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[illegible][illegible][illegible][illegible]

**@ (ii) CERTIFICATE FROM THE COLLEGE**

[illegible][illegible]

[illegible]

**This is to certify that the college hours of**

[illegible]

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[illegible]

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**Name of the College**

[illegible][illegible][illegible]

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**(In case the student is not in a position to obtain the aforesaid Certificate from the College, he/she can submit a copy of the prospectus containing details about college hours of the particular course proposed to be pursued.)**

**I hereby certify that the normal working hours of my office (uniform for all article / audit assistants) are from**

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**and the hours during which Shri /Ms**

[illegible]

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**I recommend that he/she may be permitted to attend the classes which are outside my office hours.**



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**Signature of Chartered Accountant**

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[illegible]

1

(Partner or Sleeping Partner or Director )

[illegible]

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**per week and timings**

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(hours per week)

**From**

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**To**

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**Yes**

O

**No**

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[illegible]

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[illegible]

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## RECOMMENDATION OF THE EMPLOYER

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to

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[illegible][illegible][illegible]

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to

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7 095148 048581

**Membership No.**

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Date :

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Place :

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**@ 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.**

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**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 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, 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 graduation or any other course, if any pursued by the articled assistant, each articled assistant registered on or after 1<sup>st</sup> 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 30<sup>th</sup> 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 articulated 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/-

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