

Form 103 complete in all respect should be submitted so as to reach office within 30 days of the commencement of articles.

Space for Official Stamp

1. Name in full (in Capital Letter) (As per Institute's Record/10+2/Graduate Certificate)
(First Name)

[illegible]

(Sur Name)

[illegible]**Maiden Name** (in case of married female student)[illegible]

Sex: **Male** ☒ **Female** ☐

2. Residential Address

i) Permanent Address

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

City																		State Code		
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[illegible][illegible]

ii) Address for correspondence

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

City _____ State Code ____

[illegible]

Email id

Mobile No.

3. Please indicate whether you need study material in 'Hindi' or 'English'

☐ Hindi ☐ English

4. Date of Birth (DD-MM-YY)



5(a). Nationality

(In case of foreign nationals an attested copy of student visa or study permit, as the case may be from appropriate authorities for the duration of the Chartered Accountancy Course must be enclosed)

☐ Indian ☐ Foreign

5(b) Whether Physically challenged (if yes, proof for nature of deformity to be enclosed) ☐ Yes ☐ No

6. Father's /Husband's name & address

(Name)

(Address)

City State Code

Pin Phone No. with STD Code /

Email id

Mobile No.

7. Educational Qualifications (Starting from 10 examination)

Examination	Board/ Authority/University	Year	Result		
			Marks Obtained	Max Marks	Awaited
X					
XII					
Degree					☐ Yes
Diploma					☐ Yes

8(a).Date of joining Foundation / PE-I /C.P.T./ PE-II course with Registration number

Date Registration No.

8(b). Particulars regarding passing the Foundation/ PE-I /CPT/ PE-II examination of the institute, wherever applicable (year, Month and roll number)

☐ Foundation ☐ PE - I ☐ CPT ☐ PE - II

Exam Year Month Roll Number

Exam Year Month Roll Number

[illegible]

16. (a) Whether the articulated assistant has taken up any other course of study academic or professional

☐ No ☐ Yes ☐ Academic ☐ Professional

[illegible]

from

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to

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Hrs. (Working hours of the employer)

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		-			-				(Date)
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[illegible]

from

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 to

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 Hrs. (Working hours of the principal)

	1	2	3
	Particulars	Fee for: (i) <i>Indian Students residing in India and other SAARC countries and Bhutan,</i> (ii) <i>Students belonging to other SAARC countries and Bhutan</i> (In Indian Rupees)	Fee for students other than stated in Column 2 i.e. (i) <i>the students of foreign countries other than SAARC countries and Bhutan and Indian students residing abroad other</i> (ii) <i>than SAARC countries and Bhutan</i> (In US\$)
(a)	Registration fees as articulated/audit Assistant	500/-	
(b)	Students' Association Fee	500/-	
(c)	Registration fee with BOS*	500/-	
(d)	Tuition Fee for PCC*	4000/-	
(e)	Registration Fee for 100 hours ITT** Total	2000/- Rs. 7,500/-	\$ 500
(f)	For Final Course(New) Tuition Fee *** Other Fees(a+b+c) Total	Rs. 8,500/- Rs. 1,500/- Rs. 10,000/-	
	Price of Prospectus	Rs. 100/- plus courier charges of Rs. 15/- for Delhi and Rs. 25/- for rest of India.	\$ 10 plus applicable postal charges.
	Subscription for Journal "The Chartered Accountant" Optional	Rs. 1,200/- (For Three years)	Rs.1,400/- (For Three and half years)

4.	Date from which the member is continuously holding the Certificate of Practice.
5.	Name of the Firm and member's status therein (i.e. Proprietor/Partner/Paid Assistant). Proprietor ☐ Partner ☐ Paid Assistant ☐
6.	Details of association (Proprietor/ Partner/ paid assistant),if any, with other firms of Chartered Accountants.
7.	Sub-Regulation of Regulation 43 under which the member is eligible to train the articled assistant.
8.	Whether the member is engaged in any other business or occupation at present.If so, please give details ☐ No ☐ Yes from - to - (DD-MM-YY)
9.	Whether the member was engaged in any other business or occupation at any time during the qualifying years of his practice on the strength of which he claims eligibility to train articled assistant. If so, please give details. ☐ No ☐ Yes from - to - (DD-MM-YY)
10.	Name(s) of the articled assistant(s),if any, with registration Nos.,already undergoing training with the member (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.) (Name) (Registration No.)



11 Name of the additional articulated assistant, if any, with registration number, already undergoing training with the member.

(Name)

(Registration No.)

I declare that the particulars given in Part B above are true and correct to the best of my acknowledge and belief and I undertake to intimate the Council within sixty days of any change that may occur in the information furnished in Part B during the period of training to the articles assistant.

I further declare that

- (1) I have fully satisfied myself that the articulated assistant is eligible to receive training as such under the Chartered Accountants Regulations, 1988 and that he has passed the Professional Education Examination (PE-II) / PCC/ PE-I/ Foundation 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 articulated assistant ;
- (5) I shall be paying stipend to the articulated assistant not below the rates prescribed under the Regulations.
- (6) I have necessary vacancy to train the aforementioned articulated assistant and that relevant papers for registration have been filed in accordance with the provisions of Regulations 46.



(Within the frame only)

Stamp and Seal of the Employer



(Within the frame only)

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 articulated assistant, are as follows.

		Stipend payable per month		
	Classification of the normal place of service of the articulated assistant	During the first year of training	During the second year of training	During the remaining period training
(1)	Cities / towns with a population of 20 lakhs and above	Rs. 1000/-	Rs. 1,250/-	Rs. 1,500/-
(2)	Cities/towns having a population of 4 lakhs and above but less than 20 lakhs	Rs. 750/-	Rs. 1,000/-	Rs. 1,250/-
(3)	Cities / towns having a population of less than 4 lakhs	Rs. 500/-	Rs. 750/-	Rs. 1,000/-



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
GENERAL INSTRUCTIONS REGARDING REGISTRATION OF ARTICLED ASSISTANTS

(A) FIRST REGISTRATION

1. Entry Qualification

The candidate should have

- (a) passed the Professional Education II Examination (PE-II) conducted by the Institute and successfully completed computer training programme as may be prescribed from time to time by the Council of the Institute; or
- (b) passed the Common Proficiency Test (CPT) conducted by the Institute and Senior Secondary Examination (10+2) examination conducted by an examining body constituted by law in India or an examination recognized by the Central Government as equivalent thereto or;
- (c) passed Professional Education I Exam (PE - I)/erstwhile Foundation Exam conducted by the Institute ;

2. Period of Articles :

The period of articles for the candidates eligible under (a) above is 3 years and for the candidates covered under (b) & (c) above would be 3 ½ years.

3. Documents to be executed

- (a) Deed of Articles in Form 102
- (b) Statement of particulars for registration in Form 103 in triplicate, one copy to be sent to the Institute, one copy each to be retained by the chartered accountant and the articled assistant.

Deed of Articles in (Form '102')

- (i) The deed of articles should be executed on a Non-judicial stamp paper or 'Special Adhesive Stamps' of the requisite value should be affixed.
- (ii) The deed of articles should be executed for full period of three years/three and a half years as the case may be. A deed showing a lesser period will not be registered.
- (iii) The deed of articles 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 articles should be retained by the chartered accountant and duplicate copy thereof should be given to the articled assistant.
- (v) The deed of 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 the appropriate places.

Note: Before entering into articleship, the candidate must ensure that the Chartered Accountant under whom he wishes to receive training as an articled assistant is eligible to train and he is having a vacancy to accommodate him 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 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 .

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.

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) In case 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 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.
- 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 .

5. Application for registration to Information Technology Training :

Candidates registering for articles for 3 ½ years after passing CPT/PE- I/Foundation Examination are required to register for Compulsory ITT Course.

6. Permission to engage in other occupation

An articled assistant may be allowed to be merely a sleeping partner in a business concern or a Director in family business company subject to certain conditions, details whereof can be furnished on request. On receipt of application in prescribed form' 112' permission to engage in 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 is a sleeping partner and this will constitute "prima-facie" evidence unless there is evidence to the contrary.

ii) **Director in a family business company**

The main requirement is that the articled assistant should be a Director of family Business Company which is in existence before joining the C.A. Course and he should not take any active part apart from attending the meeting of Board of Directors.

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 alongwith form '103'. The Identity Card will be stamped by the Institute and returned to the student in a plastic cover along with the registration letter. The Identity Card shall be compulsory to all the students and will be valid for three years/3 ½ 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 the following places :

- (If the employer chartered accountant is practising in Western India Region) to the Additional Director of Studies at "ICAI Bhawan", 27, Cuffe Parade, Colaba, Mumbai-400 005.
- (If the employer chartered accountant is practising in Southern India Region) to the Sr. Asstt. Secretary at "ICAI Bhawan", 122, Mahatma Gandhi Road, Post Box No. 3314, Nungambakkam, Chennai-600 034.
- (If the employer chartered accountant is practising in Eastern India Region) to the Sr. Deputy Secretary at "ICAI Bhawan", 7, Anandilal Poddar Sarani, Russell Street, Kolkatta - 700 071.
- (If the employer chartered accountant is practising in Central India Region) to the Deputy Secretary at "ICAI Bhawan", 16/77-B, Civil Lines, Behind Reserve Bank of India, Kanpur-208 001, U.P.
- (If the employer chartered accountant is practising in Northern India Region) to the Deputy Secretary at "ICAI Bhawan", Plot No. 52, 53, 54, Institutional Area, Vishwas Nagar, Shahdara, Near Karkardooma Court, Delhi- 110032 / "ICAI Bhawan", Indraprastha Marg. New Delhi - 110002

9. **Papers/Payment to be sent for Registration**

- a) Form "103" duly filled in and signed.
- b) Copies duly attested by the concerned member under whom the articles are to be registered.
 - i) Mark sheet of PE- II, CPT,10+2, PE-I Examination
 - ii) Date of Birth Certificate (as per S.S.C.)
 - iii) Compulsory Computer Training Certificate (CCT) issued by the C.A. Institute only in case of PE II students.
- (c) In case of foreign nationals an attested copy of student visa or study permit, as the case may be from appropriate authorities for the duration of the Chartered Accountancy Course must be enclosed.
- (d) Registration and Tuition fees as per details given in Form' 103' by Banker's Cheque/Demand Draft/Pay Order drawn on any bank in the name of 'Secretary' "The Institute of Chartered Accountants of India" and payable at Mumbai, Chennai, Kolkata, Kanpur, New Delhi as the case may be.

(B) SUBSEQUENT REGISTRATION – RE - REGISTRATION OF ARTICLES.

Transfer of articled service from one employer to another

The training as an articled assistant under a chartered accountant in practice can be terminated with the mutual consent of the parties (Employer and the articled assistant). While registering the articled 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 fee is necessary for re-registration of articles.
- (b) 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 already served, in Form" 109" or Form 120 as the case may be along with Report of Practical Training undergone in the format prescribed on the reverse of form 109 or Form 120 as the case may be.

- (c) The Identity Card issued under the previous employer.
- (d) The period of training in the deed of articles with the new employer must be the 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 & half years of articles service and has taken leave in excess of the period allowed under Regulation 59 is required 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 a non-judicial stamp paper or "special adhesive stamp" of the requisite value should be affixed on the form. The supplementary deed in duplicate along with Form 108 or Form 119 as 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 the employer and/or there is a 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 Form 119 as the case may be for the period already served, should be 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 term of training is over and he (the articled 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 leave. 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.

Delay Corresponding fees to be paid.

30 days beyond specified period	Rs. 100/-
31-180 days beyond specified period	Rs. 300/-
Beyond 181 days	Rs. 1,000/-

1. If the delay is 31 days to 180 days beyond specified period , no documents are required to be submitted.
2. Following documents may be submitted if the delay is more than 181 days.
 - a. Attendance record of the Articled Assistant.
 - b. Original deed of Articles in Form 102, executed on non-judicial stamp paper.
 - c. Certified copy of the work diary of the articled assistant.
 - d. Stipend details with evidence in the form of Bank Pass Book/Statement.

Course on General Management and Communication Skills

The course could be taken by a student after completing 2 years of Practical Training or before applying for membership of the Institute/during last year of practical training or before applying for membership in case of students under 3 ½ years of practical training.

The course is to equip the entrants of the profession with some essential skills, such as-

- (i) General Management and Business Communication Skills:
- (ii) Presentation Skills:
- (iii) Group Discussion Skills: