



1. Enrolment as Member

(Sections 4 & 8 Regulation 4)

Eligibility Criteria

The applicant should have:

- (a) Completed the prescribed period of 3 years / 3 years and 6 months articulated training or 4 Years and 6 months audit training as applicable;
- (b) Passed the C.A. Final Examination Both Groups;
- (c) Undergone course on General Management and Communication skills. (Applicable to candidates passing of Both Groups of Final C.A. Examination held in May 2003 and thereafter.)
- (d) Should not possess any of the following disabilities:
 - (i) Not attained the age of 21 years.
 - (ii) Unsound mind and stands so adjudged by a Competent Court.
 - (iii) Undischarged insolvent.
 - (iv) Being discharged insolvent, has not obtained from the Court a certificate that his insolvency was caused by misfortune without any misconduct on his part.
 - (v) Convicted by a Competent Court, of an offence involving moral turpitude committed by him in his professional capacity unless pardoned or the Central Government has removed the disability.

Requirement

- (1) Application in Form 2 signed and complete in all respect should be submitted to the Institute's concerned Decentralised Office. The name in the Form should appear as borne in Degree Certificate/ Higher Secondary School certificate in case of Foundation student/P.E.-I student. In case the applicant has changed his signature after completion of training, he is required to submit his new signature attested by a C.A. or a Gazetted Officer. In case of change in the name, must complete the formalities by submitting the documentary evidence, such as marriage invitation card or Gazette Notification etc,
- (2) The following fees should be accompanied with the application in Form 2 :

w.e.f. 1.4.2008

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| (I) Entrance fee | Rs. 1,000/- |
| (ii) Associate Membership fee | Rs. 600/- |
| (iii) Certificate of Practice fee*
(If the candidate intends to hold COP) | Rs. 1,600/- |
| (iv) Contribution towards CABF (recommendatory) | Rs. 1,000/- |

* Submission of Form 6 is not mandatory.



- (3) The fee has to be paid by way of account payee local cheque (pay at the place candidate belongs to or at which Decentralised Offices are situated) or by demand draft/ Pay Order, drawn in favour of 'The Secretary', The Institute of Chartered Accountants of India, New Delhi or the concerned Decentralised Office (if the candidate belongs to other cities). The addresses of the Decentralised Offices are given in Chapter 26(Pages 50 - 52).
- (4) The certified true copy (by a Chartered Accountant or Gazetted Officer) of the following documents are required to be attached:
 - (i) Educational Qualifications.
 - (ii) Mark sheets of C.A. Final Examination.
 - (iii) Training Completion Certificate.
 - (iv) Certificate of participation of Course of General Management & Communication skills.
 - (v) High School/Higher Secondary School Certificate as proof of date of birth(if not submitted earlier)
- (5) In case the applicant had pursued other course(s) with prior permission of the Council, a copy of the permission letter issued by Institute may be submitted. However, if the prior permission of the Council was not obtained, the application in prescribed Form 112 complete in all respect alongwith observations and comments of both the applicant and the employer stating reasons for non compliance of Regulation 65 are required to be submitted along with condonation fee.
- (6) In case the applicant was engaged in other business /occupation, a copy of the permission letter issued by Institute may be given. However, if the prior permission of the Council was not obtained, the application in prescribed Form 112 complete in all respect alongwith observations and comments of both the applicant and the employer stating reasons for non-compliance of Regulation 65 are required to be given. The following documents required to be submitted;
 - (a) Certified true copy of the partnership deed containing clear recital that the applicant had neither taken active part nor was a active partner.
 - (b) Affidavit of all the partners including the articled /audit assistant that he had neither taken active part nor was required to take active part in the management of the business.
 - (c) No objection letter of the employer that the training of the article assistant was not interfered during the period of training due to above engagement. He/his firm was not the auditor of the partnership firm in which articled assistant was engaged.
- (7) In case the applicant was engaged during period of articles training as a Director in a family business with prior permission of the Council, a copy of the permission letter issued by the Institute may be submitted. However, if the prior permission of the Council was not obtained, he is required to apply for permission in the prescribed Form 112 complete in all respect alongwith observations and comments of both the applicant and the employer stating reasons for non compliance of Regulation 65. He is required to submit the following documents :-
 - (a) A copy of the Memorandum/ Articles of Association of the Company



- (b) Affidavit of the articulated assistant duly sworn in before Notary / First Class Magistrate that he has neither taken active part nor was entitled to take active part in the management of the business.
- (c) A copy of the resolution of the company that the articulated assistant was a Director of the company and had neither taken active part nor was entitled to take active part in the management of the business affairs of the company.
- (d) No objection letter of the employer that the training of the article assistant was not interfered during the period of training due to above engagement.
- (8) The candidate may apply for C.A. Benevolent Fund in prescribed Form which is available with Form 2. The life membership fee is Rs. 1000/-. The amount of CABF is utilized for a noble cause viz; providing financial assistance to members and their families in distress and the contribution is exempted u/s 80(G) of the Income Tax Act*.
- (9) The candidate may also apply for Member's Identity Card in the prescribed Form alongwith two passport size colour photographs so that the same is issued to him free of cost.
- (10) In case the applicant intends to hold Certificate of Practice and is also engaged in other occupation/business, the formalities mentioned in Chapter 3 (Engagement in other Business/Occupation) may be complied with by submitting an application in the prescribed Form.
- (11) The candidates falling under category 5, 6 & 7 are required to apply for condonation and pay condonation fee as applicable. For details please see Chapter number 20 on Condonation of breach of Regulation 65 for non filing Forms within specified time.

General

- (i) The Decentralised Offices will issue an acknowledgment for the payment of fees remitted by an applicant for enrolment as a member.
- (ii) A candidate shall be enrolled as a member of the Institute from the date on which the prescribed fee, Form 2 complete in all respects and compliance of other requirements are fulfilled.
- (iii) On satisfactory compliance of requirements, letter of enrolment with Certificate of Practice (if applied for) will be issued by the concerned Decentralised Office.
- (iv) The script of membership/Certificate of practice will be issued to the newly enrolled member within a period of 3 months from the date of issue of enrolment letter and sent by Registered/Speed Post.
- (v) A copy of Members Hand book containing Chartered Accountants Act 1949, Chartered Accountants Regulation 1988, Professional Opportunities for Members - an Appraisal, Code of Ethics and Manual for members is issued to newly enrolled members free of cost.
- (vi) Identity cards will be sent to the members within 2 months from the date of issue of letter of new enrolment provided there is no deficiency in the information provided in the application Form.

**Details of CABF are available at page 48 and also on the website of the Institute at www.icaai.org.*