Form '108'

[See Regulations 50 and 61 (1)]

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Certificate of Service Under Articles

Space for Official Stamp

I

of

do hereby certify that Shri / Ms (Name of the Firm)

served as an articled assistant under me in accordance with the Chartered Accountants Regulations,

for a period of YY MM DD from — —

to — — that his / her progress was satisfactory and that to the best of my knowledge he/she bears good moral character.

I further certify that during the above-mentioned period the articled assistant was given leave for

days.

I further certify that I have paid to the articled assistant a minimum monthly stipend at the rates specified in the Regulations and that the stipend was paid by crossed account payee cheques every month/* deposited by me every month in his account (number) with

Branch of the (Name of the Bank)

The articles were duly registered with the Council of the Institute of Chartered Accounants of India

Vide Registration No of 2 0

Signature

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(Within the Frame only)

Name in block letters

Membership No.

Date: — —

Place:

(* Delete words not applicable)

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(Within the frame only)

Signature of the articled assistant

(Regn. No.)

Student's Address for Correspondence

Address

City **State Code**

Pin **Phone No. with STD code** /

Country

Note:

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. 100/-
(ii) Delay between 31 days - 180 days	Rs. 300/-
(iii) Delay beyond 181 days	Rs. 1,000/-

REPORT OF PRACTICAL TRAINING
(Refer to Paragraph 25.1 of Training Guide)
(Applicable to Articled Assistant registered prior to 1st January 2003)

Name of the Firm

Name of MIT (If any)

Name of the Principal

Name of the Trainee

Principal's Membership No.

Trainee's Registration No.

Period: From ___ To ___

Category of Work Experience	(Time spent in weeks)		
	First Year	Second Year	Third Year
A. Financial & Management Accounting			
B. Auditing (including internal Audit)			
C. Taxation			
D. Management Services			
E. Information Technology			
F. Other areas, if any, please specify			
G. Secondment, exchange, if any			

General Comments / Remarks : _____

I/We hereby certify that the aforesaid information is based on Training Records maintained in the office.

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(Within the Frame only)

Signature
Principal/Member-in-charge(Training)

Membership No.

Place :

Date :

Note : General comments may include information on levels of progression.

REPORT OF PRACTICAL TRAINING
(Applicable for Articled Assistant registered on or after 1st January 2003)

Personal Details

Registration No:

Name of the Trainee:

Date of Commencement of articleship training: — —

Name of the Member-in-Charge (Training) (MIT):

Membership No:

Name of the Principal

Membership No.

Name of the Organisation

Firm No.

Period from — — **To** — —

Mandatory

A. Details of Work Undertaken and Training Received:

Sr. No.	Particulars	Time spent in Weeks			
		Year 1	Year 2	Year 3	Year 4
I.	Accounting				
II.	Auditing(including InternalAudit/Management Audit)				
III.	Taxation				
IV.	Information Technology				
V.	Management Consultancy & Other Services (including financial management and corporate affairs)				
VI.	Other Areas (to be specified)				

Optional

B. Summary of Professional (and Other) Training Programmes Attended by Students (SOPTAS) (separate paper may be attached)

Sr. No	Particulars	No. of Hrs
I.		
II.		
III.		

C. General Comments / Remarks, if any _____

_____

D. We hereby certify that the aforesaid information is based on Training records

(Within the Frame only)
Signature
Student / Trainee

(Within the Frame only)
Signature
MIT

(Within the Frame only)
Signature
Principal

Place:

Date: __ __ — __ __ — __ __ __ __

Notes:

1. Any other area of work experience / theoretical training , not falling under the captions given, be specified.
2. The number of days/weeks may be indicated on the basis of basic records such as daily time sheets, diaries etc, and in the absence of any such records, it should be based on the best estimate. The number of days/weeks related to each category may be equated based on the standard number of working hours / days per day/ week.
3. Separate record should be preferably maintained in regard to the work experience during secondment / exchange and should be counter-signed by such other member under whom the trainee has had the work experience.
4. In the Remarks column, of Summary of Professional (and Other) Training Programmes Attended by Students (SOPTAS), state the name of the organizer and other details considered relevant.
5. This form should be signed by the Principal in all circumstances.

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