ARTICLE'S WORK DIARY

As Prescribed By ICAI

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Article's Work Diary

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Articleship: Some Important Rules

- ***Source :***
  - ***Indiapoint.net***
  - ***Personal communication with BOS through E-mails***

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The Chartered Accontantcy course in India entails three years of articleship ~~– that has now been elongated to three and half years~~. (**Update**: Articleship duration was increased to three and half years when PCC was introduced in 2006-07. But since 2009, under IPCE, it is back to three years). However, there are certain information that is not normally available. So, the *not so common* rules and information that I have found through my struggles during articleship are:

1) Holiday

An articled assistant is entitled to *all* gazetted holidays that is given by the Government of India and adopted by the institute. So, in whichever day the Institute has a holiday – the Articled Assistants are also entitled to a holiday. Also, Sundays are holidays and not leave. Even Saturday could be a holiday, if the Firm follows five day week. The point is – any holiday or a normal weekend holiday would be counted as part of articleship.

(Practical aspect of gazetted holidays)

The only exception is where the Article has taken a long duration leave say from 1st of month to 20th of a month. So any Sunday or holiday falling in between the duration of leave would get counted as part of leave.

2) Leave

An Articled Assistant is entitled to leave amounting to one sixth of period *actually* served. So, if you see the word 'actually', it makes the quantum of leave very dynamic to calculate. So, as per the institute, if someone is in three years of articleship. that means – total number of days = 365 x 3 = 1095 days.

Suppose leave taken is 180 days
Then, number of days actually served = 1095 – 180 = 915 days
Now, 915 / 6 = 152 days
So, excess leave taken = 180 – 152 = 28 days : which the Article will have to serve additionally to his normal duration of articleship – if he has already taken 180 days leave !

Consequently, the maximum number of leave permissible in a three year articleship is 155 days. And for a three and half year articleship it is around 180 days.

The other thing is, that if one is attending any Seminar/ conference/ training courses organised by the institute or appearing in any exam of the institute, those days are counted as part of articleship. So, if one is attending the three month training session organised by the institute then those three months of training are part of your articleship training.

Also, in case of ITT training, 20 days are specified as part of articleship. So if someone does ITT while doing articleship – upto 20 days period is part of articleshp – excess of that period (even if it be due to fault of institute in taking more than 20 days for 100 hours training) would be counted as leave.

Also, if one is attending GMCS while doing articleship, that period (90 hours) would be counted as part of articleship and not leave. Usually GMCS is finished in 2 weeks flat.

Similarly if one is appearing in Exams conducted by ICAI like Inter / Final while doing articleship – then that period of exam (inclusive of vacant days in between that exam) would be counted as part of articleship training.

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2)(A) Excess Leave

It is possible that an Articled Assistant takes leave in excess of what s/he is entitled to take. In such case, as per the rules : (1) No stipend is payable to the Articled Assistant for the period of excess leave, and (2) Supplementary deed of articles in Form 107 should be executed in triplicate with the same employer in continuation of the training.

Update: It seems that options available to students who have taken excess leave are as follows:

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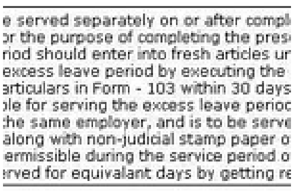
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1) Fill Form 107 & Form 108 and continue under the same Principal
2) Fill Form 108 and discontinue under the old Principal and enter into a fresh period of Articleship under a new Principal by filling form 103 and 102
3) No leave is allowed during this period of articleship which is served in lieu of excess leave (!)
4) If the Article takes leave during period of service of excess leave, then for that period of additional leave s/he will have to get re-registered (probably through Form 103 and 102) for completion of that additional leave

(I must add, that the students should be careful not to get into such complications of ICAI, and instead try to finish the articleship training within the stipulated period. All rules and regulations apply on the student when s/he is an Article. The moment Articleship is finished, the student is no longer bound by the restrictive clauses of articleship)

3) Working Hours / Timing of Work

The institute clearly states that the article has to do 35 hours of training per week. As the institute puts it, the office for the Article should not start before 9 AM and not end after 7 PM. And that the office should not start after 11 AM or end before 5 PM. The duration of 35 hours is *exclusive* of lunch period! The institute even says that work hours should not exceed 45 hours a week – and whatever excess hours over and above 35 hours has been worked by the Article should be compensated by providing set-off.

Meaning of Compensatory Leave / Set-off: The trainee can claim set-off for each excess hours put in work. For example if the trainee has worked 40 hours in week A, then in some other week B he can work 30 hours and claim set off for the 5 hours that s/he had worked excess in week A.

Another example – say, in a 6 days week with 6 hours work each day – suppose in a week, the trainee has put in extra 6 hours ie. total hours worked in a week comes to be 42 hours. Then the student is entitled for one day compensatory leave ie. the student can take one day leave, but that one day would not get counted as leave, as the student has already put in those hours of work.

Apart from this, 35 hours of work does not mean, that the student should be working 35 hours. Suppose in the 'lean' season, the Principal does not have much work, and the student is sitting idle in the office half the time – then even that time is counted as work hours.

Good firms often compensate for excess work hours or work done during holidays. But not all principals do that. In reality, the article may have to put in on an average 7 to 8 hours per day, 6 days a week and without any compensatory leave! And if that is not enough, articles may be called to work even on Sunday or any Holiday – particularly during the season of statutory audit and tax audit. Once during the statutory bank audit, my office day started at 10 AM and ended on 4 AM the next morning! And then I was again ready at 10 AM, the same day – for 'another' day of bank audit – and even later on there was no compensatory leave! There have been many occasions when I had to do audit upto 10 PM or 12 Midnight, without any compensatory leave (or even relaxation in office time)!

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ICAI Announcement relating to working hours.

ICAI Announcement relating to working hours (Dec 2010)

4) Using Articles for other work

This is something very bad on part of certain members of the institute that they consider the article as something of their personal servant. In mofussil towns, its quite common to find the helper / peon of the office getting 900 to 1500 per month, while the newly inducted Article gets 750 per month! I have seen articles being sent to get the scooter or the motorcycle of the principal repaired – and spending the day with the mechanic!

There are also some CAs, who apart from practice also have side business – which is often in name of some family member. In such situation, one can well find such CAs using the Article in the side business – the Articles being cheap substitute for full time employees. All such practices are against the rules of the institute.

On such kind of practices of the members, there is no control by the institute. Also, the article being a new entrant does not know what is right and what is wrong. Also, I have never heard the institute holding any awareness seminar for the Articles – instead, the seminars for students always relates to 'future opportunities'!

5) Clarifications from Institute

For all purposes, the clarification from the institute for any matter relating to students, would have to be got from the regional level. The articled assistant, in my experience, never receives any clarification from centre. Moreover, the Secretary of the institute never answers to any query – even if that seems urgent. I can only surmise that perhaps, the institute thinks that anything written from Secretary is in the nature of 'policy'. So one would be wasting time, if one is writing to the Secretary.

If you have any queries or grievances – follow the procedure – first write to the usual address that is provuded ie. ero/cro/etc@icai.org. If one does not receive a reply within reasonable time (say 4-5 days) – write directly to the Deputy Secretary of the region. Even after that if you dont get a reply in a reasonable time – say two to three weeks – then write directly to the Chairman of the region or the members of the Central Council from your region. Use the last option only in the end – you would be amazed at the speed with which you would start getting replies. But you have to follow the 'due process'.

Update (Feb 2010): ICAI has launched a helpdesk called *e-samadhan*. The link is: http://www.icai.org/help/. The grievances posted here is given a "grievance number" by which one can check the reply to the query / grievance. ICAI gives a time limit by which reply would be posted – though it may not necessarily adhere to that time limit. But it does reply for sure and tries to solve the issue.

Extreme Situations

There may be extreme situations where the institute is not responding to your queries or application. It may be anything like ICAI not responding to your genuine transfer application or not sending you the study material or not clarifying any rule. It can be anything where you have even written to bosnoida@icai.org and also written to the helpdesk http://www.icai.org/help/, and you have been assured suitable action, but that action is not happening. In such frustrating situations the most appropriate method is to write separate emails (don't cc, but write individual emails – though content may be same) to **all** of the following:

1) president@icai.org

2) Central Council members of your region (eg. for 2010-11, the emails of central council members can be had from http://www.icai.org/post.html?post_id=1525&c_id=198

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3) Chairman of your region. (the email can be had from the regional council websites)
EIRC: http://www.eircicai.org/
NIRC: http://www.nirc-icai.org/
CIRC: http://www.circ-icai.org/
WIRC: http://wirc-icai.org/
SIRC: http://www.sircoficai.org/

6) Forms on Termination

For termination for transfer one has to fill form 109 (triplicate). For termination on completion of articleship training, the form to be filled is Form 108 (triplicate). All the three copies are filled in original. These forms are filled in triplicate so that:

1) One copy is sent to ICAI Regional Office
2) One copy is retained at the office of Principal
3) One copy is retained by the student

Form 108 is also known as "Service Certificate".

If one is doing industrial training, then on completion of industrial training, the form of termination (service certificate) is Form 105.

Filling form 105 / 108 / 109: The filling of report of practical training is the trickiest part. However, as per the institute – the number of days that has to be filled under various heads has to be *net* of leave taken. So the formula is Total Period of Articleship = Total Period Served + Leave Taken

7) Stipend during leave

As per the institute, the Articled Assistant has to be paid minimum of stipend stipulated even if he is on leave. However, there is no upper limit, if the Principal wants to pay more, s/he is free to pay such higher stipend even for the leave period. However, no stipend is payable for excess leave taken. Excess leave meaning leave over and above the eligible leave.

It is again a matter that there are principals who deduct from minimum stipend even if the article takes one or two days leave.

Moreover, there are Principals who would prefer to delay payment of stipend by three – four month, with the belief that the article will not leave them if they hold on to their stipend. The simple rule of the institute is that the stipend has to be paid regularly and in time.

There is another related aspect – though in this matter there is no rule of the institute for the Articled Assistants. It is of 'Out of Pocket Expense' (OPE). Simply stated OPE is sort of allowance given for expense or food or conveyance, when the article goes to onsite audit, whether within city or outstation audit. Good firms often compensate their articles with reasonable OPE. However, there are many others who would cut corners even here and try to subsidize their firm from the pocket of their articles by denying them such OPE.

8) Transfer from one Principal to another

One can take such transfer easily. However, the rule of institute is that one has to give a one month prior notice for it. Often, the Principal does not mind giving such release – but many times they do. That would really depend on the relation of Article with the Principal.

However, if one is in a real desperate situation and there are compelling reasons, the institute has the procedure where the Articled Assistant gives such notice to principal, and then fills the prescribed form and sends a copy to the Secretary – and within the prescribed time and with due process, the date of form filled by the Article is taken as the date of release from the Principal. However, this is again an untested rule.

Update: From April 2009, the transfer rules have been made very tough. The transfer can no longer be taken with "mutual consent" – but only under

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certain circumstances as specified by ICAI. Moreover, the Principal has now been given overriding powers on such matter. Details here

Update July 2010: ICAI has again relaxed transfer for those in first year of training. Now transfer in first year of articleship can be taken without restriction. Details at: http://indiapoint.net/ca/2010/06/15/ca-articleship-latest-changes/ The Updated Notification on Transfer of Articles is at: http://icai.org/resource_file/19592announ10698.pdf

Procedure of Transfer

For transfer of articleship from one Principal to another one has to fill form 109. The form is filled in triplicate. One copy is sent to Regional Office (RO) of ICAI, the other one is retained by the Principal's office, and the last copy is retained by the Student. All the three copies are filled in original in pen. There are no carbon copies. The form sent to ICAI-RO is sent in a covering letter signed by the Principal. The RO in around two / three weeks time sends a letter of termination. The original is sent to the office of the Principal, and the copy is sent to the address of the student.

However, the student is not required to wait for the Termination letter and directly join the new Principal (even on the next day, if the new Principal is of the same city). While joining at the new Principal, the student will again have to do the same formalities as s/he did while joining articleship in the first instance viz. fill Form 103, 102, execute the Deed in Stamp paper. The only difference in the transfer case, the deed of articles shall be executed for the remaining period of articleship, and no fees is payable.

If one is taking transfer in the same region, then one will have to send the Form 103 to the same RO. If one is taking transfer to another region, then the student will have to send the Form 103 signed by the new Principal to the new RO.

After receiving the form 103 in case of the transfer, if the transfer is within the same region, then there is no problem as such, and the re-registration letter gets issued in normal course. However, in case of transfer to another region, the new RO on receiving the form writes to the previous RO, to transfer the file of the student. On receiving the student's file from the previous RO, the new RO issues the re-registration form to the student. Usually in such cases of inter-regional transfer, there can be delays. In one of such inter-regional transfer from EIRC to CIRC, in my case, it took nearly three months for the file to get transferred – I had neither received the termination letter from EIRC, and off-course no re-registration letter from CIRC (as EIRC was not responding even to reminder letters from CIRC to transfer my file!) – eventhough I had joined the articleship in the new place. And, I had to pursue the matter right upto the Chairman EIRC. So, one should also keep ones documentation of transfer properly like even the Speed Post counterfoil – that helps one establish that the letter had indeed been sent and confirmation from Post office that the letter has indeed been delivered.

9) Additional Courses along with CA

ICAI allows one additional course to be taken up along with CA *during articleship*. That means that ICAI is not bothered how many courses one takes up during his enrolment in CA course. But during the period of articleship, the student is allowed to take up only one additional course. As per Regulation 65 of CA Regulations:

"*Without the previous permission of the Council, obtained on application made in the approved form, no articled assistant shall, during the period of his service as an articled assistant, take any other course of study or training, whether academic or professional, or engage in any business or occupation.*"

This means if you are undergoing articleship and also doing BCom, then that BCom is your additional course. Even for this you will have to fill form 112.

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However if you have completed your graduation and also undergoing articleship, then you can take up one additional course like MCom, CS etc.

The detailed latest circular of ICAI in this matter (Jan 2010): http://www.icai.org/post.html?post_id=4998&c_id=219

CA without Graduation?

CA is a Statutory Charter and also a Post Graduate degree that legally entitles one to do even PhD from different universities of India. Previously there was requirement of having university degree. However from the time of PCE and IPCE there is no need to have any graduation degree of any university to become CA. As per the existing Regulation 4 of CA Regulations 1988, a person shall be entitled to become member of ICAI if he has passed the CA Final exams and taken training as prescribed by ICAI.

So that basically translates into the situation that after 12th do CA – and one does not need to take headache of any college or university education! In fact it is unfortunate that ICAI no where clearly specifies this thing in any course or student related brochure. Infact, it really confuses students that alongwith the CA course, ICAI has entered into MoUs with Universities of India to provide CA students with B.Com / BBA degrees!

10) ICAI and its MoUs with IGNOU etc.

ICAI provides the facility to students to pursue Graduation and Post Graduation along with the CA course. For this it has alliance with institutes like IGNOU, BU, and NSOU. The good thing about this is – that while the papers of inter / PE2 / PCC / IPCC are taken into account for the 'technical' papers, one has to appear in additional papers like languages etc, and get the degree. The inter level papers are considered equivalent to Graduation papers and the Final level papers are considered equivalent to PG papers. The details of these courses are as follows:

Arrangement with Bharthiar Univ (BU) : For doing MBA with CA, students can enroll with BU along with CA course. And in that papers passed in CA exams are counted towards exemption of BU courses. So, the PE2/PCC/IPCC level pass would count toward exemption in UG courses BCom / BBA, and the pass in Final level courses would count towards exemption in MCom / MBA course of BU.

http://www.icai.org/post.html?post_id=3863

http://220.227.161.86/19936advertisement_for_BU-ICAI.pdf

Arrangement with IGNOU : ICAI has similar arrangement with IGNOU (though not for MBA, but for BCom and MCom)

http://220.227.161.86/7535announ1482.pdf

Arrangement with NSOU : Details of arrangement with Netaji Subhash Open Univ (NSOU), Kolkata

http://220.227.161.86/7606icai_bdp.pdf

11) Position of the Principal / Member of the Institute

One of my previous principals would say – "the Chartered Accountants are like a tribe". Simply stated, the institute would not listen to anything adverse by the articled assistant against his principal. Though there are various rules of professional ethics, even in worst cases where the case went upto high court – where the article complained that his principal is not giving stipend, not giving leave, making him work even on holidays – and there being documentary proof for it, the only punishment prescribed by the institute was a "reprimand" for the member.

So, for the would be article its better to study the person beforehand, under whom one wishes to take

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training. As one CA put it to me – "think again before taking up slavery"! (though in my opinion slavery is a hard word, but its equally true that some CAs prefer to lord over their articles rather than being friend /philosopher / guide)

12) Conclusions

It is very clear, that the institute has made very good rules for providing training. However, many of the members in practice openly flout these rules – and the articled assistant has no way out except to change principal or suffers in ignorance. And anyway, there is no way out against whims of ones principal.

The other problem is also the structure of training. ie many of the articles undergo graduation course – there is the pressure of the icai's other eligibility criteria like finishing the computer training to be eligible for the exam. Often this training is available only at specified cities – and also that these training places do not abide by the institute prescribed rules of finishing the course in a specified days – so the article has to take leave on his own account to be able to do such training.

Moreover preparing for the CA exam itself is a huge task – particularly when there is no organised classes organised by the institute. And then there are all sorts of rumours floating of how the institute doesn't want its articles to pass or some sort of fixed quotas etc etc !!! Also, many of the coaching classes have their own timing and hefty fees.

The Articled Assistant has to handle the office, handle studies, appear for exams without getting sufficient leave, go for outstation audits, attend institute's training session, give explanation to his principal if he could not attend office even due to illness, attend to auditee's whims etc etc. All these makes the articled assistant a full time harassed person. (Another way to look at it would be it prepares the trainee for a multitasking life ahead!)

Worst of all, except for token lip service, the institute does not take any serious measures against its members who provide dummy articleship. So, if someone is seriously doing articleship – there is another breed of articles who have taken dummy articleship – and attending coaching classes – so in the exams, such 'dummy' articles usually do well.

As, I read somewhere, it is only in their *moment of madness* that someone decides to take up the CA course!

Disclaimer: The rules relating to institute mentioned above are in force as on date of writing of this article. The page is updated from time to time. However, the rules of institute keeps changing from time to time – so one should check for the latest position with ICAI branch / BoS (Board of Studies) / helpline at http://icai.org/help. The other issues discussed relates to personal experience and observations.

Related Posts

1. CA Articleship: Latest Changes
2. CA Articleship: How to Search for Firms for Articleship Training
3. So You Want To Do Articleship?
4. Articleship Training: The Areas of Training
5. Ten Reasons to Think before joining Chartered Accountancy (CA) course

Appendices

- ***Source :***
    - ***ICAI website***
    - ***Training Guide Issued by ICAI***

APPENDIX I

[Refer Chapter 2]

Admission to Articleship Training/ Audit Training

I Regulation 45 [as substituted by the Chartered Accountants (Amendment) Regulations, 2006]

Admission to articleship

(1) A member engaging articled assistants shall before accepting a person as an articled assistant satisfy himself that –

(a) his professional practice (either in his individual name, or in a trade name or as a partner of the firm), is suitable for the purpose of training articled assistants; and

(b) such a person –

(i) has passed the Professional Education (Examination-II) under these regulations; and

(ii) has successfully completed computer training programme or Information Technology Training as may be specified from time to time by the Council and in the manner so specified.

(2) Notwithstanding anything contained in sub-regulation (1), a candidate who has passed Common Proficiency Test held under these regulations and also 10+2 examination conducted by an examining body constituted by a law in India or an examination recognised by the Central Government as equivalent thereto; or has passed the Foundation Examination/ Professional Education (Examination-I) under these regulations shall be eligible for admission to articleship:

Provided that a candidate who was registered as an articled assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of practical training as per the deed of articles already executed under these regulations irrespective of any break in the continuity of training:

Provided further that a candidate who has passed Professional Education (Examination-II) under these regulations at the time of commencement of the Common Proficiency Test may join three year articleship upto such time as may be specified by the Council;

Provided also that a candidate who was exempted from passing the Professional Education (Examination-I) under proviso to sub-regulation (1) of regulation 25B and is registered as a candidate for the Professional Education (Course-II) shall be eligible to join three year articleship, upto such time as may be specified by the Council, subject to his appearing and passing Professional Education (Examination-II), till such time it is held or thereafter, Professional Competence Examination held under these regulations and completing the specified course on computer training programme or Information Technology Training.

II. Regulation 69: Registration of Audit Assistant [as substituted by the Chartered Accountants (Amendment) Regulations, 2006]

Registration of Audit Assistant

(1) A member in practice before applying for registration of the service of an audit assistant shall satisfy himself that:

(a) his professional practice (either in his individual name or in a trade name or as a partner of the firm) is suitable for the purpose of engaging audit assistant; and

(b) such a person –

(i) is not less than 17 years of age on the date of commencement of audit service; and

(ii) has passed Common Proficiency Test held under these regulations and Senior Secondary Examination (10+2 examination) conducted by an examining body constituted by law in India or an examination recognised by the Central Government as equivalent thereto; or

(iii) has passed the Foundation / Professional Education (Examination-I) under these regulations provided that a candidate who was registered as an audit assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of service under these regulations.

PROVIDED that a candidate who has passed the Foundation/Graduation Examination, shall be eligible to register himself as audit assistant, till such time as may be specified by the Council.

PROVIDED FURTHER that a candidate who was registered as an audit assistant before the commencement of the scheme of examination specified by the Council shall be eligible to continue and complete the remaining period of practical training under these Regulations irrespective of whether he passed the Intermediate examination or not as per syllabus given in para-2A of Schedule 'B' to the Chartered Accountants Regulations, 1988 and/or there was any break in the continuity of his practical training.

(2) A statement in the Form[1] approved by the Council, together with documentary evidence of compliance with the requirements of this regulation, shall be sent to the Secretary for

[1] Form 103 Page No.99

registration of the audit service so as to reach him within thirty days of the commencement of audit service.

(3) If the statement mentioned in sub-regulation (2) above, is not received within the time specified, the Secretary may condone the delay where the member proves to his satisfaction that he was prevented from sending the statement in time, if he receives the same from the member within fifteen days after the expiry of the period so specified, failing which the Secretary shall treat the date of commencement of service as the 31st day prior to its receipt by him. If the date of commencement of service is changed by the Secretary, he shall communicate such change to the member.

(4) Every audit assistant other than one who has passed the Government Diploma in Accountancy Examination or an Examination recognised as equivalent thereto by the rules for the award of Government Diploma in Accountancy, shall undergo theoretical education imparted by the Institute. He shall apply in the form approved by the Council, pay such registration fee as an audit assistant and such tuition fee as may be fixed by the Council which shall not exceed rupees twenty five thousand in any case taken together. The tuition fee may either be paid in a lumpsum or in such instalments and at such intervals as may be fixed by the Council.

[(5) Omitted.]

(6) The Council shall have the power to relax any of the requirements of this regulation in respect of persons enrolled as Audit Assistants/ Articled Assistants prior to the date on which these Regulations came into force.

(7) The Council may, after giving to the applicant an opportunity of being heard, refuse to register the service as an audit assistant.

APPENDIX II

[Chapter 2]

Eligibility of a member to impart training to articled assistant/ audit assistants

I Regulation 43 of the Chartered Accountants Regulations, 1988 [as substituted by the Chartered Accountants (Amendment) Regulations, 2001]*

Engagement of Articled Assistants

(1) Only such a member who is practising in individual name or in a trade name as sole proprietor or in partnership, shall subject to the provisions of these regulations and subject to such terms and conditions as the Council may deem fit to impose in this behalf, be entitled to train such number of articled assistants as are specified hereinafter:

(i) If he has been in continuous practice for a period of not less than three years.	- one articled assistant
(ii) If he has been in continuous practice for a period of not less than five years.	- two articled assistants
(iii) If he has been in continuous practice for a period of not less than seven years.	- three articled assistants

(2) A member who is in salaried employment under a chartered accountant in practice or a firm of such chartered accountants shall not be eligible to train articled assistants. However, such a member, who has one or more articled assistant/s serving under him, on the date of coming into force of these regulations, shall continue to train articled assistant/s till such time, the articled assistant/s already serving under him complete his/their articles training.

(3) Where a member who discontinues his practice or resigns from his partnership/employment in a firm and at the time of discontinuance of practice or his resignation, has one or more articled assistants serving under him, such articled assistants would continue to serve the balance period of his/their articles in the firm, even though all other remaining partners are already training up to their maximum entitlement. Such member would not be entitled to train articled assistant/s till the expiry of the balance period of training of the articled assistant/s previously registered under him.

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* This Regulation is under review. Any change will be notified.

(4) Where a member is a partner in more than one firm and/or is also practising in a trade name as sole proprietor or in his individual name the number of articled assistants which can be trained by such member shall not exceed his entitlement specified in sub-regulation (1).

(5) A member shall be entitled to engage or train an articled assistant only if he is in practice and such practice, in the opinion of the Council is his main occupation and for the purposes of sub-regulation (1) in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered:

Provided that the Council may, in its discretion, condone any break in the continuity of practice, for a period not exceeding 182 days in the aggregate.

Explanation – For the purpose of this sub-regulation, a member who sets up practice, with practice as his main occupation, after having been in employment for a minimum period of six years in one or more financial, commercial or industrial undertakings approved under regulation 51 and 72 shall be deemed to have been in continuous practice for three years.

(6) The Council may, subject to such terms and conditions as it may deem fit, relax any of the provisions of this regulation in any particular case.

(7) The entitlement of a member to train articled assistants under this regulation shall be subject to such decision as may be made by the Council under regulation 67.

(8) Notwithstanding anything contained in this regulation, the Council may permit a member practising in individual name or in a trade name as a proprietor or a firm of such chartered accountant/s to engage articled assistant/s on such basis and such terms and conditions as may be specified by the Council from time to time.

II Regulation 68 relating to engagement of audit assistants [as substituted by Notification No. 1-CA97)/45/99 effective from 1.4.2000]

1. A member who has been in continuous practice for not less than three years, either before or after the commencement of the Act, or partly before and partly after the commencement of the Act, shall be entitled to engage one audit assistant.
2. A member shall be entitled to engage or train an audit assistant only if he is in practice and such practice, in the opinion of the Council, is his main occupation and in ascertaining the number of years for which a member was in continuous practice, only the number of years in respect of which the member's practice was his main occupation shall be considered.
3. The Council may, subject to such terms and conditions as it may deem fit, relax the provisions of sub-regulation (1) or sub-regulation (2) in any particular case.
4. The entitlement of a member to train an audit assistant under this regulation shall be

subject to such orders as may be passed by the Council under Regulation 80.

5. A member shall be entitled to engage a person as an audit assistant only if such person had been in service as a salaried employee for a minimum period of one year either under him or in the firm of chartered accountants in practice wherein he is a partner, on a monthly remuneration at the rates specified below, depending upon where the normal place of service of the audit assistant is situated:--

(a)	cities with a population of one million and above	Rs. 1500/- per month.
(b)	cities/towns having a population of less than one million	Rs. 1000/- per month.

Explanation — For the purpose of this sub-regulation, the figures of population shall be taken a per the last published Census Report of India.

6. A member registering under these regulations, the service of the person referred to under sub-regulation (5) of this regulation shall pay a minimum monthly remuneration at the rates specified in sub-regulation to the assistant during the period he is in service with him in accordance with these regulations.

III. Relevant decisions of the Council

Quota of additional vacancies for candidates belonging to scheduled castes and scheduled tribes and physically handicapped persons.

The Council at its 95th meeting held in April 1981 decided as follows:-

(a) The quota of additional vacancies to be given in a region in a year be increased from 10 to 15 per thousand members, for candidates belonging to : (i) scheduled castes and scheduled tribes communities; and (ii) all other candidates comprised in backward classes as defined by the State Government concerned;

(b) of the above quota of 15 vacancies per thousand members, 5 vacancies per thousand members shall be reserved for candidates belonging to scheduled castes and scheduled tribes communities;

(c) for this purpose, 500 or more members in a region shall be rounded up to the next thousand;

(d) The category of persons to be eligible for grant of additional vacancies, as above, be enlarged to include disabled persons to whom additional vacancies would be allotted within the same city in which they normally reside and such vacancies shall be allowed out of the quota of 15 vacancies per thousand members.

IV. Procedure to be followed to implement Regulation 43(3) of the Chartered Accountants (Amendment) Regulations, 2001

As per Regulation 43(3) of the Chartered Accountants (Amendment) Regulations, 2001, in case a member, having one or more articled assistants under him,

(a) discontinues his practice; or

(b) resigns from his employer-firm,

his articled assistants can continue to serve their remaining period in the same firm. This is irrespective of whether or not the other partners have the maximum number of articled assistants which they are eligible to train. However, the member resigning or discontinuing practice can not train any other articled assistant/s until the expiry of the balance period of training of the articled assistant/s previously registered under him.

The appropriate Committee of the Council laid down the following procedure to implement Regulation 43(3) of the Chartered Accountants (Amendment) Regulations, 2001.

(a) **When the practising member discontinues practice or resigns/retires from partnership/employment** : A declaration may be submitted to the concerned Decentralised Office within 30 days from the date of resignation/retirement/discontinuance of practice from the firm to the effect that the member concerned has resigned and the articled assistant/s who had been serving under him, is/are, however, continuing with the firm. The articled assistant who is still serving and any partner/Member-Incharge-Training (MIT) should duly sign the said declaration form with an undertaking that all convenants entered into the Form 102 will be binding on both the articled assistant and the partner/MIT concerned.

A format of the declaration form is given hereunder. It can also be downloaded from the website of the Institute www.icai.org. It would be available at the concerned Decentralised Offices also.

(b) **At the time of completion/termination of articles**

Upon completion/termination of articles, the relevant Form 108/109 and the Report of Practical Training format as specified in the Training Guide that may be in force should be duly signed by any partner and/or MIT of the firm and the articled assistant concerned.

All articled assistant, members and firms are requested to note the above procedure for compliance.

DECLARATION

This is to certify that Mr./Ms. ___________________________ (M.No.__________), who was a partner/paid assistant in our firm has resigned/left the firm w.e.f. ________________. At the time of resigning/leaving, the following articled/audit assistant(s) was/were undergoing training under him/her.

S.No.	Name of the articled assistant(s) with Registration No.	Date of Commencement	Completion of Training
1.			
2.			
3.			
4.			

It is further certified that the above named articled/audit assistant(s) shall continue to serve with our firm till the completion/termination of his/her/their training period.

The articled/audit assistant(s) and any partner/MIT hereby undertake that all convenants entered into in Form 102 will be binding on the articled assistant and the firm.

Signature of articled/audit assistant(s) **Signature of any partner/Member In-Charge of Training**

1.
2.
3.
4.

(Name and Registration of the articled/audit assistant(s) (Name with M.No.)

Date :

Place:

V. Additional vacancy under Regulation 43(8)

A member in practice is eligible to train articled assistant under additional vacancy as per Regulation 43(8) as stated below:

Criteria	Entitlement of Additional Vacancy/ies	Vacancy granted to
A. Meritorious Students		
Students securing atleast 55% of the total of both groups taken together secured in one sitting in the PE-II Examination	1	Member practising marks in individual name/in Proprietor/ Per Partner
B. Paid assistant		
For every two Full time paid assistants whose particulars are furnished for the purpose (not necessarily the same paid assistants at all point of time) with a proprietor/firm for a continuous period of three years and above	1	Proprietor/any of Partners
C. Standing in continuous and full time practice		
More than 10 years but than 15 years	1	Per Member irrespective of whether he is practising in individual name, as a proprietor or as a partner
15 years or more	2	- do -

Notes:

Eligibility

Vacancy under this Scheme will be granted only to members whose main occupation is the profession of accountancy and also otherwise eligible to train articles.

Ceiling

The maximum number of additional vacancies that can be granted to any individual member/proprietor/partner, under one or more of the above parameters should not exceed three under any circumstances.

The following points are also relevant in this matter:

1. A form covering all the criteria of granting additional vacancy/ies, which is required to be submitted by the member claiming additional vacancy, alongwith Form 103 is given at page No.99.

2. After availing the additional vacancy/ies under the above scheme, if due to resignation of any Partner or Paid Assistant a firm does fall below the eligibility criteria for granting additional vacancy/ies under this regulation, while the articled assistant will continue to serve under the same firm as per the provisions of the Regulation 43(3) of the criteria of Regulation 43(8) of the Chartered Accountants (Amendment) Regulation, 2001, as recommended above, will be adjusted only against the shortfall.

3. The above scheme has been brought into force w.e.f. 1st January, 2003.

4. The Scheme and Form is also available with the Decentralised offices of the Institute & website www.icai.org.

ADDITIONAL VACANCIES UNDER REGULATION 57

(a) The additional vacancies can be granted to a member in practice under the following circumstances

  (i) the principal has ceased to practice

  (ii) name of the principal is removed from the Register of Members

  (iii) the principal has died.

(b) Additional Vacancy may also be granted for accommodating articled assistant serving period of excess leave. The benefit of additional vacancy in such cases 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 excess leave taken.

VI Eligibility to train articled assistant by members in part-time practice

The Council at 241st Meeting decided that effective 1.4.2005, any member in part-time practice and (namely, holding certificate of practice and is also engaging himself in any other business and/or occupation) is not entitled to perform attest function, and that the resolution passed under Regulation 190A, which is currently in force and appears as Appendix 10 to the Chartered Accountants Regulations, 1988 (Appendix No. 9 in 2002 Edition), be reviewed by the Executive Committee, in the light of the above decision.

The Council at its 242nd meeting resolved that the general and special permission granted by the Council is subject to the condition that the recommendations made to it by the Executive Committee in this regard and accordingly passed the following resolution as a part of and in continuation of the existing resolution under Regulation 190A which appears as Appendix No. 9 to the C.A. Regulations, 1988 (2002 edition).

IT IS FURTHER RESOLVED that the general and specific permission granted by the Council is subject to the condition that –

(i) Any member engaged in any other business or occupation, in terms of general or specific permission granted as per Appendix No. (9) shall not be entitled to perform any attest function except in the following cases:

(a) Authorship of books and articles.

(b) Holding of Life Assurance Agency Licence for the limited purpose of getting renewal commission.

(c) Attending classes and appearing for any examination.

(d) Holding of public elective offices such as M.P., MLA & MLC.

(e) Honorary office-bearership of charitable, educational or other non-commercial organizations.

(f) Acting as Notary Public, Justice of the Peace, Special Executive Magistrate and the like.

(g) Part-time tutorship under the Coaching Organisation of the Institute.

(h) Valuation of papers, acting as paper-setter, head-examiner or a moderator for an examination.

(i) Editorship of professional journals – (not in employment)

(j) Acting as surveyor and Loss Assessor under the Insurance Act, 1938 (not in employment).

(k) Acting as Recovery consultant in the Banking Sector (not in employment).

(l) Any coaching assignment organized by the Institute, its Regional Councils and Branches of Regional Councils.

(m) Engagement as Lecturer in an University, affiliated college, educational institution, coaching organization, private tutorship, provided the direct teaching hours devoted to such activities taken together do not exceed 25 hours a week.

(n) Engagement in any other business or occupation permitted by the Executive Committee from time to time.

(ii) A member who is not entitled to perform attest function shall not be entitled to train articled assistant.

(iii) The decision (of the Council) taken at its 223rd meeting held in February,2002 prescribing the criteria for individual cases of articleship shall continue to be in operation, mutatis mutandi.

The Council in this connection also clarified that the attest function for the purpose of this Resolution would cover services pertaining to audit, review, certification, agreed upon procedures, and compilation, as defined in the Framework of Statements on Standard Auditing Practices and Guidance Notes on Related Services published in the July, 2001 issue of the Institute's Journal.

APPENDIX III

(Refer to Paragraph 2.2)

Council's Guidelines regarding Entitlement to train Articled/Audit Assistants

I. Broad Guidelines laid down by the Council to determine the main occupation of a Member for the purpose of training articled/audit assistants under Regulations 43 and 68 of the Chartered Accountants Regulations, 1988.

According to Regulation 43(5) of the Chartered Accountants Regulations, 1988, a Chartered Accountant is eligible to train an articled assistant provided his main occupation is the practice of the profession of accountancy at the time of engaging assistants as well as in each of the qualifying years, on the basis of which he claims eligibility to train articled assistants.

A similar provision exists in Regulation 68(2) in respect of engagement of audit assistants.

The Council at its 223rd meeting held in February, 2002 has laid down following Guidelines for determination of main occupation of a member for the purpose of training articled/audit assistants under Regulations 43 & 68 of the Chartered Accountants to train articled assistants.

1. The practice of Member shall be deemed to be his main occupation if he is not a full-time or whole time employee with any firm (whether proprietor or partnership), company, corporation or any other entity.
2. The term full-time/whole-time employee means full-time/whole-time employment carrying as per his terms of employment monthly or periodical salary, or remuneration by whatever name called, with or without benefits and/or perquisites, P.F. bonus, gratuity or other terminal benefits etc.
3. The above definition of full-time/whole-time employment will apply for all purposes under the Chartered Accountants Act, 1949 as well as for empanelment of Auditors by Reserve Bank of India, Comptroller & Auditor General of India and other Regulatory bodies.
4. Further, in order to eliminate/reduce the possibility of any improper use of the authority to train articled/audit assistant, the Council considered one by one all the items under Appendix No. (10) to the Chartered Accountants Regulations, 1988 Parts (A) & (B) from the point of view of members' eligibility to train Articles/Audit assistants, and decided as under:

(A) Cases where permission to engage granted generally:

The Members of the Institute in practice are generally permitted to engage in the following categories of occupations for which no specific permission from the Council would be necessary in individual cases. The position regarding their entitlement to train articled assistants will be as follows:

S.No.	Categories of occupations	Decisions of the Council for permitting to train article/ audit assistant.
1.	Employment under Chartered Accountants in practice or firms of such chartered accountants assistant.	By virtue of the amended Regulation 43(2) of the Chartered Accountants Regulations, 1988, such members are not eligible to train the articled
2.	Private tutorship	In case of full-time tutorship, permission to train articled/audit assistant could not be granted. In case of part-time tutorship, it may be granted on case to case basis subject to the member giving satisfactory information about his practice and how much time he devotes to it.
3.	Authorship of books and articles 43/68 and Council's Guidelines.	Permission to train articled/audit assistants will be granted subject to Regulations
4.	Holding of Life Insurance Agency/Licence for the limited purpose of getting renewal commission	- Do -
5.	Attending classes and appearing for any examination	- Do -
6.	Holding of public elective offices such as M.P, M.L.A. & M.L.C.	Such members be permitted generally to train the articled/audit assistant subject to the above guidelines and Regulations 43/68.
7.	Honorary office-bearership of charitable, educational or other non-commercial organization	- Do -
8.	Acting as Notary Public, Justice of the Peace, Special Executive Magistrate and the like	- Do -
9.	Part-time tutorship under the Coaching Organisation of the Institute	- Do -

10.	Valuation of papers, acting as paper-setter, head-examiner or a moderator for any examination	- Do -
11.	Editorship of professional journals	- Do -

B. Permission to be granted specifically:

Members of the Institute in practice may engage in the following categories of business or occupations, after obtaining the specific and prior approval of the Council in each case.

S.No.	Categories of business or occupations	Decisions of the Council for permitting to train article/audit assistant.
1.	Full time or part-time employment in business concerns provided that the member and/or his relatives do not hold substantial interest in such concerns. member giving satisfactory information about his practice and how much time he devoted to it.	If a member is in full time employment, permission for training articled/audit assistants should not be granted. For member in part time employment, it will be decided on case to case basis subject to the
2.	Full-time or part-time employment in non-business concerns.	-Do-
3.	Office of a Managing Director or a whole-time Director of a body corporate within the meaning of the Companies Act, 1956, Provided that the member and/or his relatives do not hold substantial interest in such a concern.	Permission to train articled/audit assistant will not be granted.
4.	Interest in family business concerns or concerns in which interest has been acquired as a result of relationship and in the management of which no active part is taken.	While giving permission to a member under this clause, permission to train articled/audit assistant may be given on case to case basis, subject to the member giving satisfactory information about his practice and how much time he devoted to it.

5.	Interest in agricultural and allied activities carried on with the help, if required of hired labour.	-Do-
6.	Interest in an education institution.	-Do-
7.	Part-time or full-time lectureship for courses other than those relating to the Institute's examination conducted under the auspices of the Institute or the Regional Councils or their branches.	In case of full-time lectureship, permission to train articled/audit assistant will not be granted. In case of part-time lectureship it will be granted on case to case basis subject to the member giving satisfactory information about his practice and how much time he devoted to it.
8.	Part-time or full-time tutorship under any educational institution other than the Coaching Organisaion of the Institute. member giving satisfactory information about his practice and how much time he devoted to it.	In case of full-time tutorship, permission to train articled/audit assistant will not be granted. In case of part-time tutorship, it may be granted on case to case basis subject to the
9.	Editorship of journals other than professional journals. will not be to be granted. But if editorship is on part time basis, it may be granted on case to case basis subject to the member giving satisfactory information about his practice and how much time he devoted to it.	If a member is a full-time editor permission to train articled/audit assistant
10.	Any other business or occupation for which the Executive Committee considers that permission may be granted.	While granting permission to engage in any other business or occupation under this clause, the permission to train articled/audit assistant should be considered on case to case basis in consonance with the above guidelines.

APPENDIX IV

[Refer Paragraph 2.3]

Procedures for registration of articled and audit assistants

I Regulation 46 of the Chartered Accountants Regulations, 1988

Registration of articled assistants

1. The articles shall be executed in the form* approved by the Council.
2. A statement in the form** approved by the Council together with documentary evidence of compliance with Regulation 45, shall be sent to the Secretary for registration so as to reach him within thirty days of the commencement of articles.
3. If the statement mentioned in sub-regulation (2) above is not received within the time specified, the Secretary may condone the delay where the member proves to his satisfaction that he was prevented from sending the statement in time, if he received the same from the member within fifteen days after the expiry of the period so specified, failing which the Secretary shall treat the date of commencement of service as the 31st day prior to its receipt by him. If the date of commencement of service is changed by the Secretary, he shall communicate such change to the member who shall make appropriate change in the articles.
4. Every articled assistant shall undergo theoretical education as imparted by the Institute. He shall apply in the form approved by the Council, pay such registration fee as an articled assistant and such tuition fee as may be fixed by the Council, which shall not exceed rupees twenty five thousand in any case taken together. The tuition fee may either be paid in lumpsum or in such instalments and at such intervals, as may be specified by the Council.
5. Deleted.
6. Every deed of articles executed under this regulation shall cover the full period of articled training prescribed under these Regulations or the full balance period, where such articles had been terminated before the expiry of their full term.
7. The Council shall have the power to relax any of the requirements of this regulation in respect of persons enrolled as articled assistants/audit assistants prior to the date on which these Regulations came into force.

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* Form No.102, Page No. 90

** Form No.103, Page No. 99

8. The Council may, after giving the applicant an opportunity of being heard, refuse to register the articles.

II. Regulation 69 of the Chartered Accountants Regulations, 1988 (Notification No. 1-CA(7)/51/2000 published in the Gazette of India, Extraordinary dated 14th August, 2001)

Registration of audit assistants

(1) A member in practice before applying for registration of the service of an audit assistant shall satisfy himself that :-

(a) his professional practice (either in his individual name or in a trade name or as a partner of the firm) is suitable for the purpose of engaging audit assistants; and

(b) such a person –

(i) is not less than 17 years of age on the date of commencement of audit service; and

(ii) has passed Common Proficiency Test held under these regulations 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

(iii) has passed the Foundation / Professional Education (Examination-I) under these regulations provided that a candidate who was registered as an audit assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of service under these regulations.

2 A statement in the form *approved by the Council, together with documentary evidence of compliance with the requirements of this regulation, shall be sent to the Secretary for registration of the audit service so as to reach him within thirty days of the commencement of audit service.

3. If the statement mentioned in sub-regulation (2) above, is not received within the time specified, the Secretary may condone the delay where the member proves to his satisfaction that he was prevented from sending the statement in time if he receives the same from the member within fifteen days after the expiry of the period so specified, failing which the Secretary shall treat the date of commencement of service as the 31st day prior to its receipt by him. If the date of commencement of service is changed by the Secretary, he shall communicate such change to the member.

4. Every audit assistant other than one who has passed the Government Diploma in Accountancy Examination or an Examination recognised as equivalent thereto by the rules for the award of Government Diploma in Accountancy, shall undergo theoretical education imparted by the Institute. He shall apply in the form approved by the Council, pay such registration fee as an audit assistant and such tuition fee as may be fixed by the Council which shall not exceed rupees twenty five thousand in any case taken together. The tuition fee may either be paid in a lumpsum or in such instalments and at

such intervals as may be fixed by the Council.

5. Omitted.

6. The Council shall have the power to relax any of the requirements of this regulation in respect of persons enrolled as audit assistants/articled assistants prior to the date on which these Regulations came into force.

7. The Council may, after giving to the applicant an opportunity of being heard, refuse to register the service as an audit assistant.

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APPENDIX V

[Refer to Paragraph 2.5]

[As per Chartered Accountants Regulations, 1988]*

Regulation 50: Period of practical training for an articled assistant -

An articled assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from the appropriate person entitled to issue such a certificate to the effect that he :–

(i) has served as an articled assistant for a period of three and half years; or

(ii) has served partly as an articled assistant and partly as an audit assistant for a total period as specified in clause (i) above for which purpose complete eight months of service as an audit assistant shall be reckoned as six months of training as an articled assistant, any fraction of a period of less than 8 months as an audit assistant being ignored:

Provided that a candidate who was registered as an articled assistant before the commencement of the Common Proficiency Test shall be eligible to continue and complete the remaining period of practical training as per the deed of articles executed under these regulations irrespective of any break in the continuity of training:

Provided further that a candidate who has passed Professional Education (Examination-II) under these regulations at the time of commencement of the Common Proficiency Test may join three year articleship upto such time as may be specified by the Council.

Provided also that a candidate who was exempted from passing the Professional Education (Examination-I) under proviso to sub-regulation (1) of Regulation 25B and is registered as a

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* **Regulation 50: Period of Practical Training for an Articled Assistant**

An articled assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from the appropriate person entitled to issue such a certificate to the effect that he:

(i) has served as an articled assistant for a period of three years; or

(ii) has served partly as an articled assistant and partly as an audit assistant for a total period as specified in clause (i) above for which purpose complete eight months of service as an audit assistant shall be reckoned as six months of service as an articled assistant, any fraction of a period of less than 8 months as an audit assistant being ignored.

Provided that an articled assistant who commenced his practical training before the 1st day of July, 1956 shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from an appropriate person as provided in Paragraph 11 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations. Provided further that an articled assistant who commenced his practical training on or after the 1st day of July, 1956 but before 1st day of October, 1973 shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from an appropriate person as provided in Paragraph 12 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations.

candidate for the Professional Education (Course-II) shall be eligible to join three year articleship, upto such time as may be specified by the Council, subject to his appearing and passing Professional Education (Examination-II), till such time it is held or thereafter, Professional Competence Examination held under these regulations and completing the specified course on computer training programme or Information Technology Training.

Regulation 71 : Period of practical training for an audit assistant

An audit assistant shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from the appropriate person entitled to issue such a certificate to the effect that he:-

(i) has served as an audit assistant for a period of fifty six months*; or

(ii) has served partly as an audit assistant and partly as an articled assistant for a total period as specified in clause (i) above for which purpose complete six months of service as an articled assistant shall be reckoned as eight months of service as an audit assistant, any fraction of a period of less than six months as an articled assistant being ignored.

PROVIDED that an audit assistant who commenced his practical training before 1st day of July 1956 shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from an appropriate person as provided in Paragraph 11 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations:

PROVIDED FURTHER that an audit assistant who commenced his practical training on or after the 1st day of July, 1956 but before 1st day of October, 1973 shall not be eligible for the membership of the Institute unless he produces a certificate in the form approved by the Council from an appropriate person as provided in Paragraph 12 of Schedule 'B' of the Chartered Accountants Regulations, 1964, as in force at the commencement of these Regulations.

Regulation 52: Recognition of service with Armed Forces (Articled Trainee)

For the purposes of Regulation 50, service with Armed Forces rendered by an articled assistant for a period not exceeding one year shall be deemed to be service as an articled assistant.

Regulation 73: Recognition of service with Armed Forces (Audit Trainee)

For the purposes of Regulation 71, service with Armed Forces rendered by an audit assistant for a period not exceeding two years, shall be deemed to be service as an audit assistant.

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* Substituted by Chartred Accountants (Amendment) Regulations 2006 in place of "as per Chartered Accountants Regulations, 1988"

APPENDIX VI

(Refer to Chapter 5)

Regulation 51*: [as amended by the Chartered Accountants (Amendment) Regulations, 2001] Industrial Training – for Articled Trainee

(1) An articled assistant who has passed the Professional Competence Examination or Professional Education (Examination–II) or Intermediate examination under these regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid-up share capital as may be specified by the Council or such other institution or organisation as may be approved by the Council from time to time:

Provided that the articled assistant has intimated to his principal his intention to take such industrial training at least three months before the date on which such training is to commence.

(2) The period of industrial training may range between nine months and twelve months during the last year of the prescribed period of practical training.

(3) The industrial training shall be received under a member of the Institute. An Associate who has been a member for a continuous period of at least three years shall be entitled to train one industrial trainee at a time and a fellow shall be entitled to train two industrial trainees at a time, whether such trainees be Articled Assistants or Audit Assistants.

(4) An agreement of training shall be entered into in the form approved by the Council.

(5) On satisfactory completion of the industrial training, the member training the industrial trainee, shall forthwith issue to the trainee a certificate in the form approved by the Council in respect of the training undergone under him and forward a copy thereof to the Secretary.

(6) The period of industrial training referred to under this regulation, shall be treated as service under articles for all purposes of these Regulations, provided the certificate referred to in sub-regulation (5) is produced.

Regulation 72* : [as amended by the Chartered Accountants (Amendment) Regulations, 2001] Industrial Training – for Audit Trainee

(1) An audit assistant who has passed the Professional Competence Examination or

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* As per Regulations 51- 72 and Chartered Accountants Regulations 1988 and industrial training can be carried out in any of the financial, commercial or industrial undertakings with minimum fixed assets of Rs.1 Crore; or Minimum total turnover Rs.10 Crores, or minimum paid up share capital of Rs.50 lakhs; or such other institution or organisation as may be approved by the Council from time to time.

Professional Education (Examination–II) or the Intermediate Examination under these regulations may, at his discretion, serve as an industrial trainee for the period specified in sub-regulation (2) in any of the financial, commercial, industrial undertakings with minimum fixed assets or minimum total turnover or minimum paid-up share capital as may be specified by the Council or such other institution or organisation as may be approved by the council from time to time:

Provided that the audit assistant has intimated to his employer his intention to take such industrial training at least three months before the date on which such training is to, commence.

(2) The period of industrial training may range between nine months and twelve months during the last year of the prescribed period of practical training.

(3) The industrial training shall be received under a member of the Institute. An Associate who has been a member for a continuous period of at least three years shall be entitled to train one industrial trainee at a time and a fellow shall be entitled to train two industrial trainees at a time, whether such trainees be Audit Assistants or Articled Assistants.

(4) An agreement of training shall be entered into in the form approved by the Council.

(5) On satisfactory completion of the industrial training or termination of such training before its completion, the member training the industrial trainee shall forthwith issue to the trainee a certificate in the form approved by the Council in respect of the training undergone under him and forward a copy thereof to the Secretary.

(6) The period of industrial training, referred to under this Regulation, shall be treated as service as audit assistant for all purposes of these Regulations, provided the certificate referred to in sub-regulation (5) is produced.

APPENDIX VII

(Refer Paragraph 2.6)

Leave

Regulation 59 : Leave to an Articled Assistant

1. An articled assistant shall earn leave at the rate of one-sixth of the period for which he has actually served excluding from such period, the period for which he has been on leave subject to a maximum of 180 days.
2. An articled assistant who has served as an audit assistant before the commencement of his articles shall, in addition to the leave earned under this regulation, be entitled to leave equal to one-half of the leave earned and not availed of as an audit assistant, subject to a maximum of two months.
3. Leave due shall ordinarily be granted if reasonable notice has been given to the principal by the articled assistant.
4. For the purposes of preparing for an examination of the Institute, the articled assistant shall be granted by the principal leave for two months or to the extent due, whichever is less, provided an application for the leave has been made at least fifteen days in advance.
5. Leave not earned may also be granted by the principal subject to the condition that the total leave to be taken by the articled assistant shall not exceed one-sixth of the total period of his actual service, together with the leave due under sub-regulation (2).
6. Notwithstanding anything contained in the foregoing sub-regulations, the principal shall allow the articled assistant to receive training in the Territorial Army, the Home Guards or any similar organization approved by the Council and shall treat the period of such training not exceeding sixty days in a year, as period actually served under articles.
7. For the purpose of this regulation, the days (including intervening holidays) on which an articled assistant appears for any examination under these Regulations or attends a course of academy of accounting conducted by the Institute and recognized by the Council in this behalf, shall not be treated as leave but would be treated as period actually served under articles.

Explanation — (1) For the removal of doubts, it is clarified that attendance by an articled assistant with the consent of the principal, at a conference, course or seminar organized by the Institute including a regional council or a students' association or a branch of a regional council for the benefit of clerks, shall be treated as period actually served under articles.

(2) An articled assistant who has secured admission in a course at an academy of accounting conducted by the Institute shall be relieved by the principal, without termination of articles, for attending the academy, provided he has given notice of not less than two months of his intention to join the academy.

Regulation 74 : *Leave to an Audit* Assistant

1. An audit assistant may be allowed such leave of absence as he earns in accordance with his terms of employment but such leave shall not exceed one-sixth of the period, for which he has served excluding from such period, the period for which he has been on leave.
2. An audit assistant who has served as an articled assistant before the commencement of his audit service shall, in addition to the leave earned under this regulation, be entitled to leave earned and not availed of by him as an articled assistant, subject to a maximum of two months.
3. Leave of absence may ordinarily be granted to an audit assistant only for a period aggregating to not more than one-sixth of the period actually served, till the time the leave is availed of.
4. For the purpose of preparing for an examination of the Institute, the audit assistant shall be granted by the employer leave for two months or to the extent due, whichever is less, provided an application for leave has been made at least fifteen days in advance.
5. Leave not earned may also be granted by the employer subject to the condition that the total leave to be taken by the audit assistant shall not exceed one-sixth of the total period of his actual service, together with leave due under sub-regulation (2).
6. Notwithstanding anything contained in the foregoing sub-regulations, the employer shall allow the audit assistant to receive training in the Territorial Army, the Home Guards or any similar organization approved by the Council and shall treat the period of such training, not exceeding sixty days in a year as period actually served as an audit assistant.
7. For the purpose of this regulation, the days (including intervening holidays) on which an audit assistant appears for any examination under these Regulations or attends a course of academy of accounting conducted by the Institute and recognized by the Council in this behalf, shall not be treated as leave but would be treated as period actually served as an audit assistant.

Explanation—For the removal of doubts, it is clarified that attendance by an audit assistant, with the consent of the principal, at a conference, course or seminar organized by the Institute including a regional council or a students' association or a branch of a regional council for the benefit of students, shall be treated as period actually served as an audit assistant.

APPENDIX VIII

[Refer to Paragraph 2.9]

Stipend to articled assistants applicable on or after 1st June 2005

Regulation 48(1) [substituted by the Chartered Accountants (Amendment) Regulations 2005]:

(1) (a) Every principal engaging an articled assistant, who has passed the Professional Education (Examination – II) and has also successfully completed 250 Hours Compulsory Computer Training/100 Hours Information Technology Training programme as specified under regulation 45(b)(iii), shall pay to such assistant every month a minimum monthly stipend at the rates specified in the table below depending on where the normal place of service of the articled assistant is situated:-

Table

Classification of the normal place of service of the articled assistant (1)	During the first year of training (2)	During the second year of training (3)	During the remaining period of training (4)
(c) Cities/towns having a population of twenty lakhs and above.	Rs.1000/-	Rs.1250/-	Rs.1500/-
(d) Cities/towns having a population of four lakhs and above but less than twenty lakhs.	Rs.750/-	Rs.1000/-	Rs.1250/-
(c) Cities/towns having a population of less than four lakhs	Rs.500/-	Rs.750/-	Rs.1000/-

(b) Every principal engaging an articled assistant, who has passed the Foundation examination or Graduation examination, as the case may be, and has also been registered as an articled assistant upto 30th June, 2004 or 30th September, 2001 respectively, shall pay to such assistant every month a minimum monthly stipend at the rates specified in the table below depending on where the normal place of service of the articled assistant is situated:-

Table

Classification of the normal place of service of the articled assistant (1)	**During the first year of training (2)**	**During the second year of training (3)**	**During the remaining period of training (4)**
(a) Cities/towns having a population of twenty lakhs and above.	Rs.450/-	Rs.600/-	Rs.800/-
(b) Cities/towns having a population of three lakhs and above but less than twenty lakhs.	Rs.300/-	Rs.450/-	Rs.600/-
(c) Cities/towns having a population of less than three lakhs	Rs.200/-	Rs.300/-	Rs.450/-

Provided that an additional stipend of Rs.300/- per month shall be paid to an articled assistant on his passing the Intermediate examination, from the first day of the month following the date of declaration of the result of the said examination held under these regulations, irrespective of above classification of rates of stipend with reference to cities/towns.

(c) Notwithstanding anything contained in clause (a) or (b), an articled assistant covered under clause (b), on his passing the Professional Education (Examination – II) under these regulations, shall be eligible for a minimum monthly stipend at the rates specified in the Table under clause (a), from the first day of the month following the date of declaration of the result of the said examination, depending on where the normal place of service of the articled assistant is situated.

Explanation 1- For the purposes of this regulation, no stipend shall be payable for any excess leave taken.

Explanation 2- For the purposes of determining the rates at which stipend is payable under this regulation, the period of articled training of the student under any previous principal or principals (not being any such period prior to 1st July, 1973) shall also be taken into account.

Explanation 3- For the purposes of this regulation, the figures of population shall be taken as per the last published Census Report of India."

2. The stipend under this regulation shall be paid by the principal to the articled assistant either (a) by a crossed account payee cheque every month against a stamped receipt to be obtained from the articled assistant; or (b) by depositing the amount every month in an account opened by the articled assistant in his own name with a branch of the bank to be specified by the principal.

APPENDIX IX

[Refer to Paragraph 2.15]

Condonation of Delay in Submitting Forms

Levy of fee for dealing with applications for condonation of delay in filing various forms as required under Chartered Accountants Regulations, 1988

Regulations 46(2)/69(2), 46(3), 58, 65/78, 11, 19, 190(7) provide for time limits within which various Forms prescribed under these Regulations are required to be filed with the Institute. Provision for condonation of delay in filing the prescribed Forms also exists under the above Regulations. The Council of the Institute decided that Form Nos. 108 & 114 required to be filed under Regulations 50, 61(1), 71 & 75 should be filed within a period of 30 days from the date of completion of articled/audit training.

The Institute has been receiving requests for condonation of delay in filing various forms. Of late the number of such requests has been on rise indicating increased incidence of non-compliance and resultant inconvenience to the members and the students themselves. The request entails putting in avoidable time and effort at the Institute level for processing such requests for condonation. In order to ensure that various requirements under the aforesaid Regulations are complied with in the normal course by the members and students, the Council at its 223rd meeting has decided to levy fee for dealing with requests for condonation received or on after 1st April 2002 as per the following scale:

		Period of Delay/Corresponding fee to be charged		
S.N.	**Regulation**	**30 days days Rs.**	**31-180 days Rs.**	**Beyond 181 Rs.**
1.	46(2)/69(2) & 46(3)/69(3) – Condonation of delay in submitting Form 103/113	100	300	1000
2.	58-Condonation of delay in submitting Form 107	100	300	1000
3.	65/78-Condonation of breach – Delay in submission of Form 112 (For pursuing other course(s) of study and for engagement in other occupation/ business)	100	300	1000

4.	50,61(1), 71 & 75 – Condonation of delay in submission of Form No.108 & 114.	100	300	1000
5.	11-Condonation of delay in submission of Form 101	100	300	1000
6.	10-Condonation of delay in submission of Form 92	100	300	1000
7.	190(4) – Condonation of delay in filing Form 18, for registration of firm name.	100	300	1000
8.	190(7) – Condonation of delay in filing Form No.18 notifying change in particulars of office/firms	100	300	1000

The requests for condonation should be accompanied by the appropriate forms, alongwith prescribed fee, by way of Demand Draft/Local Account Payee Cheque, drawn in favour of The Secretary, The Institute of Chartered Accountants of India, payable at the cities where the Decentralised Offices of the Institute are located. The applicants are requested to enclose all relevant information/documents necessary for condonation, alongwith the fee.

The Council also decided about the delegation of authority for condonation at various levels as under:

Period of delay	**Authority**
Upto 6 months	DCO Head
6 months to 1 year	Secretary
Above 1 year wherever applicable	Vice-President/President

The above has come into force w.e.f. 1st April, 2002.

The Executive Committee at its 402nd meeting held in June 2002 decided that the cases for condonation of breach of Regulations 190(4) and 190(7) which are received by the office after/beyond 2 years of the period excluding the period of a month prescribed under Regulations be considered by the Executive Committee and that the Committee will decide on case to case basis.

Refer to para 2.15 for delegation of authority regarding delay in submission of Form No. 112.

Announcement

BoS/Announcement/227/10 **December 28, 2010**

Sub: Adherence to Regulation 60 of the Chartered Accountants Regulations, 1988 and Directions of the Council in respect of "Working Hours" of articled assistants.

The Institute is receiving number of representations from the articled assistants regarding non-adherence to working hours during their practical training period as prescribed in Regulation 60 of the Chartered Accountants Regulations, 1988 which reads as under:

"60. Working hours of an Articled Assistant

The minimum working hours of an articled assistant shall be 35 hours per week (excluding lunch break) which shall be regulated by the Principal from time to time, subject to such directions and guidelines, as may be issued by the Council."

The Council on consideration of the matter viewed that the articled training is an important part of the CA curriculum and the same needs to be carried out in accordance with the scheme framed by the ICAI in this behalf. In view of the number of representations received from the student fraternity the decision of the Council is reproduced again for establishing cordial relationship between the Employer and the Articled Trainees.

Accordingly, to clarify the doubts being raised by various quarters about the working hours of the articled assistants and for pursuing graduation/other course, the Council decided to issue the following directions: -

1. The articled assistants should undergo practical training in accordance with the Chartered Accountants Regulations, 1988 as explained hereinafter.

    - **The working hours for the articled assistants shall be 35 hours in a week excluding the lunch break.**
    - **The office hours of the Principal for providing article training to the articled assistants shall not be generally before 9.00 A.M. or after 7.00 P.M.**
    - **The normal working hours for the articled assistants shall not start after 11.00 A.M. or end before 5.00 P.M.**
    - **The working hours for the articled assistants 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.

- **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 re ference to number of completed working hours, over and above, 35 hours per week.**

- **The facility of allowing flexible office hours stands withdrawn.**

2. 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.

   All concerned are advised to adhere to the provisions of Regulation 60, as well as the direction of the Council, mentioned above.

Director
Board of Studies

Work Diary

WORK DIARY

PERSONAL DETAILS:-

- Student Name :- Hardik J Patel
- Reg.No :- WRO 0191696
- Address :- At: Mukhi Falia , Navli – 388 355 , Anand
- Date Of Commencement of Training :- 21st Feb 2008

EMPLOYER DETAILS:-

- Name Of Organization:- Patel & Mehta Chartered Accountants ,
- Name Of Principal :- CA Nirav K Mehta
- Membership No. :- 116 875
- Firm Regn No :- 125 480W

PERIOD FROM: - 21/02/2008 TO 20/02/2011

TENURE: - 3 Years

DECRIPTION OF WORK UNDERTAKEN:-

Sr.No.	Nature Of Work Done*	Weeks	Remarks
1	Accounting Work	47	As Per Annexure
2	Audit Work	40	As Per Annexure
3	Income Tax Work	29	As Per Annexure
4	Information Technology	3	As Per Annexure
5	Management Consultancy	11	As Per Annexure

EXTRA ACTIVITY:-

1. Information about different Accounting Packages.
2. Maintain files & data of organization.
3. Attending seminars of ICAI.

Sign :

Hardik Patel
(Student)
Date: 21/02/2011
Place: Anand

Sign & Seal:

Nirav K Mehta
(Member)
Date:21/02/2011
Place: Anand

* Types of Work Undertaken During Article ship Training:-

I Accounting

(a) Maintaining books of account
(b) Preparing Final accounts
(c) Compliances with Accounting Standards and other pronouncements
(d) Analysis and interpretation
(e) Preparing and Reviewing budgets, fund-flow and cash flow statements

II Audit – Statutory/Internal/Concurrent

(a) Routine audit work
(b) Review of General Ledger
(c) Scrutiny of provisional entries
(d) Verification and Valuation of Stocks
(e) Preparation of Audit sampling
(f) Evaluation of Internal Control System
(g) Maintenance of Audit Working Papers
(h) Preparation of Audit Program

III Taxation

(a) Computation of Income
(b) Filing of returns of income
(c) Filing of TDS and other returns under Income Tax
(d) Computation of liability under the Indirect Tax laws
(e) Filing of returns under Indirect tax laws
(f) Preparation of appeal documents
(g) Filing appeal (Mention Appellate Authority)
(h) Attending and Assisting in the conduct of hearing of appeal

IV Information Technology

(a) Computer applications such as use of accounting packages

(b) Developing and maintaining data-base

(c) Data Extraction and Analysis

(d) Information Systems Audits

V Company Law

(a) Filing of documents and returns under Companies Act, 1956

(b) Minute Book writing

(c) Maintenance of Other Statutory Registers

VI Others

(a) Assisting in devising Management Information System

(b) Specific Management Audit

Annexures

≥Annexure : 1 Time Sheet

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
28-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00			
29-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00			
30-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00			
31-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00			
1-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
2-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
3-Feb-08			SUNDAY				36:00:00	1:00:00	0:00:00
4-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
5-Feb-08		ABSENT - Social Function							
6-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
7-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
8-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
9-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
10-Feb-08			SUNDAY				30:00:00	0:00:00	5:00:00
11-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
12-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
13-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
14-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
15-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
16-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
17-Feb-08			SUNDAY				36:00:00	1:00:00	0:00:00
18-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
19-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
20-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
21-Feb-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00			
22-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
23-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
24-Feb-08			SUNDAY				36:00:00	1:00:00	0:00:00
25-Feb-08	Accounting	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
26-Feb-08	Accounting	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
27-Feb-08	Accounting	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
28-Feb-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:15 PM	7:45			
29-Feb-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:15 PM	6:45			
1-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
2-Mar-08			SUNDAY				39:00:00	4:00:00	0:00:00
3-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
4-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
5-Mar-08	Accounting	Roopin Sir	S.P.University	11:30 AM	5:30 PM	6:00			
6-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
7-Mar-08	Accounting	Roopin Sir	S.P.University	10:45 AM	5:45 PM	7:00			
8-Mar-08	Accounting	Roopin Sir	S.P.University	10:15 AM	6:00 PM	7:45			
9-Mar-08			SUNDAY				40:15:00	5:15:00	0:00:00
10-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
11-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:00 PM	7:00			
12-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	6:00 PM	8:00			
13-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
14-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
15-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
16-Mar-08			SUNDAY				44:30:00	9:30:00	0:00:00
17-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
18-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
19-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
20-Mar-08	Accounting	Roopin Sir	S.P.University	10:45 AM	4:00 PM	5:15			
21-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
22-Mar-08			OFFICE HOLIDAY						
23-Mar-08			SUNDAY				34:45:00	5:45:00	0:00:00
24-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	7:45 PM	9:15			
25-Mar-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:30 PM	8:00			
26-Mar-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
27-Mar-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	4:00 PM	5:30			
28-Mar-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
29-Mar-08	Accounting	Roopin Sir	S.P.University	10:00 AM	7:30 PM	9:30			
30-Mar-08			SUNDAY				46:45:00	11:45:00	0:00:00
31-Mar-08			ABSENT - Was not well on this Day						

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
1-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	7:15 PM	8:15			
2-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	7:30 PM	8:30			
3-Apr-08	Bank Audit	Harbi Sir	SBS - Anand	10:30 AM	9:00 PM	10:30			
4-Apr-08	Bank Audit	Harbi Sir	SBS - Anand	10:00 AM	9:00 PM	11:00			
5-Apr-08	Bank Audit	Harbi Sir	SBS - Anand	11:00 AM	9:00 PM	10:00			
6-Apr-08	Bank Audit	Harbi Sir	SBS - Anand	10:30 AM	8:30 PM	10:00	58:15:00	23:15:00	0:00:00
7-Apr-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
8-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
9-Apr-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:00 PM	7:00			
10-Apr-08	Accounting	Roopin Sir	S.P.University	11:15 AM	5:45 PM	6:30			
11-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
12-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
13-Apr-08		SUNDAY					42:00:00	7:00:00	0:00:00
14-Apr-08		OFFICE HOLIDAY							
15-Apr-08		ABSENT - Dady Hospitalised							
16-Apr-08		ABSENT - Dady Hospitalised							
17-Apr-08		ABSENT - Dady Hospitalised							
18-Apr-08		ABSENT - Dady Hospitalised							
19-Apr-08		ABSENT - Dady Hospitalised							
20-Apr-08		SUNDAY					0:00:00	0:00:00	35:00:00
21-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	5:30 PM	6:30			
22-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
23-Apr-08	Accounting	Roopin Sir	S.P.University	10:00 AM	6:00 PM	8:00			
24-Apr-08	BSNL Audit	Nirav Mehta	Bhavnagar	10:00 AM	8:00 PM	10:00			
25-Apr-08	BSNL Audit	Nirav Mehta	Bhavnagar	9:00 AM	9:00 PM	12:00			
26-Apr-08	BSNL Audit	Nirav Mehta	Bhavnagar	9:00 AM	6:00 PM	9:00			
27-Apr-08		SUNDAY					52:30:00	17:30:00	0:00:00
28-Apr-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
29-Apr-08	Accounting	Roopin Sir	S.P.University	11:00 AM	5:30 PM	6:30			
30-Apr-08	BSNL Audit	Nirav Mehta	Bhavnagar	10:00 AM	8:00 PM	10:00			
1-May-08	BSNL Audit	Nirav Mehta	Bhavnagar	9:00 AM	9:00 PM	12:00			
2-May-08	BSNL Audit	Nirav Mehta	Bhavnagar	9:00 AM	6:00 PM	9:00			
3-May-08	BSNL Audit	Nirav Mehta	Bhavnagar	9:00 AM	2:00 PM	5:00			
4-May-08		SUNDAY					50:00:00	15:00:00	0:00:00
5-May-08	Accounting	Roopin Sir	S.P.University	10:15 AM	5:30 PM	7:15			
6-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
7-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
8-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
9-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
10-May-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
11-May-08		SUNDAY					40:45:00	5:45:00	0:00:00
12-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
13-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
14-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
15-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
16-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
17-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
18-May-08		SUNDAY					39:00:00	4:00:00	0:00:00
19-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
20-May-08	Accounting	Roopin Sir	S.P.University	10:15 AM	5:30 PM	7:15			
21-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
22-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
23-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
24-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
25-May-08		SUNDAY					42:15:00	7:15:00	0:00:00
26-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
27-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
28-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
29-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
30-May-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
31-May-08		ABSENT - Unsanctioned Leave							
1-Jun-08		SUNDAY					35:00:00	0:00:00	0:00:00
2-Jun-08		ABSENT - Unsanctioned Leave Penalty							
3-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:30 PM	8:00			
4-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	8:00 PM	10:00			
5-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
6-Jun-08		STUDENT CONFERENCE BARODA							
7-Jun-08		STUDENT CONFERENCE BARODA							

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
8-Jun-08			SUNDAY				25:00:00	0:00:00	0:00:00
9-Jun-08	Accounting	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
10-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	8:30 PM	10:00			
11-Jun-08	Accounting	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
12-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
13-Jun-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
14-Jun-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:15 PM	6:45			
15-Jun-08			SUNDAY				44:45:00	9:45:00	0:00:00
16-Jun-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:00 PM	7:00			
17-Jun-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
18-Jun-08	Accounting	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
19-Jun-08	Accounting	Roopin Sir	S.P.University	9:30 AM	6:00 PM	8:30			
20-Jun-08	Accounting	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
21-Jun-08	Accounting	Roopin Sir	S.P.University	9:30 AM	5:30 PM	8:00			
22-Jun-08			SUNDAY				45:00:00	10:00:00	0:00:00
23-Jun-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
24-Jun-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	5:30 PM	7:30			
25-Jun-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	6:00 PM	8:00			
26-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
27-Jun-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
28-Jun-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	3:30 PM	5:30			
29-Jun-08			SUNDAY				42:30:00	7:30:00	0:00:00
30-Jun-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	9:45 AM	6:25 PM	8:40			
1-Jul-08			ABSENT - Unsanctioned Leave						
2-Jul-08			ABSENT - Unsanctioned Leave Penalty						
3-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
4-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	6:00 PM	7:30			
5-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
6-Jul-08			SUNDAY				30:40:00	0:00:00	4:20:00
7-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
8-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
9-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:45 PM	7:15			
10-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
11-Jul-08	Finalisation	Roopin Sir	S.P.University	9:30 AM	5:30 PM	8:00			
12-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
13-Jul-08			SUNDAY				43:15:00	8:15:00	0:00:00
14-Jul-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
15-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
16-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
17-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
18-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
19-Jul-08	Finalisation	Roopin Sir	S.P.University	10:15 AM	5:30 PM	7:15			
20-Jul-08			SUNDAY				40:15:00	5:15:00	0:00:00
21-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
22-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
23-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
24-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
25-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
26-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
27-Jul-08			SUNDAY				39:00:00	4:00:00	0:00:00
28-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
29-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
30-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
31-Jul-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
1-Aug-08	Finalisation	Roopin Sir	S.P.University	9:30 AM	5:00 PM	7:30			
2-Aug-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	5:00 PM	7:00			
3-Aug-08			SUNDAY				40:30:00	5:30:00	0:00:00
4-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
5-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
6-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
7-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
8-Aug-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	4:00 PM	6:00			
9-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
10-Aug-08			SUNDAY				38:30:00	3:30:00	0:00:00
11-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
12-Aug-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
13-Aug-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
14-Aug-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
15-Aug-08			OFFICE HOLIDAY						
16-Aug-08			OFFICE HOLIDAY						
17-Aug-08			SUNDAY				24:30:00	0:00:00	0:30:00
18-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
19-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
20-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	9:30 AM	5:00 PM	7:30			
21-Aug-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:00 PM	6:30			
22-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
23-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
24-Aug-08			SUNDAY				39:30:00	4:30:00	0:00:00
25-Aug-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
26-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
27-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
28-Aug-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
29-Aug-08	Internal Audit	Roopin Sir	Ishan Dyes	10:00 AM	8:30 PM	10:30			
30-Aug-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	6:30 PM	7:30			
31-Aug-08			SUNDAY				43:00:00	8:00:00	0:00:00
1-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
2-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
3-Sep-08	Tax Audit	Harbi Sir	Office	10:00 AM	5:00 PM	7:00			
4-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
5-Sep-08			ABSENT - Went to Ambaji						
6-Sep-08			ABSENT - Went to Ambaji						
7-Sep-08			SUNDAY				26:30:00	0:00:00	8:30:00
8-Sep-08			ABSENT - Went to Ambaji						
9-Sep-08			ABSENT - Went to Ambaji						
10-Sep-08			ABSENT - Went to Ambaji						
11-Sep-08			ABSENT - Went to Ambaji						
12-Sep-08			ABSENT - Went to Ambaji						
13-Sep-08			ABSENT - Went to Ambaji						
14-Sep-08			SUNDAY				0:00:00	0:00:00	35:00:00
15-Sep-08			ABSENT - Went to Ambaji						
16-Sep-08			ABSENT - Went to Ambaji						
17-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
18-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
19-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
20-Sep-08	Tax Audit	Harbi Sir	Office	10:30 AM	5:00 PM	6:30			
21-Sep-08			SUNDAY				25:15:00	0:00:00	9:45:00
22-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
23-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
24-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
25-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
26-Sep-08	Tax Audit	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
27-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	4:30 PM	5:30			
28-Sep-08			SUNDAY				35:30:00	0:30:00	0:00:00
29-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
30-Sep-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
1-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
2-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
3-Oct-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	5:00 PM	7:00			
4-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
5-Oct-08			SUNDAY				37:15:00	2:15:00	0:00:00
6-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:30 PM	6:45			
7-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
8-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
9-Oct-08			OFFICE HOLIDAY						
10-Oct-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	6:00 PM	7:00			
11-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
12-Oct-08			SUNDAY				32:30:00	2:30:00	0:00:00
13-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
14-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	6:00 PM	7:15			
15-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
16-Oct-08	Return Filing	Roopin Sir	Office	10:10 AM	5:30 PM	7:20			
17-Oct-08			ABSENT - Hasan's Marriage						
18-Oct-08	Return Filing	Roopin Sir	Office	10:30 AM	5:30 PM	7:00			
19-Oct-08			SUNDAY				34:20:00	0:00:00	0:40:00
20-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
21-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:30 PM	7:30			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
22-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
23-Oct-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	4:00 PM	5:30			
24-Oct-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	6:30 PM	7:30			
25-Oct-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	4:30 PM	6:00			
26-Oct-08			SUNDAY				39:00:00	4:00:00	0:00:00
27-Oct-08	Internal Audit	Roopin Sir	Ishan Dyes	10:00 AM	5:30 PM	7:30			
28-Oct-08			OFFICE HOLIDAY						
29-Oct-08			OFFICE HOLIDAY						
30-Oct-08			OFFICE HOLIDAY						
31-Oct-08			OFFICE HOLIDAY						
1-Nov-08			OFFICE HOLIDAY						
2-Nov-08			SUNDAY				7:30:00	7:30:00	0:00:00
3-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
4-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
5-Nov-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	6:45 PM	8:15			
6-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
7-Nov-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
8-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
9-Nov-08			SUNDAY				40:30:00	5:30:00	0:00:00
10-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
11-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
12-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
13-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
14-Nov-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:00 PM	6:00			
15-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
16-Nov-08			SUNDAY				39:45:00	4:45:00	0:00:00
17-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
18-Nov-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:30 PM	6:30			
19-Nov-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
20-Nov-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
21-Nov-08	Finalisation	Roopin Sir	S.P.University	10:45 AM	6:00 PM	7:15			
22-Nov-08	Finalisation	Roopin Sir	S.P.University	10:00 AM	6:00 PM	8:00			
23-Nov-08			SUNDAY				43:15:00	8:15:00	0:00:00
24-Nov-08	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	5:30 PM	6:45			
25-Nov-08	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	5:00 PM	6:00			
26-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
27-Nov-08	Internal Audit	Roopin Sir	Aum Techno	10:00 AM	5:30 PM	7:30			
28-Nov-08	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	5:30 PM	7:00			
29-Nov-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
30-Nov-08			SUNDAY				39:45:00	4:45:00	0:00:00
1-Dec-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	5:30 PM	7:00			
2-Dec-08	Finalisation	Roopin Sir	S.P.University	10:30 AM	6:30 PM	8:00			
3-Dec-08	Finalisation	Roopin Sir	S.P.University	11:00 AM	5:30 PM	6:30			
4-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:15 PM	6:45			
5-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:30 PM	7:00			
6-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:00 PM	6:30			
7-Dec-08			SUNDAY				41:45:00	6:45:00	0:00:00
8-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:15 AM	5:45 PM	7:30			
9-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:30 PM	7:00			
10-Dec-08	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	11:00 AM	7:30 PM	8:30			
11-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	5:30 PM	7:00			
12-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	6:30 PM	8:00			
13-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
14-Dec-08			SUNDAY				45:00:00	10:00:00	0:00:00
15-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
16-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:30 PM	6:45			
17-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	5:45 PM	7:15			
18-Dec-08	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	8:30 PM	9:30			
19-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	6:45 PM	8:00			
20-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:00 PM	8:00			
21-Dec-08			SUNDAY				46:00:00	11:00:00	0:00:00
22-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	4:15 PM	5:30			
23-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:45 PM	7:00			
24-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	5:00 PM	6:30			
25-Dec-08	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	5:00 PM	6:00			
26-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	5:30 PM	6:45			
27-Dec-08	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	5:30 PM	6:45			
28-Dec-08			SUNDAY				38:30:00	3:30:00	0:00:00

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
29-Dec-08	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:00 PM	6:15			
30-Dec-08	Return Filing	Roopin Sir	Office	11:00 AM	6:00 PM	7:00			
31-Dec-08	Return Filing	Harbi Sir	Office	11:15 AM	6:15 PM	7:00			
1-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	11:00 AM	5:00 PM	6:00			
2-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:30 PM	7:00			
3-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	11:00 AM	5:00 PM	6:00			
4-Jan-09			SUNDAY				39:15:00	4:15:00	0:00:00
5-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:45 AM	5:45 PM	7:00			
6-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	11:05 AM	4:55 PM	5:50			
7-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:00 PM	6:30			
8-Jan-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:00 PM	6:30			
9-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
10-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
11-Jan-09			SUNDAY				39:20:00	4:20:00	0:00:00
12-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
13-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
14-Jan-09			OFFICE HOLIDAY						
15-Jan-09			OFFICE HOLIDAY						
16-Jan-09	Return Filing	Harbi Sir	Office	10:30 AM	5:30 PM	7:00			
17-Jan-09	Return Filing	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
18-Jan-09			SUNDAY				26:30:00	1:30:00	0:00:00
19-Jan-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	10:30 AM	6:00 PM	7:30			
20-Jan-09	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	6:00 PM	7:00			
21-Jan-09	Return Filing	Roopin Sir	Office	10:30 AM	5:30 PM	7:00			
22-Jan-09	E - TDS Return	Harbi Sir	Office	10:30 AM	5:00 PM	6:30			
23-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	6:30 PM	7:45			
24-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
25-Jan-09			SUNDAY				42:15:00	7:15:00	0:00:00
26-Jan-09			OFFICE HOLIDAY						
27-Jan-09	Internal Audit	Roopin Sir	Aum Techno	10:30 AM	5:00 PM	6:30			
28-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:45 PM	7:45			
29-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
30-Jan-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
31-Jan-09	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	5:30 PM	6:30			
1-Feb-09			SUNDAY				34:45:00	4:45:00	0:00:00
2-Feb-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:30 PM	7:00			
3-Feb-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:45 AM	5:15 PM	6:30			
4-Feb-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	11:00 AM	5:30 PM	6:30			
5-Feb-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	6:00 PM	7:30			
6-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:00 PM	7:00			
7-Feb-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:00 PM	6:30			
8-Feb-09			SUNDAY				41:00:00	6:00:00	0:00:00
9-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:45 PM	7:00			
10-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
11-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
12-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
13-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:00 PM	6:30			
14-Feb-09	Return Filing	Roopin Sir	Gocool Consultancy	10:00 AM	5:30 PM	7:30			
15-Feb-09			SUNDAY				41:30:00	6:30:00	0:00:00
16-Feb-09	Return Filing	Roopin Sir	Gocool Consultancy	10:30 AM	6:00 PM	7:30			
17-Feb-09	E - TDS Return	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
18-Feb-09	Return Filing	Roopin Sir	Office	10:30 AM	5:30 PM	7:00			
19-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:30 PM	8:30			
20-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
21-Feb-09	Internal Audit	Roopin Sir	Aum Techno	10:45 AM	5:45 PM	7:00			
22-Feb-09			SUNDAY				43:00:00	8:00:00	0:00:00
23-Feb-09			OFFICE HOLIDAY						
24-Feb-09	Return Filing	Roopin Sir	Gocool Consultancy	10:00 AM	5:30 PM	7:30			
25-Feb-09	Accounting	Roopin Sir	Office	10:00 AM	5:30 PM	7:30			
26-Feb-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:45 PM	7:00			
27-Feb-09			ABSENT - Social Function						
28-Feb-09	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	6:00 PM	7:00			
1-Mar-09			SUNDAY				29:00:00	0:00:00	1:00:00
2-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
3-Mar-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	5:30 PM	7:00			
4-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	9:30 AM	6:30 PM	9:00			
5-Mar-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	7:00 PM	8:30			
6-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	7:30 PM	8:30			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
7-Mar-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:00 AM	5:30 PM	7:30			
8-Mar-09	Finalisation	Roopin Sir	Gocool Consultancy	2:00 PM	6:00 PM	4:00	51:00:00	16:00:00	0:00:00
9-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:30 PM	8:00			
10-Mar-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	6:00 PM	7:30			
11-Mar-09	OFFICE HOLIDAY								
12-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:00 PM	7:00			
13-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
14-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:00 PM	8:00			
15-Mar-09	SUNDAY						38:00:00	8:00:00	0:00:00
16-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:30 PM	7:30			
17-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:00 PM	8:00			
18-Mar-09	Internal Audit	Roopin Sir	Aum Techno	10:00 AM	6:00 PM	8:00			
19-Mar-09	Accounting	Roopin Sir	Office	10:30 AM	5:30 PM	7:00			
20-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
21-Mar-09	Return Filing	Roopin Sir	Gocool Consultancy	10:30 AM	5:30 PM	7:00			
22-Mar-09	SUNDAY						43:30:00	8:30:00	0:00:00
23-Mar-09	Accounting	Roopin Sir	Office	10:00 AM	6:00 PM	8:00			
24-Mar-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	7:00 PM	9:00			
25-Mar-09	Finalisation	Roopin Sir	Gocool Consultancy	10:30 AM	8:30 PM	10:00			
26-Mar-09	Accounting	Roopin Sir	Office	10:00 AM	7:30 PM	9:30			
27-Mar-09	Finalisation	Roopin Sir	Gocool Consultancy	9:30 AM	8:30 PM	11:00			
28-Mar-09	Finalisation	Roopin Sir	Gocool Consultancy	9:30 AM	7:00 PM	9:30			
29-Mar-09	Bank Audit	Roopin Sir	Khambhat -SBI	10:00 AM	6:00 PM	8:00	65:00:00	30:00:00	0:00:00
30-Mar-09	Finalisation	Roopin Sir	Margen -G.I.D.C	9:30 AM	6:30 PM	9:00			
31-Mar-09	Finalisation	Roopin Sir	Margen -G.I.D.C	9:30 AM	7:00 PM	9:30			
1-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:00 AM	8:00 PM	10:00			
2-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	9:30 AM	7:30 PM	10:00			
3-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	9:30 AM	9:00 PM	11:30			
4-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:30 PM	8:00			
5-Apr-09	Bank Audit	Roopin Sir	Khambhat -SBI	9:30 AM	9:45 PM	12:15	70:15:00	35:15:00	0:00:00
6-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:30 PM	8:30			
7-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	9:30 AM	7:00 PM	9:30			
8-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:00 PM	8:00			
9-Apr-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:00 AM	5:30 PM	7:30			
10-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:00 AM	6:00 PM	8:00			
11-Apr-09	Concurrent Audit	Roopin Sir	BOB- V.V.Nagar	10:30 AM	6:30 PM	8:00			
12-Apr-09	SUNDAY						49:30:00	14:30:00	0:00:00
13-Apr-09	E - TDS Return	Harbi Sir	office	10:30 AM	5:30 PM	7:00			
14-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:30 PM	8:00			
15-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	11:00 AM	7:00 PM	8:00			
16-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
17-Apr-09	Finalisation	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:30 PM	7:30			
18-Apr-09	Finalisation	Roopin Sir	Milestone	12:00 PM	7:00 PM	7:00			
19-Apr-09	SUNDAY						45:00:00	10:00:00	0:00:00
20-Apr-09	Service Tax Return	Harbi Sir	Office	10:00 AM	5:30 PM	7:30			
21-Apr-09	Accounting	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
22-Apr-09	Bank Audit	Roopin Sir	Godhara Bank	11:00 AM	6:30 PM	7:30			
23-Apr-09	Bank Audit	Roopin Sir	Godhara Bank	11:00 AM	6:00 PM	7:00			
24-Apr-09	Bank Audit	Roopin Sir	Godhara Bank	10:30 AM	6:00 PM	7:30			
25-Apr-09	Bank Audit	Roopin Sir	Godhara Bank	10:00 AM	5:30 PM	7:30			
26-Apr-09	SUNDAY						44:00:00	9:00:00	0:00:00
27-Apr-09	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
28-Apr-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
29-Apr-09	Finalisation	Roopin Sir	Milestone	10:00 AM	7:30 PM	9:30			
30-Apr-09	OFFICE HOLIDAY								
1-May-09	Accounting	Harbi Sir	Office	10:30 AM	6:30 PM	8:00			
2-May-09	Finalisation	Roopin Sir	Milestone	10:45 AM	4:15 PM	5:30			
3-May-09	SUNDAY						37:00:00	7:00:00	0:00:00
4-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
5-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	6:00 PM	7:15			
6-May-09	Finalisation	Roopin Sir	Milestone	10:30 AM	6:00 PM	7:30			
7-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
8-May-09	Finalisation	Roopin Sir	Milestone	10:00 AM	7:00 PM	9:00			
9-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
10-May-09	SUNDAY						43:45:00	8:45:00	0:00:00
11-May-09	Return Filing	Roopin Sir	Gocool Consultancy	10:30 AM	5:30 PM	7:00			
12-May-09	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
13-May-09	Return Filing	Roopin Sir	Office	9:30 AM	6:30 PM	9:00			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
14-May-09	Accounting	Harbi Sir	Office	10:00 AM	5:30 PM	7:30			
15-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:15 AM	5:15 PM	7:00			
16-May-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
17-May-09			SUNDAY				44:00:00	9:00:00	0:00:00
18-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
19-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
20-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
21-May-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
22-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:45 PM	6:45			
23-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	4:45 PM	5:45			
24-May-09			SUNDAY				38:30:00	3:30:00	0:00:00
25-May-09	Finalisation	Roopin Sir	Milestone	10:45 AM	6:00 PM	7:15			
26-May-09	Return Filing	Roopin Sir	Gocool Consultancy	10:15 AM	6:00 PM	7:45			
27-May-09	Return Filing	Roopin Sir	Gocool Consultancy	11:15 AM	6:00 PM	6:45			
28-May-09	Accounting	Harbi Sir	Office	10:00 AM	6:00 PM	8:00			
29-May-09	Finalisation	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
30-May-09	Accounting	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
31-May-09			SUNDAY				42:45:00	7:45:00	0:00:00
1-Jun-09	Finalisation	Roopin Sir	Milestone	10:45 AM	5:15 PM	6:30			
2-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
3-Jun-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
4-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
5-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:15 PM	6:30			
6-Jun-09	Return Filing	Roopin Sir	Office	10:45 AM	5:30 PM	6:45			
7-Jun-09			SUNDAY				39:15:00	4:15:00	0:00:00
8-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
9-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
10-Jun-09	Statutory Audit	Harbi Sir	Shakti Crane	10:30 AM	5:30 PM	7:00			
11-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
12-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:30 PM	7:30			
13-Jun-09	Statutory Audit	Harbi Sir	Shakti Crane	10:30 AM	5:30 PM	7:00			
14-Jun-09			SUNDAY				40:30:00	5:30:00	0:00:00
15-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:45 AM	5:15 PM	6:30			
16-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
17-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
18-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:00 PM	7:00			
19-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
20-Jun-09	Finalisation	Roopin Sir	Milestone	10:45 AM	5:00 PM	6:15			
21-Jun-09	Finalisation	Roopin Sir	Ishan Dyes	10:30 AM	4:30 PM	6:00	45:45:00	10:45:00	0:00:00
22-Jun-09	Finalisation	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
23-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
24-Jun-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:00 PM	6:00			
25-Jun-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
26-Jun-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
27-Jun-09	Statutory Audit	Harbi Sir	Shakti Crane	11:00 AM	7:30 PM	8:30			
28-Jun-09			SUNDAY				42:00:00	7:00:00	0:00:00
29-Jun-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:45 PM	6:45			
30-Jun-09	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
1-Jul-09	Statutory Audit	Harbi Sir	Shakti Crane	11:00 AM	5:30 PM	6:30			
2-Jul-09	Statutory Audit	Harbi Sir	Shakti Crane	11:00 AM	5:30 PM	6:30			
3-Jul-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:00 PM	6:00			
4-Jul-09	E - TDS Return	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
5-Jul-09			SUNDAY				38:45:00	3:45:00	0:00:00
6-Jul-09	Return Filing	Roopin Sir	Goccol Consultancy	11:00 AM	5:30 PM	6:30			
7-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:00 PM	7:00			
8-Jul-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
9-Jul-09	E - TDS Return	Harbi Sir	Office	10:45 AM	5:00 PM	6:15			
10-Jul-09	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
11-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
12-Jul-09			SUNDAY				39:45:00	4:45:00	0:00:00
13-Jul-09	E - TDS Return	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
14-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	7:00 PM	8:00			
15-Jul-09	E - TDS Return	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			
16-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
17-Jul-09	Return Filing	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
18-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:15 AM	6:00 PM	7:45			
19-Jul-09			SUNDAY				43:15:00	8:15:00	0:00:00
20-Jul-09	Special Accounting	Roopin Sir	Office - Sage U.K	11:00 AM	6:00 AM	19:00			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
21-Jul-09	Special Accounting	Roopin Sir	Office - Sage U.K	1:30 PM	10:30 PM	9:00			
22-Jul-09	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
23-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	5:00 PM	7:00			
24-Jul-09	Finalisation	Roopin Sir	Milestone	10:00 AM	5:30 PM	7:30			
25-Jul-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	6:00 PM	7:30			
26-Jul-09			SUNDAY				56:30:00	21:30:00	0:00:00
27-Jul-09	Return Filing	Roopin Sir	Goccol Consultancy	11:00 AM	5:30 PM	6:30			
28-Jul-09	Return Filing	Roopin Sir	Goccol Consultancy	10:30 AM	6:00 PM	7:30			
29-Jul-09	Return Filing	Roopin Sir	Goccol Consultancy	11:00 AM	5:00 PM	6:00			
30-Jul-09	Return Filing	Roopin Sir	Goccol Consultancy	10:30 AM	6:00 PM	7:30			
31-Jul-09	Finalisation	Roopin Sir	Gocool Consultancy	10:45 AM	5:45 PM	7:00			
1-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	11:00 AM	5:30 PM	6:30			
2-Aug-09			SUNDAY				41:00:00	6:00:00	0:00:00
3-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	11:00 AM	5:30 PM	6:30			
4-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	10:30 AM	7:30 PM	9:00			
5-Aug-09			OFFICE HOLIDAY						
6-Aug-09	Return Filing	Roopin Sir	Office	10:45 AM	5:00 PM	6:15			
7-Aug-09	Finalisation	Roopin Sir	Aum Techno	11:00 AM	6:00 PM	7:00			
8-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	11:00 AM	6:00 PM	7:00			
9-Aug-09			SUNDAY				35:45:00	5:45:00	0:00:00
10-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	10:30 AM	5:30 PM	7:00			
11-Aug-09	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
12-Aug-09	Finalisation	Roopin Sir	Aum Techno	10:30 AM	5:30 PM	7:00			
13-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	11:00 AM	7:00 PM	8:00			
14-Aug-09			OFFICE HOLIDAY						
15-Aug-09			OFFICE HOLIDAY						
16-Aug-09			SUNDAY				29:00:00	4:00:00	0:00:00
17-Aug-09	Finalisation	Roopin Sir	Milestone	10:30 AM	6:00 PM	7:30			
18-Aug-09	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
19-Aug-09	Finalisation	Roopin Sir	Aum Techno	10:30 AM	6:30 PM	8:00			
20-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	11:00 AM	6:00 PM	7:00			
21-Aug-09	Finalisation	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
22-Aug-09	Statutory Audit	Harbi Sir	Amrita-G.I.D.C	10:30 AM	5:00 PM	6:30			
23-Aug-09			SUNDAY				43:00:00	8:00:00	0:00:00
24-Aug-09			ABSENT - Went to Ambaji						
25-Aug-09			ABSENT - Went to Ambaji						
26-Aug-09			ABSENT - Went to Ambaji						
27-Aug-09			ABSENT - Went to Ambaji						
28-Aug-09			ABSENT - Went to Ambaji						
29-Aug-09			ABSENT - Went to Ambaji						
30-Aug-09			SUNDAY				0:00:00	0:00:00	35:00:00
31-Aug-09			ABSENT - Went to Ambaji						
1-Sep-09			ABSENT - Went to Ambaji						
2-Sep-09			ABSENT - Went to Ambaji						
3-Sep-09			ABSENT - Went to Ambaji						
4-Sep-09			ABSENT - Went to Ambaji						
5-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	7:00 PM	8:00			
6-Sep-09			SUNDAY				8:00:00	0:00:00	27:00:00
7-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
8-Sep-09	Tax Audit	Harbi Sir	Office	9:30 AM	5:30 PM	8:00			
9-Sep-09	Tax Audit	Harbi Sir	Office	10:45 AM	6:30 PM	7:45			
10-Sep-09	Finalisation	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
11-Sep-09	Tax Audit	Harbi Sir	Office	10:30 AM	6:30 PM	8:00			
12-Sep-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	6:30 PM	7:30			
13-Sep-09	Tax Audit	Nirav Mehta	Office	11:00 AM	6:00 PM	7:00	51:45:00	16:45:00	0:00:00
14-Sep-09	Tax Audit	Nirav Mehta	Office	10:00 AM	7:00 PM	9:00			
15-Sep-09	Internal Audit	Roopin Sir	Ishan Dyes	10:00 AM	6:00 PM	8:00			
16-Sep-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:00 AM	8:00 PM	10:00			
17-Sep-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	8:00 PM	9:00			
18-Sep-09	Tax Audit	Harbi Sir	Office	10:30 AM	10:00 PM	11:30			
19-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			
20-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:00 PM	7:00	62:00:00	27:00:00	0:00:00
21-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			
22-Sep-09	Internal Audit	Roopin Sir	Ishan Dyes	10:00 AM	6:30 PM	8:30			
23-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			
24-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			
25-Sep-09	Tax Audit	Harbi Sir	Office	10:30 AM	6:00 PM	7:30			
26-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:30 PM	7:30			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
27-Sep-09	Tax Audit	Harbi Sir	Office	12:00 PM	6:00 PM	6:00	52:00:00	17:00:00	0:00:00
28-Sep-09	Tax Audit	Nirav Mehta	Office	10:00 AM	6:30 PM	8:30			
29-Sep-09	Tax Audit	Nirav Mehta	Office	12:00 PM	10:30 PM	10:30			
30-Sep-09	Tax Audit	Nirav Mehta	Office	11:00 AM	12:00 AM	13:00			
1-Oct-09	Finalisation	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
2-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
3-Oct-09	Annual Return Filing	Harbi Sir	Office	10:30 AM	5:00 PM	6:30			
4-Oct-09		SUNDAY					50:30:00	15:30:00	0:00:00
5-Oct-09	Internal Audit	Roopin Sir	Ishan Dyes	10:30 AM	6:30 PM	8:00			
6-Oct-09	Service Tax Return	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
7-Oct-09	Service Tax Return	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
8-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	10:30 AM	5:30 PM	7:00			
9-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
10-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:30 PM	6:30			
11-Oct-09		SUNDAY					40:00:00	5:00:00	0:00:00
12-Oct-09		ABSENT - Went to Pune for coaching inquiry							
13-Oct-09		ABSENT - Went to Pune for coaching inquiry							
14-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	2:00 PM	7:00 PM	5:00			
15-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
16-Oct-09		OFFICE HOLIDAY							
17-Oct-09		OFFICE HOLIDAY							
18-Oct-09		SUNDAY					11:00:00	0:00:00	14:00:00
19-Oct-09		OFFICE HOLIDAY							
20-Oct-09		OFFICE HOLIDAY							
21-Oct-09		OFFICE HOLIDAY							
22-Oct-09		OFFICE HOLIDAY							
23-Oct-09	Annual Return Filing	Harbi Sir	Office	10:45 AM	5:30 PM	6:45			
24-Oct-09	Internal Audit	Roopin Sir	Margen -G.I.D.C	11:00 AM	5:00 PM	6:00			
25-Oct-09		SUNDAY					12:45:00	0:45:00	0:00:00
26-Oct-09	Annual Return Filing	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
27-Oct-09	Annual Return Filing	Harbi Sir	Office	10:45 AM	5:00 PM	6:15			
28-Oct-09	Annual Return Filing	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
29-Oct-09	Finalisation	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
30-Oct-09	Finalisation	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
31-Oct-09	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
1-Nov-09		SUNDAY					37:15:00	2:15:00	0:00:00
2-Nov-09				Exam Leave					
3-Nov-09				Exam Leave					
4-Nov-09				Exam Leave					
5-Nov-09				Exam Leave					
6-Nov-09				Exam Leave					
7-Nov-09				Exam Leave					
8-Nov-09		SUNDAY					0:00:00	0:00:00	0:00:00
9-Nov-09				Exam Leave					
10-Nov-09				Exam Leave					
11-Nov-09				Exam Leave					
12-Nov-09				Exam Leave					
13-Nov-09				Exam Leave					
14-Nov-09				Exam Leave					
15-Nov-09		SUNDAY					0:00:00	0:00:00	0:00:00
16-Nov-09				Exam Leave					
17-Nov-09				Exam Leave					
18-Nov-09				Exam Leave					
19-Nov-09				Exam Leave					
20-Nov-09				Exam Leave					
21-Nov-09				Exam Leave					
22-Nov-09		SUNDAY					0:00:00	0:00:00	0:00:00
23-Nov-09				Exam Leave					
24-Nov-09				Exam Leave					
25-Nov-09				Exam Leave					
26-Nov-09				Exam Leave					
27-Nov-09				Exam Leave					
28-Nov-09				Exam Leave					
29-Nov-09		SUNDAY					0:00:00	0:00:00	0:00:00
30-Nov-09				Exam Leave					
1-Dec-09				Exam Leave					
2-Dec-09				Exam Leave					
3-Dec-09				Exam Leave					

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
4-Dec-09				Exam Leave					
5-Dec-09				Exam Leave					
6-Dec-09			SUNDAY				0:00:00	0:00:00	0:00:00
7-Dec-09				Exam Leave					
8-Dec-09				Exam Leave					
9-Dec-09				Exam Leave					
10-Dec-09				Exam Leave					
11-Dec-09				Exam Leave					
12-Dec-09				Exam Leave					
13-Dec-09			SUNDAY				0:00:00	0:00:00	0:00:00
14-Dec-09				Exam Leave					
15-Dec-09				Exam Leave					
16-Dec-09				Exam Leave					
17-Dec-09				Exam Leave					
18-Dec-09				Exam Leave					
19-Dec-09				Exam Leave					
20-Dec-09			SUNDAY				0:00:00	0:00:00	0:00:00
21-Dec-09				Exam Leave					
22-Dec-09				Exam Leave					
23-Dec-09				Exam Leave					
24-Dec-09				Exam Leave					
25-Dec-09				Exam Leave					
26-Dec-09				Exam Leave					
27-Dec-09			SUNDAY				0:00:00	0:00:00	0:00:00
28-Dec-09				Exam Leave					
29-Dec-09				Exam Leave					
30-Dec-09				Exam Leave					
31-Dec-09				Exam Leave					
1-Jan-10				Exam Leave					
2-Jan-10				Exam Leave					
3-Jan-10			SUNDAY				0:00:00	0:00:00	35:00:00
4-Jan-10				Exam Leave					
5-Jan-10				Exam Leave					
6-Jan-10				Exam Leave					
7-Jan-10				Exam Leave					
8-Jan-10				Exam Leave					
9-Jan-10				Exam Leave					
10-Jan-10			SUNDAY				0:00:00	0:00:00	0:00:00
11-Jan-10				Exam Leave					
12-Jan-10				Exam Leave					
13-Jan-10				Exam Leave					
14-Jan-10				Exam Leave					
15-Jan-10				Exam Leave					
16-Jan-10				Exam Leave					
17-Jan-10			SUNDAY				0:00:00	0:00:00	0:00:00
18-Jan-10				Exam Leave					
19-Jan-10				Exam Leave					
20-Jan-10				Exam Leave					
21-Jan-10				Exam Leave					
22-Jan-10				Exam Leave					
23-Jan-10				Exam Leave					
24-Jan-10			SUNDAY				0:00:00	0:00:00	0:00:00
25-Jan-10				Exam Leave					
26-Jan-10				Exam Leave					
27-Jan-10				Exam Leave					
28-Jan-10				Exam Leave					
29-Jan-10				Exam Leave					
30-Jan-10				Exam Leave					
31-Jan-10			SUNDAY				0:00:00	0:00:00	0:00:00
1-Feb-10				Exam Leave					
2-Feb-10				Exam Leave					
3-Feb-10				Exam Leave					
4-Feb-10				Exam Leave					
5-Feb-10				Exam Leave					
6-Feb-10				Exam Leave					
7-Feb-10			SUNDAY				0:00:00	0:00:00	0:00:00
8-Feb-10				Exam Leave					
9-Feb-10				Exam Leave					

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
10-Feb-10				Exam Leave					
11-Feb-10				Exam Leave					
12-Feb-10				Exam Leave					
13-Feb-10				Exam Leave					
14-Feb-10			SUNDAY				0:00:00	0:00:00	0:00:00
15-Feb-10				Exam Leave					
16-Feb-10				Exam Leave					
17-Feb-10				Exam Leave					
18-Feb-10				Exam Leave					
19-Feb-10				Exam Leave					
20-Feb-10				Exam Leave					
21-Feb-10			SUNDAY				0:00:00	0:00:00	0:00:00
22-Feb-10				Exam Leave					
23-Feb-10				Exam Leave					
24-Feb-10				Exam Leave					
25-Feb-10				Exam Leave					
26-Feb-10				Exam Leave					
27-Feb-10				Exam Leave					
28-Feb-10			SUNDAY				0:00:00	0:00:00	0:00:00
1-Mar-10				Exam Leave					
2-Mar-10				Exam Leave					
3-Mar-10				Exam Leave					
4-Mar-10				Exam Leave					
5-Mar-10				Exam Leave					
6-Mar-10				Exam Leave					
7-Mar-10			SUNDAY				0:00:00	0:00:00	0:00:00
8-Mar-10				Exam Leave					
9-Mar-10				Exam Leave					
10-Mar-10				Exam Leave					
11-Mar-10				Exam Leave					
12-Mar-10				Exam Leave					
13-Mar-10				Exam Leave					
14-Mar-10			SUNDAY				0:00:00	0:00:00	0:00:00
15-Mar-10				Exam Leave					
16-Mar-10				Exam Leave					
17-Mar-10				Exam Leave					
18-Mar-10				Exam Leave					
19-Mar-10				Exam Leave					
20-Mar-10				Exam Leave					
21-Mar-10			SUNDAY				0:00:00	0:00:00	0:00:00
22-Mar-10				Exam Leave					
23-Mar-10				Exam Leave					
24-Mar-10				Exam Leave					
25-Mar-10				Exam Leave					
26-Mar-10				Exam Leave					
27-Mar-10				Exam Leave					
28-Mar-10			SUNDAY				0:00:00	0:00:00	0:00:00
29-Mar-10				Exam Leave					
30-Mar-10				Exam Leave					
31-Mar-10				Exam Leave					
1-Apr-10				Exam Leave					
2-Apr-10				Exam Leave					
3-Apr-10				Exam Leave					
4-Apr-10			SUNDAY				0:00:00	0:00:00	0:00:00
5-Apr-10				Exam Leave					
6-Apr-10				Exam Leave					
7-Apr-10				Exam Leave					
8-Apr-10				Exam Leave					
9-Apr-10				Exam Leave					
10-Apr-10				Exam Leave					
11-Apr-10			SUNDAY				0:00:00	0:00:00	0:00:00
12-Apr-10				Exam Leave					
13-Apr-10				Exam Leave					
14-Apr-10				Exam Leave					
15-Apr-10				Exam Leave					
16-Apr-10				Exam Leave					
17-Apr-10				Exam Leave					
18-Apr-10			SUNDAY				0:00:00	0:00:00	0:00:00

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
19-Apr-10				Exam Leave					
20-Apr-10				Exam Leave					
21-Apr-10				Exam Leave					
22-Apr-10				Exam Leave					
23-Apr-10				Exam Leave					
24-Apr-10				Exam Leave					
25-Apr-10			SUNDAY				0:00:00	0:00:00	0:00:00
26-Apr-10				Exam Leave					
27-Apr-10				Exam Leave					
28-Apr-10				Exam Leave					
29-Apr-10				Exam Leave					
30-Apr-10				Exam Leave					
1-May-10				Exam Leave					
2-May-10			SUNDAY				0:00:00	0:00:00	0:00:00
3-May-10				Exam Days					
4-May-10				Exam Days					
5-May-10				Exam Days					
6-May-10				Exam Days					
7-May-10				Exam Days					
8-May-10				Exam Days					
9-May-10			SUNDAY				0:00:00	0:00:00	0:00:00
10-May-10				Exam Days					
11-May-10				Exam Days					
12-May-10				Exam Days					
13-May-10				Exam Days					
14-May-10				Exam Days					
15-May-10				Exam Days					
16-May-10			SUNDAY				0:00:00	0:00:00	0:00:00
17-May-10				Exam Days					
18-May-10				Exam Leave					
19-May-10				Exam Leave					
20-May-10	Return Filing	Nirav Mehta	Office	11:00 AM	5:30 PM	6:30			
21-May-10	Finalisation	Roopin Sir	Margen Impex Ltd	10:30 AM	5:30 PM	7:00			
22-May-10	Finalisation	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
23-May-10			SUNDAY				19:30:00	0:00:00	15:30:00
24-May-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:00 PM	6:00			
25-May-10	Finalisation	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
26-May-10	Finalisation	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
27-May-10	Return Filing	Roopin Sir	Manish Outsourcing	10:45 AM	5:30 PM	6:45			
28-May-10			ABSENT - Kamlesh Bhai's Marriage						
29-May-10	Return Filing	Roopin Sir	Manish Outsourcing	11:00 AM	5:30 PM	6:30			
30-May-10			SUNDAY				31:45:00	0:00:00	3:15:00
31-May-10	Return Filing	Roopin Sir	Manish Outsourcing	11:00 AM	6:00 PM	7:00			
1-Jun-10			ABSENT -Ankit's Marriage						
2-Jun-10			ABSENT -Ankit's Marriage						
3-Jun-10	Special Assignment	Roopin Sir	Milestone	11:30 AM	5:30 PM	6:00			
4-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
5-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	7:00 PM	8:00			
6-Jun-10			SUNDAY				27:30:00	0:00:00	7:30:00
7-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
8-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
9-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
10-Jun-10	Return Filing	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
11-Jun-10	Finalisation	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
12-Jun-10	Return Filing	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
13-Jun-10			SUNDAY				39:30:00	4:30:00	0:00:00
14-Jun-10	Finalisation	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
15-Jun-10	Finalisation	Roopin Sir	Milestone	11:00 AM	7:00 PM	8:00			
16-Jun-10	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
17-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	7:00 PM	8:00			
18-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
19-Jun-10	Special Assignment	Roopin Sir	Anupam Ind ltd	11:00 AM	6:00 PM	7:00			
20-Jun-10			SUNDAY				43:00:00	8:00:00	0:00:00
21-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
22-Jun-10	Special Assignment	Roopin Sir	Anupam Ind ltd	11:00 AM	5:30 PM	6:30			
23-Jun-10	Return Filing	Roopin Sir	Office	11:00 AM	6:00 PM	7:00			
24-Jun-10	Return Filing	Roopin Sir	Office	11:00 AM	5:30 PM	6:30			
25-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:00 PM	6:00			

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
26-Jun-10	Return Filing	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
27-Jun-10			SUNDAY				40:00:00	5:00:00	0:00:00
28-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
29-Jun-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
30-Jun-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
1-Jul-10	Return Filing	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
2-Jul-10	Return Filing	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
3-Jul-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
4-Jul-10			SUNDAY				39:00:00	4:00:00	0:00:00
5-Jul-10	Finalisation	Roopin Sir	Ishan Dyes	10:00 AM	7:00 PM	9:00			
6-Jul-10	Finalisation	Roopin Sir	Ishan Dyes	10:00 AM	6:00 PM	8:00			
7-Jul-10	Finalisation	Roopin Sir	Ishan Dyes	10:00 AM	6:00 PM	8:00			
8-Jul-10	Finalisation	Roopin Sir	Ishan Dyes	10:00 AM	6:00 PM	8:00			
9-Jul-10			STUDENT CONFERENCE BARODA						
10-Jul-10			STUDENT CONFERENCE BARODA						
11-Jul-10			SUNDAY				33:00:00	8:00:00	0:00:00
12-Jul-10	Finalisation	Roopin Sir	Ishan Dyes	10:00 AM	9:00 PM	11:00			
13-Jul-10	Internal Audit	Roopin Sir	Margen Impex Ltd	1:00 PM	6:30 PM	5:30			
14-Jul-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
15-Jul-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
16-Jul-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
17-Jul-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:30 PM	7:30			
18-Jul-10			SUNDAY				44:30:00	9:30:00	0:00:00
19-Jul-10			OFFICE HOLIDAY						
20-Jul-10	E-TDS Return	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
21-Jul-10	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
22-Jul-10	E-TDS Return	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
23-Jul-10	Return Filing	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
24-Jul-10	Return Filing	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
25-Jul-10			SUNDAY				33:30:00	3:30:00	0:00:00
26-Jul-10	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
27-Jul-10	Return Filing	Harbi Sir	Office	11:00 AM	5:45 PM	6:45			
28-Jul-10	Return Filing	Roopin Sir	Office	11:15 AM	6:15 PM	7:00			
29-Jul-10	Return Filing	Roopin Sir	Office	11:15 AM	5:15 PM	6:00			
30-Jul-10	Finalisation	Roopin Sir	Milestone	11:15 AM	5:45 PM	6:30			
31-Jul-10	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
1-Aug-10			SUNDAY				39:45:00	4:45:00	0:00:00
2-Aug-10	Special Assignment	Roopin Sir	Anupam Ind ltd	11:00 AM	6:00 PM	7:00			
3-Aug-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
4-Aug-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
5-Aug-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
6-Aug-10	Tax Audit	Nirav Mehta	Poshak	11:00 AM	5:30 PM	6:30			
7-Aug-10	Tax Audit	Nirav Mehta	Poshak	11:00 AM	6:00 PM	7:00			
8-Aug-10			SUNDAY				40:00:00	5:00:00	0:00:00
9-Aug-10	Tax Audit	Nirav Mehta	Poshak	11:00 AM	5:30 PM	6:30			
10-Aug-10	Tax Audit	Nirav Mehta	Poshak	11:00 AM	5:30 PM	6:30			
11-Aug-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
12-Aug-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
13-Aug-10	Special Assignment	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
14-Aug-10	Special Assignment	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
15-Aug-10			SUNDAY				40:00:00	5:00:00	0:00:00
16-Aug-10	Tax Audit	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
17-Aug-10	Tax Audit	Harbi Sir	Office	11:00 AM	5:00 PM	6:00			
18-Aug-10	Tax Audit	Harbi Sir	Office	11:00 AM	6:00 PM	7:00			
19-Aug-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
20-Aug-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
21-Aug-10	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
22-Aug-10			SUNDAY				40:00:00	5:00:00	0:00:00
23-Aug-10	Finalisation	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
24-Aug-10			OFFICE HOLIDAY						
25-Aug-10	Finalisation	Roopin Sir	Milestone	11:00 AM	6:00 PM	7:00			
26-Aug-10	Finalisation	Roopin Sir	Milestone	11:00 AM	5:30 PM	6:30			
27-Aug-10	Finalisation	Roopin Sir	Milestone	11:00 AM	8:00 PM	9:00			
28-Aug-10	Finalisation	Roopin Sir	Milestone	10:30 AM	5:30 PM	7:00			
29-Aug-10			SUNDAY				36:30:00	6:30:00	0:00:00
30-Aug-10	Return Filing	Harbi Sir	Office	10:00 AM	5:00 PM	7:00			
31-Aug-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	6:30 PM	7:30			
1-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	9:30 AM	3:00 PM	5:30			

Date	Work Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
2-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	9:00 AM	3:00 PM	6:00			
3-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	10:00 AM	3:30 PM	5:30			
4-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	4:00 PM	5:00			
5-Sep-10		SUNDAY					36:30:00	1:30:00	0:00:00
6-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	10:30 AM	5:30 PM	7:00			
7-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	4:00 PM	5:00			
8-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	9:00 AM	1:00 PM	4:00			
9-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	10:00 AM	1:00 PM	3:00			
10-Sep-10		ABSENT - Social Function							
11-Sep-10	Return Filing	Roopin Sir	Gocool Consultancy	9:30 AM	12:30 PM	3:00			
12-Sep-10		SUNDAY					22:00:00	0:00:00	13:00:00
13-Sep-10		ABSENT - Went to Ambaji							
14-Sep-10		ABSENT - Went to Ambaji							
15-Sep-10		ABSENT - Went to Ambaji							
16-Sep-10		ABSENT - Went to Ambaji							
17-Sep-10		ABSENT - Went to Ambaji							
18-Sep-10		ABSENT - Went to Ambaji							
19-Sep-10		SUNDAY					0:00:00	0:00:00	35:00:00
20-Sep-10		ABSENT - Went to Ambaji							
21-Sep-10		ABSENT - Went to Ambaji							
22-Sep-10		ABSENT - Went to Ambaji							
23-Sep-10		ABSENT - Went to Ambaji							
24-Sep-10		ABSENT - Went to Ambaji							
25-Sep-10		ABSENT - Went to Ambaji							
26-Sep-10	Tax Audit	Nirav Mehta	Prithvi Fertilisers	10:00 AM	5:00 PM	7:00	7:00:00	0:00:00	28:00:00
27-Sep-10	Tax Audit	Nirav Mehta	Prithvi Fertilisers	9:00 AM	1:30 PM	4:30			
28-Sep-10	Tax Audit	Nirav Mehta	Prithvi Fertilisers	10:00 AM	6:00 PM	8:00			
29-Sep-10	Tax Audit	Nirav Mehta	Prithvi Fertilisers	11:00 AM	5:00 PM	6:00			
30-Sep-10	Tax Audit	Nirav Mehta	Prithvi Fertilisers	10:00 AM	6:00 PM	8:00			
1-Oct-10				Exam Leave					
2-Oct-10				Exam Leave					
3-Oct-10		SUNDAY					26:30:00	0:00:00	8:30:00
4-Oct-10				Exam Leave					
5-Oct-10				Exam Leave					
6-Oct-10				Exam Leave					
7-Oct-10				Exam Leave					
8-Oct-10				Exam Leave					
9-Oct-10				Exam Leave					
10-Oct-10		SUNDAY					0:00:00	0:00:00	0:00:00
11-Oct-10				Exam Leave					
12-Oct-10				Exam Leave					
13-Oct-10				Exam Leave					
14-Oct-10				Exam Leave					
15-Oct-10				Exam Leave					
16-Oct-10				Exam Leave					
17-Oct-10		SUNDAY					0:00:00	0:00:00	0:00:00
18-Oct-10				Exam Leave					
19-Oct-10				Exam Leave					
20-Oct-10				Exam Leave					
21-Oct-10				Exam Leave					
22-Oct-10				Exam Leave					
23-Oct-10				Exam Leave					
24-Oct-10		SUNDAY					0:00:00	0:00:00	0:00:00
25-Oct-10				Exam Leave					
26-Oct-10				Exam Leave					
27-Oct-10				Exam Leave					
28-Oct-10				Exam Leave					
29-Oct-10				Exam Leave					
30-Oct-10				Exam Leave					
31-Oct-10		SUNDAY					0:00:00	0:00:00	0:00:00
1-Nov-10				Exam Leave					
2-Nov-10				Exam Leave					
3-Nov-10				Exam Leave					
4-Nov-10		OFFICE HOLIDAY							
5-Nov-10		OFFICE HOLIDAY							
6-Nov-10		OFFICE HOLIDAY							
7-Nov-10		SUNDAY					0:00:00	0:00:00	0:00:00
8-Nov-10				Exam Days					

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
9-Nov-10				Exam Days					
10-Nov-10				Exam Days					
11-Nov-10				Exam Days					
12-Nov-10				Exam Days					
13-Nov-10				Exam Days					
14-Nov-10			SUNDAY				0:00:00	0:00:00	0:00:00
15-Nov-10				Exam Days					
16-Nov-10				Exam Days					
17-Nov-10				Exam Days					
18-Nov-10				Exam Days					
19-Nov-10				Exam Days					
20-Nov-10				Exam Days					
21-Nov-10			SUNDAY				0:00:00	0:00:00	0:00:00
22-Nov-10				Exam Days					
23-Nov-10	Annual Return Filing	Harbi Sir	Office	11:30 AM	3:30 PM	4:00			
24-Nov-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
25-Nov-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
26-Nov-10	Annual Return Filing	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
27-Nov-10	Annual Return Filing	Harbi Sir	Office	11:00 AM	5:30 PM	6:30			
28-Nov-10			SUNDAY				30:00:00	0:00:00	5:00:00
29-Nov-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
30-Nov-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
1-Dec-10	Management Audit	Roopin Sir	System Level Soln.	11:00 AM	5:00 PM	6:00			
2-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
3-Dec-10	Management Audit	Roopin Sir	System Level Soln.	11:00 AM	5:30 PM	6:30			
4-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
5-Dec-10			SUNDAY				39:00:00	4:00:00	0:00:00
6-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
7-Dec-10		ABSENT - Snehal's Marriage							
8-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
9-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
10-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	1:30 PM	4:00 PM	2:30			
11-Dec-10		ABSENT - Went to Himmatnagar							
12-Dec-10			SUNDAY				22:00:00	0:00:00	13:00:00
13-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
14-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
15-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
16-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
17-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
18-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
19-Dec-10			SUNDAY				38:30:00	3:30:00	0:00:00
20-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
21-Dec-10	Internal Audit	Roopin Sir	Aum Techno	11:00 AM	6:30 PM	7:30			
22-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
23-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
24-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
25-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
26-Dec-10			SUNDAY				40:30:00	5:30:00	0:00:00
27-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
28-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
29-Dec-10	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
30-Dec-10	Management Audit	Roopin Sir	System Level Soln.	11:00 AM	5:30 PM	6:30			
31-Dec-10	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
1-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
2-Jan-11			SUNDAY				39:30:00	4:30:00	0:00:00
3-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
4-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
5-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	10:30 AM	5:00 PM	6:30			
6-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
7-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
8-Jan-11	Management Audit	Roopin Sir	Techno Designs	10:30 AM	5:00 PM	6:30			
9-Jan-11			SUNDAY				37:30:00	2:30:00	0:00:00
10-Jan-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
11-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
12-Jan-11	E - TDS Return	Roopin Sir	Margen Impex Ltd	10:30 AM	5:00 PM	6:30			
13-Jan-11	Return Filing	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
14-Jan-11			OFFICE HOLIDAY						
15-Jan-11			OFFICE HOLIDAY						

Date	Done	Work Given By	Audit Place	A.T	L.T	Hours Worked	Weekly Hours	Excess	Short
16-Jan-11	SUNDAY						25:00:00	0:00:00	0:00:00
17-Jan-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
18-Jan-11	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	6:00 PM	7:00			
19-Jan-11	Special Assignment	Roopin Sir	Gocool Consultancy	10:30 AM	5:00 PM	6:30			
20-Jan-11	Internal Audit	Roopin Sir	Office	11:00 AM	5:30 PM	6:30			
21-Jan-11	OFFICE HOLIDAY								
22-Jan-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
23-Jan-11	SUNDAY						32:30:00	2:30:00	0:00:00
24-Jan-11	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00			
25-Jan-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
26-Jan-11	OFFICE HOLIDAY								
27-Jan-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
28-Jan-11	ABSENT - Social Function								
29-Jan-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
30-Jan-11	SUNDAY						24:30:00	0:00:00	5:30:00
31-Jan-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:30 PM	6:30			
1-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
2-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	10:30 AM	5:00 PM	6:30			
3-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
4-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
5-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
6-Feb-11	SUNDAY						39:30:00	4:30:00	0:00:00
7-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
8-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
9-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	10:30 AM	5:00 PM	6:30			
10-Feb-11	ABSENT - Went to Virpur and Dwaraka								
11-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	6:00 PM	7:00			
12-Feb-11	Special Assignment	Roopin Sir	Gocool Consultancy	11:00 AM	5:00 PM	6:00			
13-Feb-11	SUNDAY						31:30:00	0:00:00	3:30:00
14-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
15-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	6:00 PM	7:00			
16-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	10:30 AM	6:00 PM	7:30			
17-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:30 PM	6:30			
18-Feb-11	ABSENT - Went to Ambaji								
19-Feb-11	Internal Audit	Roopin Sir	Margen Impex Ltd	11:00 AM	5:00 PM	6:00			
20-Feb-11	SUNDAY						33:00:00	0:00:00	2:00:00
				Total Hours		4612:50:00	4498:50:00	735:20:00	345:30:00

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≥ **Note : Pls refer Appendices for further clarifications**

- **Appendix : 3 Guidelines to train Articles**
- **Appendix : 7 Leave to an Article**
- **Appendix : 10 Working Hours**

➢ Annexure : 2 Leave Record

Total Days	1,095
less : Sundays	147
Gross Articleship days	948
less : Office Holidays	34
Gross Articleship days to work	914
less : Conferences Attended	6
Net Articleship days	908
less : Exam Days	28
Net Articleship days	880
less :Eligible Leave	110
Net Articleship days to Work	770
Net hours to Work	4,492
Actual Hours worked	4,612
Extra Hours Worked	120
Excess / (Short)	21

➢ **Note:** Pls refer Appendix for further clarifications.

- Appendix : 7 Leave to an Article   Page No : 33
- Appendix : 10 Working Hours   Page No : 39

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➢ Annexure: 3 Lists of Office Holidays

Sr	Date	Occasion
1	22-Mar-08	Dhuleti
2	14-Apr-08	Work on Sunday
3	15-Aug-08	15th aug
4	16-Aug-08	Rakshabandhan
5	9-Oct-08	Dushera
6	28-Oct-08	Diwali vacation
7	29-Oct-08	Diwali vacation
8	30-Oct-08	Diwali vacation
9	31-Oct-08	Diwali vacation
10	1-Nov-08	Diwali vacation
11	14-Jan-09	Uttarayan
12	15-Jan-09	Uttarayan
13	26-Jan-09	26th Jan
14	23-Feb-09	Maha shivratri
15	11-Mar-09	Dhuleti
16	30-Apr-09	General elections L.S
17	5-Aug-09	Rakshabandhan
18	14-Aug-09	Janmashtmi
19	15-Aug-09	15th Aug
20	16-Oct-09	Diwali vacation
21	17-Oct-09	Diwali vacation
22	19-Oct-09	Diwali vacation

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23	20-Oct-09	Diwali vacation
24	21-Oct-09	Diwali vacation
25	22-Oct-09	Diwali vacation
26	19-Jul-10	CA results
27	24-Aug-10	Rakshabandhan
28	4-Nov-10	Diwali vacation
29	5-Nov-10	Diwali vacation
30	6-Nov-10	Diwali vacation
31	14-Jan-11	Uttarayan
32	15-Jan-11	Uttarayan
33	21-Jan-11	CA results
34	26-Jan-11	26th Jan

- **Note: Pls refer Appendix for further clarifications.**
    - **Appendix : 7 Leave to an Article**
    - **Page No : 33**

➢ Annexure : 4 Lists Of Absent Days

Sr	Date	Reason For Leave	Status	Approval
1	31-Mar-08	Was not Well on this day.	Absent	Roopin Sir
2	15-Apr-08	Dad Hospitalized	Absent	Roopin Sir
3	16-Apr-08	Dad Hospitalized	Absent	Roopin Sir
4	17-Apr-08	Dad Hospitalized	Absent	Roopin Sir
5	18-Apr-08	Dad Hospitalized	Absent	Roopin Sir
6	19-Apr-08	Dad Hospitalized	Absent	Roopin Sir
7	31-May-08	Was not Well on this day.	Absent	Not Taken
8	2-Jun-08	Unsanctioned Leave Penalty	Present	N.A
9	1-Jul-08	Heavy rain	Absent	Not Taken
10	2-Jul-08	Unsanctioned Leave Penalty	Present	N.A
11	5-Sep-08	Went to Ambaji For 11 Days	Absent	Roopin Sir
12	6-Sep-08	Went to Ambaji	Absent	Roopin Sir
13	8-Sep-08	Went to Ambaji	Absent	Roopin Sir
14	9-Sep-08	Went to Ambaji	Absent	Roopin Sir
15	10-Sep-08	Went to Ambaji	Absent	Roopin Sir
16	11-Sep-08	Went to Ambaji	Absent	Roopin Sir
17	12-Sep-08	Went to Ambaji	Absent	Roopin Sir
18	13-Sep-08	Went to Ambaji	Absent	Roopin Sir
19	15-Sep-08	Went to Ambaji	Absent	Roopin Sir
20	16-Sep-08	Went to Ambaji	Absent	Roopin Sir

21	27-Sep-08	Went to Ambaji	Absent	Roopin Sir
22	17-Oct-08	Hasan's Marriage	Absent	Roopin Sir
23	27-Feb-09	Social Function - Ahmedabad	Absent	Roopin Sir
24	24-Aug-09	Went to Ambaji For 11 Days	Absent	Roopin Sir
25	25-Aug-09	Went to Ambaji	Absent	Roopin Sir
26	26-Aug-09	Went to Ambaji	Absent	Roopin Sir
27	27-Aug-09	Went to Ambaji	Absent	Roopin Sir
28	28-Aug-09	Went to Ambaji	Absent	Roopin Sir
29	29-Aug-09	Went to Ambaji	Absent	Roopin Sir
30	31-Aug-09	Went to Ambaji	Absent	Roopin Sir
31	1-Sep-09	Went to Ambaji	Absent	Roopin Sir
32	2-Sep-09	Went to Ambaji	Absent	Roopin Sir
33	3-Sep-09	Went to Ambaji	Absent	Roopin Sir
34	4-Sep-09	Went to Ambaji	Absent	Roopin Sir
35	12-Oct-09	Went to Pune for Coaching Inquiry	Absent	Roopin Sir
36	13-Oct-09	Went to Pune for Coaching Inquiry	Absent	Roopin Sir
37	28-May-10	Kamlesh Bhai Marriage	Absent	Roopin Sir
38	1-Jun-10	Social Function - Ankit's Marriage	Absent	Roopin Sir
39	2-Jun-10	Social Function - Ankit's Marriage	Absent	Roopin Sir
40	10-Sep-10	Social Function - At Home	Absent	Roopin Sir
41	13-Sep-10	Went to Ambaji	Absent	Roopin Sir
42	14-Sep-10	Went to Ambaji	Absent	Roopin Sir
43	15-Sep-10	Went to Ambaji	Absent	Roopin Sir

44	16-Sep-10	Went to Ambaji	Absent	Roopin Sir
45	17-Sep-10	Went to Ambaji	Absent	Roopin Sir
46	18-Sep-10	Went to Ambaji	Absent	Roopin Sir
47	20-Sep-10	Went to Ambaji	Absent	Roopin Sir
48	21-Sep-10	Went to Ambaji	Absent	Roopin Sir
48	22-Sep-10	Went to Ambaji	Absent	Roopin Sir
50	23-Sep-10	Went to Ambaji	Absent	Roopin Sir
51	24-Sep-10	Went to Ambaji	Absent	Roopin Sir
52	25-Sep-10	Went to Ambaji	Absent	Roopin Sir
53	25-Sep-10	Went to Himmat Nagar	Absent	Roopin Sir
54	25-Sep-10	Friends Marriage	Absent	Roopin Sir
55	28-Jan -11	Friends Marriage	Absent	Roopin Sir
56	10-Feb-11	Went to Virpur and Dwaraka	Absent	Roopin Sir
57	18-Feb-11	Went to Ambaji	Absent	Roopin Sir

- **Note: Pls refer Appendix for further clarifications.**
  - **Appendix : 7 Leave to an Article**
  - **Page No : 33**

➢ Annexure : 5 Lists of Excess Work Done

Sr	Date	Work			A.T	L.T	Hours Worked	Status
		Done	Given By	Audit Place				
1	28-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00	Not Registered As An Article
2	29-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00	Not Registered As An Article
3	30-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00	Not Registered As An Article
4	31-Jan-08	Accounting	Roopin Sir	Office	11:00 AM	5:00 PM	6:00	Not Registered As An Article
5	1-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
6	2-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
7	4-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
8	6-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
9	7-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
10	8-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
11	9-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
12	11-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
13	12-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article

14	13-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
15	14-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
16	15-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
17	16-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
18	18-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
19	19-Feb-08	Internal Audit	Roopin Sir	Ishan Dyes	11:00 AM	5:00 PM	6:00	Not Registered As An Article
20	6-Apr-08	Bank Audit	Harbi Sir	SBS – Anand	10:30 AM	8:30 PM	10:00	Sunday
21	27-Oct-08	Internal Audit	Roopin Sir	Ishan Dyes	10:00 AM	5:30 PM	7:30	Diwali Vacation
22	8-Mar-09	Finalization	Roopin Sir	Gocool Consultancy	2:00 PM	6:00 PM	4:00	Sunday
23	29-Mar-09	Bank Audit	Roopin Sir	Khambhat –SBI	10:00 AM	6:00 PM	8:00	Sunday
24	5-Apr-09	Bank Audit	Roopin Sir	Khambhat –SBI	9:30 AM	9:45 PM	12:15	Sunday
25	21-Jun-09	Finalization	Roopin Sir	Ishan Dyes	10:30 AM	4:30 PM	6:00	Sunday
26	13-Sep-09	Tax Audit	Nirav Mehta	Office	11:00 AM	6:00 PM	7:00	Sunday
27	20-Sep-09	Tax Audit	Harbi Sir	Office	11:00 AM	6:00 PM	7:00	Sunday
28	27-Sep-09	Tax Audit	Harbi Sir	Office	12:00 PM	6:00 PM	6:00	Sunday

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- **Note : Pls refer Appendices for Further clarifications**
  - **Appendix : 7 Leave to an Article Page No : 33**
  - **Appendix : 10 Working Hours Page No : 39**

➢ Annexure : 6 Details of Stipend Paid

Sr	Month	Paid Date	Cheque No	Amt Paid
1	Feb-08	N.A		-
2	Mar-08	12-06-08	42467	500
3	Apr-08	12-06-08	42467	500
4	May-08	12-06-08	42467	500
5	Jun-08	12-06-08	255658	500
6	Jul-08	12-06-08	255658	500
7	Aug-08	27-10-08	506257	500
8	Sep-08	27-10-08	506257	500
9	Oct-08	27-10-08	506257	500
10	Nov-08	08-01-09	570018	500
11	Dec-08	08-01-09	570018	500
12	Jan-09	17-04-09	Transfer	500
13	Feb-09	17-04-09	Transfer	750
14	Mar-09	17-04-09	Transfer	750
15	Apr-09	02-07-09	NEFT	750
16	May-09	02-07-09	NEFT	750
17	Jun-09	02-07-09	NEFT	750
18	Jul-09	04-08-09	NEFT	750
19	Aug-09	04-09-09	NEFT	750
20	Sep-09	06-10-09	NEFT	750
21	Oct-09	04-11-09	NEFT	750
22	Nov-09	28-12-10	0023	750
23	Dec-09	28-12-10	0023	750
24	Jan-10	28-12-10	0023	750
25	Feb-10	28-12-10	0023	1000

26	**Mar-10**	**28-12-10**	**0023**	**1000**
27	**Apr-10**	**28-12-10**	**0023**	**1000**
28	**May-10**	**28-12-10**	**0023**	**1000**
29	**Jun-10**	**03-07-10**	**NEFT**	**1000**
30	**Jul-10**	**06-08-10**	**NEFT**	**1000**
31	**Aug-10**	**28-12-10**	**0023**	**1000**
32	**Sep-10**	**28-12-10**	**0023**	**1000**
33	**Oct-10**	**N.A**		**-**
34	**Nov-10**	**08-01-11**	**NEFT**	**1000**
35	**Dec-10**	**N.A**		**-**
36	**Jan-11**	**N.A**		**-**

- **<u>Note</u>: Pls refer Appendix for further clarifications.**
    - **Appendix : 8 Stipend to an Article**
    - **Page No : 35**

Form 108

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

2 095148 046193

(Within the Frame only)

Membership No.

Name in block letters

Date: — —

Place:

(* Delete words not applicable)

Student Form- 108 Page 1 of 5.

2 095148 046223

(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.

7 095148 046235

(Within the Frame only)

Signature
Principal/Member-in-charge(Training)

Membership No.

Place :

Date : — —

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

Student Form-108 Page 3 of 5.

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

1 095148 046248

A. Details of Work Undertaken and Training Received:

Sr. No.	Particulars	Time spent in Weeks		
		Year 1	Year 2	Year 3
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)			

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)	(Within the Frame only)	(Within the Frame only)
Signature	**Signature**	**Signature**
Student / Trainee	**MIT**	**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.