

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 articulated assistants.

- In case of the exigencies of work with the Principal, an articulated 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 articulated assistant is required to work beyond normal working hours, and aggregate of such hours exceed 35 hours per week, he/she shall be entitled to compensatory leave calculated with reference to number of completed working hours, over and above, 35 hours per week.
 - The facility of allowing flexible office hours stands withdrawn.
2. During the working hours, the articulated 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**