



24. COMPLETION OF TRAINING

(Regulations 61, 62, 75 & 76)

The Principal shall on completion of the service of an articled assistant, forthwith issue a certificate in respect of the service rendered under him, in the prescribed Form 108 in case of articles, in Form 105 in case of Industrial Training and in Form 114 in case of audit service. A copy of certificate shall be submitted, duly filled in and signed by both the Principal and the articled assistant.

If on completion of articles the principal has not forthwith issued the certificate of service in form No. 108 to the Secretary, the articled assistant shall make a request in the form approved by the Institute for issue of such service certificate within 15 days of such completion to the principal under intimation to the Secretary by registered or speed post. In any case the principal shall issue the service certificate within three months of such completion (second proviso to Regulation 56(1)). If form no. 108 is not received by Secretary within 15 days of expiration of the above period, the service certificate in form no. 108 shall be deemed to have been issued on the date specified by the articled assistant and an intimation to that effect shall be sent to the Principal.

Requirements

- (1) The articled / audit assistant has completed prescribed period of training.
- (2) The service certificate should be issued for a maximum period of 3 / 3 ½ years or the period registered under the concerned Principal.
- (3) 2nd installment of tuition fees where payable, has been paid.
- (4) Principal to submit forthwith Form 108 with the Report of Practical Training as specified in the Training Guide duly filled in and signed by him and the articled assistant. In case of death of employer Form 110/111 to be issued by the Legal representative or Surviving partner, as the case may be, alongwith Report of Practical Training.
- (5) In case of Industrial Training, submit Form 105 with Report of Industrial Training.
- (6) In case of audit assistant, submit Form 114 with Report of Practical Training. In case of death of employer, the audit assistant may obtain Form 115/116 to be issued by the Legal representative or surviving partner as the case may be alongwith Report of Practical Training as specified in the Training Guide.



- (7) The service certificate should be signed by the principal only under whom the articulated/audit assistant was registered.
- (8) The number of days of leave must be clearly mentioned. Only such leave which the articulated assistant has availed under the concerned principal during the registered period has to be given.
- (9) Mode of payment of stipend must be mentioned

The articulated assistant/audit assistant/Industrial Trainee due to appear in the Final examination must submit the service certificate in Form 108/114/105 as applicable, immediately after completing the practical training.

A letter confirming the completion of articles/audit service will be issued to the Principal and the articulated/audit assistant. For condonation of delay in non submission of Form 108/114/105. Please see Chapter 30.