

**Procedure to be Followed by Principals for Termination of
Students' Training Contracts, In Accordance With
Bye-Law 107 (1) of CA Bye-laws, 1983**

Conditions for Termination of Contract

A Principal may terminate the training contract of a student if he is guilty of:

- misconduct;
- misbehaviour;
- misdemeanor;
- breach of any of the provisions of the Training Contract.

Procedure to be followed

If the Principal is satisfied that a trainee student is prima facie, guilty of any act(s) mentioned in clause (I) of bye-law 107; he should;

- a. Issue a show-cause notice to the student under a Registered Cover on through recorded mode of delivery, on the address or address as notified by the student.
- b. If on receipt of the student's response, the Principal is not satisfied, he should grant an opportunity of hearing to the student.
- c. In case, the student does not respond or does not attend the hearing, he should be informed about the exparte proceeding in the matter.
- d. If the Principal is satisfied, after hearing the student or no response from him, that the student is guilty of any act(s), the training contract of the student may be terminated under intimation to the Institute along with a Report on Termination (Specimen enclosed).
- e. All correspondence made in this regard by the Principal or the student should be through recorded mode of delivery with proof of delivery.
- f. In the event of Professional misconduct by a student, falling under schedule III of the CA Ordinance, the Principal should report the matter to the Institute.



**The Institute of
Chartered Accountants
of Pakistan**

**REPORT ON TERMINATION OF TRAINING
CONTRACT UNDER BYE-LAW 107(I),
OF THE CA BYE-LAWS, 1983**

Name of
Trainee Student : _____

Registration No : _____

Period
Commenced on : _____ Date of
Termination _____

Principal's Name: _____

Firm's Name : _____

Firm's Address : _____

Principal's Report

Certified Copies of Following Documents Enclosed :

1. Show Cause Notice
2. Student's Reply to Show Cause Notice
3. Hearing Proceedings
4. Any other relevant correspondence / papers in respect of the matter.

D		M					Y

Signature & Seal of Office

Continued on reverse

For ICAP Use Only

Actions

DATE

- | | |
|---|-------|
| 1. Documents Checked | _____ |
| 2. Termination Recorded | _____ |
| 3. Letter of Acknowledgement to
Principal and copy to student issued | _____ |
| 4. Receipt of Appeal from Student (if any) | _____ |
| 5. Reference of Appeal to the Council | _____ |
| 6. Decision of the Council | _____ |
| _____ | |
| _____ | |

D	M							Y

Signature