



INSTITUTE OF HUMAN RESOURCES DEVELOPMENT

Prajo'e Towers, Vazhuthacaud, Thiruvananthapuram, Kerala, India. Pin 695 014
<http://www.ihrd.ac.in>

Rules and Regulations for the Certificate Course in Financial Accounting

(with effect from June 2019)

1. Eligibility for Admission.

1.1 Any person who possess a Plus Two certificate is eligible for admission to the Programme. The upper age limit for admission to general candidates is 50 yrs. But the candidates belongs to SC/ST category and claims educational concession, the upper age limit will be as specified by the Scheduled Caste/Scheduled Tribes Development Department for awarding educational concession.

1.2 Each training centre will be treated as a separate unit and any request for transfer of training centre will not be normally considered.

2. Duration.

2.1 The Certificate Course in Financial Accounting comprises of one semester and shall have maximum 5 months(18 to 20 weeks, including intervening holidays) of academic activities and 1 month for examination(including study leave period of one week). However, the Head of Institutions shall decide the training schedule (ie. No. of days/week, course timing etc.) suitable for each Training centre, so that academic activities can be completed as per the scheme, within the 5 months period from the date of commencement of semester classes.

2.2 The course will follow semester pattern, with an terminal examination conducted by IHRD. The medium of instruction in all the theory and practical subjects shall be in English.

3. Registration for Terminal Examination.

3.1 The Terminal Examinations will be conducted by the IHRD, immediately after the completion of course. The candidates has to appear for the Terminal examination at the training centre itself and the request for change of exam centre will not be considered. In case, any exam centre is cancelled due to insufficient no. of candidates, candidates of that centre will be re-allotted to the nearest examination centre.

3.2 Candidates who have secured a minimum of 75% of the attendance during the course only are eligible for the registration for Terminal examination. The Head of Institutions are authorized to grant the eligibility to appear for the examination, at his/her discretion, by condonation of the shortage of attendance up to 10% on valid reasons, on payment of the prescribed condonation fee. Students who have secured less than 65% attendance are not eligible to apply for "Condonation", and will not be allowed to appear for the examination under any circumstances.

3.3 The student who has secured the minimum required attendance in course and has registered for the regular terminal examination, will be treated as "completed the course". Students who have shortage of attendance, but not condoned, are not eligible for registration to Terminal Examinations. In such case they may seek re-admission to the course.

3.4 The registration of candidates for Terminal examinations will be conducted around mid-semester. The students have to apply for exam. registration though the Head of Institution in the prescribed format. Photo copies of the application forms can also be used. For Terminal exam registration, a copy of the SSLC certificate also should be attached along with the application for registration.

3.5 A candidate will be allotted a temporary registration for examination on receipt of his application for registration to the Terminal examination during the mid of semester. However, he/she will be eligible for appearing the examination only if he/she secures required minimum attendance at the end of semester. The registration of the candidates who have not secured the minimum attendance stands cancelled automatically and the candidate will have no claim for appearing the examination on the basis of earlier temporary registration.

3.6 A candidate will have up to four consecutive chances for appearing a Terminal examination from their registration to the regular examination. All supplementary exams conducted subsequent to a regular examination will be treated as a chance, irrelevant of the candidate has registered for those exams or not.

3.7 If a candidate wish to register for a supplementary examination beyond permitted maximum chance, they have to obtain a written sanction for a special chance, from the Director, IHRD . The application for sanction of special chance shall be forwarded through the Head of training centre, at least one month before the registration period of next supplementary examination or within the schedule announced. A special sanction for appearing an exam will be granted only if, a scheduled exam on the same scheme is proposed to conduct in the next exam season and the candidate satisfies all other eligibility conditions. The candidates who gets special sanction to appear for a supplementary exam. should enter the sanction order details in the application form for registration. They have to remit prescribed fee for special sanction along with the normal exam fees. The special sanction will be issued to students to pass the remaining failed papers in the semester altogether and piece meal appearance will not be permitted. The special sanction once granted is valid only for the supplementary examination mentioned in the order and cannot be utilized for any other subsequent exams.

3.8 The candidates for registration to supplementary examination shall apply through the Head of Training centre in the prescribed form along with the payment of required examination fee. A supplementary candidate is eligible for a valid registration, only if he/she is within the allowed maximum chance for appearing the Terminal examination or a special chance for appearing the Terminal examination is sanctioned by the Director of IHRD.

3.9 If it is later found that, any candidate who is not eligible for registration to a supplementary examination as per rules, has applied for registration by mistake or covering facts, his/her request for registration will be treated as void and the exam fee remitted shall be refunded by the Head of Training centre subsequently. The candidate has to apply for a refund within two months from the date of remittance, otherwise the amount will be treated as non-refundable. A candidate will have no claim for an exam registration on the basis of exam fee remittance, unless he/she satisfies all eligibility criteria as per rules.

4. Examination rules.

4.1 Candidates who have not secured the minimum attendance during the course or those who have failed for continuous evaluation marks even for one subject have to repeat the course by paying the prescribed fees.

4.2 The minimum marks required for a pass in each subject will be 50% of maximum marks. (ie, for theory/practical(Terminal Assessment) and continuous evaluation(CE) put together.) However individual minimum of 40% is required for theory/practical(ESA) and continuous evaluation(CE) of each subject, separately. There is no provision for improvement of continuous evaluation(CE) marks, unless the candidate repeats the semester study.

4.3 The students who had failed for Terminal examinations are permitted to register in compartmental or piece meal appearance during supplementary examinations within the permitted maximum chance.

4.4 A candidates is required to complete the course and register for Terminal examination within 24 months from the date of admission. Candidates who are unable to register for terminal regular examination within 24 months from the date of admission have to repeat the entire course.

4.5 There will be no cancellation or improvement possible for the Terminal examinations.

4.6 A candidate can apply for the revaluation of answer scripts on the following conditions.

- i) The application for revaluation of answer scripts shall be submitted in the prescribed format through the head of institution along with the required fee, within 10 days of receipt of mark lists or within 15 days of date of publication of result, whichever is earlier.
- ii) The revaluation fee once remitted will not be refunded under any circumstances.
- iii) For revaluation, the revised marks will be awarded only if there is a minimum of 10% increase in marks awarded during first valuation.

4.7 The students have the opportunity to point out the mistakes in Name, sex, date of birth etc. given in the hall ticket by making necessary correction in the copy of A-list, at the time of receiving hall tickets. They can also submit a request for correction through the head of training centre, with a copy of the SSLC certificate any time, before the publication of results. These corrections will be made in the examination records free of cost. But, once the mark list/certificate is prepared and forwarded to the training centre for issue, the correction of above details will be made on the following conditions.

- a) A request shall be submitted along with the mark list/Certificate issued and a copy of the SSLC certificate.
- b) Correction fee for Mark list/Certificate should be remitted.
- c) Any other mistakes in marks entered in the mark list will be corrected at free of cost.

- 4.8
- i) Those who pass the Terminal examination in the first chance securing an aggregate of 75% or more marks put together will be declared to have passed the course in "First Class with Distinction".
 - ii) Those who pass the Terminal examination in the first chance securing an aggregate of 60% or more marks put together will be declared to have passed the course in "First Class".
 - iii) All other successful candidates will be placed in the "Second Class".

4.9 All successful candidates will be awarded a Certificate by the IHRD.

4.10 A provisional certificate will be issued to successful students, if applied within 6 months from the date of publication of results. Application in the prescribed format duly recommended by the head of training centre should be submitted to the Director IHRD, along with the prescribed fees and proof of Identity. The provisional certificate once issued, will be valid for 6 months from the date of issue or till the Original certificates are issued, whichever is earlier.

5. Other rules :

5.1 The Fees once paid is non-refundable under any circumstances, unless stated otherwise.

5.2 Any request to the Director, IHRD, related to the course/exam matters shall be submitted through the head of training centre only.

5.3 The original mark lists will be issued to the candidates on production of relevant hall tickets only. If hall ticket is lost, candidates have to produce SSLC certificate and any photo identity card issued by a Govt. agency/Aadhaar card, as a proof of identity. Mark lists for semester examinations can also be collected through authorized person by producing documents mentioned above and an authorization letter duly signed by the candidate.

5.4 Certificates should be collected directly by the candidate only, by surrendering the ID card issued during admission. If ID card is lost, a candidate has to submit an application for issue of Certificate along with any Photo ID card issued by a Govt. agency(or Aadhaar card). In case, the candidate is unable to collect the Certificate in person, he/she can request to the head of training Institution to issue it through registered post. For this purpose, candidate has to submit an application to the head of training centre, along with the ID card, necessary clothed envelope and sufficient postage stamps. The head of training centre or IHRD will not be responsible for any loss or damage of certificate send through the Post as per the request of the candidate.

5.5 If the original mark list/Certificate is lost or damaged due to unfortunate reasons, the candidate can apply for the duplicate mark list/Certificate on the following conditions.

- i) Application for duplicate certificate must be in the prescribed form and should be routed through the head of the training Institution, along with the prescribed fee.
- ii) If the certificate/mark list is lost due to fire/flood or accident, the remnants, if any, should be produced along with the application.
- iii) If remnants is not available, a certificate showing that the original mark list/certificate has been irrecoverably lost due to fire/flood/natural calamities from a judicial officer, not below the rank of a stipendiary Magistrate/ notary public, should be produced along with the application.
- iv) If the certificate/mark list was lost due to theft/burglary the date and time of such incident and certificate as stated (iii) above should be produced along with the application.

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v) If the certificate/mark list was lost under any other circumstances, a report showing the circumstances and a certificate as mentioned in (iii) above should be produced along with the application.

5.6 If a candidate submits an application for not-joining the course within 7 days of admission and has not attended any of the theory/practical classes, is eligible for a refund of 75% of the tuition fee paid at the time of admission. All other fees paid at the time of admission other than caution deposit is non-refundable.

5.7 A mercy chance examination shall be conducted for old scheme at appropriate time, if sufficient candidates have requested for the same and also as per the discretion of the Director, IHRD.

5.8 The request for forwarding official transcript should be directly send to the Director, IHRD with the following details.

- i) Copies of all mark lists & certificate.
- ii) Prescribed fee by way of Demand Draft drawn in favor of Director, IHRD, Thiruvananthapuram, Kerala, payable at Thiruvananthapuram.
- iii) The complete postal address with PIN/ZIP code, state, country etc. of the addressee to whom the transcript & documents to be sent.

The fee for official transcript is non-refundable and the Director, IHRD will not be responsible for any loss/ damage of transcript/documents sent through the post.

5.9 The Director, IHRD, is vested with the power to amend/interpret the above rules at any time and his decision shall be final.

Sd/-
Director

Note: A copy of the rules & regulations shall be displayed in the notice board at the time of admission to the course and a copy of the same duly signed by all the students admitted shall be kept at the training centres.

Annexure-I

Fee details for Certificate Course in Financial Accounting Programme

(with effect from June 2019)

The rate of fee details mentioned in the Rules and Regulations for the Certificate Course in Financial Accounting Programme is as follows. The fees once paid is non-refundable unless stated otherwise.

Sl.	Particulars	Fees (Rs.)
1	Details of Fee to be paid at the time of admission i) Course fee ii) Admission fee iii) Exam. Fee Total fees : iii) Certification fee(<i>Optional</i>) a) Tally for GST-Certification fee b) Assistant Practitioner–Certification Fee c) MS Excel-Certification fee d) ICAI–Certification fee	Rs. 12,000/- + GST Rs. 300/- + GST Rs. 750/- + GST Rs. 13,050/- + GST Rs. 560/- + GST Rs. 500/- +GST Rs. 400/- +GST Rs. 4,500/- (inclusive of taxes)
2	Fee to be paid at the time of admission	Rs. (13,050/- + GST) + <i>Certification fee</i>
3	Fee for issuing duplicate ID-cards	Rs. 50/-
4	Fee for condonation of shortage of attendance	Rs. 1,000/-
5	a) Exam. Fee for all papers of Regular/ Supplementary examination. b) Exam. Fee for supplementary examination	Rs. 750/- Rs. 200/- per paper subject to a maximum of Rs. 750/- for all subjects.
6	a) Special sanction Fee for first time b) Special sanction Fee for subsequent chance c) Fee for mercy chance exam., if conducted	Rs. 750/- (+ normal exam. fee.) Rs. 1,500/- (+ normal exam. fee.) Rs. 1,500/- (+ normal exam. fee.)
7	Fee for re-valuation of answer scripts	Rs. 300/- per script
8	Fee for issuing Provisional Certificate	Rs. 300/-
9	Fee for issuing duplicate Mark List/Certificate	Rs. 300/-+GST per document.
10	Fee for issuing corrected Mark List /Certificate	Rs. 300/-+GST per document.
11	Fee for issuing official transcript	Rs. 750/-+ GST for delivery within India Rs. 2,000/-+ GST for delivery outside India

Sd/
Director