

**Cavan Institute**  
**Certified Public Accountants – Formation 2 (Year 2)**

**Information on fees at Formation 2 level is based on studying 2 subjects, Management Accounting and Information Systems and gaining exemptions from Financial Accounting and Taxation and all of Formation 1.**

<b>Fees</b>	<b>Amount €</b>	<b>Due Date of Payment</b>	<b>Note</b>
Registration Fee	300.00	As per offer letter	Payable directly to Cavan Institute. €50.00 of this fee is an administration fee and is non-refundable
CPA Registration Fees	Nil		
Annual Membership Fee	128.00	In advance on the first day of September in each year.	Payable directly to CPA
Exemption Fees	270.00	Upon registering as a student with CPA in December 2013	Payable directly to CPA - €45.00 per exemption based on 4 subjects in Formation 1 and 2 subjects in Formation 2
Course Manuals	120.00	In advance on the first day of September in each year.	Payable directly to CPA – estimated at €60.00 per manual
Exam Fees	114.00	Upon registering as a student with CPA in December 2013	Payable directly to CPA - €57.00 per subject
<b>Total Fees Due</b>	<b>932.00</b>		

**The PLC Government Levy of €200 is due at 02 August 2013**

The following categories of participant are exempt from paying this additional Levy:

- Full medical card holders in their own right and their dependent children
- Those who are eligible under the student grant scheme
- Those in receipt of the Back to Education Allowance (BTEA) or Vocational Training Opportunities Scheme (VTOS) allowance

In order for you to be deemed exempt from payment of the €200 PLC Levy, you must supply a valid medical card or documentary evidence that you fall into one of the other exempt categories listed above. **The exemption referred to here applies only to this new €200 PLC Government Levy.**

**Payment of Fees**

- All the fees payable to Cavan Institute will be payable through our online payment system on [www.cavaninstitute.ie](http://www.cavaninstitute.ie)
- Fees payable to CPA must be paid directly to CPA.
- For alternative methods of payment of fees, please refer to the Frequently Asked Question on [www.cavaninstitute.ie](http://www.cavaninstitute.ie)