

At a Glance-Basic information for the guidance of Observers

1. Kindly ensure that you fulfill all eligibility criteria for observership duty.
2. You should be present at 12.15 P.M. every assigned day at the designated branch of Bank of Baroda and ensure that question paper packets bearing the correct code meant for the day, are collected by the Centre Superintendent or his authorized representative from the bank. However, if for any reason, you are unable to reach the bank, at the appointed time, centres have been advised to proceed further, without waiting for your arrival, so as to ensure that there is no delay in commencing the exam at the scheduled time.
3. Download the Mobile Application and keep the mobile application open at all the times during the assigned activities of the Exam.
4. On reaching the bank branch the observer must click a photograph of himself/herself with the bank in the background through the app. The app will capture the location along with the date and time.
5. The Code of Question Paper Booklet meant for the day of exam will be updated in the Portal through System on day of exam itself.
6. After verifying the Correct Code(s) of the Sealed Packets of He/She must scan the QR Codes printed on all the Sealed Question Paper Packets while collecting the same. (IF match **Green**/ Not Match **Red**). If Red, observer Needs to contact ICAI Exam Department Immediately for guidance. App must give a red signal or any indication if the Scanned QR code collected Packets is not matched with the Correct Code(S) of the exam day.
7. QR Code on all packets for the day are to be scanned and verified. For e.g. if there are 10 packets for the day then all packets from 1 to 10 must be scanned as each of these packets have a unique QR Code.
8. Final submission on mobile app can be done only if all sealed packets meant for the day of exams are scanned, and codes are matched/Green.
9. The QR Code will contain information of Paper Code, Exam Centre Code, Packet No, and Total number of Packets to be collected.
10. Banner of ICAI Exam Centre to be displayed outside the school/college.
11. Seating arrangement to be displayed on the notice board, at the reception and room wise seating plan outside each room.
12. At the Exam Centre, the location of the observer again to be captured at the time of reaching at the centre after collection of Sealed Packets.
13. The observer again is required to verify all the Codes of the collected sealed packets at the Exam Centre. In case of any discrepancy, they need to contact ICAI Immediately.
14. Question paper packets of the correct code of the day are to be opened at the centre, at 1.30P.M./1.15 P.M. as the case may be. Form C, is to be signed by you also in case you are present at the time when the question paper packets are opened. You are authorized to check the codes and ensure that the packets with the correct code meant for the day, are opened every day.
15. No exam functionaries including observer and others should be in possession of mobile phone or any electronic device at the time of opening of the question paper packets, in the control room or in the Exam rooms.
16. Instructions to candidates to be read out to the candidates before commencement of exam on each day.
17. Papers 3 and 4 of Foundation Examination are of 2 hours duration each. Similarly, Elective Paper - 6 of Final Examination is of 4 hours. However, all other examinations are of 3 hours duration, from 2 P.M. to 5 P.M (IST) with 15 minutes Advance Reading Time (from 1.45 P.M. to 2.00 P.M. for question papers) for students [Foundation, Intermediate/ Final Examinations except Paper 3 and 4 of Foundation Examination] and the examination wise timing(s) are given below:

Examination	Paper(s)	Exam. Timings (IST)	Duration
Foundation	Paper 1 & 2	2 PM to 5 PM	3 Hours
	Paper 3 & 4*	2 PM to 4 PM	2 Hours
Intermediate	All Papers	2 PM to 5 PM	3 Hours
Final	Paper 1 to 5 & Paper 7 & 8.	2 PM to 5 PM	3 Hours
	Paper 6 (Elective)	2 PM to 6 PM	4 Hours
Post Qualification Course Examinations i.e. INTT-AT.	All Papers	2 PM to 5 PM	3 Hours

*In Paper 3 and 4 of Foundation Examination, and all papers of Post Qualification Course Examinations (if any) there will not be any advance reading time, whereas in all other papers / exams mentioned above, an advance reading time of 15 minutes will be given from 1.45 PM (IST) to 2 PM (IST).

Kindly have a note that in case of composite papers having both MCQs based & Descriptive Question Papers, seal of MCQs based Question Paper shall be opened at 2 PM (IST), in other words there will be no prior reading time for MCQs based Question Papers.

ICAI had introduced elective subjects in Paper 6 in the CA Final course exam from May 2018 exam and onwards, which is being held on open book methodology. In this regard, it is hereby clarified that it has been decided as follows in respect of Paper 6 Electives- of Final course exam:

- **Candidates will be permitted to bring their own material to the exam hall and consult them for answering the questions in the exam. Such material may include study materials, practice manuals, revisionary test papers supplied by ICAI, text books, bare Acts, notes by students or any other reference material.**
- Candidates will not be permitted to bring mobile phones, I - pads, or any other electronic devices (except calculator, as permitted) into the exam hall.
- Exchange of any material amongst candidates will not be permitted inside the examination hall/room.

Paper 6 (Elective) of the Final examination will have 6 options viz 6A/6B/6C/6D/6E/6F and will be of 4 hours duration i.e. 2 pm to 6 pm (IST) with advance reading time of 15 minutes. It is an open book examination. It is to be ensured through Centre Superintendent that the question paper for the correct elective paper i.e. 6A/6B/6C/6D/6E/6F is distributed amongst the candidates of Final in accordance with the elective, i.e. 6A or 6B or 6C or 6D or 6E or 6F mentioned in Attendance Register.

18. Candidates are allowed late entry upto 2:15 PM (IST) in all papers.
19. Students are required to peel off the bar code sticker from the attendance register (in the box for the respective papers against their Roll Numbers) and affix it on the cover page of their answer books as per instructions except for papers 3 and 4 of Foundation Examination and PQC Exams. Invigilators are required to take care of this function.
20. Invigilators to write the code of the question paper on the black board in every room, at 1.45 P.M. (IST)
21. No student should carry any mobile phone or any electronic device or books etc. into the exam hall, except calculators as permitted.
22. No corrections or clarifications to the question paper are to be announced in the exam hall.
23. Detailed guidelines regarding admission of candidates are already given to the Centre Superintendent. They will deal with the matter as and when the occasion arises.

24. Familiarise yourself with the guidelines relating to Unfair Means (UFM) and Concessions to Differently Abled candidates. In case of use of UFM, centres are required to fill a report in the prescribed format given in the Instructions to Center Superintendents and submit to us through the Centre Superintendent. The said UFM report is also required to be signed by the Observer, on duty, on the day.
25. Centres have been advised to provide room in the ground floor for Differently Abled candidates.
26. In case writer is provided to a Differently Abled candidate, honorarium to the writer at the rate of ₹ 500/- per session is to be paid by the centre on production of bill in the prescribed format and claim the same in their bill. Further, the writer should be an undergraduate for Intermediate / Final level exams and only Class 10th Pass in case of Foundation Examination and such candidates should be seated in a separate room with a separate invigilator.
27. Question papers in respect of Final candidates will be in English only even for Hindi medium candidates.
28. After the conclusion of the exam, answer books will be packed and kept ready by the centre. Authorised representative of Blue Dart agency will collect the same at around 5.30 P.M, against their official Receipt, and send us. Original Form A, i.e the daily absentee report in OMR format is to be sent along with the answer books parcel, on a day-to-day basis. In case of Post Qualification Courses examinations, the traditional hard copy Form A is to be sent along with the answer books packed, a photo copy of the same is to be sent, the following day, by Speed Post in a separate envelope.
29. You will be required to be present at the centre till the answer book parcel of the day is handed over to Blue Dart courier, every day.
30. Answer books of those who are permitted to avail of extra time (i.e., differently abled candidates) and who avail of the same be packed and sent in a separate sealed envelope, the same day or the next day, in case it is not possible to send the same day, by Speed Post addressed to the Additional Secretary (Exams), ICAI Bhawan, Indrapastha Marg, New Delhi 110 002. Despatch of the main lot of answer books should not be held up or delayed, waiting for the submission of answer books by such candidates.
31. Roll numbers of candidates who are absent are to be entered on <http://centres.icaiaexam.icaai.org> by the centres on a day-to-day basis between 2.30 P.M. and 6.30 P.M.
32. You will be required to submit a report on the observer portal at <http://observers.icaiaexam.icaai.org> in the prescribed format, on a day-to-day basis.
33. The Observer, who is on duty on the last day of exam at the centre, will be required to submit a report of unused answer book stationery lying at the centre, in the prescribed format.
34. The observer who is assigned for pre - examination duty is required to visit the exam centre, on any day during **10th May, to 12th May 2022 for May 2022 Exams and from 20th June to 22nd June 2022 for June 2022 Exams** after coordinating with the Centre Superintendent/Chief Invigilator and see that the arrangements for smooth conduct of the exams are in place, and submit his report and bill thereon in the prescribed format at <http://observers.icaiaexam.icaai.org>, on or before **13th May/23rd June 2022**.
35. Do not directly interact with the Invigilators or the candidates. Kindly sort/resolve any issue with/ through the Centre Superintendent or Chief Invigilator. You may also bring the same into notice of the ICAI, if the same is unresolved.
36. Candidates will be allowed to leave the examination hall from 4.00 PM onwards.
37. Kindly note, following papers of both Intermediate and Final level exams are scheduled to have multiple choice questions to the tune of 30 marks and other questions of descriptive nature to the tune of 70 marks.

Intermediate		Final	
Paper	Subject	Paper	Subject
2	Corporate and Other laws	3	Advanced Auditing and Professional Ethics

4	Taxation	4	Corporate and Economic Laws
6	Auditing and Assurance	6	Electives (A to F)*
7	Enterprise Information systems and Strategic Management	7	Direct Tax laws and International Taxation
		8	Indirect Tax Laws

*will contain 40% Multiple Choice Questions (MCQs)

Accordingly, kindly ensure the followings at the examination centre:

1. Seating plan should be in rows of 5 each, for all the papers. Candidates are not to be seated in rows of 4 each. This is applicable to all the papers. Seating arrangements be made in such a way that even though there are more than 12 candidates in a room but there is adequate social distancing.
2. In the case of composite papers, i.e those papers involving objective and descriptive questions, as mentioned above, question paper would consist of two parts. The candidates shall be given specified answer books as per Annexure 16 of the Centre Superintendent Booklet. In case of composite papers, the candidates are required to answer the MCQ portion on the OMR answer sheet as given on the cover page of answer book itself. OMR Answer sheets shall only be used for Paper 3 & 4 of CA Foundation Exams scheduled on 27th and 29th May 2022.
3. Both parts of the question paper are to be kept on the desk of the candidates at 1.45 PM(IST) but ensure that seal of MCQs based question paper shall be opened at 2.00 PM (IST) only.
4. The descriptive answer sheet (in case of Paper 3 & 4 of Foundation Exam OMR Answer Sheet) to be distributed at 2.00 PM (IST).
5. There is no segregation of timings within the duration of 3 hours, separately for descriptive and objective type questions. In case a candidate fills in the roll number or other details on the OMR answer book/ sheet wrongly, **such OMR answer book/ sheet is not to be replaced.** Invigilators have been advised to circle the error and write the correct version alongside and sign the same in authentication thereof.
6. The question papers and the answer sheets of those candidates who are absent till 2.30 PM (IST) will have to be collected back.
7. The candidates of Paper 4 & 7 of Intermediate are required to answer the MCQ (for Section A as well as B) on the OMR answer sheet as given on the cover page of 20-page Section A answer book.
8. Bar code sticker to be affixed on the cover page of descriptive answer book.
9. Invigilator are required to collect the answer books and also the MCQ question paper from the candidate after the conclusion of the exam at 5.00 PM (IST) and reconcile each item separately.
10. Invigilators are required to give acknowledgement to the candidates for the answer sheet on Page 2 of the admit card.
11. Candidates have been advised to bring their own HB pencils and erasers for answering the objective type questions. However, exam centres have also been advised to make provision for HB pencils and erasers in each room, as standby arrangement.
12. All the MCQ booklets (i.e. used as well as unused) shall be packed in one cloth bag and sent to the Exam Department.
13. In case of Paper 3 and 4 of Foundation Exams, Invigilators have been advised to make an announcement in the exam hall advising the candidates not to keep the OMR answer book inside the question paper booklet. OMR answer books should be collected separately, reconciled separately and packed separately. OMR answer sheets should be packed inside special pads, provided for the purpose so that they do not get folded or damaged. All used and unused OMR answer sheets and MCQ booklet should be packed and sent to Exam Department.

In case of any clarification/assistance, prior to or during the course of examinations, you may contact any of the following Officers of the Examination Department

Escalation Levels	Name of the designated officer	Contact Numbers
1.	Dr. Sunil Pandey, Sr. Executive Officer	0120-/3054846/3054829/ 09560507605
2.	Dr. (CMA) Prashant Bakshi, Deputy Secretary	0120- 4953722 /3054822/ 09310542611
3.	Shri S. K. Garg, Additional Secretary	0120-3054815/ 4953715/ 09350852388
