

## Do's and Don'ts for the Guidance of Observers:

1. Note the exam timetable, your duty dates, name and location of the examination centre and the branch of Bank of Baroda.
2. Submit your acceptance cum Declaration well in time at <http://observers.icaiaexam.icaai.org>.
3. In case you are not able to undertake the assignment, **please decline the duty in the Portal and** / inform the exam dept. by email at [observer@icaai.in](mailto:observer@icaai.in) without fail, well in advance so that they can make alternate arrangements.
4. Duty dates are not changeable. In case you are not able to undertake the assignment for all the dates allotted to you, you can accept the duty dates in part. However, please do inform the exam dept by email at [observer@icaai.in](mailto:observer@icaai.in) without fail well in advance. You can either accept or decline your observership duties in totality. Alternatively, you can also accept your duties dates partially by selecting those dates which are convenient to you.
5. The assignment is not transferable.
6. Read the instructions given to you along with the appointment letter carefully.
7. Familiarise yourself with the format of the code key statement.
8. Familiarise yourself with the procedure for collecting the question paper packets by the centre from the bank.
9. **Be clear about your primary responsibility. Your primary responsibility is to ensure that the correct code key for the day of exam only is opened by checking the date printed thereon and all the sealed question paper packets with the correct code meant for the day, are collected from the bank. All other aspects such as lighting, furniture, cleanliness, water, etc, though important, are secondary as compared to the above-mentioned primary responsibility.**
10. When you report to the Bank, carry your Identity Card and letter of appointment without fail.
11. **download the Mobile Application and keep the mobile application open at all the times during the assigned activities of the Exam. Mobile app will be functional at 12.00 Noon on the day of the Exam.**
12. Be present at 12.15 P.M.(IST) every day of your assignment at the Bank and ensure that all sealed question paper packets with the correct code meant for the day and pertaining to your centre, are collected by the Centre Superintendent or his authorized representative from the bank.
13. 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.
14. 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.
15. 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.
16. 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.
17. 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.
18. The QR Code will contain information of Paper Code, Exam Centre Code, Packet No, and Total number of Packets to be collected.
19. Further at the Examination Centre, each of you, namely, Centre Superintendent, Chief Invigilator, Special Observer and Observer(s) must thoroughly ensure once again that the

correct question paper packets pertaining to your centre have been brought from the Bank for the examination which is just about to be held on the same day.

20. See that the seals on the question paper packets are intact.
21. Question paper packets of the correct code of the day are to be opened at the centre, at 1.30/1.15 P.M. (IST) if the number of candidates allotted to the centre for the day is less /greater than 500 respectively.
22. You are required to sign Form C, in case you were present at the time of opening of question paper packets.
23. You will be required to be present at the centre till the answer book parcel is handed over to Blue Dart courier, (including Answer book of physically handicapped candidates, if any) every day after conclusion of the examination.
24. You will be required to submit a report in the prescribed format, online on <http://observers.icaiaexam.icaai.org> on a day-to-day basis.
25. 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 duly counter signed by Centre Superintendent and Chief Invigilator.
26. The observer (who is on duty on last date) is also required to ensure that all the rubber stamps (Institutes stamps & date stamps) bearing November, 2022 Examinations are destroyed after conclusion of the last day of the examination.
27. It is clarified that the Superintendent of the examination centre is the final authority in respect of all matters relating to conduct of examinations. Detailed instructions about all aspects of conducting the examination have already been provided to the Centre Superintendent. In case you come across any issue which requires resolution, you may inform the Centre Superintendent who will initiate necessary action to resolve it, in line with the instructions already issued to him. You may escalate the matter to the Exam Dept. only if the issue remains unresolved by the Centre Superintendent. You should also report the matter in your daily report submitted to the exam dept.
28. Kindly ensure that revised Covid Guidelines (given separately in the Portal) are followed properly at the Exam Centre.
29. **For Pre –Exam visit:**  
The observer who is assigned pre – examination duty **and having separate appointment letter for pre-Exam Visit in the Portal** is required to visit the exam centre, on any day during **27<sup>th</sup> October, to 29<sup>th</sup> October 2022 (if assigned on first day of November Exams) and from 10<sup>th</sup> December to 12<sup>nd</sup> December 2022 (if assigned on first day of December Exams)** after coordinating with the Centre Superintendent 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 **30<sup>th</sup> October for Main Exams /13<sup>th</sup> December 2022 for Foundation Exams.**
30. 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

### Don'ts for the guidance of Observers:

1. Do not announce any corrections or clarifications on the question paper, even when the candidates report some error in the question paper. The students should be advised to answer the question as given. Examination Committee will take care of such issues at the relevant time. In case the student so desires, he can send his representation to the exam dept. by email at [examfeedback@icai.in](mailto:examfeedback@icai.in) within 7 days from the date of the last exam.
2. Do not use mobile phones inside the Control Room/ examination halls/rooms, while you are at the centre, while the examination is in progress.
3. Please ensure that no exam functionary 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 exam rooms.
4. Do not directly interact with the Invigilators or the candidates. Kindly sort/resolve any issue with/ through the Centre Superintendent or Chief Invigilator. You should also bring the same into notice of the ICAI, if the same is unresolved.
5. Do not post/share any matter regarding the centre or your assignment at the centre in whatsapp group or in any social media. You may bring to the notice of the H.O.D. (Exams) any matter which requires his attention on the telephone number given in the Guidelines for his action.
6. Do not allow extra time or give any such instructions to the Centre Superintendent. If the situation warrants any such action, advise the Centre Superintendent to seek instructions in this regard from the Exam Department by sending an e-mail to them.

**Please also note and ensure compliance of the following:**

1. ICAI Exam Centre banner to be displayed outside the Exam Centre premises.
2. Seating plan and directions to candidates are displayed on the Notice Board at the reception, prominently.
3. Instructions to candidates are read out to the candidates before distribution of question papers, say at about 1.40 P.M. (IST) on each day.
4. The code of the question paper is written by the invigilators on the black board in every room, at 1.45 P.M. (IST)
5. Paper 3 and 4 of Foundation Examination are of 2 hours duration. Similarly, Elective Paper - 6 of Final Examination **and International Taxation (INTT – AT) of Post Qualification Course 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 Examination i.e. International	ALL	2 PM to 6 PM	4 Hours

Taxation (INTT – AT)			
Post Qualification Course Examination i.e. Insurance and Risk Management (IRM) Technical Examination	ALL	2 PM to 5 PM	3 Hours

\*In Paper 3 and 4 of Foundation Examination and all papers of Post Qualification Course Examinations 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, and International Taxation (INTT -AT) under post qualification course Exam from November 2022 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/ International Taxation (INTT -AT) 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 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. 2.00 pm to 6.00 pm (IST). 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 (Revised Scheme) in accordance with the elective, i.e. 6A or 6B or 6C or 6D or 6E or 6F as mentioned in Attendance Register against the name of the respective candidates.

6. Candidates are allowed late entry upto 2.15 P.M.(IST) in all the papers of students Exams.
7. Students are required to peel off the bar code sticker from the attendance register and affix it on the cover page of their answer books (except in papers 3 and 4 of Foundation examination and PQC Exams) at the designated box as per instructions. Invigilators are required to take care of this function.
8. No student is allowed to carry any mobile phone or any electronic device or books etc. into the exam hall, except calculators as permitted.
9. 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.
10. Familiarise yourself with the guidelines relating to Unfair Means and Concessions to Differently abled candidates.
11. In case you come across any case of attempt/resort to unfair means, please report the same to the Centre Superintendent or Chief Invigilator. The Superintendent has to report such incident, inter alia, with the signature of witness etc. in the format meant for the purpose which is enclosed in the Instructions to the Superintendent together with seized

materials like written / printed materials, mobile phone, etc. **where you are also required to sign.** The report signed by the Superintendent, invigilator, candidate, witness or neighbouring candidate and you together with the answer book of the candidate and the material seized, if any, are required to be sent separately to examination department.

12. Centers have been advised to provide room in the ground floor for differently abled candidates.
13. In case writer is provided to a differently abled handicapped candidate, honorarium to the writer at the rate of Rs 500/- per session is to be paid by the centre against production of claim or bill or receipt in the prescribed format and claim the same in their bill and such candidate should be seated in a separate room with a separate invigilator.
14. Question papers in respect of Final candidates will be in English only even for Hindi medium candidates.
15. Question papers in respect of Paper 1,4 and 5 of Intermediate examination will be in English only even for Hindi medium candidates. Question papers in respect of Papers 2,3,6,7 and 8 will be bilingual for Hindi medium candidates and will be in English only for English medium candidates. Similarly, paper 3 & 4 of Foundation will be in English and Hindi.
16. After the conclusion of the exam, on each day, answer books will be packed and sealed and kept ready by the centre. Blue Dart agency will collect the same, at around 5.30 P.M on the day of the Exam and send to us. Original Form A, i.e the daily absentee report in OMR format and Form C (the certificate that is signed at the time of opening the question paper packets) are to be sent by the centre inside the answer books parcel, on a day-to-day basis. Photocopies of the same are to be sent, the following day, by Speed Post in a separate envelope.
17. 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. Dispatch of the main lot of answer books should not be held up or delayed, waiting for the submission of answer books by such candidates.
18. 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.

### Changes with effect from November 2020 CA. exams

- I. No Candidates will be allowed to leave the examination hall **before the scheduled time i.e. before conclusion of the examination.**
- II. 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.

Date	Exam	Paper
4th November 2022	Intermediate	2
5th November 2022	Final	3
7th November 2022	Final	4
9th November 2022	Intermediate	4
12th November 2022	Final * (Elective A to F)	6
13th November 2022	Intermediate	6
14th November 2022	Final	7
15th November 2022	Intermediate	7
16th November 2022	Final	8

\* will contain 40% Multiple Choice Questions (MCQs)

Accordingly, following changes have been made:

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 18<sup>th</sup> and 20<sup>th</sup> December 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 immediate after the conclusion of the exam at 5.00 PM/4.00PM (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.