

# GUIDELINES FOR OBSERVERS

## **MOST IMPORTANT**

**MOBILE PHONES OR ANY OTHER ELECTRONIC GADGET / DEVICE IN ANY FORM ARE STRICTLY NOT PERMITTED IN THE EXAMINATION CENTRES**

## **INTRODUCTION**

A member of the Institute, in response to application made, is assigned to act as "OBSERVER" in the May/June 2023 Examinations of the Institute, subject to the condition(s) that : (a) s/he should not be more than 65 years of age as on the date of empanelment i.e. 15<sup>th</sup> February, 2023 (b) her/ his name is borne on the Register of Members as on 1<sup>st</sup> November, 2020 and continues to be borne so till date (c) Neither he/she nor his/her relatives\* or dependant\* is / will be appearing in the ensuing Chartered Accountants Examinations for students (Foundation, Intermediate and Final/ Post – Qualification Course Examinations in May/June 2023 in any examination centres in India or Abroad. However, applying or appearance in ISA – AT will not be considered a disability for observership for May/June, 2023 examinations (d) s/he is not coaching students for any of the examinations / test conducted by the Council of the Institute in any institutions / organization including Regional Councils / Branches of the Institute and also private coaching, (e) s/he not been convicted by any court of Law and no disciplinary proceedings are pending against her / him either by the ICAI / Disciplinary Directorate or by any other organization, both in India or abroad; (f) s/he is not associated with the Institute as an elected/ co-opted member of the Council / Regional Council / Managing Committee of any Branch/Chapter of the ICAI; and (g) s/he shall abide by the Guidelines for Observer and / or any other instructions. (h) S/he is not a covid patient /or having symptoms of the Covid and will not take any assignment of Observer's duty if detected on duty dates

### ***\* Definition of Relative:***

\* the term "relative" or "dependant" for the purpose shall include, in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, granddaughter, brother, brother's wife, brother's son, brother's daughter, sister, sister's husband, sister's son, sister's daughter, wife's brother, wife's sister and husband's brother and husband's sister

OBSERVERS are required to go through this entire document which will enable them to discharge the duties and responsibilities assigned to them in an effective and efficient manner.

## **EXAMINATION TIMINGS**

1. The Chartered Accountants Examinations are held as per the details given below. It may be noted that paper 3 and 4 of Foundation Examination are of 2 hours duration each. 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 2.00 P.M. to 5.00 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	<b>2 Hours</b>
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	<b>4 Hours</b>
PQC Examination i.e. International Taxation (INTT- AT)	ALL	<b>2 PM to 6 PM</b>	<b>4 Hours</b>

\*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.

The Schedule of Examinations is given below:

Day	Date	Examinations	Paper
TUESDAY	2nd May 2023	Final	1
WEDNESDAY	3rd May 2023	Intermediate	1
THURSDAY	4th May 2023	Final	2
SATURDAY	6th May 2023	Intermediate	2
SUNDAY	7th May 2023	Final	3
MONDAY	8th May 2023	Intermediate	3
TUESDAY	9th May 2023	Final	4
WEDNESDAY	10th May 2023	Intermediate (excluding centres of Karnataka State)	4
THURSDAY	11th May 2023	Final /INTT AT	5 / 1
FRIDAY	12th May 2023	Intermediate	5
SATURDAY	13th May 2023	Final /INTT AT	6 /2
SUNDAY	14th May 2023	Intermediate	6
MONDAY	15th May 2023	Final	7
TUESDAY	16th May 2023	Intermediate	7
WEDNESDAY	17th May 2023	Final	8
THURSDAY	18th May 2023	Intermediate	8
SATURDAY	20 <sup>th</sup> May 2023	Intermediate (only for centres of Karnataka State)	4
SATURDAY	24th June 2023	Foundation	1
MONDAY	26th June 2023	Foundation	2
WEDNESDAY	28th June 2023	Foundation	3
FRIDAY	30th June 2023	Foundation	4

\*it may kindly be noted that Paper 4 and 7 of Intermediate examination will be in two parts, Section A & B. The cover page of answer books is printed in different colour schemes, and they also bear alphabet 'A' and 'B'. Centre Superintendent/ Invigilators have been advised to ensure that candidates write their answers in the correct set of answer books.

**Open Book Exams:** 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 exam 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, textbooks, 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.
- Candidates should write the answers in their own handwriting. They are prohibited from pasting the answers from the reference material or any other source in their answer booklet. Any violation of the same shall be tantamount to unfair means.

It may be noted that 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. from 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 in accordance with the elective, i.e. 6A or 6B or 6C or 6D or 6E or 6F mentioned in Attendance Register.

- I. **Late entry of candidates is strictly allowed upto 2.15 P.M. (IST) only. No Candidates will be allowed to leave the examination hall before the scheduled time i.e. 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
6th May 2023	Intermediate	2
7th May 2023	Final	3
9th May 2023	Final	4
10th May 2023	Intermediate	4
13th May 2023	Final * (Elective A to F)	6
14th May 2023	Intermediate	6
15th May 2023	Final	7
16th May 2023	Intermediate	7
17th May 2023	Final	8

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

**ROLE OF THE OBSERVERS:** - nevertheless to mention that Role of the observers can be divided into three activities.

1. Pre-Exam Activities
2. During Exam Activities
3. Post Exam Activities

#### **PRE-EXAM ACTIVITIES:**

The primary responsibility of the observer is to visit the designated Branch of the Bank at scheduled time and check the correct codes of Exam Day and ensure that all sealed packets (intact condition) with the correct code meant for the day, are collected from the designated Bank Branch by the Superintendent or his authorized representative and accompany them to the Centre along with the Confidential Material. The detailed procedure for collection of question paper is given hereunder: -

#### **COLLECTION OF QUESTION PAPERS OF CHARTERED ACCOUNTANTS EXAMINATIONS FROM THE DESIGNATED BRANCHES OF BANK OF BARODA AND THEIR DISTRIBUTION AT THE EXAMINATION CENTRE**

- A. The question papers kept in the sealed envelopes do not have the subject headings/names of the examination(s) but only bear certain alphabetical secret codes.
- B. It may please be noted that the confidential material (i.e. Sealed Question Paper Packets) for each day of examination shall be collected on a day-to-day basis from the designated branch of BANK OF BARODA in your city by the Centre Superintendent or his authorized representative. It has been decided that the Observer appointed for a particular Centre be also present at the premises of the BANK OF BARODA at 12.15 PM sharp daily on the examination days (for which he / she has been assigned the observer duty) **along with his appointment letter and Identity Card (preferably Membership Card provided by ICAI)** to verify that the correct code packets are being collected and all packets pertaining to each Code are being collected by the Superintendent or his authorized representative and accompany them to the Centre alongwith the Confidential Material.

**Please note that the CODE KEY will now be in the form of PIN mailer (similar to one used by Banks for mailing the PIN number of debit and credit cards).** The Code key for each day of examination will be in the form of PIN mailer which will contain two sheets pasted on all four sides with perforation on the right side and scissors sign on the top indicating where to cut open. The first part will contain details such as date of examination, day, timings, name of the examination, group or module, paper number and name of the paper on the left side and the right side will be blackened by carbon. This first part will not display the code. Once you tally the **date of examination**, day, name of the examination, group or module, paper number and name of the paper on the first part with the help of the timetable, in order to know the relevant code, you can cut open the sheet with the help of scissors/scale at relevant place as indicated by the sign. Once the same is cut open, on the second part you will find the

alphabetical CODE on the right side and all other details in the left side such as date of examination, day, name of the examination, group or module, paper number and name of the paper. A specimen of the code key is given herewith for your kind reference please.

TOP SECRET

CODE KEY

To know the Code, cut open the sides.  
(Not to be opened before 12.30 P.M. (IST))

**DATE – MONTH – YEAR - DAY**

[2.00 PM TO 5.00 PM] (IST)

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FINAL EXAMINATION

GROUP I – PAPER – 1

FINANCIAL REPORTING

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**SPECIMEN COPY**

**of the Top Layer  
(BEFORE OPENING THE CODE KEY)**

**Note: This specimen is provided to familiarize the observer with the format of the Code key Statement. Code contained herein is only an example and does not relate to May/June - 2023 Examinations.**

Page No. –

CODE LETTERS

CUT OPEN  
↓

TOP SECRET

CODE KEY

To know the Code, cut open the sides.  
(Not to be opened before 12.30 P.M. (IST))

**DATE – MONTH – YEAR - DAY**

[2.00 PM TO 5.00 PM] (IST)

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FINAL EXAMINATION

GROUP I – PAPER – 1

FINANCIAL REPORTING

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**SPECIMEN COPY**

**of the Bottom Layer  
(AFTER OPENING THE CODE KEY)**

**Note: This specimen is provided to familiarize the observer with the format of the Code key Statement. Code contained herein is only an example and does not relate to May/June -2023 Examinations.**

Page No.—

CODE LETTERS

XYZ

**The procedure for collection of Question Paper packets by the Centre Superintendent/ his authorized representative is given below for your information.**

1. Observers will need to download the Mobile Application (ICAI Observer App) from play store/app store and keep the mobile application open at all the times during the assigned activities of the Exam. (Please note that Mobile APP will be functional on assigned Exam days only at 12.15 PM)
2. Observers need to have internet connectivity and the app is to be kept open.
3. The observers are required to visit the designated branch of the Banks on all assigned days of the Examination to collect the Confidential Material (Sealed Question Paper Packets) at 12.15 PM sharp on the day of 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. On each day of the examination, the Centre Superintendent or his authorized representative, say Chief Invigilator/ Invigilator, will be required to be present at the premises of the designated Branch of BANK OF BARODA at 12.15 PM sharp along with **(1) Code Key statement and (2) Statement of Code wise packets** and wherein Observer(s) appointed for the said Centre is/ are also required to be present at the same time.
7. The Centre Superintendent in the presence of designated official of the Bank and Observer appointed, shall cut open the code key statement with the help of scissors/scale at relevant place as indicated by sign, pertaining to the relevant date of the examination and shall collect all the packets of the respective codes of the examinations allotted to his centre for the said date from the Bank after giving due acknowledgement to the Bank in the specified format. The Observer(s) shall be required to personally verify the relevant code of the sealed packets of each examination with the code key sent to the Centre Superintendent by the Institute. The number of code wise packets collected is to be tallied with the number mentioned against the said code in the code wise packet statement.
8. After verifying the Correct Code(s) of the Sealed Packets, the Observer 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.
9. 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 has a unique QR Code.
10. Final submission on the mobile app can be done only if all sealed packets meant for the day of exams are scanned, and codes are matched/Green.
11. The QR Code will contain information about Paper Code, Exam Centre Code, Packet No, and Total number of Packets to be collected.
12. In case of any discrepancies while collecting sealed packets of correct Code from the Bank, observers are required to contact ICAI Exam Department Immediately for guidance.
13. After collecting the packets, the Centre Superintendent shall carry them to the Centre in a **closed vehicle** (Motorcycle/Scooter etc. is not permissible) along with the Observer. If felt necessary, the Centre Superintendent may engage a security guard to accompany him in the vehicle.
14. 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.
15. Upon reaching the examination Centre, the sealed packets shall be kept in safe custody of the Centre Superintendent and the same shall only be taken out at the examination centre forty-five minutes before the commencement of examination i.e. 13.15 hrs on each day of the examination in case the centre has been allotted more than 500 candidates in the presence of Chief Invigilator/Observer(s)/Special Observer. In case the centre has been allotted less than 500 candidates, the sealed packets will be taken out at 13.30 hrs.
16. 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.

4. It may please be noted that Observer has to be present at the appointed time *i.e.* by 12.15 PM in the Bank on all assigned days, thereafter accompany the Centre Superintendent alongwith the sealed question papers packets after duly checking, tallying and scanning the same (relevant code and the number of packets) in the premises of the Bank. The Observer(s) may also, if required, visit the Bank Branch one day in advance to familiarize with the location and for ascertaining the time required for travel from his/ their place to the Bank for being present by 12.15 PM on all assigned examination days. If, for any reason, the observer(s) is/ are not present as above, the Centre Superintendent or his authorized representative and the concerned official of the Bank of Baroda would be constrained to proceed without waiting for the arrival of the observer(s). However, such an instance should be brought to the notice of the appropriate authority of the Institute.

5. It may kindly be noted that **before collecting the sealed packets from the Bank**, the following course of action is to be ensured:

**At Bank:**

- ◆ First check from the time-table the paper or papers in which the examination(s) is to be held on a particular date/day and make a note of it in a separate and neat sheet;
- ◆ Request the Centre Superintendent or his authorized representative to cut open PIN mailer sheet, at relevant place as indicated by the sign, to ascertain the code/s meant for the relevant examination(s) of the day.
- ◆ **You should also see for yourself from the code key that the Centre Superintendent or his authorized representative has noted the correct code/s for the relevant examination of the day.**
- ◆ Request the designated Officer of the Bank Branch to take out the correct question paper packets from the almirah with reference to the code key.
- ◆ **You should also check yourself that the correct question paper packets have been handed over to the Centre Superintendent by the designated Officer of the Bank.**
- ◆ QR Code on all packets meant for the day are to be verified, scanned and collected from the bank.
- ◆ After collecting the Question Paper Packets from the bank, while the centre Superintendent or his authorized representative is still at the bank, he is required to: (a) write the code of the question paper printed on the question paper packets, on the second layer of the PIN mailer stationary containing the code key, so that any discrepancy can be noticed immediately & corrective action taken.  
(b) Send a SMS to 9958556248, informing ICAI Exam Dept, the code collected by him, in the format "ICAI <space> Centre No. <space> Code". For example, of the Centre No. is 9 & the question paper code is XYZ, the SMS will be "ICAI 009 XYZ". In case of more than one Exam being held at a centre on the same day, *i.e.* where Question papers having 2 or more different codes are collected, the centres may send SMS , appropriately, as separately advised to them.
- ◆ 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 for all exams on that day respectively have been brought from the Bank for the examination which is just about to be held on the said day.
- ◆ That the seals on the question paper packets are intact.

**DURING EXAM ACTIVITIES: -**

**At Examination Centre:**

- ◆ After all these steps have been carefully taken and upon satisfaction of all of you present, then allow the Centre Superintendent to open the sealed packets 13.30 hrs. **(IST) Please also ensure that the candidates are given Question Papers exactly at 13.45 hrs. (IST)**
- ◆ Certificate to this effect in Form-C be signed by Centre Superintendent, Chief Invigilator, Special Observer, and Observer(s) and also on the tamper proof envelopes wherein question papers are kept.

**Centre Superintendents have been advised to ensure that no exam functionary (whether it is Centre Superintendent or Chief Invigilator, invigilator or observer or Special Observers) is in possession of mobile phones or any other electronic device in the control room while opening the question paper packets or in exam rooms during the Examination.**

Kindly ensure the following at the Exam Centre: -

1. The 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 with 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 **28<sup>th</sup> and 30<sup>th</sup> June 2023.**
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 exams 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 5.00 PM (IST)/ as applicable 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 the Exam Department.

III. Paper 6 of Final exam comprises Multiple choice Questions (MCQ) and descriptive questions, in a single paper. MCQs are to be answered in OMR answer sheets as given on the cover page of specified answer book itself. Candidates of this paper are allowed to take the question paper with them after the conclusion of the exam. Answer books is to be collected back from the candidates at the end of the exam. Seating arrangement in respect of this paper will be like other descriptive papers.

IV. Attendance registers are group-wise. After the conclusion of all the exams of particular Group, attendance registers of the concerned Group are to be packed and dispatched by Speed Post immediately.

### **CERTAIN KEY ARRANGEMENTS AT THE EXAMINATION CENTRES**

6. The Centre Superintendent is also required to display the subject/s and their respective code/codes meant for the relevant day on the black/ white board and in each examination room so that the students know that they have been given the correct papers. **You are, therefore, requested to check that the name of exam, Group / Paper No. and subject/s of the examination and their respective code/s are properly and prominently displayed.**
7. In certain papers, statistical/mathematical Table(s) are required to be supplied to the candidates as per the information provided in the Instructions to the Superintendent which are sent to the Centre Superintendent. An announcement in this connection is required to be made in the examination



hall/each room about the availability of Table(s) for use by the candidates or the dates when they are to be provided.

8. **On opening the sealed envelope/s in your presence, you may satisfy yourself, before distribution, that the question papers opened conform strictly to the CODE relating to the examination(s) of that day and ensure that there is no mix-up of papers. In respect of Centres where there are more than one examination, such as Final / PQC i.e. INTT – AT, examinations on the same day, it may be kindly ensured that the concerned candidates receive the correct question papers pertaining to their course without any mix up of question papers. It may kindly be ensured that the candidates receive the correct question paper pertaining to their respective course only.**

**To avoid any kind of mistakes of issuance of wrong question papers owing to casual approach/negligence, which causes undesirable hardship to lakhs of candidates and other stakeholders, and avoidable embarrassment to the Institute, it is requested that utmost care and caution be exercised in noting the name of Exam, paper(s)/subject(s) of the examination(s) on a particular date and ensuring that the question paper of the correct code pertaining to the said Exam(s)/ paper-subject and meant for that day is distributed to the respective candidates. This would help us in avoiding problems at a later stage and your utmost cooperation in such matters of sensitive nature is specifically solicited.**

### **KEY POINTS FOR THE APPOINTMENT OF INVIGILATORS**

9. The Centre Superintendents have been advised about the guidelines regarding appointment of invigilators which are reproduced below:
- i) **Invigilators should normally be over 30 years of age.**
  - ii) **Where an educational institution is the venue, as far as possible, the invigilators should be members of the teaching staff of such institution. In the case of educational and other centres, where the invigilators are not the teaching staff, the invigilators should possess a minimum qualification of graduation.**
  - iii) **The number of Invigilators should be in the proportion of 1 for every 20 candidates. If, in a room there is a marginal increase in the number of students over 20, one invigilator only should be appointed.**
  - iv) **The number of Class IV staff (Peon, Watchman, etc.) should not exceed the proportion of one (all categories of Class IV staff included) for every 50 candidates.**

You are required to see that the guidelines as stated above are followed and your **finding on this aspect be recorded in your report under the relevant column.**

### **ARRANGEMENTS FOR THE CONDUCT OF EXAMINATIONS**

10. You are also required to observe the arrangements made by the centre for the conduct of examinations such as
- Frisking of the students at the time of entering the Exam Centre
  - proper seating arrangements with display of seating plan, both at the entrance and in each room.
  - adequate spacing in between seats, and quality of furniture (Table and Chairs)
  - adequate fans,
  - proper lighting and illumination
  - Drinking water (Sufficient provision of drinking water 500 ml water bottle).
  - Vigil on / at bathrooms, etc.
  - Covid related arrangements

Politely impress upon the Centre Superintendent to rectify inadequacies noticed, if any, or where you find some scope for improvement in facilities is needed. **However, any direct interaction with the Centre Exam Functionaries and students be avoided.**

In view of the above, your presence at the examination centre after collecting the confidential material from the Bank is necessary latest by 1.15 pm or earlier on all the days of the examination.

## **POST EXAM ACTIVITIES: -**

### **DISPATCH OF ANSWER BOOKS TO THE EXAMINATIONS DEPARTMENT OF ICAI**

- 11.** You are also required to see that the answer books and MCQ Booklets as applicable are collected from the candidates immediately after conclusion of the examination, number of answer books is reconciled with the attendance register and Form 'A' is prepared on the basis of the Attendance Register. Original Form A is to be sent to the Exam Department along with the answer books parcel on a daily basis. A copy of the same is to be sent by speed post, separately.

You may ensure that after the conclusion of the examination, every day, answer books of different examinations viz., **Foundation, Final, Intermediate and Post Qualification Course in INTT - AT**, if any) are packed in lots of 40, in polythene bags and sealed with the stickers, with the Institute's hologram printed on them and signed across by the examination centre officials. However, OMR Answer Sheets (both used and unused Foundation Paper 3 & 4) are to be packed separately in one or 2 lots within hard boards provided to keep them intact (without folding) and packed in a polythene bag. MCQ booklets are also to be packed and sent to the exam department. Packets so prepared are to be placed in good quality of cloth parcel, before handing over to Blue Dart courier. Adequate numbers of polythene bags and stickers have already been sent to the centres. Kindly take utmost care and ensure that no answer book of examinees is left in the Exam Room/Control room/ at the Centre while packing and dispatching the parcels to ICAI Exam Department.

**You may further ensure that the answer books parcel is packed properly to withstand handling in transit, sealed and handed over to the representative of M/s Blue Dart Courier, in your presence immediately on conclusion of each day of examination separately.**

**It may kindly be ensured that Name of the Examination Centre, Centre No., Place (City), Name of the Examination (Foundation, Final, Intermediate and Post Qualification Course in INTT – AT, etc.) (if any), date of the examination and consignment / Air Waybill No. should be properly labeled on the Sealed Parcel.**

**Thus, Observer(s) is/ are required to be present right from the collection of confidential material in the Bank, at the allotted Examination Centre right from the opening of Question Paper Packets till the handing over of the Answer Books bags to M/s. Blue Dart Couriers (including answer book of physically handicapped candidate, if any).**

**Kindly note that if the observership duty is not followed as per ICAI Guidelines or any unauthorized absence from observer duty/ from the Exam Centre will be viewed seriously.**

Answer Books of those candidates who are permitted extra time by ICAI and who avail of the same, are to be sent to Exam Department along with a Covering Letter, by Speed Post, on the same day, or if not possible on the same day, the following day. Centres have been advised to ensure that dispatch of answer books of the main lot of candidates (i.e. who are required to complete the exam in the normal time) is not delayed or held up on account of waiting for submission of answer books who are allowed extra time.

#### **GENERAL GUIDELINES:**

- 12.** The candidates are required to download their Admit Cards indicating therein the registration number, name, group, name and address of centre, from the website and the same will bear the scanned photograph and specimen signature of the candidate. Some candidates may be carrying admit cards, which may not contain the scanned photograph and specimen signature. These Admit Cards have to be treated as valid Admit Cards and the Admit Cards with photographs are not to be insisted upon by the Centre Superintendent in such cases. You may, therefore, get the identity of such candidates established through the Identity Card issued to them at the time of their registration as articulated assistants or the Identity Card issued by the Board of Studies or any other photo identification card, e.g. voter's card, driving licence, passport. The identity of such candidates can also be checked with the scanned photograph, if available, in the Attendance Register. However,

In case the admit card does not bear the photograph and/ or signature of the candidate, he/she is advised to paste the photograph and put signature in the area marked on the printout of the admit card and get this page attested by member of the Institute (Member may indicate his/her Name, membership number, and office stamp while signing / attesting at the bottom of this page) and carry the same to the examination centre, in duplicate, as proof of his/her identity. He/she will be required to hand over the original attested admit card to the examination centre, while retaining one copy of the same, for his/her own record. He/she is also advised to carry one stamp size photograph (matching with the photograph affixed on the attested letter referred to above) to the exam centre for affixing the same at the appropriate place in the attendance register.

**It may be noted that if a candidate does not possess any identity card but carries his admit card without photograph, his identity must be established with reference to the scanned photograph and other details found in the attendance register only, without insisting for any other proof(s) except in cases where such proof(s) are utmost required to prove identity, to avoid any hardship to the candidates.**

The candidates be advised through the respective Invigilators to write the Roll No. as indicated in the Admit card, ONLY on the cover page of the answer books. The Superintendent may be requested to instruct the Invigilator(s) obtaining the signature of the candidates on the Attendance Register to simultaneously verify the identity of the candidates.

**13 Familiarize yourself with respect to facilities available to physically challenged candidates.**

**14.** The Centre Superintendent has been asked to provide certain facilities in order to guide and ease the tension of the CA examinees as under:

- a) Displaying signboard/ Banner near main entrance of the School/ College/ Institute one day before the commencement of examination indicating that the said institution is an examination centre for the Chartered Accountants Examination and remove on the last day of the examination.
- b) Displaying of Seating Plan and arrow marks guiding the students to their respective Room/ Hall for easy access.
- c) Shuffling of seating plan in each group and/ or shuffling of Invigilators on daily and regular basis have been recommended in order to improve the quality of invigilation.
- d) By providing proper lighting to avoid eye strain to the candidates in the rooms/ halls and also in staircases/ corridors.
- e) By arranging proper power back-ups such as generators, emergency lights etc. in case of power failure in standby mode. Observers are required to ensure and mention the KVA Capacity of the Generator installed, and its capability to provide power backup for all exam rooms entirely.
- f) Engaging sufficient staff to keep the examination premises, toilets neat and clean every day during the examination period and ensuring packaged drinking water (500 ml water bottle) is provided to the candidates at their seats.
- g) The Invigilators should read out the Instructions (Annexure 22 of Centre Superintendent Booklet) for the candidates before the commencement of each paper.
- h) **The unused descriptive answer books are not to be returned to the Examination Department upon conclusion of the examinations.** The observers, (who is assigned the duty on the last day of the Examinations) will certify the number of used and unused answer books and send the stock available as per format, available on the portal. However, both used and unused question Paper Booklets of Papers 3 and 4 of Foundation Examination are to be returned to ICAI Exam Department along with the OMR Answer sheets on the day of Exam.

Please get in touch with the concerned Centre Superintendent who has been requested to utilize the services of one of the observers (Where observer(s) allocated are more than one in this regard.)

You are requested to see that the above instructions at (a) to (h) are complied with by the Centre so that it is ensured that the CA examinations are held in a manner befitting the prestige of the profession.

**15. It is clarified that the Superintendent of the examination centre is the final authority in respect of all matters relating to the 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 the necessary action to resolve it, in line with the instructions already issued to him. You may escalate the matter to the Exam Dept. only thereafter, if the issue remains unresolved by the Centre Superintendent.**

**16.** Reference is invited to Provision for Writer's Help or compensatory time and Steps to be taken in case of Unfair Means, Misbehavior, etc., which form part of the Instructions to Superintendents. With regard to the above, the Observer(s) are required **to ensure, through the Centre Superintendent**, as under wherever a differently abled – Physically and / or visually - candidate is appearing and/or where a case of unfair means, misbehavior is noticed:

**(A) WHEREVER A DIFFERENTLY ABLED – PHYSICALLY AND/ OR VISUALLY- CANDIDATE IS APPEARING –**

- (i) *Such a candidate is seated on the ground floor [if the examinations room(s)/Hall(s) are on the first or upper floors, special arrangements be made preferably on the ground floor with other examinees only.*
- (ii) Their answer book(s) are collected after the conclusion of permitted extra time [*unless the candidates concerned desire to surrender their answer book(s) otherwise*] and sent to ICAI by Speed Post, on the day of the exam, itself. Such answer books are not to be retained at the Centre, for dispatch on the next day.
- (iii) Writer brought by a candidate is in accordance with the related guidelines, particularly with regard to –
  - (a) Qualification of a writer, and
  - (b) Change in writer
- (iv) Writer Certification [declaration], in the given format, is submitted by the candidate as well as by the writer brought by the candidate. A writer is eligible for a honorarium of Rs **750/-** per day rendered. The candidate and the writer are required to submit a bill for the honorarium in the prescribed format. Centres have been authorized to pay the said honorarium, to the writer, on a daily basis out of the advance specifically sent for the purpose and settle the same along with their bill.

**(B) WHERE A CASE OF UNFAIR MEANS, MISBEHAVIOUR IS NOTICED –**

- (i) Written Explanation is taken from the (a) candidate, (b) candidates (preferably two) seated in the immediate neighborhood of the candidate, (c) invigilator(s) in the room/hall where the candidate was seated, and countersigned [or separate report by] the chief invigilator as well as the Centre Superintendent
- (ii) Material [copying/written]/ electronic gadgets like mobile phone, smart watch etc. seized/confiscated from the candidate is properly packed
- (iii) In case of seizure of mobile phone or any other electronic gadgets, the same may be properly packed and sent to ICAI
- (iv) Required details are filled in fully in the given Format (**Annexure 19**) and the same is signed by the Chief Invigilator, Centre Superintendent and the Observer/Special Observer
- (v) However, the candidate concerned be provided with a fresh answer book & question paper and allowed to continue the paper. Candidates be also allowed to appear in subsequent papers. Exam Committee will examine the matter and take appropriate action.
- (vi) The answer book of the candidate together with (i), (ii), (iii) and (iv) be securely packed in an envelope and, indicating the position with regard to (v), sent to the Additional Secretary [Exams].

It has also been brought to our notice that on some occasions, the candidate walks away with the answer book, at the conclusion of the examination, without submitting the same to the Invigilator. Under such circumstances, centres have been advised to contact the Exam Dept. to obtain the contact number, address, etc., of the candidate, in order to recover the answer book from the candidate on the same day itself without fail.

In case you come across any case of 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 and you together with the answer book of the candidate and the material seized, if any, are required to be sent separately to the examination department. If such formalities are not complied with and report any such resort to unfair means in your report only, the same is likely to cause unwarranted hardship to students and other functionaries involved.

Further, centres have been advised to make arrangements for receiving and safe keeping and return of the said electronic gadgets/devices in any form to the candidates after completion of the exam. They may issue token/ acknowledgement slip or any other method, as they consider appropriate, to receive and return these items to the candidates for which they may deploy a Class IV staff.

#### **Centres have been advised to do the following:**

- Arrange for frisking of the candidates before they enter the examination hall, so that mobile phones / other electronic devices or study material etc. that they may be carrying can be identified and put aside before commencement of the examination.
- Take care to ensure that female candidates are frisked separately by female staff only in a covered enclosure.
- Take care to organize sufficient frisking counters, so that candidates are not held up in frisking and get delayed for the exam.

Further, centres have been advised to make arrangements for receiving and safe keeping and return of the said electronic gadgets/devices in any form to the candidates after completion of the exam. They may issue token/ acknowledgement slip or any other method, as they consider appropriate, to receive and return these items to the candidates for which they may deploy a Class IV staff.

#### **HONORARIUM**

**17.** The Council has decided to provide an honorarium of ` 3000/- **per day** and to reimburse the travel expenses (to cover cost of local travel) limited to @ ` 350/- (for A class cities) / ` 250/- for other cities **per day**. You are required to submit your report and claim online at the Portal.

##### **'A' Class Cities -**

Ahmedabad	Kanpur
Bangalore	Kolkata
Chennai	Lucknow
Darjeeling	Mumbai
Delhi	Nagpur
Hyderabad	Pune
Jaipur	Secundrabad

**PREEXAM VISIT:-** (only one observer at each centre) It has been decided that pre - examination visit to the exam centre be carried out by only the Observer (who is assigned the duty for pre-exam visit at the exam centre **and having separate appointment letter for pre-Exam Visit in the Portal**) few days prior to commencement of **May/June 2023**, examinations, with a view to see that the necessary arrangements are in place.

Accordingly, such an observer who is assigned the duty of pre - examination visit will be required to visit the exam centre, on any day during the period from **26<sup>th</sup> April, to 28<sup>th</sup> April 2023 (if assigned on first day of May Exams) and from 20<sup>th</sup> June to 22<sup>nd</sup> June 2023 (if assigned on first day of June Exams)** after coordinating with the Centre Superintendent, and see that the arrangements for smooth conduct of the exams are/will be in place, and submit his report online in the prescribed format at <http://observers.icaieexam.icaei.org>, on or before **30<sup>th</sup> April for Main Exams/23<sup>rd</sup> June 2023 for June exam** without fail.

Such an observer who carries out pre examination visit will be eligible for honorarium of ` **750 /-** **for the pre exam visit plus** reimbursement of conveyance expenditure, subject to a maximum of ` 350/- in A class cities and ` 250/- in other cities, as applicable.

If required, politely impress upon the Centre Superintendent to rectify inadequacies noticed, if any, or where you find some scope for improvement in facilities is needed.

**18. Please note that your "DATEWISE" Reports along with the claim for Honorarium are required to be submitted online. Please do not send hard copy of report /Bills of the observers to the Institute. The bills are required to be submitted online within 3 days from the conclusion of Examinations in its entirety to enable us to process the same. Please retain a photocopy of your claim for the honorarium to enable us to seek any clarification. The same be however destroyed without fail after settlement of your claim.**

Settlement of claims of observers for honorarium may take about 6-8 weeks time. In case you do not receive the payment within 8 weeks, they may send a mail at [observer@icai.in](mailto:observer@icai.in).

**19. Also, arising out of the decisions recently taken, please note that the Invigilators, Chief Invigilator(s), Observer(s) and other examination functionaries are prohibited from using mobile phones in the examination centre. The Centre Superintendent may also avoid using mobile phone while in the examination hall and preferably use landline phones to contact the Examination Department in case of necessity.**

### **EXAMINATION HELPLINE**

**20.** 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

<b>Escalation Levels</b>	<b>Name of the designated officer</b>	<b>Contact Numbers</b>
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

### **OBSERVERS CHECKLIST**

The Observers are requested to go through the following and familiarize themselves and sensitize the invigilators and other personnel associated with our examination process at the centre/s.

**1. Provision of 15 minutes advance reading time has to be granted to the candidates of all papers of Chartered Accountants Examinations except [Foundation, (Paper 3 and 4) and all papers of PQC Exams]. Thus, the question papers will be distributed at 1.45 p.m. and the answer books at 2.00 p.m. In case of composite papers of Intermediate and Final the candidates shall open the seal of MCQ booklet at 2.00 PM only. Late entry for 30 minutes is allowed after distribution of Question Paper i.e. upto 2.15 PM (IST). No candidates will be allowed to leave the examination hall before the scheduled time, i.e. conclusion of the examination. Please also note that the reading time will not be given to the candidates of Post Qualification Course(s) and in Paper 3 and 4 of Foundation course examination.**

**2. Attendance Register:** The attendance registers of Students Examinations contain a roll number bar code sticker for each paper against each candidate, in the Paper No. column, below the space where the candidate is required to sign. The candidate is required to remove the roll number bar code sticker of the particular paper, (provided in the attendance register) from the attendance sheet and affix the same in the box provided in the right-hand corner of the cover page of the answer book.

This arrangement is not applicable to MCQ based paper where OMR answer sheet is used.

**3 Action to be taken by the Invigilators.**

**(i)** While obtaining the signature of the candidate in the attendance register, the invigilators are required to validate the identity of the candidate with admit card and,

a) Check the following from the cover page of the answer book:

- That the roll number is written in numerals correctly in the boxes.
- The corresponding circles are darkened for the roll number correctly
- The candidate has written the correct roll number in words

- The correct roll number bar code sticker of the candidate relevant for the particular paper is removed from the attendance register and affixed in the box provided in the top right-hand corner of the cover page of the answer book. (Except for PQC Exam and Paper 3 and 4 of foundation Exam).
  - Students have affixed their signature in the relevant box provided for this purpose only on the cover page of the Answer Book.
  - If any candidate has mentioned Wrong Roll Number on the Answer Book/darkened wrong roll number Circles, please do not change his/her answer book. He is to be advised to strike off the wrong Roll Number and write his/her Correct Roll Number. The same is to be checked and signed by the invigilator.
  - If any candidate has written wrongly in Answer Books of Section A & B i.e. Answers of question booklet of Section A has been written in answer book of Section B and vice a versa. Answer Books of these candidates should not be interchanged. Candidate is required to Strike off "A" and mention "B" in the answer book and vice a versa on the Answer Book.
- b) Invigilators are then required to affix their signature/s on the cover page of the answer book, in the box provided thereon, in token of having verified the Roll No., circles darkened as above.

Ensure that the candidates are provided with correct code question papers of their respective course, only if more than one examination is held on the same day at your centre.

**Please note that necessary instructions to the candidates on the above-mentioned changes have already been sent to the candidates and are also printed on page no. 2 of the answer books.**

#### **(ii). Form A**

Form A in respect of Intermediate and Final examinations has been redesigned in OMR format with preprinted roll numbers of all the candidates allotted to the centre. In the case of examinations relating to post qualification courses, the traditional Form A, continues.

#### **Action to be taken by the Invigilators with respect to Form 'A'**

The invigilators are required **to darken the circles of only the absentee candidates in the said form** and send to us along with the answer books of the day. They are also to ensure that there is no scribbling, smudging, cutting, tearing, wrinkling or folding of the OMR Form A since it is to be machine read.

ICAI has also developed and put in place a web portal <http://centres.icaiaexam.icaai.org> for uploading data of absentees and unfair means cases, after the conclusion of the exam, every day. Centres are also required to upload the data of absentees on the said site, in addition to submission of Form A in OMR format.

It may be noted that Paper-6 (elective paper) will have 6 elective options viz. 6A/6B/6C/6D/6E/6F and **will be of 4 hours duration from 2.00 pm to 6.00 pm (IST)** with advance reading time of 15 minutes i.e. from 1.45 pm to 2.00 pm (IST).

The examination centres should exercise special care to ensure that the question paper for the correct elective Paper-6 i.e. 6A/6B/6C/6D/6E/6F is distributed amongst the candidates of the Final examination, **the question paper codes (elective-wise)** are displayed prominently in the examination hall/room and an announcement is made immediately on commencement of the paper on **13<sup>th</sup> May 2023** advising the candidates of Final Examination to check that they have received the question paper as per the elective paper mentioned on their admit card and in case of any discrepancy, they should immediately inform the invigilator for exchanging the question paper. Centre should also ensure for sending the codewise correct no. of question papers to respective rooms based on elective 6A/6B/6C/6D/6E/6F given in the Attendance Register.

It may be noted that Paper 6 in the CA Final course examination and **and International Taxation Assessment Test (INTT -AT) under post qualification course Exam** 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 /**International Taxation Assessment Test (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, textbooks, 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.
- To facilitate our exam functionaries and other stakeholders, ICAI has incorporated the OMR answer sheet on the cover page of 28-page answer books and 20 page, section A answer books and in view of the same now except for Paper - 3 & 4 of CA Foundation Course examination, there is no need of separate OMR Answer sheets in case of composite papers (i.e. papers which have multiple choice and descriptive questions) of CA Final and Intermediate Exams. To simplify things further, we have identified answer books with different format number with the dates on which these answer books are required to be distributed among the candidates. The format of the answer books which are to be used on different dates is **given as Annexure A**. Observers are required to ensure that Correct Format of the answer books are provided to the students for their respective Exams.

### ANNEXURE A

The format of the answer books which are to be used on different dates are given here below:

Date	Format number of the answerbook to be used
2 <sup>nd</sup> May 2023	Format 2
3 <sup>rd</sup> May 2023	Format 2
4 <sup>th</sup> May 2023	Format 2
6 <sup>th</sup> May 2023	Format 2
7 <sup>th</sup> May 2023	Format 2
8 <sup>th</sup> May 2023	Format 2
9 <sup>th</sup> May 2023	Format 2
10 <sup>th</sup> May 2023	Format 3 & Format 4
11 <sup>th</sup> May 2023	Format 2 (PQC Exams – INTT – AT – Format - 5)
12 <sup>th</sup> May 2023	Format 2
13 <sup>th</sup> May 2023	Format 5 (PQC Exams – INTT – AT – Format -5)
14 <sup>th</sup> May 2023	Format 2
15 <sup>th</sup> May 2023	Format 2
16 <sup>th</sup> May 2023	Format 3 & Format 4
17 <sup>th</sup> May 2023	Format 2
18 <sup>th</sup> May 2023	Format 2
24 <sup>th</sup> June 2023	Format 1
26 <sup>th</sup> June 2023	Format 1
28 <sup>th</sup> and 30 <sup>th</sup> June 2023	Not Applicable (OMR Sheet, MCQ Bases Paper) Foundation



## STRICTLY CONFIDENTIAL

FORM FOR DECLARATION OF INTEREST BY **OBSERVER**

To  
**Shri S. K. Garg**  
**Additional Secretary (Exams)**  
**The Institute of Chartered Accountants of India**  
**Post Box No. 7112, Indraprastha Marg**  
**NEW DELHI - 110002.**

Dear Sir,

**Sub: Observer, Chartered Accountants Examination May/June 2023**

I thankfully acknowledge the receipt of your letter of even number dated -----, in response to my application to act as observer.

I hereby undertake to act as **Observer** for the Chartered Accountants Examinations on date(s) assigned i.e. -  
 \_\_\_\_\_ **May/June 2023** to be held at \_\_\_\_\_ City.

I hereby declare that (a) I am not more than 65 years of age as on the date of empanelment i.e. 15<sup>th</sup> February, 2023 (b) my name is borne on the Register of Members as on 1<sup>st</sup> November, 2020 and continues to be borne so till date, (c) Neither me nor any of my relations\* or dependant\* will be appearing in the ensuing Chartered Accountants Examinations for students (Foundation, Intermediate and Final / Post – Qualification Course Examinations in May/June 2023 in any examination centres in India or Abroad, (d) I am not coaching students for any of the examinations / test conducted by the Council of the Institute in any institutions / organization including Regional Councils / Branches of the Institute and also private coaching, (e) I have not been convicted by any court of Law and no disciplinary proceedings are pending against me either by the ICAI / Disciplinary Directorate or by any other organization, both in India or abroad, and (f) I am not associated with the Institute as an elected / co-opted member of the Council / Regional Council / Managing Committee of any Branch/Chapter of the ICAI; and (g) I shall abide by the Guidelines for Observer and / or any other instructions. (h) I declare that I am not a covid patient/ or having symptom of the Covid and will not take any assignment of Observer's duty if detected on duty dates.

**I also declare that the reports of the duty assigned by the Institute will be submitted soon after the completion of respective examinations but not later than three days from the last day of the examination.**

I affirm that what is stated above is true and correct and nothing has been concealed. I also note that in case the declaration as above is found to be incorrect / false, I am liable for action under the provision of the disciplinary mechanism of the Chartered Accountants Act, 1949 and the regulations made there under.

I further declare that I shall not divulge/report any piece of information / experience or discrepancy/deviation from the Institute's guidelines observed by me directly or indirectly in the process of performance of examination assignment as an **Observer** of the Institute of Chartered Accountants of India or any other material information/suggestions related there to any person except the Additional Secretary (Examinations), Secretary, Vice-President or President of the Institute of Chartered Accountants of India.

Yours faithfully,

Date: \_\_\_\_\_

Signature \_\_\_\_\_

Place: \_\_\_\_\_

Name \_\_\_\_\_

**Definition of Relative:**

**\* the term "relative" or "dependant" for the purpose shall include, in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, granddaughter, brother, brother's wife, brother's son, brother's daughter, sister, sister's husband, sister's son, sister's daughter, wife's brother, wife's sister and husband's brother and husband's sister (a disability for observership for May/June 2023 Examinations). However, applying or appearance in ISA – AT will not be considered a disability for observership for May/June 2023 examinations**

From: Membership No.:	Communication details:	
Name:	STD Code: :	
Address:	Phone (O) :	
	Phone (R) :	
	Mobile Ph :	
	Mobile Ph :	
Enrolment Date:	Fax No. :	
<b>PAN No:</b>	e-mail:	
Days of Examinations (On which assigned to act as observer):		

**PS: Please accept and submit it online at the portal <http://observers.icaiaexam.icaai.org>.**