

## **Chartered Accountants Examinations – November, 2014**

### **Eligibility of a member of the Institute desirous of acting as a Checker and his functions**

*[For totaling etc. of marks in the answer books evaluated by examiner]*

#### **I. Eligibility to become a checker**

A member invited to act as a checker for totaling etc. of marks may undertake the related assignment, subject to the following conditions

- (a.) None of his/her relatives\* or dependants\* is/will be appearing in the CA Examination in November, 2014 [irrespective of whether the same is Final or Intermediate (IPC) Examination] [the term "relative" or "dependants" for the purpose of examination shall include in relation to an individual, the wife, husband, son, daughter-in-law, daughter, son-in-law, grandson, grand daughter, 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"];
- (b) s/he is not an examiner for evaluation of answer books of CA Final and/or Intermediate (IPC) Examinations in November, 2014;
- (c) s/he is not coaching students for any of the examinations conducted by the Council of the Institute, in any institution/organization including Regional Councils/branches of the Institute and also private coaching;
- (d) s/he has not been convicted by any court of law and no disciplinary proceeding are pending against you either by the ICAI/Disciplinary Directorate or by any other organization; and
- (e) s/he is not associated with the Institute as an elected member of the Council/ Regional Council/ Branch Managing Committee.

#### **II. Functions of a checker**

The functions required to be performed by a Checker by himself/herself personally and at the place of the examiner only [neither the assistance of any other person shall be taken nor the answer books shall be taken away from the place of the examiner, under any circumstances], inter alia, include the following:

- 1. To ensure that all answer/parts of answers including working notes, graph sheet etc, have been evaluated.
- 2. To ensure that the marks awarded to the sub parts of a question were carried forward /entered in the marks grid on the cover page of the answer book and have been totaled correctly.
- 3. To ensure that where extra question as per choice in the question paper has been answered, the least mark for the answer to the non-compulsory question has been ignored, while arriving at the total marks.

### **After checking the totaling etc.**

4. To ensure that the total marks written in numerals in the marks grid on the cover page the answer book tallies with what is written in words therein below.
5. To ensure that the total marks in the grid in numerals in the OMR portion in the right hand bottom corner of the cover page of the answer book is done correctly.
6. To ensure that the darkening of the corresponding OMR circles on the cover page is done as per the numerals written in the box therein above correctly.
7. To ensure that the total marks on the cover page of the answer book is carried forward correctly in the award list against the respective code number.
8. To ensure that totals of the marks entered in each column of the award list is correct.
9. To ensure that the grand total of each page of award list is correct.
10. To ensure that the marks of all the answer books are entered correctly in the relevant box in the award list.
11. To ensure that darkening of circles in the award list is in accordance with the marks written in numerals against the respective code number of the answer book.
12. To ensure that the page wise totals of marks awarded on the award list is carried forward correctly to the summary sheet.
13. To ensure that totaling of the marks of all the candidates entered in the Summary Sheet is correct.

Under no circumstances, the checker shall write or indicate marks etc. inside the answer books or on the cover page. In case of any violation of these conditions, you are liable for disciplinary action under the provisions of the Chartered Accountants Act.

### **III. Honorarium**

- (1) A token honorarium of Rs. 25/- per full paper [i.e. a paper carrying maximum 100 marks] or Rs.15 per half paper [i.e. a paper carrying maximum 50 marks, viz. Section 'A'- Information Technology and Section 'B' – Strategic Management respectively of Paper 7 in the Intermediate (IPC) Examination] would be payable for carrying out the assignment as a checker. The processing of the related bills on receipt will be undertaken after the applications received for verification of marks, subsequent to declaration of results, have been dealt with.

It may be noted that consequent to the checking of the evaluated answer books by a checker, where an error/discrepancy is noticed in an answer book during the course of verification of marks or otherwise each such error/discrepancy would entail a penalty @ 10 times the amount of remuneration payable, and/or resting/removal of name for the panel or any other action as deemed necessary.

- (2) The number of visits by a checker to the place of the examiner for checking totaling etc. of marks awarded by the latter will ordinarily be @ one visit per 100 answer books [or part thereof] in the case of full paper and @one visit per 150 answer books [or part thereof] in the case of half paper plus one visit for checking the entries in the OMR formats in the answer books/ award list. Additional visits may, if found necessary, will be considered on receipt of related communication on a case to case basis and where permitted, a written approval/ communication will be sent.

For the above visit(s), a checker would be reimbursed conveyance expenditure limited to Rs.1000 per visit where the place of examiner/checking is Ahmedabad/ Banglore/ Chennai/ Darjeeling/ Delhi/ Hyderabad/ Jaipur/ Kanpur/ Kolkatta/ Lucknow/ Mumbai/ Nagpur/ Pune/ Secunderabad. For all other places, the above reimbursement would be Rs.500 per visit.

#### **IV) Other terms and conditions:**

1. The allotment of examiner to a checker will be linked to the availability of examiner at a place/in the city of the checker.
2. The checking work is likely to start from first week of December, 2014 and conclude by 7<sup>th</sup> January, 2015 during this period the checking assignment is to be performed. Hence, the applicant who (i) is likely to be out of station/country, (ii) can check answer books only in the late evenings and/weekends need not apply for empanelment as a checker, since the same is likely to disturb our rigid schedule of result processing and declaration of results on time.
3. Moreover, checking is to be carried out based on mutual convenience between the examiner and checker. Checker is expected to work at the place of the examiner in a manner befitting the standard of the profession.
4. When an examiner regrets valuation of answer books after allocation of checker, no examiner will be allocated to the checker concerned. As a matter of right the checker cannot claim checking of answer books.
5. The no. of answer books allotted the examiner varies and hence, there will not be any minimum quantum of answer books guaranteed.
6. Allotment of examiner will be in the place/city of checker, of the professional address declared by the checker in the application form.
7. In addition to the penalty levied for error/discrepancy as stated above, competent authority can rest the checker for several terms or remove the name permanently from the panel as may be deemed fit.

8. A member cannot act both as a checker and examiner for Chartered Accountants examinations to be held in November, 2014.
9. Any violation of the above may also attract disciplinary action under appropriate provision(s) of the Chartered Accountants Act. 1949 and Regulation framed there under.
10. The Institute reserves the right to withdraw the assignment at any time without assigning any reason.