



प्रधान महालेखाकार (ले.प.।) का कार्यालय,
केरल, तिरुवनंतपुरम

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT I),
KERALA, THIRUVANANTHAPURAM**



No.Au/Admn.II/12-6/IE/

Date : 11.03.2024

C I R C U L A R No. 102

Sub : Incentive examination for Senior Auditors/Assistant Supervisors to be held in April 2024.

The next Incentive Examination for Senior Auditors/Assistant Supervisors will be held on 23.04.2024 from 10 AM to 12.00 PM.

2. The pattern of the Incentive Examination will be Multiple Choice Questions (MCQ). There will be one paper (without books) of 2 hours duration on Finance, Accounts and Audit in the revised syllabus for a maximum of 100 marks. There will be negative marking to the extent of 0.25 marks (25 percent)

The revised syllabus includes

Section I : Provisions of the Constitution of India

1. Money Bills – Articles 110 and 111 of Part V (Chapter II)
2. Procedure in financial matters – Articles 112 to 119 of Part V (Chapter II)
3. Finance- Articles 264 to 290A of Part XII (Chapter I)
4. Borrowing – Articles 292 to 293 of Part XII (Chapter II)

Section II : Book Keeping

1. Receipts & Payments Account and Income and Expenditure Account
2. Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Section III : CAG's Auditing Guidelines

Provisions of the following

1. Practice Note on Financial Attest Audit of Autonomous Bodies
2. Compliance Auditing Guidelines
3. Performance Auditing Guidelines 2014

3. Candidates securing 50% marks and above would be granted one advance increment in the scale in which they are drawing the pay at the time of writing the Examination with effect from the first of the month in which the examination is held.

4. Senior Auditors who have completed/will be completing one year continuous service in the grade as on 01.04.2024 are eligible to appear for the examination. Senior Auditors who are placed in the next higher scale of pay in pursuance to implementation of ACP/MACP scheme and Assistant Supervisors are also eligible to appear for the examination.

5. Those who wish to appear for the examination to be held in April 2024 may submit their applications in the prescribed form (enclosed) by e mail (admin.ker1.au@cag.gov.in) on or before 22.03.2024. Applications received after the due date will not be entertained.

(Vide orders dated 07.03.2024 of Principal Accountant General)

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SENIOR AUDIT OFFICER (ADMN.)

To

1. Notice Board/Circular Book
2. All Sections/ Branch Offices
3. Sr.AO (Admn.)/Audit II
4. C.Cell/IA Section/Training Cell/Hindi Cell

