



कार्यालय प्रधान महालेखाकार (लेखापरीक्षा-टु) तमिलनाडु,
" लेखापरीक्षा भवन ", 361, अण्णा सालै, तेनामपेट, चेन्नै-600 018

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-I),
TAMILNADU, LEKHA PARIKSHA BHAVAN,
361, ANNA SALAI, TEYNAMPET, CHENNAI – 600 018**



No. Admn.II/Exam/08-16/2024-25/106

Date: 05.03.2025

अधिसूचना /NOTIFICATION

Sub: Application Invited for Incentive Examination for Senior Auditors / Assistant Supervisor - April 2025.

Incentive examination for Senior Auditors / Assistant Supervisor for the year 2025 will be conducted on **29th April 2025, Tuesday** at Meeting Hall (7th Floor), Lekha Pariksha Bhavan, 361, Anna Salai, Teynampet, Chennai – 600 018.

Syllabus (refer Annexure)
Finance, Accounts and Audit Section I: Provisions of the Constitution of India Section II: Book Keeping Section III: CAG's Auditing Guidelines (Max. Marks: 100)

Senior Auditors / Assistant Supervisors (who have not passed the Incentive Examination as Senior Auditors) with one year of continuous service in the grade as on 01.04.2025 and who have not reached the maximum in their pay scale are eligible to appear in the examination. The examination should be written **without the aid of books**. The Exam will be conducted in **Multiple Choice Questions (MCQ) pattern and Negative marking to the extent 0.25 marks (25 percent)**. Candidates have the option to answer the paper either in Hindi or in English.

Candidates should secure a minimum of **50% marks** to qualify in the examination. Candidates who qualify in the examination will be granted one advance increment from the first day of the month in which the examination is held.

Senior Auditors / Assistant Supervisors of the Offices of the Principal Accountant General (Audit I), Tamilnadu, the Principal Accountant General (Audit II), Tamilnadu & Puducherry and the Director General of Audit (Central), Chennai, who fulfil the eligibility criteria and wish to appear for the said Examination may submit their applications with the recommendation of the Branch Officer to Administration II Section of this Office on or before **07.04.2025**.


वरिष्ठ लेखा परीक्षा अधिकारी/प्रशासन
Senior Audit Officer/Admn.

Copy to:-

1. All Group Officers, O/o the PAG (Audit I)
2. Secy to PAG (Audit I)
3. SAO (Admn) - O/o the PAG (Audit II) TN & Puducherry
4. SAO (Admn) – O/o the DGA (Central)
5. SAO/AMS 11 SAO/ AMS 21 SAO/ AMS 31 SAO/ AMS 41
6. SAO/Rep-I SAO/Rep-IA SAO/Rep-II Hindi Section
7. Data Manager, O/o PAG (Audit-I); for display in digital notice board.
8. BO/Madurai RA/Madurai All RA Units
9. Notice Board (s)

ANNEXURE

SYLLABUS OF INCENTIVE EXAMINATION FOR SENIOR AUDITORS / ASSISTANT SUPERVISORS

PAPER: FINANCE, ACCOUNTS AND AUDIT

Duration 2 Hours

Maximum Marks: 100

Section I: Provisions of the Constitution of India

20 Marks

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)

Books and reference material:

- Constitution of India

Section II: Book Keeping

30 Marks

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

Books and reference material:

- Commercial Accountancy — Book-keeping in Private Sector published by the National Academy of Audit and Account Shimla
- Manual of Instructions for Audit of Autonomous Bodies issued by CAG of India
- Uniform Format of Accounts for Central Autonomous Bodies prescribed by the Government of India, Ministry of Finance

Section III: CAG's Auditing Guidelines

50 Marks

Provisions of the following:

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

Books and reference material:

- Practice Note on Financial Attest Audit of Autonomous Bodies issued by CAG of India
- Compliance Auditing Guidelines issued by CAG of India
- Performance Auditing Guidelines 2014 issued by CAG of India

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APPLICATION No. (Office Use)

INCENTIVE EXAMINATION FOR SENIOR AUDITORS / ASSISTANT SUPERVISORS APRIL 2025

1. Name of the Candidate (In capitals) :
(Roman number should be mentioned wherever it has been allotted)
2. ID No. : TN CH
3. Section/Office in which presently working :
4. Designation :
5. Date of Birth :
6. Whether belonging to SC/ST :
7. Date of Promotion as Sr. Auditor :
8. Medium of Choice (English/Hindi) :
9. Permanent Residential Address :
10. Mobile Number :
11. Nic E-mail ID (Mail ID issued by office) :

I hereby declare that I have not passed the incentive examination for Sr. Auditors already.

SIGNATURE OF THE CANDIDATE

NOTE:

1. Changes if any in respect of Section and/or Residential Address should be intimated to Admn. II Section, O/o PAG (Audit-I).

RECOMMENDATION OF BRANCH OFFICER/AUDIT OFFICER

REMARKS:

BRANCH OFFICER
(Section/Inspection parties/RA Units to be indicated)