

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT,
INDUSTRY & CORPORATE AFFAIRS, NEW DELHI**

CIRCULAR

Sub.- Incentive Examination for Sr. Auditor/Assistant Supervisor April 2024.

The next Incentive Examination for Sr. Auditor/ Assistant Supervisor is proposed to be held 23rd April 2024. The details of the scheme of the examination are given below: -

1. Sr. Auditors with one-year continuous service in the grade as on 01/04/2024 and Assistant Supervisors who have not passed the examination as Sr. Auditor will be eligible to appear in the examination.
2. There will be one paper on "Finance, Accounts and Audit" of 2 hours duration for 100 marks, 100 Multiple Choice Questions each correct answer carries 1 mark and each wrong answer carries -0.25 mark. The candidates have to write the examination in Hindi or English without the aid of books.
3. Candidates securing 50% (Fifty) percent marks and above would be granted one advance increment in their respective pay scale with effect from the first of the month in which the examination is held.
4. Officials who want to appear in the above examination shall send their application in the prescribed proforma (Attached with this circular) to the Confidential Cell on or before 2nd April 2024.
5. The application received after the last date or incomplete application will not be entertained in any circumstances.

Sl. No	Name of the Paper	Date and Time
1.	Finance Accounts and Audit	Tuesday 23 rd April 2024 (10.00 AM to 12.00 PM)

The venue of the examination and index number will be mentioned on the admit card.

sd/-
Sr. Audit Officer (Admn.)

No. Admn./Conf.Cell /1(5)/2024/ 03

Dated: 12/03/24

Copy forwarded for information and necessary to: -

1. Group officers.
2. Secretary to the Director General of Audit (Local).
3. Senior Audit Officer (Admn.) O/o the Director General of Audit (E&SD) New Delhi 110002.
4. Senior Audit Officer (Admn.) Office of the Director General of Audit (Infra.) New Delhi.
5. Senior Audit Officer (Admn.) Office of the Director General of Audit (Energy) New Delhi
6. Senior Audit Officer Administration.
7. Senior Audit Officer A.M.G. I, II and III
8. Senior Audit Officer Bills and Claims Section
9. Senior Audit Officer Establishment Section
10. Senior Audit Officer E-HRMS.
11. Senior Audit Officer DP- Cell.
12. Senior Audit Officer IA Section.
13. Senior Audit Officer Co-ordination.
14. Senior Audit Officer Report Section.
15. Senior Audit Officer Appropriation and Finance Accounts Section.
16. Senior Audit Officer EDP Section (Please make the examination schedule available on the office website)
17. Hindi section (For Information and Please make this circular available in Hindi)
18. all notice boards

R. Kumar

Sr. Audit Officer (Admn.)

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**Application for appearing in Incentive Examination for
Senior Auditors to be held in April 2024**

1.	Name of the Candidate (in block letters)	
2.	Section in which posted	
3.	Date of birth	
4.	Date of Joining	
5.	Date of promotion as Sr. Auditor/ Assistant Supervisor	
6.	Total Service as Sr. Auditor/ Assistant Supervisor as on 01/04/2024	
7.	Whether belongs to SC/ST	
8.	Option to write paper in Hindi or English	
9.	E-mail ID	
10.	Mobile Number	

Signature of Applicant

Dated:

Place:

Recommendation of the Branch Officer

Revised Syllabus of 'Incentive Examination for Sr. Auditors' for all Audit Branches

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