

## LIMITED COMPETITIVE EXAMINATION FOR RECRUITMENT OF OFFICERS IN THE PUBLIC SERVICE TO THE POST OF AUDIT OFFICER OF THE AUDIT EXAMINERS' SERVICE -2023

A limited competitive examination will be conducted by the Commissioner General of Examinations to select suitable candidates from the candidates over 40 years of age currently in the Public Service for the posts of Audit Officer of the Audit Examiners' Service, limited for this occasion only. Applications are invited from the candidates possessing the required qualifications as stated in this notification.

*Date of Examination-* The examination will be held by the Commissioner General of Examinations in Colombo in January 2024. The Auditor General reserves the right to postpone or cancel this examination.

1. The number of persons to be appointed and the effective date of appointments will be determined by the Auditor General. The Auditor General reserves the right to refrain from filling any or all of the vacancies.

### 2. Service Conditions -

- (i) The selected candidates will be appointed to the post of Audit Officer of the Audit Examiners' Service on the general conditions governing the appointments of the Public Service published at the beginning of the Paragraph II (b) of Part I of the Ordinary *Gazette*, conditions set out in the Service Minute of Audit Examiners' Service published in the *Gazette Extraordinary* No. 380/61 dated 20th December 1985 of the Democratic Socialist Republic of Sri Lanka and subjected to amendments made or to be made hereafter to the said Minute and subject to the terms included in the Cabinet decision related to the CP/23/0386/605/012-1 dated 08th March 2023 regarding "Review of Recruitment Procedure of the Public Service".
  - (ii) This post is permanent and pensionable. In terms of Public Administration Circular No.21/2017, you shall be subjected to a policy decision which should be taken by the Government in future on the pension scheme to which you are entitled. Further, you shall make contributions to the Widows' and Orphans' / Widowers' and Orphans' Pension Scheme. You shall make your contributions in such manner determined from time to time by the Government.
  - (iii) The successful candidates will be appointed to this service on probation for a period of three years from the date of appointment.
  - (iv) Confirmation at the end of their probationary period of successful candidates competing in this Examination will be *inter-alia* depend on :
    - (a) Satisfactory work, attendance and conduct.
    - (b) Passing of Efficiency Bar Examination before the end of probation period.
  - (v) He/ She will be reinstated in the preceding service or his/ her Service will be terminated in terms of the procedural rules if he/she fails to secure confirmation at the end of the probationary period.
  - (vi) In terms of Public Administration Circular No.18/2020 dated 16 October 2020, proficiency of official language should be acquired.
  - (vii) Selected officers should serve in any part of the Island.
  - (viii) This appointment will be subjected to the Procedural Rules of the Public Service Commission, the Establishments Code of the Democratic Socialist Republic of Sri Lanka, Government Financial Regulations, Orders and Regulations that may be issued by the Government from time to time and the Circulars, instructions and Orders that may be issued by the National Audit Office from time to time.
3. **Salary Scale** - The consolidated salary scale relating to the post of Audit Officer of the Audit Examiners' Service according to the Code No. AS-01 assigned to the Audit Staff of the National Audit Office by the National Salaries Commission in terms of the Salary Codes in the Public Administration Circular No.03/2016 is, Rs. 36,585-10x660-11x755-15x930- Rs. 65,440/-.

4. **Health and Discipline** - The candidate must satisfy the Auditor General that he/she is duly qualified in respect of health and an excellent moral character. The candidate must be of sound constitution, possessed of good sight and physically qualified for service in any part of the Island.

5. **Qualifications ;**

All candidates should:

I. Be a citizen of Sri Lanka,

II. Be not less than 22 years and not more than 40 years of age for the officers in the Management Service Officers' Service and officers in the Development Officers Service in the Public Service/ Provincial Public Service as at 24<sup>th</sup> November 2023. (Accordingly, only the persons whose birthdays fall on or before 24.11.2001 and on or after **24.11.1983** are eligible to apply.)

III. Have an excellent moral character and must be of sound constitution;

IV. Have obtained one of the following qualifications ;

(a) Should be a Graduate of a recognized University or have obtained equivalent qualification;

Or

(b) Should have passed the Examination of Licentiate or Intermediate of the Institute of Chartered Accountants in Sri Lanka.

Or

(c) Should have passed the Higher National Diploma in Accountancy / Commerce of Technical College of Sri Lanka/ Sri Lanka Institute of Advanced Technological Education.

V. No member of clergy of any religion will be permitted to apply for this post.

Note : The candidates who compete for this examination should be able to produce certificates of their educational and professional qualifications, immediately at the request of the Auditor General. Applications submitted on pending results will not be entertained.

Note. - A candidate will be deemed to have qualified only if he / she has;

(a) Successfully completed in every respects the examination or examinations required to pass at closing date of applications and;

(b) Submitted at the interview, an official certificate or any official document on behalf of the said certificate or the qualifications that can be accepted by the Auditor General.

6. **Examination fee** - Rs. 1200/-. Payment of examination fee should be made only by the following methods, provided by the online system.

I. Any Bank credit Card

II. Any Debit cards with the Facility of Internet Transactions

III. Online Banking Method of Bank of Ceylon.

IV. Any branch of Bank of Ceylon

Note:-

(a) Instructions on the manner of payment under the above methods are given in the website under the technical instructions for the examination.

(b) Payment will be acknowledged by a SMS or an e-mail. The full payment of the examination fee should be made and applications for which less or more payments were made will be rejected. The Department of Examinations will not be responsible for the defects in the payment of examination fees by the aforesaid methods.

(c) The examination fees paid will not be refunded fully or partly in any circumstances or transferred for another examination.

## 7. Method of Application ;

- (a) The application for the said post has been published under the ‘Online Application – Recruitment Exam’ under our services on [www.doenets.lk](http://www.doenets.lk) website of the Department of Examinations and, applications should be submitted only through the online system. Acceptance of online applications opened at **9.00 a.m. on 27<sup>th</sup> October 2023.**
- (b) Online applications should be completed only in the English Language. Before filling the online application, download the instructions leaflet, prepared to apply for the examination. These instructions should be followed strictly when filling out the application. Any amendment made in the application after receipt of hard copy will not be considered as a valid amendment. Incomplete applications will be rejected without a notice.
- (c) The closing date for receiving applications ends at **12.00 mid night on 24<sup>th</sup> November 2023.**
- (d) The applicant is responsible for the accuracy of all information mentioned in the examination application. Applications which are not completed in every aspect will be rejected.
- (e) Application will be acknowledged via an SMS to the mobile phone number which used to access to the system . A notification will be published in newspapers by the Department of Examinations Sri Lanka as soon as the Admission Cards are issued to the candidates. If the admission card is not received, steps should be taken to notify the Department of Examinations in the manner specified in the advertisement. Such applicants should clearly mention the applicant’s full name, National Identity Card number, the address and the name of the examination they applied for and inquire the Department of Examinations. If the applicant lives outside Colombo, it will be more effective to inquire the Department of Examinations with a request letter mentioning your fax number to send a copy of the Examination admission.

## 8. Entering to the examination;

- (i) With the presumption that only the candidates fulfilling qualifications stipulated in the Gazette notification have applied for the Examination, admissions shall be issued by the online only by the Commissioner General of Examinations to the candidates within the age limit and who have submitted duly perfected applications along with the receipt issued after paying the Examination fee on or before the closing date of applications. A candidate must sit for the examination at the examination centre assigned to him. Every candidate should submit the admission card with the candidate’s authenticated signature to the supervisor on the first day presenting himself for the examination. A candidate who fails to produce his admission card will not be permitted to sit for the examination.
- (ii) A set of rules to be followed by all candidates is published in this *Gazette*.
- (iii) The issue of an admission card to a candidate does not necessarily mean that he or she has the requisite qualification to sit for the examination or for a post.
- (iv) Applicants will be liable to rules and regulations imposed by the Commissioner General of Examination in relevant to conducting examination and issuance of results. If in case of violation of such rules and regulations, he/she will be liable to any penalty imposed by the Commissioner General of Examinations.

Note - Issuance of an admission to the candidate does not necessarily mean that he/ she has the requisite qualifications mentioned in this notification to sit for the examination or to hold the post.

## 9. Identification of the Candidates-

A candidate will be required to prove his identity at the examination to the satisfaction of the supervisor for each subject he or she appears. For this purpose, only the following documents will be accepted.

- I. The National Identity Card;
- II. A Valid Passport;
- III. A Valid Sri Lankan Driving License.

Also, the candidates should expose their identity without covering their face and ears when they enter the examination hall. Applicants who are unable to prove the identity will not be allowed to enter the examination hall. Further, the applicants should remain with their faces and ears uncovered till they leave the examination hall, enabling the examination authorities to identify the applicant.

#### **10. Furnishing False Information -**

If a candidate is found to be ineligible, his or her candidature is liable to be cancelled at any stage prior to, during or after the examination.

11. In case of need, matters not mentioned in this notification will be dealt with as decided by the Auditor General.

#### **12. Method of Examination -**

- (a) The examination will be held in Sinhala, Tamil and English mediums.
- (b) A candidate should sit for the examination in the language in which he passed the qualifying examination or an official language.
- (c) A candidate who has passed subjects at the qualifying examination in two or more languages should sit for the examination in the language in which he passed the majority of subjects at such examination or in an official language.
- (d) A candidate with a Special Degree who has passed the core-subject in one language and the subsidiary subjects in another language should sit for the examination in which he passed the principal subject or in the official language. A candidate will not be permitted to change the medium of the examination given in his application.

Note:

- (i) The term "Qualifying Examinations" in (b) and (c) above refer to any of the examinations mentioned to in paragraph 05.
- (ii) A candidate must sit for all the papers of the examination in one and the same language.

#### **13. Method of Testing -**

- (a) A written test on the following five subjects and a viva voce test.  
Accounting, cost Accounting, Auditing, Business Mathematics and Statistics, Environment

Subject	Duration (Hours)	Total Marks
1. Accounting	03	150
2. Cost Accounting	02	100
3. Auditing	03	150
4. Business Mathematics and Statistics	02	100
5. Environment –		
Part 1 – Economics	01	50
Part 2 – General Commercial knowledge	01	50
Part 3 – Law	01	50

Environment examination paper is in three parts and shall be conducted separately.

The syllabus of the written test is shown in Appendix 'A'.

- (b) Candidates who obtain a minimum of 40 percent of the marks in each paper and an average of not less than 50 percent of the aggregate marks only will be eligible to be called up for the interview and the interview will be held on a date intimated after the date of the written test. The interview will be confined to scrutinizing the qualifications, certificates and service records of candidates and marks will not be given for the interview. The interview board is appointed by the Auditor General.
- (c) A copy of the application for the examination should be handed over by the applicant to the relevant authorities to be kept in his personal file and when the applicant is called up for the interview, a copy of the application signed by the Head of the Institution together with a letter of confirmation of service should be

presented.

#### 14. Method of Selection for Appointment -

Those who have scored the highest marks totaling the marks for 07 papers in the written test will be selected. In the event of more than one candidate have scored similar marks, the final decision for selection will be made by the Auditor General.

15. Results sheet including the names of qualified candidates as per Paragraph 13 (b) will be posted to the Auditor General and subsequently the results will be informed by post personally to all candidates or made available in [www.result.exams.gov.lk](http://www.result.exams.gov.lk) of the official webpage of the Department of Examinations.
16. The decision of the Auditor General will be final regarding issues on matters not covered by the above regulations.
17. In the event of any inconsistency between the notice published in Sinhala, Tamil and English languages, the notice published in Sinhala medium shall prevail.

**R.R.M. ABEYSINGHE BANDA,**  
Deputy Auditor General(Administration),  
For Auditor General.

On October 20, 2023,  
National Audit Office,  
No.306/72,  
Polduwa Road,  
Battaramulla.

## Appendix “A”

### *Syllabus of the Written Test –*

(i) Accounting – One paper of three hours duration on

- \* Accounting Theory – A general understanding of basic concepts and principles, methods of assets valuation, theory of double entry, classification of costs, classification of information in balance sheets and manufacturing, trading and profit and loss accounts.
- \* Accounting Systems – Understanding the concept of control based on the need to control changes in resources used in an accounting entity: need for comparison with standards; analysis of business transactions familiarity with procedures governing basic management functions such as purchasing, selling, receipt & payment of moneys, inventory control etc; familiarity with different designs of records, day books, ledgers, control accounts, etc.
- \* Accounting practice problems including the preparation of balance sheet, manufacturing, trading and profit and loss accounts, reconciliation statements, control accounts etc; accounting and statistical ratios.

( 150 marks)

(ii) *Cost Accounting – One paper of two hours duration on*

- \* Principles of costing, types of costing, purchase and stores procedure, materials, pricing of materials, pricing of issue of materials, wages, overheads, fixed and variable expenses, direct and indirect expenses, budgetary control, standard costing, variations, marginal costing, contract costing, process costing, job costing, transport costing, output costing.

(100 marks)

(iii) Auditing – One paper of three hours duration on

- \* Auditing concepts and theory – Need for audit; accountability as a base for audit; scope of audit, classes of audit; timing of audit, qualifications of auditors; powers; authority for audit, pre-audit; internal check, internal control; in-depth audit, internal audit, the need for standards; types of evidence for audit, techniques.
- \* Auditing systems and procedures – Familiarity with audit programmes covering the main balance sheet, manufacturing, trading and profit and loss account items, land, buildings, fixed assets, inventories, money assets, sales, purchases, receipts, payments, etc.
- \* Auditing problems – Simple problems to test powers of observations, ability to detect errors and unusual situations.
- \* Functions of the Auditor General

(150 marks)

(iv) *Business Mathematics and Statistics – One paper of two hours duration on  
Elements of Business Mathematics and Statistics*

(100 marks)

*Mathematics –*

- \* Equations – Linear and quadratic equations including graphical solutions.
- \* Series – Arithmetic and Geometric  
Simple and compound interest including discounting
- \* Elementary probability theory including permutations and combinations,  
Use of mathematical table

*Statistics –*

- \* Collection, presentation and interpretation of data
- \* Analysis of frequency distributions; averages and dispersion; standard deviation; statistical frequency curves
- \* Probability, distribution and its application
- \* Sampling and significance concept of sample distributions, standard error, methods of sampling, tests of significance.
- \* Time Series – Components of a time series, trends, - seasonal, cyclical and irregular
- \* Graphic communication, statistical graphic charts.

(v) *Environment – One paper of three hours duration on the following subjects with three parts :*  
(50 marks each for Each Part)

- \* Elements of Economics, Law and General Commercial Knowledge.

*Economics :*

- \* Nature and significance of the study of economics, the price system, demand and supply, cost and revenue, maximization of profits, factors of production; competition & monopoly.
- \* The characteristics of the economy of Sri Lanka; national income; gross national product, balance of payments; economic problems such as inflation, recession, fixed and floating exchange rates, devaluation.
- \* Money and banking – Nature, forms and functions of money; value of money; general levels of prices; functions of the Central Bank of Sri Lanka, Commercial Banks, Credit and Savings Institutions.

*Law :*

- \* An outline of the history of different systems of law in Sri Lanka and in general their applicability; organization and functions of courts, labour tribunals, industrial courts; functions of judges and other important legal officers engaged in the administration of justice in Sri Lanka.
- \* Nature of contract; natural and legal person; agency; doctrine of ultra vires.

*General Commercial Knowledge :*

- \* Office organization including systems and procedures, filing and indexing, office appliances, organization of meetings; writing of minutes, reports.
- \* Organization structure; organization chart, line staff relationship, centralization, decentralization, business units including sole trader, partnership, joint stock companies, Co-operatives, public corporations.
- \* Principles and classes of insurance; Sri Lanka Export Credit Insurance Corporation.
- \* Carriage of goods by sea, land and air; freight; demurrage
- \* Negotiable instruments; meaning of negotiability; cheques; bills of exchange; endorsements; crossings; acceptance; dishonour.
- \* Role of co-operatives in Sri Lanka.
- \* Principles of investments; stock exchange in Sri Lanka.
- \* Sale of goods including contract of sale, the transferring of ownership of the property in the goods, conditions and warranties, hire purchases, purchase on instalment basis, international trade including sales of goods, procedure, documents, export and import, methods and terms and conditions of payment, customs and excise duties.
- \* Development finance including the functions of the National Development Bank, Development Finance Corporation, World Bank, International Monetary Fund.