

AUDIT SERVICE COMMISSION

Limited Competitive Examination for Recruitment of Superintendents of Audit in Executive Service Category of the Sri Lanka State Audit Service– 2023 (2024)

THE Limited Competitive Examination for recruitment of Superintendents of Audit in Executive Service Category of the Sri Lanka State Audit Service, for the officers of the National Audit Office will be held in Colombo in August 2024 by the Commissioner General of Examinations. The Audit Service Commission reserves the right to postpone or cancel this examination.

A number of 165 vacancies existing in the post of Superintendents of Audit in Executive Service Category in Class II of Grade II of the Sri Lanka State Audit Service as per the provisions of 7.2.3 of service minute of Sri Lanka State Audit Service published in the *Extraordinary Gazette* of Sri Lanka Democratic Socialist Republic of Sri Lanka No. 2366/31 dated 12th January 2024 and the policy decision taken by the Cabinet of Ministers No. CP/21/1274/301/017 dated 13.09.2021 will be filled by the Audit Service Commission on the results of a written examination and an interview held for the candidates who have completed the qualifications specified in paragraph 02 below.

01. Service Conditions :

This appointment is subject to the conditions enacted in the service minute of Sri Lanka State Audit Service published in the *Extraordinary Gazette* Notification of Democratic Socialist Republic of Sri Lanka No. 2366/31 dated 12th January 2024, the amendments to be made hereafter to the aforesaid Service Minute , Procedural Rules of the Public Service Commission, Establishments Code of the Democratic Socialist Republic of Sri Lanka, Financial Regulations of the Government and circulars, instructions and orders issued by National Audit Office from time to time.

- i. This post is permanent and pensionable. Further, you shall make contributions to the Widows' and Orphans' / Widowers' and Orphans' Pension Scheme.
- ii. The successful candidates will be appointed to this service on probation for a period of one year from the date of appointment.
- iii. Confirmation at the end of their probationary period of successful candidates will be *inter-alia* depend on :
 - (a) Satisfactory work, attendance and conduct.
 - (b) Passing of Efficiency Bar Examination before the end of probation period
- iv. He /She should report to the prior service/post, if he/she fails to secure confirmation at the end of the probationary period.
- v. In terms of provisions set out in the Public Administration Circular No.18/2020 dated 16.10.2020, the Officers selected for the said appointment should acquire the proficiency in other official language/official languages.
- vi. Every candidate should have an excellent moral character and should be in sound health.
- vii. Officers selected are subject to the condition of willing to serve in any part of the island.
- viii. Should not have been subject to a disciplinary punishment as per the provisions specified in paragraph 12(V) of the service minute of Sri Lanka State Audit Service in the *Extraordinary Gazette* Notification of Democratic Socialist Republic of Sri Lanka No.2366/31 dated 12th January 2024.

02. Qualifications:

The following officers, who have 10 years continuous active service period of the National Audit Office (The then Auditor General's Department) as at 06.05.2024, only will be permitted to appear for this Examination.

- (a) Audit Officers in the Audit Examiners' Service or Assistant Superintendents of Audit ;
or
- (b) Officers in the Supra Grade, Grade I or Grade II of the Management Service Officers' Service receiving a monthly consolidated salary of not less than Rs.32, 900/- as per the Public Administration Circular 3/2016.

03. Salary Scale:

According to the service minute of Sri Lanka State Audit Service published in the Extraordinary *Gazette* Notification of Democratic Socialist Republic of Sri Lanka No. 2366/31 dated 12th January 2024, the consolidated salary scale relating to this post as per AS -03-A is Rs. 50,285 - 10x1,335 - 8x1,630 - 17x2,170 – Rs. 113,565/- (per month).

04. Age Limit:

The age limit is not applicable to the limited recruitment.

05. Physical Fitness and other Service Conditions

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 physical health.

Note - A candidate will be deemed to have been qualified only if he / she has successfully completed in every respects the qualifications required to apply for the examination as at the closing date of applications for the Examination.

06. Written Examination:

- (i). This Examination will be held by the Commissioner General of Examinations.
- (ii). Particulars on Examination:

A written test consisting of three (03) question papers on following subjects will be held. The total marks for the written test is 300 marks as 100 marks per each paper. The minimum marks to be scored to pass the subjects and each subject are as follows.

The candidates should appear for all question papers.

No.	Subjects	Time	Total Marks	Minimum marks to be scored to pass
01	Accountancy	03 hours	100	40%
02	Auditing	03 hours	100	40%
03	Business Mathematics	03 hours	100	40%

- (iii) Syllabus:

Name of the Question Paper	Syllabus
I. Accountancy	Accounting Theory, Manufacturing Accounts, Trading Accounts, Profit and Loss Accounts and Balance Sheet, Suspense Accounts and Rectification of Errors, Single Entry and Incomplete Records, Total Accounts, Stock Valuation, Receipts and Payments Account, Income and Expenditure Accounts, Cash Basis and Accrual Basis, Capital and Revenue Expenses, Depreciation, Amortization and Depletion, Partnership Accounts, Provisions and Reserves, Joint Ventures, Bills of Exchange, Limited Companies, Accounts of Public Corporations, Consignment Accounts, Goods on Sale or Return, Container Accounts, Branch Accounts, Departmental Accounts, Hire Purchase Accounts, Investment Accounts and Royalty Accounts
II. Auditing	General Theory and Principles of Auditing Types of Audit – Internal and External, Statutory and Private, Balance Sheet Audit, Interim and Final Audit, State Audit and Audit of Private Enterprises Role of the External Auditor and the Internal Auditor, their Relationship, Personal Qualities and Independence Internal Control and Check – Review, Recording, Preliminary Evaluation, Authentication and Final Evaluation, Analytical Audit, Organization Charts and Flow Charts and Auditing In-depth

Name of the Question Paper	Syllabus
	<p>Vouching – Classification of Capital and Recurrent Expenditure and Income and Expenditure, Sampling Methods and Techniques, Detection and Prevention of Fraud and Error</p> <p>Audit of Sales – Debtors and Receipts Procedure, Purchase on Credit and Payments Procedure, Payroll Procedure, Cost and Inventory Records, Books of Account and Interim and Final Audit</p> <p>Verification of Assets and Liabilities – Ownership, Existence and Valuation of Fixed Assets, Investments, Stocks, Debtors, Cash, Liabilities and Contingent Liabilities</p> <p>Limited Companies – Statutory Books of Limited Companies, Powers and Duties of Directors, Divisible Profits</p> <p>Public Corporations – Appointment, Remuneration and Removal of Auditors, Action before Acceptance of a new Audit, Powers, Duties and Responsibility of Auditors</p> <p>Organization of Control of External and Internal Audits: Audit Programmes, Internal Control Questionnaires and Charts</p> <p>Audit of Mechanized Systems</p> <p>Internal Audit, Efficiency Audit, Management Audit, Operational Audit, Systems Audit, Value for Money Audit</p> <p>Investigations</p>
III. Business Mathematics	<p>Series – Arithmetic, Geometric, Binomial and Exponential Series, Compound Interest and Discounting Formulas and their derivation</p> <p>Equations – Linear and Quadratic Equations and their Graphical Equivalents, Derivatives and their application to the solution of maximum and minimum points.</p> <p>Data – Collection and Tabulation of Data, Approximation and Limits of Accuracy, Market Research and Collection of Data</p> <p>Presentation – Use of Statistics in the presentation of Reports, Analysis of Statistical Information and its interpretation in non-technical Language, Graphs and Diagrams including Logarithmic Graphs</p>

07. Interview

A number of candidates as determined by the Audit Service Commission, out of the candidates, who have obtained the highest total marks, from among the candidates who have obtained marks not less than 40 percent for each question paper at the written examination, will be interviewed by a Board of Interview approved by the Audit Service Commission. The interview will be conducted only for the scrutiny of certificates/service records of candidates.

(Reference – 7.2.3.3.4 of the Service Minute)

08. Conditions of Examination

(I) Examination Fees

The fee for this examination is Rs.1200. This fee should be paid to any post/sub-post office in the Island on or before the closing date of applications with instructions for crediting to the Revenue Head 20-03-02-13 of the Commissioner General of Examinations and the receipt obtained in your name should be affixed at the specific place of the application. The examination fees paid will not be refunded fully or partly under any circumstances. **It is advisable to keep a photocopy of the receipt related to the examination fees.**

(II) Submitting Applications

- (a) The application should be prepared in accordance with the specimen form annexed to this notification, using both sides of the papers in A4 size and should be clearly filled by the candidate himself. The application should be prepared so as to include topics from 01 to 05 on first page and topics from 06 to 09 on second page.
- (b) Since the applications which are incomplete and not prepared in accordance with the specimen form shall be rejected without any notice, candidates should recheck whether the perfected application form complies with the specimen given in the examination notice and the application is accurately perfected including all the particulars and the examination fee has been paid and the particulars of the same have been included in the application and the receipt is attached. It is advisable to keep a photocopy of the receipt related to the examination fees and a photocopy of the perfected application.
- (c) Candidates should fill the application form in the language in which they wish to sit the examination. When preparing the application form, the name of the examination mentioned in its heading is required to be written in English in addition to Sinhala in Sinhala medium applications and in English in addition to Tamil in Tamil medium applications.
- (d) Application for the Limited Competitive Examination must be sent by registered post to reach the Commissioner General of Examinations, Institutional Examinations Organization Branch, Department of Examinations, Sri Lanka, P.O. Box 1503, Colombo on or before **06.05.2024**.
- (e) The words “Limited Competitive Examination for Recruitment of Superintendents of Audit in Executive Service Category of the Sri Lanka State Audit Service 2023 (2024)” should be clearly mentioned on the top left hand corner of the envelope containing the application. Applications received after that date will not be entertained. Candidates should submit their applications through the Auditor General.
- (f) The candidate is responsible for the accuracy of all information given in the application for the examination. Applications which are not completed in every respect will be rejected. No allegation that an application has been lost or delayed in the post will be considered. Moreover, his/her admission to the examination does not constitute an appropriate acceptance thereof. Such admissions are subjected to examination in a subsequent requirement.
- (g) Applications will not be acknowledged. A notification will be published in newspapers by the Department of Examinations Sri Lanka immediately after the issue of Admission Cards to the candidates. If the admission card is not received in 2 or 3 days after the publishing of the advertisement, it should be notified to the Department of Examinations in the manner specified in the advertisement. Inquiries should be made from the Department of Examinations by correctly stating your full name, address, National Identity Card number and the name of the examination by keeping in hand the copy of the application kept with you, the copy of the receipt related to the payment of the examination fee, and the receipt obtained after registering the letter at the time of mailing the application. If you

are an applicant residing outside of Colombo, it will be more beneficial to inquire by faxing a request letter to the Department of Examinations Sri Lanka by indicating the aforementioned details and a fax number to get a copy of the admission card of the examination to you by fax.

- (h) The signature of candidate must be attested by a person authorized to attest the signature of the application and the admission card of the examination.

09. Admission to the Examination

- (i) On the presumption that those who meet the qualifications mentioned in the Gazette, have submitted applications, the Commissioner General of Examinations shall issue admission cards to the applicants within the age limit given in the notice who have sent dully filled applications along with the receipt for the examination fee paid on or before the deadline for receiving applications.
- (ii) The candidates should sit the examination at the examination center assigned to them. On the first day of sitting the examination, the admission card with the attested signature, should be produced to the Supervisor of the examination center. Any candidate failing to produce his/her admission card shall not be permitted to sit the examination.
- (iii) The set of rules to be followed by every candidate has been published in this Gazette.
- (iv) The issue of an admission card for the examination to a candidate does not indicate that he or she has fulfilled the qualifications to sit the examination or been deemed eligible to be employed.
- (v) All candidates are bound to abide by the rules laid down by the Commissioner General of Examinations for holding the examination and releasing the results. In case of violation of those rules, he or she is liable to punishment meted out by the Commissioner General of Examinations.

10. Identity of the Candidate

Every candidate should verify his/her identity to the Supervisor relating to each subject that the candidate sits for. Any of the following documents shall be accepted in that connection.

- I. National Identity Card
- II. Valid Passport
- III. A valid Driving License acquired in Sri Lanka

The candidates should enter the examination center without covering faces and ears in a manner that their identities can be verified. Candidates refusing to verify the identity shall not be allowed into the examination center. Furthermore, the candidates should not cover their faces and ears during the stay in the examination center so that the authorities shall be able to identify them.

11. Providing Misinformation

If a candidate is found to be ineligible, his / her candidature is liable to be cancelled at any stage prior to, during or after the examination. If any of the particulars furnished by a candidate is found to be false within his/her knowledge or if he/she has willfully suppressed a material fact, he/she shall be liable to dismissal from the public service.

- 12. Decisions taken by the Audit Service Commission on matters not mentioned in this Notice shall be needed whenever necessary.

13. **Medium of Examination -**

(a) The examination shall be held in the mediums of Sinhala, Tamil and English.

(b) A candidate shall sit the examination in the medium through which the qualifications mentioned in Paragraph 02 for applying for this examination, have been acquired, or he/she shall sit the examination in the medium of an official language.

Note:

(i) A candidate should answer all the question papers in the same language.

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

Candidates who have scored not less than 40 % for each of the 03 question papers of the written examination shall be selected based on the highest total marks scored. If the same mark has been scored by more than one candidate, final decision on the selection shall be taken by the Audit Service Commission.

15. The results sheet consisting of a number of candidates equivalent to the number of existing vacancies out of the candidates who have qualified in the written examination will be submitted to the Secretary to the Audit Service Commission. After that the results shall be informed by the Commissioner General of Examinations to the candidates personally by post or through the website of the Department of examinations, **www.results.exams.gov.lk**
16. If a candidate is found to be ineligible, his / her candidature is liable to be cancelled at any stage prior to, during or after the examination. If any of the particulars furnished by a candidate is found to be false within his/her knowledge or if he/she has willfully suppressed a material fact, he/she shall be liable to dismissal from the public service.
17. The right either for filling/not filling a part or all the vacancies, rests with the Audit Service Commission. Decision of the Audit Service Commission on matters not under scope of the regulations mentioned above shall be deemed the final decision.
18. In the event of any inconsistency between the notice published in Sinhala, Tamil and English languages, the notice published in Sinhala medium shall prevail.

By Order of the Audit Service Commission,

D.K.WIJESINGHE,
Secretary,
Audit Service Commission.

No. 35/A, Dr. N.M. Perera Mawatha,
Colombo 08,
At Audit Service Commission,
On 01st of April /2024.