

## AUDITOR GENERAL'S DEPARTMENT

### Open Competitive Examination for Recruitment of Audit Examiners to Grade II of the Audit Examiners' Service – 2018

A competitive examination will be conducted by the Commissioner General of Examinations to select suitable candidates for the posts of Audit Examiners Grade II of the Audit Examiners' Service in terms of the Provisions in Paragraph 06(II)(b) of the Minute of said service. 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 and Jaffna in September 2018. The Auditor General reserves the right to postpone or cancel this examination. No change of city stated to sit for the examination will be allowed.

#### 01. *Number of persons to be appointed and the effective date:*

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.

#### 02. *Service Conditions*

- (i) The selected candidates will be appointed to Grade II 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 Minute of Audit Examiners' Service published in the Gazette Extraordinary No. 380/61 dated 20 December 1985 of the Democratic Socialist Republic of Sri Lanka and subjected to amendments made or to be made hereafter to the said Minute.
- (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) His/Her Service will be terminated if he/she fails to secure confirmation at the end of the probationary period.
- (vi) In terms of Public Administration Circular No.01/2014 dated 21 January 2014, proficiency of the other official language should be acquired within five (05) years from the date of appointment.
- (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 Auditor General's Department from time to time.

(03) *Salary Scale :*

The consolidated salary scale relating to Grade II of the Audit Examiners' Service in terms of the Public Administration Circular No.03/2016 is, Rs.34,605-10X660-11X755-15X930-Rs.63,460. (Efficiency Bar before Rs. 36,585). However, the salary will be given to you in accordance with the provisions in this Circular as stated in schedule II thereof.

(04) *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. When a candidate who is already not in the Public Service/ Provincial Public Service is selected, he/she should appear for a medical test.

(05) *Qualifications : All candidates should :*

- (a) be a citizen of Sri Lanka,
- (b) be not less than 22 years and not more than 32 years of age for the persons not in the Public Service/ Provincial Public Service as at 13<sup>th</sup> June 2018 and the applicants who are in the Public Service should not be more than 40 years of age. (Accordingly, only the persons whose birthdays fall on or before 13.06.1996 and on or after 13.06.1986 are eligible to apply. If in the Public Service, only the persons whose birthdays fall on or after 13.06.1978 are eligible to apply)
- (c) have an excellent moral character and must be of sound constitution;
- (d) have obtained one of the following qualifications ;
  - (i) Should be a graduate of a recognized University or have obtained equivalent qualification ;

Or

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

Or

- (iii) Should have passed the Higher National Diploma in Accountancy / Commerce of Technical College of Sri Lanka/ Sri Lanka Institute of Advanced Technological Education.
- (e) No member of clergy of any religion will be permitted to appear for this examination.

*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;

- (i) successfully completed in every respects the examination or examinations required to pass as at 13 June 2018 and;
- (ii) 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.

(06) *Examination Fees :*

The examination fee is Rs.600. This fee should be paid to any Post Office/ Sub-Post Office in the Island on or before the closing date of applications with instructions that it should be credited to Revenue Head 2003-02-13 of the Commissioner General of Examinations and the receipt obtained in your name should be affixed to the application. No payment whatsoever is required in addition to the examination fee. The examination fees paid will not be refunded fully or partly in any circumstances. (Keeping a photocopy of the cash receipt with you will be helpful). Further, the stamps or money order will not be accepted for the examination fee.

(07) *Method of Application ;*

- (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 as from 01 to 04 on first page, 05 to 06 on second page, 07 to 09 on third page and 10 to 12 on fourth page and should be filled by the candidate himself. Since the applications which are incomplete and not prepared in accordance with the specimen form shall be rejected without any notice, applicants should recheck whether the perfected application form complies with the specimen given in the examination notice and the application is perfected including all the particulars and the examination fee has been paid on due time and the particulars of the same have been included in the application and the receipt is attached. Further, it is advisable to keep a photocopy of the perfected application.

- (b) The application should be filled in the language in which the candidate eligible to sit for the examination (Refer Paragraph 11). The title of the examination appearing in the specimen should be indicated in English Language as well, on both Sinhala and Tamil application forms.
- (c) Application for the Open Competitive Examination must be sent by registered post to reach the Commissioner General of Examinations, Organization and Foreign Examinations Branch, Department of Examinations Sri Lanka, P.O. Box 1503, Colombo on or before 13<sup>th</sup> June 2018.

The top left hand corner of the envelop containing the application should bear clearly the words "*Open Competitive Examination for Recruitment to the Posts of Audit Examiners Grade II – 2018*". No application received after the closing date will be accepted. Candidates who are in the Public Service / Provincial Public Service should send their applications through their Heads of the Department/Institution.

- (d) 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. Further the issue of an admission card to a candidate does not necessarily means that he or she has the requisite qualification to sit for the examination. Such admissions are subjected to subsequent inquiries.
- (e) Applications will not be acknowledged. 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 even after 2 or 3 days of such advertisement, steps should be taken to notify the Department of Examinations in the manner specified in the advertisement. It would be advisable to keep the following in hand at the time of calling the Department of Examinations i.e certified photocopies of the application form and the cash receipt kept at your possession, receipt of registration, indicating your full name, address, NIC No. and the name of Examination accurately and in case of applicants outside Colombo, letter of request furnishing a fax number to which the admission card should be sent.
- (f) The signature of the applicant should be attested by an authorized person. Applicants who are already in Public Service or Provincial Public Service should get their signatures attested by their Heads of Departments or by an officer authorized to do so on his behalf, other applicants should get their signatures attested by anyone of the following; i.e. a Justice of Peace, a Commissioner of Oaths, an Attorney at Law, a Notary Public, a Principal of a Government school, a public officer drawing a monthly consolidated salary of Rs.240,360 or over, a Chief Incumbent or Higher Priest of a Buddhist Temple, a member of the clergy of any other religion who is in charge of a place of worship or holding a position of importance in such places of worship, a Commissioned Officer in three Armed Forces, an officer holding a Gazette Post in the Police Service.

(08) *Admission to the Examination:*

- (a) 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 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 hall 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.
- (b) A set of rules to be followed by all candidates is published in this *Gazette*.
- (c) 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.
- (d) All candidates are bound to abide by the rules laid down by the Commissioner General of Examinations. A candidate who violates any of those rules is liable to punishment at the discretion of the Commissioner General of Examinations.

(09) *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.

- (a) The National Identity Card issued by the Department of Registration of Persons.
- (b) A valid passport issued by the Department of Immigration and Emigration

(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) *Method of Examination:*

- (a) The examination will be held in Sinhala, Tamil and English Languages.
- (b) A candidate should sit for the examination in the language in which he passed the qualifying examination or in the 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 the official language.

- (d) A candidate with a Special Degree who has passed the core-subject in one language and the subsidiary subject 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 Examination” in (b) and (c) above refer to any of the examinations referred to in paragraph 05.
- (ii) A candidate must sit for all the papers of examination in one and the same language.

(12) *Method of Testing:*

- (a) A written test on the following five subjects and a *viva voce test*.

	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 – Commercial Law	-	01	50

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 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.

(13) *Method of Selection for Appointment:*

Those who have scored the highest marks totalling the marks for 05 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.

- (14) Results sheet including the names of qualified candidates as per Paragraph 12 (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.
- (15) The decision of the Auditor General will be final regarding issues on matters not covered by the above regulations.
- (16) In the event of any inconsistency between the notice published in Sinhala, Tamil and English languages, the notice published in Sinhala medium shall prevail.

H.M.Gamini Wijesinghe  
Auditor General

On -----2018  
Auditor General's Department  
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 basis 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;  
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 :*

- \* Elements of Economics, Law and General Commercial Knowledge.  
(150 marks)

*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 passing of ownership of the property in the goods, conditions and warranties, hire purchases, purchase on Installment basis, international trade including procedure, documents, methods of export, import, methods and terms of payment, customs and excise duties.
- \* Development finance including the functions of the National Development Bank, Development Finance Corporation, World Bank, International Monetary Fund.



04. Race :   
 (Indicate the relevant number in the cage)  
 Sinhala -1, Tamil -2, Indian Tamil -3, Muslim -4, Other -5

- 05.(i) Qualifications you have obtained to sit for this examination.

<i>Qualifications obtained</i>	<i>Date of obtaining qualification</i>	<i>Subjects</i>	<i>Date of Issuing results</i>	<i>Institution from which the qualification was obtained</i>

- (ii) Subjects passed at the G.C.E. (O/L) Examination.

(a) Year of Examination..... (b) Index Number.....

<i>Subjects</i>	<i>Pass obtained</i>

06. Extra educational and professional qualifications:

07. Names and addresses of two referees nominated by the candidate to certify his/ her character and capacity

(i)

(ii)

08. Candidates who sit for this Examination while serving in the Public / Provincial Public Service should fill the following.

(i) The Service /Departmental Grade you belong to :

(ii) Date of confirmation in the Service / Departmental Grade:

Year  Month  Date

09. The cash receipt should be affixed on the application firmly :

(i) Number of the Receipt: .....(ii) Place of Payment:.....

(iii) Date of Payment : ..... (iv) Amount Paid (Rupees).....

(Keeping a photocopy of the cash receipt with you would be helpful)

10. Certificate by Candidate :

I declare that to the best of my knowledge and belief the information given here is true and that I have attached the receipt bearing No. .... dated ..... being payment of Examination fees. I also agree to be bound by the rules governing Examinations and any decision that may be taken to cancel my candidature prior or during or after the examination, if it is found that, I am ineligible according to the regulations of this Examination.

.....  
Signature of Candidate

Date : .....

11. Attestation : (Refer Paragraph 07(f) of the Gazette notification)

I hereby certify that Mr./Mrs./Miss ..... who forward this application is known to me personally and placed his/her signature in my presence on ..... 2018.

.....  
Signature and Seal of the Attester

Date : .....

Full Name of the Attester : .....

Designation : .....

Address : .....

12. Certificate of the Head of the Institution:

(For candidates competing in the open competitive examination and who are already in Public Service/ Provincial Public Service)

I hereby certify that the applicant Mr./Mrs./Miss ..... is serving in this office from ..... and his/ her work, attendance and conduct is satisfactory and I personally checked all the information furnished in cages 01 to 08 above with the records available in this office and found correct and he/ she could be / not be released from the present post, if selected for this appointment and he / she signed in my presence on ..... 2018.

.....  
Signature and Seal of the Head of the Institution or the Authorized Officer

Date : .....

Full Name of the Attester: .....

Designation : .....

Address : .....