

N.B.— Part I-III of the *Gazette* No. 1,755 of 20.04.2012 was not published.

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## The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 1,756 - 2012 අප්‍රේල් 27 වැනි සිකුරාදා - 2012.04.27  
No. 1,756 - FRIDAY, APRIL 27, 2012

(Published by Authority)

### PART I : SECTION (IIA) — ADVERTISING

(Separate paging is given to each language of every Part in order that it may be filed separately)

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#### IMPORTANT NOTICE REGARDING ACCEPTANCE OF NOTICES FOR PUBLICATION IN THE WEEKLY “GAZETTE”

ATTENTION is drawn to the Notification appearing in the 1st week of every month, regarding the latest dates and times of acceptance of Notices for publication in the weekly *Gazettes*, at the end of every weekly *Gazette* of Democratic Socialist Republic of Sri Lanka.

All notices to be published in the weekly *Gazettes* shall close at 12.00 noon of each Friday, two weeks before the date of publication. All Government Departments, corporations, Boards, etc. are hereby advised that Notifications fixing closing dates and times of applications in respect of Post-Vacancies, Examinations, Tender Notices and dates and times of Auction Sales, etc. should be prepared by giving adequate time both from the date of despatch of notices to Govt. Press and from the date of publication, thereby enabling those interested in the contents of such notices to actively and positively participate please note that inquiries and complaints made in respect of corrections pertaining to notification will not be entertained after **three months** from the date of publication.

All notices to be published in the weekly *Gazettes* should reach Government Press two weeks before the date of publication *i.e.* Notices for publication in the weekly *Gazette* of 04th May, 2012 should reach Government Press on or before 12.00 noon on 20th April, 2012.

LAKSHMAN GOONEWARDENA,  
Government Printer.

Department of Govt. Printing,  
Colombo 08,  
January 01, 2012.

### 1. General Qualifications required :

1:1 Every applicant must furnish satisfactory proof that he is a Sri Lankan. A "Sri Lankan" is a citizen of Sri Lanka by descent or by registration as defined in the Sri Lanka Citizenship Act.

1:2 A candidate for any post for which the minimum educational qualification prescribed is a pass in the Senior School Certificate Examination or equivalent or higher examination, should have a pass in the Senior School Certificate Examination or equivalent or higher examination, should have a pass either in Sinhala language or Tamil language obtained, as the case may be, at the Senior School Certificate Examination or its equivalent if he is either a Sinhalese educated in Sinhala Medium or if he is a Tamil educated in Tamil Medium (This requirement will not apply to those who are in the public service from a date prior to January 01, 1961, and who seek appointments to other posts in the public service).

1:3 Application from the "New Entrants" Public Officers, who are not either Sinhala or Tamil educated, whose probationary trial appointments have been terminated for failure to pass the prescribed official language proficiency tests will not be entertained unless they have obtained the qualifications which could entitle them to seek exemptions from the highest proficiency test prescribed for the post.

### 2. Conditions of Service-General :

2:1 All officers in the Public Service will be subject to the Financial Regulations, the Establishments Code, Departmental Orders or Regulations and any other Orders or Regulations that may be issued by the Governments from time to time.

2:2 A Public officer may be required to furnish security in terms of the Public Officers (Security) Ordinance, in such sum and in such manner as the secretary to the Ministry concerned may determine.

2:3 A Public Officer may be called upon to serve in any part of the Island.

### 3. Conditions of Service applicable to Public Officers holding permanent appointments:

3:1 In addition to the conditions referred to in Section 2 above Public Officer holding permanent appointments will be subject to the following further conditions:

3:1:1 All appointments will be on probation for a period of 3 years unless a longer period is considered necessary in respect of any post. Any appointment may be terminated at any time during the period of probation without a reason being assigned.

3:1:2 All public officers are required to conform to the provisions of the Chapter IV of the Constitution of the Democratic Socialist Republic of Sri Lanka and any other laws, regulations or rules that may be made from time to time to give effect to the Language Policy of the Government.

3:1:3 All Public officers who have not entered the Public Service either in Sinhala Medium or in Tamil Medium are required to acquire a working knowledge in one of the official languages.

3:1:4 Confirmation at the expiry of the period of probation of an officer who entered the Public Service in a medium other than Sinhala or Tamil will depend, inter alia, on the passing of the Grade I Proficiency Test in one of the Official Languages within one year; Grade II Proficiency Test within two years, and Grade III Proficiency Test (where applicable) within three years from the date of appointment.

Failure to pass a test within the prescribed period will result in the suspension of increments. Suspension will be converted to a stoppage if the test is not passed within a further period of six months beyond the prescribed period such stoppage operating until the test is passed or until such time as the provisions of Section 3:1:6 below apply.

3:1:5 Such officers should, on receiving appointment, be given facilities on full pay, for a period of 6 months to obtain proficiency in one of the official languages. He will thereafter, be required to sit the relevant proficiency examination and if he does not pass he will be given the opportunity to pass the examination within a period of 2 years immediately after the period of 6 months on full pay, while he performs his normal duties.

3:1:6 If he fails to pass the examination in this prescribed period of 2 1/2 years his services will be terminated.

3:1:7 A Public Officer already confirmed in permanent post in the Public Service will not normally be required to serve the period of probation on being appointed to another permanent post in the Public Service. Such Officers may in the first instance be appointed to act in

the new post for a specified period with a view to testing him in his new post.

3:1:8 Selected candidates (Other than those already holding permanent or temporary appointments in the Public Service) who have already been medically examined will be required to undergo a medical examination by a Government Medical Officer to test their physical fitness to serve in any part of the Island.

### 4. Terms of Engagement :

4:1 Public officers appointed to permanent and pensionable posts should contribute to the "Widows and Orphans" Pension Scheme from their salary an amount equivalent to the percentage the Government requires to recover from their salary.

4:2 Public officers appointed to permanent or temporary posts on Provident Fund basis will be required to contribute 6% of their consolidated salary to the Public Service Provident Fund. The Government will contribute as its share of contributions an amount equal to 150% of the compulsory contributions credited to the fund at the close of the Financial Year.

4:3 Officers who hold pensionable appointments in the Public Service and who are released for appointments to pensionable posts in the Local Government Service and those officers in the Local Government Service who hold pensionable appointments and who are released for appointments to pensionable posts in the Public Service will be allowed pensionability in their posts in the Local Government Service and Public Service respectively.

4:4 Regular Force personnel in the Army, Navy and Air Force who are released for appointments to posts in the Public Service which are pensionable under the Minutes on Pension will be allowed pensionability in their posts in the Public Service. Notwithstanding anything to the contrary in these Minutes the unforfeited full pay service of any member of the Armed Forces who is released to accept an appointment as a Public Officer in a post which has been declared to be pensionable under these Minutes shall be reckoned for the purpose of any pension or gratuity payable under these Minutes.

### 5. Serving Officers in the Public Service :

5:1 Applications from officers of the Public Service who possess all the necessary qualifications must be forwarded through the Heads of their respective Departments. In the case of applications from Public Officers holding post in the permanent establishment in the Public Service, Heads of Departments in forwarding such applications should state whether the applicants could be released or not to take up the new appointment, if selected.

5:2 Candidates may be required to present themselves for interview at an appointed time and place. No travelling or other expenses will be paid in this connection.

5:3 Anyone desiring to recommend a candidate should do so by giving a testimonial. Any form of canvassing or any attempt to influence the selection of a candidate will disqualify such candidates.

5:4 Any statement in the application which is found to be incorrect will render the applicant liable to disqualification if the inaccuracy is discovered before the selection and to dismissal if discovered after the selection.

5:5 Application not conforming in every respect with the requirements of the advertisement will be rejected.

### 6. Definition of Salary for the purpose of Eligibility

6:1 Salary for purposes of eligibility means only the consolidated salary and does not include any action salary, allowances etc.

### 7. New National Policy on Recruitment and Promotions :

Recruitment and Promotion in the Public Service, Provincial Public Service, Public Corporate Sector and Companies fully owned by the Government will be done in accordance with the policy laid down in the Public Administration Circulars No. 15/90 of 09.03.1990, 15/90 (I) of 25.03.1990 & 15/90 (II) of 15.06.1990 with effect from 01.01.1990 subject to amendments that will be done by subsequent Public Administration Circulars.

**Rules and Instructions for Candidates**

"All candidates are bound to act in conformity with the provisions of the Examinations Act, No. 25 of 1968."

All candidates are bound to abide by the rules given below. A candidate who violates any of these rules is liable to one or more of the following punishments at the discretion of the Commissioner of Examinations :-

- (i) Suspension from the whole or part of the examination or one subject or a part thereof ;
- (ii) Disqualification from one subject or from the whole examination ;
- (iii) Debarment from appearing for an examination for a period of one year or two years ;
- (iv) Debarment for life ;
- (v) Suspension of the certificate for a specified period ;
- (vi) Reporting the candidate's conduct to his Superiors or handing over the candidate to the Police or making a complaint to the Police over his action.

The Commissioner reserves himself the right to take action at any time before the Examination or at any stage of it or thereafter, and his decision shall be deemed final. In the case of examinations for recruitment to the Public Service, the decision of Commissioner of Examinations shall be subject to the Supervision of the Public Service Commission.

1. All candidates should conduct themselves in a quiet manner in and around the Examination Hall so as not to disturb or obstruct the Supervisor, his assistants or the other candidates. They should enter and leave the Examination Hall as quietly as possible.

2. Candidates should obey the Supervisor. Therefore, when the Examination is in progress and before the commencement of the Examination as well as immediately after the end of the Examination they should act in accordance with the instructions of the Supervisor and his assistants.

3. Under no circumstances whatsoever will a candidate be allowed into the Examination Hall after the lapse of half an hour after the commencement of a paper. No candidate will be permitted to leave the hall till after half an hour from the time of commencement of the paper. Candidates who come late for Practical and Oral Examinations are liable to be refused admission.

4. Every candidate should sit at the desk bearing his/her index number and not at any other desk. Unless with the permission of the supervisor no candidate should change his/her seat. The occupation of a seat other than the one assigned to him by a candidate is liable to be considered as an act with a dishonest intention.

5. Absolute silence should be maintained in the Examination Hall. A candidate is forbidden to speak to, communicate with or have dealings with any person within or outside the Examination Hall other than a member of the Examination Hall Staff. If there is an urgent need for a candidate to communicate with another, prior permission must be obtained from the supervisor.

6. A candidate's answer script is identified only by the Index Number and his/her name should not be written on the answer script. Another candidate's index number appearing on the answer script of a candidate is considered as an attempt to commit a dishonest act. Answer scripts bearing an index number that is difficult to decipher is liable to be rejected.

7. Candidates should write only on the paper provided and should not write anything on the blotting paper, question paper, desk or any other place. Non conformity with this rule could be taken as an act with dishonest intentions.

8. Any paper or answer book supplied should not be torn up, crushed, folded or erased. Each and every sheet of paper used for rough work should be tied up with the answer script. It should be a part of the answer script. (Such rough work should be neatly crossed out.) Anything written inside the Examination Hall should not be taken out. If a question has been answered twice, the unnecessary answer should be neatly crossed out. Failure to abide by these requirements may be considered as an attempt to cheat.

9. When answering questions in Mathematics the submission of correct answers with incorrect working or with no working at all and in art if the work of art is similar or very close in resemblance to that of another candidate in concept, in form or in execution it is liable to be considered as a dishonest act.

10. The removal of any paper or stationery supplied to candidates out of the Examination Hall is prohibited. All such material remains the property of the Commissioner of Examinations. Breach of this rule shall be liable to be considered an act with dishonest intention.

11. While in the Examination Hall a candidate should not have with him or near him any book, note book, pocket note book, exercise book, sheet of paper or pieces of paper other than the stationery supplied to him. Nor should any handbag, travelling bag or parcel other than the candidate's boxes of colours and boxes of instruments where necessary or any file cover, card board pad, folded newspapers, brown papers should be brought into the Examination Hall. Breach of this rule is a punishable act.

12. A candidate is strictly forbidden to keep with him any book, note book or a sheet of paper with written notes once inside the Examination Hall. Should the Supervisor so requires, each candidate is bound to declare everything he has with him/her. Breach of this requirement shall be considered as an attempt to commit an act of dishonesty.

13. Candidates are forbidden to copy or attempt to copy from the answer script of another candidate, a book, paper containing notes or any other source. A candidate should not attempt to look at the answer script of any another candidate. A candidate should refrain from helping another Candidate and also from getting help from another candidate or a person. Every completed answer sheet should be kept underneath the sheet on which the answer is being written. Sheets of writing paper should not be strewn all over the desk.

14. A candidate will under no circumstance whatsoever be allowed to leave the Examination Hall even for a brief period during the course of the paper. However in an emergency if a candidate needs to leave the hall, he/she shall be allowed to do under the surveillance of the supervisor or his assistant. He/she shall be subject to search before leaving the hall as well as before re-entering it.

15. Impersonation while answering a paper or before the commencement of the Examination is a punishable offence. Tampering with identity cards, presenting false identity cards or tampering with someone's identity are also such offences. Candidates are warned not to commit such offences.

16. Assistance given to a candidate in a dishonest manner by a person who is not a candidate, is considered a serious offence.

**Candidates should adhere to the following instructions for their own safety :-**

(i) Be at the Examination Hall well in time. It is sufficient to be at the Examination Hall 10 or 15 minutes before the commencement of each paper. If you have any doubt as to the location of the Examination Hall, make inquiries on a day prior to the date of Examination and be sure of its location.

(ii) In case of any doubt regarding your entry for a paper or eligibility to sit a paper you should bring it to the notice of the Supervisor and get your doubts cleared. Failure to do so may result in your candidature for the subject being cancelled.

(iii) When appearing for the Examination, candidates should produce their identity cards at every paper they sit. If a candidate fails to produce identification documents at the Examination Hall, his candidature is liable to be cancelled. In case a candidate forgets to bring such documents into the Examination Hall, it should be brought to the notice of the Supervisor and arrangements should be made to produce them before the Examination concludes.

(iv) Standard stationery (i.e. writing paper, graph paper, ledger paper, precis paper) will be supplied. If you receive any stationery that is different from the kind generally distributed or distributed to the others it should be promptly brought to the notice of the supervisor. No paper other than those issued at the Examination Hall should be used for answering questions. Excess paper and other material should be left on the desk, in good condition. When log tables are supplied they should be used with care and left on the desk when you leave.

(v) Candidates should bring their own pens, pencils, bottles of ink, erasers, pieces of cloth, rulers, geometrical instruments, coloured pencils, coloured chalk, etc.

(vi) When you start answering you should promptly write down your Index Number and the name of the Examination on each sheet of paper used. Write neatly and legibly on both sides of the paper. Leave a blank line after the answer to each part of a question. After the answer to a full question leave one or several blank lines. Do not crowd in your work.

(vii) The left-hand margin of the answer sheet is set apart for you to enter the number of the question you answer. The right hand margin is reserved for the examiner's use and nothing should be written there. Number your answers correctly as incorrect numbering leads to confusion.

(viii) You should read carefully the instructions given at the head of the question paper, with regard to the compulsory questions and the manner in which the other questions should be selected. Disregard to these instructions is often liable to affect you adversely.

(ix) When Mathematics Questions are answered, give all details of calculations and any roughwork, in their serial order as part of the working of the problem. Necessary sketches, diagrams and figures should be accurate and sufficiently large. In an answer running into several pages if reference must be made to a diagram drawn in an earlier page, that diagram should be drawn repeatedly.

(x) At the end of each paper, arrange your answer sheets in the order you answered the questions. Then using the piece of twine supplied, tie them up at the top left hand corner. Do not tie up at the top right hand corner.

(xi) You should personally handover your answer script to the Supervisor or to an Invigilator. Or else remain in your seat till it is collected. Failure to do so may result in the loss of your script and your being treated as an absentee for the paper. On no account should your script be handed over to a peon or an attendant.

(xii) If it becomes necessary for you to speak to the Supervisor or an Invigilator, or if you need stationery, remain in your seat and raise your hand.

Department of Examinations,  
Pelawatta, Battaramulla.

**COMMISSIONER GENERAL OF EXAMINATIONS,**

## Posts – Vacant

### REGISTRAR GENERAL'S DEPARTMENT

#### Posts of Registrars of Muslim Marriages

#### GALLE DISTRICT

APPLICATIONS are invited for the Posts of Registrars of Marriages, Births and Deaths in the Divisions set out in the Schedule hereto.

01. Applicants should be permanent residents of the said Births, Deaths and Marriages Registration Divisions and should be entitled to properties and have acquired sufficient interest and influence in the area.

02. Muslim males only can apply for these posts.

03. Applicants should be not less than 30 years and not more than 60 years of age.

04. Applicants should be married.

05. Details regarding Educational and other qualifications etc. could be obtained from the notices exhibited in public places such as District Secretariats, Land and District Registries, Divisional Secretaries Offices, Grama Niladhari Offices, Rural Development Societies and Co-operative Societies in the Division.

06. Application forms are obtainable from the Offices of District Secretaries (Government Agents) and Land and District Registries. Completed applications should be sent by registered post to the address given in the Schedule on or before 28th May, 2012.

E. M. GUNASEKERA,  
Registrar General.

Registrar General's Department,  
No. 234/A3, Denzil Kobbekaduwa Mawatha,  
Battaramulla.  
30th March, 2012.

#### THE SCHEDULE

<i>District</i>	<i>Divisional Secretariat Division</i>	<i>Post and Division for which Applications are called</i>	<i>Address to which Applications should be sent</i>
Galle	Galle Four Gravets	Post of Muslim Marriage Registrar of Thalapitiya area in Galle District Division	District Secretary/Additional Registrar General, District Secretariat, Galle
Galle	Galle Four Gravets	Post of Muslim Mariage Registrar of Kandewatta area in Galle District Division	District Secretary/Additional Registrar General, District Secretariat, Galle
Galle	Galle Four Gravets	Post of Additional Muslim Mariage Registrar of Thalapitiya area in Galle District Division	District Secretary/Additional Registrar General, District Secretariat, Galle

## Examinations, Results of Examinations &c.

### AUDITOR GENERAL'S DEPARTMENT

#### Limited Competitive Examination for Recruitment for the Posts of Superintendents of Audit Class II Grade II of the Sri Lanka Audit Service for the Officers in the Auditor General's Department – 2012

APPLICATIONS are invited from officers in Auditor General's Department possessing the qualifications set out in this notice for appointment for the posts of Superintendents of Audit Class II Grade II of the Sri Lanka Audit Service.

02. *Date of examination.* – This examination will be conducted by the Commissioner General of Examinations in Colombo, by the end of July, 2012.

03. *Closing date of applications.* – Applications will be closed on 28th May, 2012.

04. *Method of selection.* – The Examination, Consists of a written examination. The viva voce will be held only for check of qualifications.

The viva voce test will be held on a date to be communicated to the applicants after the written examination mentioned in paragraph 2 above. Out of the applicants who score a minimum of 40 marks in each of the three papers at the written examination, candidates equivalent to the number of vacancies only will be eligible to be called for this test.

#### 05. *Method of application for the examination :*

- (a) Application forms can be obtained from the Administrative Officer, Auditor General's Department up to 10th May, 2012 on a written request made to him. Each candidate will be issued only one application form.
- (b) The fee for this examination is Rs. 500. This fee should be paid at the nearest District or Divisional Secretariat 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. The receipt obtained from the District or Divisional Secretariat Office should be affixed to the application. Fees paid for this examination will not be refunded fully or partly for any reason whatsoever. (It would be useful to keep a photocopy of the receipt).
- (c) Completed applications should be either sent by registered post to reach the Auditor General, Auditor General's Department, No. 306/72, Polduwa Road, Battaramulla on or before 28th May, 2012 or handed over personally at the Counter of the Postal Branch of the Auditor General's Department on or before that date and a receipt obtained. Applications received after the closing date will be rejected. Applications should not be addressed personally to the Auditor General or to any other officer in the Department.

The name of the examination viz - "Limited Competitive Examination for Recruitment for the Posts of Superintendents of Audit Class II Grade II of the Sri Lanka Audit Service - 2012" should be clearly mentioned on the top-left hand corner of the envelope containing the application.

- (d) No allegation that any application or any document relating to such application has been lost or delayed in the post will be considered.
- (e) All applicants will be acknowledged. Any candidate who does not receive an acknowledgement within 2 weeks of the closing date of applications should be immediately informed to the Auditor General.

#### 06. *Admission to the Examination :*

- (a) The Commissioner General of Examinations will issue Admission Cards to all candidates whose applications have been accepted. Candidate presenting themselves for the examination must surrender their Admission Cards with attested signature to the Supervisor of the Examination Centre. A candidate who fails to produce his Admission card will not be permitted to sit for the examination. A set of rules to be adhered by all candidates is published in this *Gazette*.
- (b) If a candidate does not receive his Admission Card at least 7 days before the date of the examination, he should immediately notify the Organization and Foreign Examinations Branch, Department of Examinations, Pelawatta, Battaramulla with following details :
  - (i) Full name : \_\_\_\_\_.
  - (ii) Address : \_\_\_\_\_.
  - (iii) Number and date of the receipt for the registration of application : \_\_\_\_\_.
  - (iv) A photocopy of the cash receipt certified by the District/Divisional Secretariat where the examination fees were paid : \_\_\_\_\_.
  - (v) A photocopy of the application : \_\_\_\_\_.

07. The number of persons to be appointed and the effective date of the appointment will be determined by the Public Service Commission. The Public Service Commission reserves the rights to refrain from filling any or all the vacancies.

08. *Eligibility.* – Only the following officers with 10 years of continuous service in the Auditor General's Department as at 28th May, 2012, will be eligible to sit for this examination :

- (a) Officers in Grade I and Grade II of the Audit Examiners' Service ; or
- (b) Officers in the Supra Grade of the Public Management Assistants' Service or in Class I or in Class II drawing a consolidated salary of not less than Rs. 15,610 per month.

09. *Identity Cards.*— Candidates will be required to prove their identity to the satisfaction of the Supervisor for each subject they appear. For this purpose the following documents only will be accepted :

- (a) National Identity Card issued by the Department of the Registration of Persons ;
- (b) A valid passport.

The candidature of any candidate who fails to submit any of the above documents is liable to be cancelled on the discretion of the Commissioner General of Examinations.

10. *Penalty for furnishing false information.*— If a candidate is found to be ineligible according to the regulations for this examination, his candidature is liable to be cancelled at any stage prior to during or after this examination.

11. There will be three question papers. viz :

- (i) Accountancy ;
- (ii) Auditing ;
- (iii) Business Mathematics.

12. *Medium of Examination.*— The written examination will be held in Sinhala, Tamil and English. Candidates should sit for the examination in the Language in which the passed the qualifying examination. If not, he should sit for the examination in the Official Language.

*Note.*— Candidates will not be allowed to change the medium of the examination after the closing date of applications.

13. *Examination Procedure.*— The examination procedure will be as follows :

(a) *Written Examination :*

(1) *Accountancy.*— One question paper of 03 hours duration on the following topics (All questions should be answered) :

- \* Accounting Theory,
- \* Manufacturing Accounts, Trading Accounts, Profit and Loss, Accounts and Balance Sheets,
- \* Suspense Accounts and Rectification of Erros,
- \* Single Entry and Incomplete Records,
- \* Total Accounts (Control Accounts),
- \* Stock Valuation,
- \* Receipts and payments Accounts, Income and Expenditure Accounts, cash and Accrual Basis,
- \* Capital and Revenue Expenses,
- \* Depreciation, Amortization and Depletion,
- \* Partnership Accounting,
- \* Provisions and Reserves,
- \* Joint Ventures,
- \* Bills of Exchange,
- \* Limited Companies,

- \* Accounts of Public Corporations,
- \* Consignment Accounts,
- \* Goods of sale or return,
- \* Container Accounts,
- \* Branch Accounts,
- \* Departmental Accounts,
- \* Hire Purchase Accounts,
- \* Investment Accounts,
- \* Royalty Accounts.

(2) *Auditing.*— 3 hours paper on the following topics :  
(All questions should be answered) :

- \* 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 of the internal auditor.*— Their relationship, personal qualities, independence ;
- \* *Internal control and check.*— Review, recording, preliminary evaluation, corroboration and final evaluation of the system of internal control, Analytical auditing, organization charts and flow charts, auditing in depth ;
- \* *Vouching.*— Classification of capital and revenue income and expenditure, sampling methods and techniques, prevention and detection of fraud and error ;
- \* *Audit of sales.*— Debtors and receipts procedure, purchases on credit and payments procedure, payroll procedure, cost and inventory records, books of accounts and interim and final accounts ;
- \* *Verification of assets and liabilities.*— Ownership existence and valuation of fixed assets, investments, stocks, debtors, cash, liabilities, contingent liabilities ;
- \* Limited companies, statutory books of limited companies, powers and duties of directors, divisible profits ;
- \* *Government Corporations.*— Appointment, remuneration and removal of auditors, action before acceptance of new audits, powers, duties and responsibility of the auditor ;
- \* Organization and control of internal and external audits, audit programmes, internal control questionnaires and charts ;
- \* Audit of mechanized systems ;

\* Internal audit, efficiency audit, management audit, operational audit, systems audit, value for money audit ;

\* Investigations.

(3) *Business Mathematics*.— 3 hours paper on the following topics. (All questions should be answered).

\* *Series*.— Arithmetic, geometric, binominal and exponential, compound interest and discounting formula and their derivation ;

\* *Equations*.— Linear and quadratic equations and their graphical equivalents, derivatives and their application to the solution of maximum and minimum points ;

\* *Data*.— Collection and tabulation of data, approximation and limits of accuracy, market research and collection of data.

\* *Presentation*.— Use of statistics in the presentation of report, analysis of statistical information and its interpretation in non-technical language, graphs and diagrams including logarithmic graphs ;

Each paper carries 100 marks consisting 300 marks for whole examination. Out of the candidates who have obtained the highest total marks with a minimum of 40 marks is each paper at the written examination, candidates equivalent to the number of vacancies only will be called for the *viva voce* test.

(b) *Viva Voce Test*.— This will be confined to scrutinizing the basic qualifications, certificates and service records.

14. *Conditions of Engagement* :

- (i) Selected candidates will be appointed to the Post of Superintendents of Audit, Class II Grade II of the Sri Lanka Audit Service on the terms and conditions set out in the Minute of the Sri Lanka Audit Service and they will be subjected to any amendment to be made to that Minute in future.
- (ii) The post is permanent and pensionable.
- (iii) Appointments will in the first instance, be on an acting capacity for a period of one year. Confirmation at the end of the acting period will depend on the officers, satisfying the Public Service Commission, that their work and official conduct during the acting period have been satisfactory. Failure to secure confirmation at the expiry of the acting period will result in their reversion to the substantive post. It will be done in terms of the provisions stipulated in the Chapter VIII of the Public Service Commission Procedure Rules.
- (iv) Successful candidates should subscribe to the condition that they will conform to the provisions of Chapter IV

of the Constitution of the Democratic Socialist Republic of Sri Lanka and any laws, rules and minutes that now exist or may be introduced in the future for giving effect to the Language Policy of the Government.

15. *Salary Scale*.— The initial salary for this post is Rs. 22,935 per month rising by 16 annual increments of Rs. 645 to Rs. 33,255 per month. (First Efficiency Bar before Rs. 24,870 and the Second Efficiency Bar before Rs. 26,805).

16. Candidates' attention is invited to the General Conditions applicable to appointments to posts in the Public Service published at the beginning of Part I Section (IIA) of the *Gazette*. The final decision regarding the examination will be made by the Commissioner General of Examinations.

By order of the Public Service Commission,

H. A. S. SAMARAWEEERA,  
Auditor General.

Auditor General's Department,  
No. 306/72, Polduwa Road,  
Battaramulla,  
10th April, 2012.

04-711

#### AUDITOR GENERAL'S DEPARTMENT

#### Open Competitive Examination for Recruitment of Superintendents of Audit Class II Grade II of the Sri Lanka Audit Service- 2012

EXAMINATION for selection of suitable candidates for the Posts of Superintendent of Audit, Class II Grade II of the Sri Lanka Audit Service, will be held by the Commissioner General of Examinations and applications are invited from candidates possessing the qualifications mentioned in the notification.

01. *Date of Examination*.— This Examination will be held in July 2012 in Colombo by the Commissioner General of Examinations. The Public Service Commission reserves the right to postpone or cancel this examination.

02. *Number of persons to be Appointed and the Effective Date*.— It will be determined by the Public Service Commission. The Commission reserves the right to refrain from filling any or all of the vacancies.

03. *Conditions of Service* :-

- (i) The selected candidates will be appointed to Class II Grade II of the Sri Lanka Audit Service on the general conditions of governing appointments in the Public Services state at the beginning of paragraph (II) (a) of part I of the Ordinary *Gazette*, conditions set out in the Minute

of the Sri Lanka Audit Service published in the *Gazette* Extraordinary of the Democratic Socialist Republic of Sri Lanka No. 588/5 of 11th December, 1989 and subjected to amendments made or to be made hereafter.

- (ii) This post is permanent and pensionable. Contributions will have to be made to the widow's and Orphans' Pension Fund.
- (iii) The successful candidates will be appointed to this service on three years probation period with effect from the date of appointment. If an officer who is already confirmed in a permanent post in the Public Service/Provincial Public Service is selected, the new appointment will be on an acting capacity for a period of one year.
- (iv) Confirmation at the end of their probationary/acting period of successful candidates competing in this Examination under paragraphs 06(b) (1) to (8) of this notification will inter alia depend on :-
  - (a) Satisfactory work and official conduct;
  - (b) Passing the first Efficiency Bar Examination before the expiry of probationary/acting period.
- (v) Successful candidates who sat this examination under Paragraphs 06(b) (9) to (12) of this notification will not be required to pass the First Efficiency Bar Examination for confirmation. Their confirmation will depend on their satisfactory work and official conduct.
- (vi) Failure to secure confirmation at the end of probationary/acting period will result in :
  - (a) Reversion to their substantive posts in the case of persons already holding post in the Public Service/Provincial Public Service; and
  - (b) Termination of their services in the case of others.

04. *Structure and Salary Scale.*— Class II Grade II (Superintendents of Audit) - Salary Scale per month.— Rs. 22,935-16x645-Rs.33,255(Efficiency Bar before Rs. 24,870 and Rs. 26,805)

05. *Health and Discipline.*— A candidate must satisfy the Public Service Commission that he is duly qualified in respect of health and that he has an excellent moral character. He 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 will be called upon to undergo a Medical Examination.

06. *Eligibility.*— All the Candidates must -

- (a) Be a citizen of Sri Lanka;
- (b) Have any of the following qualifications :
  - (1) Degree of a recognized University with Accountancy as a subject ;
  - (2) Associate membership of the Institute of Chartered Secretaries;

- (3) Associate membership of the Institute of Corporate Secretaries;
- (4) B. Sc. Degree in Public Finance and Taxation or a similar field;
- (5) Obtained the Intermediate of Licentiate Certificate of the Institute of Chartered Accountants of Sri Lanka or qualification at similar level of any one of the following professional Accounts bodies :
  - (a) The Institute of Chartered Accountants of England and Wales ;
  - (b) The Chartered Institute of Management Accountants of the United Kingdom;
  - (c) The Chartered Association of Certified Accountants of the United Kingdom or Similar Professional body.
- (6) Associate Membership of the Institute of Cost and Industrial Accountants of the United Kingdom.
- (7) Higher National Diploma in Accountancy of the Ministry of Higher Education.
- (8) Diploma in commerce of the Ceylon Technical College.
- (9) An officer who holds a post in a Departmental Grade or a Combined Service carrying a salary scale with an initial salary of which is not less than Rs. 13,640 per month, and who possesses 10 years of continuous Public/Provincial Public Service on the closing date for applications and who is confirmed in his service.
- (10) An Officer who holds a degree of a recognized University and who is confirmed in his post and possesses 05 years service in Public/Provincial Public Service or in a Public Enterprise on the closing date for applications.
- (11) An Officer who has passed the Intermediate Examination of the Higher National Diploma in Accountancy of the Ministry of Higher Education and who possesses 05 years Service in Public/Provincial Public Service or in a Public Enterprise on the closing date for applications and who is confirmed in his post.
- (12) An officer who holds a post in a Public Enterprise carrying a salary scale with the initial salary of which is not less than Rs. 14,980 per month and who possesses 10 years of continuous service on the closing date for applications and who is confirmed in his service.
- (c) Not less than 22 years and not more than 45 years of age on 28 May 2012. This age limit will



not be applicable to persons already in Public/ Provincial Public Service.

*Note* : A candidate will be deemed to have qualified only if.

- (i) he had successfully completed in every respect the examination or the examinations required for the purpose by 28 May 2012; and
- (ii) the Official certificate in support of qualifications or and Official document acceptable by the Public Service Commission in lieu of such a certificate is produced at the interview.

07. *Examination Fees.* – The fee for this examination is Rs. 500. This fee should be paid at the nearest Divisional or District Secretariat before the closing date for applications with instructions that it should be credited to Revenue Head 2003-02-13 of the Commissioner General of Examinations. The receipt obtained from the Secretariat should be affixed to the application form. Fees paid for this examination will not be refunded fully or partly for any reason whatsoever. Keep a photocopy of the receipt for subsequent inquiries.

08. *Method of Application :*

- (a) The application should be prepared in accordance with the specimen form annexed to this notification, using both sides of relevant papers A4 in size as from No. 01 to 05 on the first page and the remainder on other pages and should be filled by the candidate himself.
- (b) The application should be in the language in which the candidate is eligible to sit for the examination. (See paragraph 12).
- (c) The applications 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, Pelawatta, Battaramulla on or before 28th May, 2012. The words "Open Competitive Examination, Superintendents of Audit - 2012" 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. Applicants who are already in Public Service/Provincial Public Service/State Corporations should forward their applications through their Heads of Departments/Heads of Institutions.
- (d) Any application which is not completed in every respect is liable to be rejected. No allegation that an application has been lost or delayed in the Post will be considered.
- (e) An applicant will not be acknowledged. A notice will be published in the newspapers as soon as Admission

Cards are issued to Applicants. A candidate who does not receive his admission card at least seven days before the date of the examination should immediately notify the Organization and Foreign Examinations Branch, Department of Examinations, Pelewatta, Battaramulla with the following particulars. (Fax No. 011-2784232)

- (i) Name of the Examination :-
- (ii) Full Name of the Candidate :-
- (iii) Address :-
- (iv) Date of posting of the Application, Registered Number and the Post Office :-

(f) The Signature of the Applicant should be attested by an authorized person. Applicants who are already in Public Service/M 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 or a Director Managed School, a public Officer drawing a initial consolidated salary of Rs. 19,755 or over per month, a Chief Incumbent or Higher Priest of a Buddhist Temple, a member of the clergy of any other religion or 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.

09. *Admission to the Examination :-*

- (a) The Commissioner General of Examinations will issue an Admission Card to every person whose application has been received. A candidate presenting himself for the examination must produce his signature attested Admission Card to the Supervisor of the Examination Centre. A candidate who fails to produce his admission card, will not be permitted to sit for the examination.
- (b) A candidate must sit for the examination at the Examination Hall assigned to him. Every candidate should submit the Admission Card to the Supervisor on the first day presenting himself for the examination. 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.
- (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 Examination.

10. *Identification of the Candidate.* – A candidate will be required to prove his identity at the Examination Hall to the satisfaction of the Supervisor for each subject he 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 passport issued by the Department of Immigration and Emigration not more than three years before the date of the examination.

11. *Furnishing False Information* :- If a candidate is found to be ineligible, his candidature is liable to be cancelled at any stage prior to, during or after the examination. If any of the particulars furnished by candidate is found to be false within his knowledge or if he has willfully suppressed a material fact, he will be liable to dismissal from the Public Service.

12. *Scheme of Examination* :-

- (i) Medium 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 principal subject in one language and subsidiary subject in another language should sit for the examination in which he passed the principal subject or in the Official Language.

*Note :*

- (i) The term “Qualifying Examination” in (b) and (c) above refers to any of the examinations referred to in paragraph 06;
- (ii) A candidate must sit for all the papers of examination in one and the same language;
- (iii) A candidate will not be permitted to change the medium of the examination given in his application.

13. *Method of Testing* :-

- (a) An examination consist of six of written papers of three hours each in the following subjects and an interview :
- (1) Accountancy ;
- (2) Auditing;
- (3) Business Mathematics;
- (4) Cost Accountancy;
- (5) Economics and Public Finance;

- (6) General Commercial knowledge and commercial Arithmetic;
- or
- (7) Government Financial Regulations and Financial Procedure.

*Note* : Syllabus is at Appendix “A”.

- (b) Out of the candidates who have obtained the highest total marks with a minimum of 40 per cent of the marks in each paper and a minimum of more than 45 percent of the aggregate marks, candidates equivalent to the number of existing vacancies only will be eligible to be called for the interview. The interview will be confined to scrutinizing the qualifications, certificates of all candidates and service records in the case of candidates already in Public/Provincial Public Service.

14. *Method of Selection for Appointment.* - The candidates who have scored the highest marks in the written examination will be selected on the basis of vacancies. In the event of more than one candidate have scored similar marks, the final decision for selection will be made by the Public Service Commission. The decision either for filling/not filling all a part of the vacancies will be made by the Public Service Commission.

15. Any matter does not covered by the above regulations will be decided by the Public Service Commission.

By Order of the Public Service Commission.

H. A. S. Samaraweera,  
Auditor General.

Auditor General's Department,  
No. 306/72, Polduwa Road,  
Battaramulla.  
10th April, 2012.

#### APPENDIX “A”

DETAILS OF THE OPEN COMPETITIVE EXAMINATION FOR RECRUITMENT OF APPOINTMENTS OF CLASS II GRADE II OF THE SRI LANKA AUDIT SERVICE

#### PARAGRAPH No. 13

Applications should sit for six written papers of three hours each in the following Subjects.

*Scheme of Examination* - Scheme of Examination is as follows :

#### *Written Examination*

Paper (1) - Accountancy	100
Paper (2) - Auditing	100
Paper (3) - Business Mathematics	100
Paper (4) - Cost Accountancy	100
Paper (5) - Economics and Public Finance	100

Paper (6) - General Commercial Knowledge and Commercial Arithmetic ; or	100
Paper (7) - Government Financial Regulations and Financial Procedure	100

\* *Internal control and check.*– Review, recording, preliminary evaluation, of the system of internal control, Ascertainment and final evaluation Analytical auditing, organization charts and flow charts, auditing in depth ;

*Note.*– Candidates who qualify to sit for the examination under paragraph 06 (b) (1) to (8) of this notification should answer question paper No. 6 in addition to question papers No. (1) to (5) whilst candidates who qualify to sit for the examination under paragraph 06 (b) (9) to (12) should answer paper No. 7 in addition to question paper No. (1) to (5).

\* *Vouching.*– Classification of capital and revenue income and expenditure, sampling methods and techniques, prevention and detection of fraud and error ;

*Syllabus for the Written Examination :*

\* *Audit of sales.*– Debtors and receipts procedure, purchases on credit and payments procedure, payroll procedure, cost and inventory records, books of accounts and interim and final accounts ;

(1) *Accountancy.*– One question paper of 03 hours on the following topics (All questions should be answered) : 100 marks

\* *Verification of assets and liabilities.*– Ownership existence and valuation of fixed assets, investments, stocks, debtors, cash, liabilities, contingent liabilities ;

- \* Accounting Theory,
- \* Manufacturing Accounts, Trading Accounts, Profit and Loss, Accounts and Balance Sheets,
- \* Suspense Accounts and Rectification of Errors,
- \* Single Entry and Incomplete Records,
- \* Total Accounts,
- \* Stock Valuation,
- \* Receipts and payments Accounts, Income and Expenditure Accounts, cash and Accrual Basis,
- \* Capital and Revenue Expenses,
- \* Depreciation, Amortization and Depletion,
- \* Partnership Accounting,
- \* 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,
- \* Royalty Accounts.

\* Limited companies, statutory books of limited companies, powers and duties of directors, divisible profits ;

\* *Government Corporations.*– Appointment, remuneration and removal of auditors, action before acceptance of new audits, powers, duties and responsibility of the auditor ;

\* Organization and control of internal and external audits, audit programmes, internal control questionnaires and charts ;

\* Audit of mechanized systems ;

\* Internal audit, efficiency audit, management audit, operational audit, systems audit, value for money audit ;

\* Investigations.

(3) *Business Mathematics.*– 3 hours paper on the following topics. (All questions should be answered). 100 marks

(2) *Auditing.*– 3 hours paper on the following topics : (All questions should be answered) : 100 marks

\* *Series.*– Arithmetic, geometric, binomial and exponential, compound interest and discounting formula and their derivation ;

\* General Theory and Principles of Auditing.

\* *Equations.*– Linear and quadratic equations and their graphical equivalents, derivatives and their application to the solution of maximum and minimum points ;

\* *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 of the internal auditor.*– Their relationship, personal qualities, independence ;

\* *Data.*– Collection and tabulation of data, approximation and limits of accuracy, market research and collection of data.

- \* *Presentation.*– Use of statistics in the presentation of report, analysis of statistical information and its interpretation in non-technical language, graphs and diagrams including logarithmic graphs.
- (4) *Cost Accountancy.*– 3 hours paper on the following topics. (All questions should be answered). 100 marks
- Materials :
- \* *Purchasing.*– Materials specifications, materials requisitioning, ordering and follow up procedures.
- \* *Receipt of goods.*– Methods of checking receipts, quantity, quality and specifications.
- \* *Materials classifications.*– Classification and coding of raw materials, work-in progress, finished goods, packing materials, maintenance materials, patterns and tools and other indirect materials.
- \* *Stores.*– Layout, methods of stores for raw materials, work-in-progress, finished goods and packing materials, stores for tools, patterns, maintenance and other indirect materials centralized and decentralized stores and sub-stores, Internal transport and mechanical handling equipment.
- \* *Store.*– Keeping : recording of receipts, issues, stocks, transfers and returns to store, orders, allocations and free balance, returns to suppliers, treatment of scrap and waste materials.
- \* *Stock control.*– Maximum, minimum and re-order levels, order quantities, control of perishable goods, prevention of waste, review of slow moving, dormant and obsolete stocks.
- \* *Stock-taking* : Organizing of stock-taking, preparation of forms, control of inventory records, recording of physical stock, pricing, extending and summarizing inventory records, perpetual inventory and continuous stock-taking, investigation and treatment of differences.
- \* *Materials costing.*– Methods of pricing materials and calculating costs. Allocation to cost centres and cost units, materials summaries, stock ledgers, materials costs, cost per unit of output, cost of defective materials.
- Labour :
- \* *Work records.*– Recording of time, output and types of records, defective work, lost time.
- \* *Remuneration.*– Methods of remuneration, incentives and payment by results, work study standards, rate fixing.
- \* *Job evaluation.*– Merit rating, allowance for defective work.
- Extra Allowances :*
- \* *Payroll procedures.*– Calculating and verifying gross earnings, voluntary and statutory deductions, payroll methods and routines, payment procedures, payroll summaries.
- \* *Labour costing.*– Classification, allocation and apportionments to cost centres and cost units, calculations of cost rates.
- \* *Labour cost controls.*– Units of output, measures of efficiency of direct labour, level of bonus earnings, overtime and lost time, ratio of indirect to direct labour, cost of defective work.
- Overheads :*
- \* *General.*– Nature and type of overheads, research, development, design, purchasing, production, staff, selling, distribution, administration, finance, fixed, semi-variable and variable overheads.
- \* *Collection.*– Classification and coding, effect of circumstances on treatment of items, records of original entry, overheads accounting entries and summaries.
- \* *Allocation and apportionment.*– Methods of allocation and apportionment to cost centres and cost units.
- \* *Absorption.*– Methods of absorbing overhead in the cost unit, effect of level of output on absorption of overhead expenses, under and over absorption, causes and treatment.
- \* *Services.*– Measurement of use of services including maintenance, instrumentation, recording of cost and charging to cost centres.
- \* *Plant and Machinery.*– Records, depreciation, usage and efficiency.
- Costing Techniques :*
- \* *Types of costing.*– Methods and procedures for costing by job (including batch and contract) and compilation of product cost, methods and procedures for costing by process (including operating and compilation of product costs).
- \* *Joint products and by-products.*– Distinction and accounting treatment, alternative methods of recording, alternative bases of apportionment, collection of costs and values used, limitations and practicability.

\* *Waste.*— Costing of waste, spoilage, defective work, rectification idle time and idle facilities.

\* *Functions.*— Costing of research, development, design and preproduction, purchasing, staff, production, marketing administration and financial cost.

*Budgetary Control and Standard Costing :*

\* *Budgets and Standards.*— Master and subsidiary budgets, budget manual, standard costs rates, fixed and flexible budgets, standard product costs.

\* *Collection and analysis.*— Actual expenditure and output for comparison with standards and budgets.

\* *Analysis of variance.*— Analysis of total variances of intermediate level of all elements of costs.

*Marginal Costing :*

\* Techniques and applications at intermediate level.

*Presentation and use :*

\* *Operating Statements for process and Departments.*— Methods of presentation, oral, narrative, tabular, graphical and other visual means, continuous and ad hoc records and presentation.

(5) *Economics and Public Finance.*— 3 hours paper on the following topics. (All questions should be answered). 100 marks

\* *The theory of value.*— Demand and supply, the price mechanism, perfect and imperfect competition, monopoly, economic rent, labour and wage rates.

\* Capital and interest rates, explanation of the queue, equilibrium theory, social costs and gains outside the pricing system.

\* *Production.*— The theory of the firm, factors of production management, application of capital, fixed and current assets, organization for production and distribution, location of industry, division of labour and development of specialized business, factor endowment and comparative advantages, nationalization.

\* *Money, Banking, Credit and Finance.*— Functions of money, types of money, the banking mechanism, the Central Bank, the Bank of England, the Commercial Banks, the finance houses, discount houses, hire purchase, life assurance, provident fund, pension fund, the capital market.

\* *Markets.*— Local, national and international trade, tariffs and quotas.

\* *International Trade.*— The theory of international trade, gold standard and subsequent systems, the sterling area, the hard currency area, the International Monetary Fund, the International Bank of Reconstruction and Development (World Bank) and International Finance Corporation, International Development Association, the Asian Development Bank, G. A. T. T., European Economic Community, bilateral trade, supplier credit, aid club consortium.

\* *National Income and Government Intervention.*— National income measurement and statistical data, role of government, economic growth of the country, savings and investments, changes in the level of business activity, unemployment, balance of payments and stability of the rupee, effects of inflation and deflation, credit creation and control by the Central Bank, impact of foreign trade and international competition, trade payments and agreements, swing credits, tariff, quotas, import control, exchange control, other government measures to regulate the economy.

\* *The theory of Taxation and Fiscal Policy.*— Direct taxes, indirect taxes, non-tax revenue, subsidies, provision of economic incentives through the tax structure, cost of tax administration.

\* *Sources of Financing Government Budgets.*— Taxes and non-tax revenue, rupee loans, foreign loans, grants under Colombo plan and U. N. Agencies, other sources of aid.

(6) *General Commercial Knowledge and Commercial Arithmetic.*— 3 hours paper on the following topics. (All questions should be answered). 100 marks

\* Business organization and management, sole traders, partnerships, joint stock companies, private and public holding companies, State Corporations, Co-operative Societies, Local Authorities.

\* *Negotiable instruments.*— Sources of Finance, permanent capital, working capital, short-term and long-term borrowing, financial institutions and their graphical functions.

\* Foreign Trade, Commodity Markets.

\* Principles of insurance including business insurance, stocks and shares, simple and compound interest, averages and means, equations.— linear and quadratic equations and their graphical presentation.

(7) *Government Financial Regulations and Financial Procedure.*— 3 hours paper on the following topics. (All questions should be answered). 100 marks

\* Working knowledge of the Financial Regulation of Government and financial procedure as they relate

to Revenue and Expenditure, Annual and Supplementary estimates, Loan Funds, Public Debt, Establishments, Stores and Tenders, Imprests and Advances, Financial Sanctions, the Accounts of Government, functional and economic classifications, programme and performance budgets and the functions of the Minister of Finance, the Treasury, the Planning Ministry, the Secretaries to Ministries, the Estimates Committee, the Auditor General and the Public Accounts Committee.

*SPECIMEN FORM OF APPLICATION*

**Open Competitive Examination for Recruitment of Superintendents of Audit Class II Grade II of the Sri Lanka Audit Service - 2012**

(For office use only)

The medium of Language as per the Paragaraph No. 12 of the *Gazette* Notification (No request for changes in the medium will be entertained) (Sinhala - 2, Tamil - 3, English - 4) (Write the relevant number in the cage)

Please state under which paragraph of the *Gazette* Notification you apply :

(i) Paragraph 06(b)(1) to (08)

(ii) Paragraphs 06(b)(9) to (12)

(Write the relevant number in the cage)

01. Name :

1.1 Last name with initials (in Block Capital letters) :\_\_\_\_\_.

*Eg.- SILVA, A. B.*

1.2 Name in full (In block capital letters) :\_\_\_\_\_.

1.3 Name in full (In Sinhala/Tamil) :\_\_\_\_\_.

1.4 National Identity Card No. :

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02. Permanent address : (In block capital letters) :

2.1 Permanent address (In Sinhala/Tamil) :\_\_\_\_\_.

2.2 Telephone No. :\_\_\_\_\_.

2.3 Official address (in block capital letters) :\_\_\_\_\_.

(Admission card to be sent to)

2.4 Official address (In Sinhala/Tamil) :\_\_\_\_\_.

(Officers in Public Service/Provincial Public Service/ Corporation Service should mention his official address and any subsequent change should be notified immediately)

03. Sex : (Female - 1, Male - 0)

(Write the relevant number in the cage)

04. Race :

(Sinhala - 1, Tamil - 2, Indian Tamil - 3, Muslim - 4, Others - 5)

(Write the relevant number in the cage)

05. 5.1 Marital status : (Married - 2, Single - 1)  
(Write the relevant number in the cage)

5.2 Date of birth :

Year :     Month :   Date :

5.3 Age on 28th May, 2012 :

Years :     Months :   Days :

06. Candidates who sit for this examination under paragraphs 06(b)(1) to (8) of the *Gazette* Notification should give the following details :

State the qualification obtained to be eligible to sit for this examination :

(1)	(2)	(3)
<i>Qualification obtained</i>	<i>Dates of obtaining such qualification</i>	<i>Institution which the qualification obtained</i>

07. The candidates who sit for this examination under paragraphs 06(b)(9) to (12) of the *Gazette* Notification state the following details :

(i) The service you belongs to/Departmental Grade :\_\_\_\_\_.

(ii) The date on which you have confirmed in the Service/ Departmental Grade :\_\_\_\_\_.

Year : \_\_\_\_\_, Month : \_\_\_\_\_, Date : \_\_\_\_\_.

(iii) Total permanent and continuous service as at 28th May, 2012 :

Years : \_\_\_\_\_, Months : \_\_\_\_\_, Days : \_\_\_\_\_.

(iv) Present Class/Grade :\_\_\_\_\_.

(v) Initial consolidated monthly salary as at 28th May, 2012 :\_\_\_\_\_.

(vi) If a Graduate of a recognized University, state the following details :\_\_\_\_\_.

(a) Year of the Degree :\_\_\_\_\_.

(b) University :\_\_\_\_\_.

(c) Subjects :\_\_\_\_\_.

(d) Class :\_\_\_\_\_.

(e) Upper/Lower :\_\_\_\_\_.

(f) The date of results released :\_\_\_\_\_.

(vii) Date on which you have passed the Intermediate Examination of the Higher National Diploma Course in Accountancy of the Ministry of Higher Education : \_\_\_\_\_.

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

(i) Number :\_\_\_\_\_.

(ii) Date :\_\_\_\_\_.

(iii) Place of payment :\_\_\_\_\_.

(iv) Amount paid (Rupees) :———. (Keep a photocopy of the receipt for subsequent inquiries)

09. *Certificate by candidate :*

9:1 I declare that the information given in this form is true to the best of my knowledge and belief and that I have affixed Receipt No. .... dated ..... being payment of the Examination Fee. I also agree to be bound by the rules governing the Commissioner General of Examinations and any decision that may be taken to cancel my candidature prior to, during or after the examination if it is found that I am ineligible according to the regulations of the examination.

9:2 This part should be filled only by candidates who possess qualifications under 06(b)(9) to (12).

I declare that during the preceding five years as at 28th May, 2012 have earned all the increments (excluding those conditional to passing service or departmental examinations) and (excluding warning) that I have not been subjected to any form of disciplinary punishment.

\_\_\_\_\_,  
Signature of applicant.

Date :———.

10. *Attestation.*—(Only for the candidates who possess qualifications under 06(b)(9) to (12)) Certificate of the Head of Department (For the candidates of the Open Competitive Examination under paragraph 9:2 above and who are already in the Public Service/ Provincial Public Service or serving in Statutory Institutions).

I hereby certify that ..... the applicant who forward this application is serving in this office since ..... and his/her work and conduct is continually satisfactory and all the particulars mentioned in Section 07 and 9:2 above which I personally examined are correct as per the records available in this office and further he/she signed in my presence on .....2012.

\_\_\_\_\_,  
Signature of the Head of the Department.

Date :———. Full name of the Attestor :———. Designation :———. Address :———. (Rubber Seal)

11. *Attestation* (Only for the candidates who possess qualifications under 6(b)(01) to (08)) Refer to paragraph 08(f) of the *Gazette* Notification.

I certify that the applicant ..... is, personally known to me and he/she placed his/her signature in my presence.

\_\_\_\_\_,  
Signature of the Attestor and Seal.

Date :———. Full name of the Attestor :———. Designation :———. Address :———.

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