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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

SERVICE MINUTE OF THE SRI LANKA STATE AUDIT SERVICE

GIVEN below is the Service Minute applicable to the Sri Lanka State Audit Service established in terms of Section 30 (1) of the National Audit Act, No.19 of 2018 of the Democratic Socialist Republic of Sri Lanka, which replaces the Service Minute of the Sri Lanka Audit Service published in the *Extraordinary Gazette* No. 289/23 dated 20 March 1984 and the subsequent amendments made thereto and the Service Minute of the Audit Examiners Service published in the *Gazette Extraordinary* No.380/61 dated 20 December 1985 and the subsequent amendments made thereto. As per the directive of the Audit Service Commission,

Secretary,
Audit Service Commission.

12th January 2024

1. Effective Date

This service minute shall come into force with effect from 2024.01.16

2. Details of the Appointing Authority

2.1. Appointing Authority : Audit Service Commission



3. Details of the Service Categories

3.1 Service Categories and Grades

| <i>Service Category</i> | <i>Class / Grade</i> |
|-------------------------|--|
| Senior Executive | Special Grade |
| Executive | Class I Class II Grade I Class II Grade II |
| Field /Office Based | Supra Grade |
| | Class III Grade I |
| | Class III Grade II |

3.2 Common Definition of the Functions Assigned

In terms of functions incorporated in the overall duties to be performed by the Auditor General in pursuance of the statutory powers vested in him by the Constitution of the Democratic Socialist Republic of Sri Lanka, the National Audit Act No.19 of 2018 and the other written laws incidental to the function of audit, determination of the scope of audit of all the institutions as stipulated by Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka and Sections 3(1)(a), 41(2), 55 of the National Audit Act No.19 of 2018, compilation of audit policies, planning, implementing, monitoring audit and reporting, making decisions and assisting the Parliamentary Committee on Public Accounts and the Committee on Public Enterprises, assisting the Committee on Public Accounts in provincial councils, all other functions directly Cumming under the duties of the profession of Audit and all the responsibilities entrusted by Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka

4. Nature of the Posts

:

These posts are permanent and pensionable and will be subject to the policy decisions that may be taken by the Government on the pension scheme in due course.

5. Salary

| <i>Class / Grade</i> | <i>Salary Code No/Basic Salary Step</i> | <i>Salary Scale Rs.</i> |
|---|---|--|
| Special Grade in the Sri Lanka State Audit Service | AS-04-A | 93,400-12x2,700-125,800 |
| Class I in the Sri Lanka State Audit Service | AS-03-A (Step 20) | 50,285-10x1,335-8x1,630-17x2,170-113,565 |
| Class II Grade I in the Sri Lanka State Audit Service | AS-03-A (Step 12) | |

| <i>Class / Grade</i> | <i>Salary Code No/Basic Salary Step</i> | <i>Salary Scale Rs.</i> |
|---|---|------------------------------------|
| Class II Grade II in the Sri Lanka State Audit Service | AS-03-A (Step 01) | |
| Class III Supra Grade in the Sri Lanka State Audit | AS-02-A Service | 45,355-11x755-18x1,030-72,200 |
| Class III Grade I in the Sri Lanka State Audit Service | AS-01-A (Step 12) | 37,905-10x660-11x755-15x930-66,760 |
| Class III Grade II in the Sri Lanka State Audit Service | AS-01-A (Step 01) | |

6. Posts belong to service categories

6.1. Approved Designations, Approved Number of Posts, Grades and the Number of Combined Posts.

| <i>Designation</i> | <i>Class/ Grade belongs to the Post</i> | <i>Number of Posts</i> | <i>Number of Combined Posts</i> |
|-----------------------------------|---|------------------------|-------------------------------------|
| Senior Deputy Auditor General | Special Grade | 03 | |
| Deputy Auditor General | Special Grade | 15 | |
| Senior Assistant Auditor General | Class I | 72 | |
| Assistant Auditor General | Class II Grade I | | 455 |
| Superintendent of Audit | Class II Grade II | | |
| Assistant Superintendent of Audit | Supra Grade | 360 | |
| Audit Officer | Class III Grade I | | 1090 |
| | Class III Grade II | | |

6.2 Number of Combined Posts

- 6.2.1. The number of combined posts for Class III Grade II and Class III Grade I is 1090.
- 6.2.2. The number of combined posts for Class II Grade II and Class II Grade I is 455.
- 6.2.3. The Class III Grade II and the Class III Grade I are deemed to come under the number of combined posts for the purpose of grade promotions.
- 6.2.4. The all the Grades, Class II Grade II, Class II Grade I and Class I are deemed to come under the number of combined posts only for the purpose of grade promotions.

7. Method of Recruitment

7.1 Percentage of Recruitment

| <i>Class / Grade</i> | <i>Stream</i> | <i>Percentage</i> |
|---|---------------|---|
| Class III Grade II – Audit Officer | Open | 100% |
| Class II Grade II – Superintendent of Audit | Seniority | 50% |
| | Limited | 40% |
| | Direct | 10% |
| Class I - Senior Assistant Auditor General | Direct | 10% |
| Special Grade- Deputy Auditor General | Direct | Only two posts from the approved number of posts. |

Note 01

Subject to a maximum of 10 percent of the vacancies of the post of the Audit Officer, selection will be made either from the candidates who possess a degree with the subjects related to Taxation, Information Technology/ Computer Science or the candidates who possess a degree with a main subject that may be determined by the Audit Service Commission taking into account the timely need. The number of recruitments to be made from each of the above categories will be decided, as appropriate, by the Audit Service Commission in the exigencies of the service. In case of failure to fulfill the required qualifications by a sufficient number of candidates in relation to these 10 percent vacancies, these vacancies will also be filled by the other candidates who satisfy the required qualifications.

In the event of calling for applications, applicants are required to indicate their applicable stream in consecutive order, and under no circumstance shall permission be given to change the sequence.

Note 02

The number of vacancies as at the date of publication of the recruitments shall be deemed to consider as the number of vacancies relating to the purpose of recruitment.

Note 03

All the officers in the Audit Examiners Service and the Sri Lanka Audit Service who express their interest in joining the service of the National Audit Office as of the date of enforcement of this service minute shall be deemed officers in the Sri Lanka State Audit Service and their previous period of service shall be included in the period of service of the Sri Lanka State Audit Service in relation to all matters specified in this service minute. In the promotion to a certain grade, the active and satisfactory period of service completed by the officer concerned prior to the date on which this service minute came into effect shall be considered as incorporated in his previous period of service.

7.2 Recruitment

7.2.1. The Grade to which recruitment is made: Class III Grade II of the Sri Lanka State Audit Service (Open stream)

7.2.1.1 Qualifications

7.2.1.1.1. Educational Qualifications

7.2.1.1.1. (a)

Shall have obtained a following degree inclusive of Accountancy or Auditing as a main subject from a university or an institute for awarding degrees recognized by the University Grants Commission.

A degree related to Accountancy, Commerce, Business / State Management

or,

Shall have passed the examination of Licentiate II or Intermediate level, or Accountancy or Business Certificate II, or Business Level or Business Level II or above examination of the Institute Chartered Accountants of Sri Lanka

or,

Shall have passed an examination of Management Level or above examination of the Institute of Certified Management Accountants of Sri Lanka

or,

Shall have obtained a Higher Diploma or Higher National Diploma in Accountancy or Commerce in Sri Lanka Technical College/ Sri Lanka Institute of Advanced Technological Education/ Sri Lanka Higher Institute of Technology

or,

7.2.1.1.1. (b)

Shall have obtained a following degree from a university or an institute for awarding degrees recognized by the University Grants Commission.

Taxation/Information Technology/Computer Science/Computer Engineering Science/Computer Technology

7.2.1.1.2 Professional Qualifications : Not applicable

7.2.1.1.3 Experience : Not applicable.

7.2.1.1.4 Physical Fitness : Shall be physically fit and mentally sound to duly perform the duties of the post as well as to serve in any part of Sri Lanka.

7.2.1.1.5 Other

- I. Shall be a citizen of Sri Lanka.
- II. Should possess an excellent moral character.
- III. Shall not be a clergy of a religion.
- IV. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.1.2. Age

7.2.1.2.1. Minimum Age Limit: 22 Years

7.2.1.2.2. Maximum Age Limit: 28 Years

The maximum age limit applicable to the applicants in the Public Service is 45 years.

7.2.1.3. Method of Recruitment

7.2.1.3.1. Written Competitive Examination (Syllabus - Appendix 1)

| <i>Subject</i> | | <i>Maximum Mark</i> | <i>Pass Mark</i> |
|--|--|---------------------|------------------|
| IQ | | 100 | 40 |
| Creative, Analytical and Communication Skills | | 100 | 40 |
| Financial Accountancy | | 100 | 40 |
| Audit | | 100 | 40 |
| Knowledge of Information and Communication Technology | | 100 | 40 |
| Aptitude test on Information and Communication Technology Management | | 100 | 40 |

Note 04

Applicants who make applications under 7.2.1.1.1. (a) shall appear for 03 question papers including at least one of the two subjects of Financial Accountancy and Auditing including IQ

Note 05

Applicants who make applications under 7.2.1.1.1. (b) shall appear for 03 question papers including IQ.

7.2.1.3.2. Conducting Authority: Commissioner General of Examinations

7.2.1.3.3. Professional Test : Not applicable

7.2.1.3.4. General Interview:

The general interview will be conducted only for the purpose of ascertaining whether the applicants have satisfied the requirements referred to in paragraphs 7.2.1.1. and 7.2.1.2. The number of applicants to be called for the interview will be determined by the Audit Service Commission, as appropriate, taking into account the order of the marks scored by the applicant for the written examination and the number of relevant vacancies.

7.2.1.3.5. Appointing Authority of the Interview Board : Audit Service Commission

7.2.1.3.6. Structured Interview : Not applicable.

7.2.1.3.7. Method of Calling for Applications:

Applications will be called for through a notification published in the *Gazette* of the Democratic Socialist Republic of Sri Lanka and the website of the National Audit Office.

Note 06

Audit Officers recruited to Class II Grade II of the Sri Lanka State Audit Service shall be subject to a one-year compulsory training period.

7.2.2 The Grade to which recruitment is made : Class II Grade II of the Sri Lanka State Audit Service (On Seniority)

7.2.2.1. Qualifications

7.2.2.1.1 Educational Qualifications : Not applicable.

7.2.2.1.2 . Professional Qualification : Not applicable

7.2.2.1.3. Experience : Shall be an officer in Class III of Supra Grade of the Sri Lanka State Audit Service.

7.2.2.1.4. Physical Fitness : Not applicable.

7.2.2.1.5. Other:

- I. Shall have proved a performance at least at a satisfactory level during the period of 05 years immediately preceding the closing date of applications as specified in the notice of calling for application and obtained 05 increments relating to the said period.
- II. Should not have been subject to a disciplinary punishment (Should have gained eligibility as per interpretation and definition 12. (v).
- III. Shall have passed the Efficiency Bar Examination of Class III of the Sri Lanka State Audit Service on the due date.
- IV. Shall have acquired the competency in the other official language at the prescribed level.
- V. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.2.2. Age : Not applicable

7.2.2.3. Method of Recruitment : On the seniority

7.2.2.3.1 Written Examination : Not applicable

7.2.2.3.2. Professional Test : Not applicable

7.2.2.3.3. General Interview : The general interview will be conducted solely for the purpose of ascertaining whether the applicants have satisfied the requirements referred to in paragraph 7.2.2.1. The number of applicants to be called for the interview will be determined by the Audit Service Commission, as appropriate, taking into account the order of the marks scored by the applicant for the written examination and the number of relevant vacancies.

7.2.2.3.4. Appointing Authority of the Interview Board : Audit Service Commission

7.2.2.3.5. Structured Interview : Not applicable.

7.2.2.3.6. Method of Calling for Applications:

Applications will be called for through a notification published on the website of the National Audit Office and the internal circulars of the National Audit Office.

7.2.3. The Grade to which recruitment is made: Class II Grade II of the Sri Lanka State Audit Service (Recruitment on Limited basis)

7.2.3.1. Qualifications

7.2.3.1.1. Educational Qualification: Not applicable

7.2.3.1.2. Professional Qualification: Not applicable

7.2.3.1.3. Experience :

- I. Shall be an officer confirmed in Class III of Grade II of the of the Sri Lanka State Audit Service who is qualified from the Efficiency Bar Examination on the due date and completed an active and satisfactory period of service of 05 years.
or
II. An officer in Class III Grade I of the Sri Lanka State Audit Service.

7.2.3.1.4. Physical Fitness: Not applicable.

7.2.3.1.5. Other:

- I. Shall have proved a performance at least at a satisfactory level during the period of 05 years immediately preceding the closing date of applications as specified in the notice of calling for application and earned 05 increments relating to that period.
II. Should not have been subject to a disciplinary punishment (Should have gained eligibility as per interpretation and definition 12(v).
III. Shall have acquired the competency in the other official language at the prescribed level.
IV. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.3.2. Age : Not applicable

7.2.3.3. Method of Recruitment

7.2.3.3.1. Written Competitive Examination (Syllabus - Appendix 2)

| <i>Subject</i> | <i>Maximum Mark</i> | <i>Pass Mark</i> |
|---|---------------------|------------------|
| Public Sector Accounting and Reporting | 100 | 40 |
| Public Sector Audit | 100 | 40 |
| Legal and Regulatory Framework | 100 | 40 |
| Audit Case Study | 100 | 40 |
| Information and Communication Technology and e-Government | | |
| Question Paper I- Multiple choice questions | 40 | 16 |
| Question Paper II - Essay type questions | 60 | 24 |

Passing any three subjects out of the above mentioned subjects is deemed sufficient.

7.2.3.3.2. **Conducting Authority** : Commissioner General of Examinations

7.2.3.3.3. **Professional Test** : Not applicable.

7.2.3.3.4. **General Interview** : The general interview will be conducted solely for the purpose of ascertaining whether the applicants have satisfied the requirements referred to in paragraph 7.2.3.1. The number of applicants to be called for the interview will be determined by the Audit Service Commission, as appropriate, taking into account the order of the marks scored by the applicant for the written examination and the number of relevant vacancies.

7.2.3.3.5. **Appointing Authority of the Interview Board** : Audit Service Commission

7.2.3.3.6. **Structured Interview:** Not applicable.

7.2.3.3.7. **Method of Calling for Applications:** Applications will be called for through a notification published on the website of the National Audit Office and the internal circulars of the National Audit Office.

7.2.4. The Grade to which recruitment is made: Class II Grade II of the Sri Lanka State Audit Service. (Recruitment based on the Direct Stream)

After the publication of advertisements for not more than 10 percent of the approved cadre for the post of Superintendent of Audit, Class II Grade II in the Sri Lanka State Audit Service and solicitation of applications from the qualified applicants, recruitments will be made by the Audit Service Commission upon the recommendations of a structured interview board appointed by the Audit Service Commission.

7.2.4.1. Qualifications

7.2.4.1.1. Professional Qualification : Shall have obtained the associate membership of the Institute of Chartered Accountants of Sri Lanka or Institute of Chartered Management Accountants of the United Kingdom, or be an Attorney-at-Law sworn in the Supreme Court.

7.2.4.1.2. Educational Qualifications : Not applicable.

7.2.4.1.3. Experience : Not applicable.

7.2.4.1.4. Physical Fitness : Shall be physically fit and mentally sound to duly perform the duties of the post as well as to serve in any part of Sri Lanka.

7.2.4.1.5. Other :

- I. Shall be a citizen of Sri Lanka.
- II. Should possess an excellent moral character.
- III. Shall not be a clergy of a religion.
- IV. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.4.2. Age

7.2.4.2.1. Minimum Age Limit : 22 Years

7.2.4.2.2. Maximum Age Limit : 35 Years

The maximum age limit is not applicable to the officers in the Public Service.

Note 07

In making recruitments for the posts in Class II Grade II of the State Audit Service upon the direct stream, the Audit Service Commission shall have the powers to recruit Attorneys-at-Law sworn in the Supreme Court, where necessary, in exigencies of the service. Those who are thus recruited shall have satisfied the other basic qualifications specified in Paragraph 7.2.4.1.5.

7.2.4.3. Method of Recruitment

After the publication of advertisements for not more than 10 percent of the approved cadre for the post of Superintendent of Audit, Class II Grade II in the Sri Lanka State Audit Service and solicitation of applications from the applicants who have satisfied the professional qualifications referred to in Paragraph 7.2.4.1.1, recruitments will be made by the Audit Service Commission upon the recommendations of a structured interview board appointed by the Audit Service Commission.

7.2.4.3.1. Written Examination : Not applicable.

7.2.4.3.2. Professional Test : Not applicable.

7.2.4.3.3. Structured Interview :

Recruitment will be based on the order of the marks scored at a structured interview conducted in accordance with the marking scheme (Appendix 03) approved by the Audit Service Commission subject to the following criteria.

| <i>Main areas considered in allocating marks</i> | <i>Maximum Marks</i> |
|---|----------------------|
| Additional Educational Qualifications | 25 |
| Additional Professional Qualifications | 20 |
| Experience in the relevant field of the post | 40 |
| Qualifications in the field of Information Technology/ Computer Skills. | 05 |
| Performance demonstrated at the interview. | 10 |
| Total | 100 |

7.2.4.3.4. **Appointing Authority of the Structured Interview Board** : Audit Service Commission

7.2.4.3.5. **General Interview: Not applicable.**

7.2.4.3.6. **Method of Calling for Applications:** Applications will be called for through a notification published in the *Gazette* of the Democratic Socialist Republic of Sri Lanka and on the website of the National Audit Office.

Note 08

Only the applicants who meet the requirements specified in Paragraphs 7.2.4.1. and 7.2.4.2 will be considered for recruitment, and therefore, the minimum marks required for the selection are not applicable. Recruitments will be based on the order of the overall marks scored by applicants in the structured interview, in accordance with the number of vacancies available. No marks will be allocated for the basic qualification required for recruitment.

Note 09

The Superintendents of Audit recruited to the Class II Grade II of the Sri Lanka State Audit Service on a limited basis, through seniority and the direct stream will be subject to a compulsory 06-months training period.

7.2.5. The Grade to which recruitment is made : The post of Senior Assistant Auditor General, Class I of the Sri Lanka State Audit Service (Recruitment based on the Direct Stream)

After the publication of advertisements for not more than 10 percent of the approved cadre for the post of Senior Assistant Auditor General, Class I of the Sri Lanka State Audit Service and solicitation of applications from the applicants who have satisfied the following qualifications, recruitments will be made by the Audit Service Commission upon the recommendations of a structured interview board appointed by the Audit Service Commission. In the event of insufficient number of applicants meeting these qualifications, the Commission will make decision as appropriate regarding the filling of the remaining vacancies.

7.2.5.1. Qualifications

7.2.5.1.1. **Educational Qualifications** : Not applicable.

7.2.5.1.2. Professional Qualifications : Shall have obtained the associate membership of the Institute of Chartered Accountants of Sri Lanka or Institute of Chartered Management Accountants of the United Kingdom,

or

Be a Chartered Civil Engineer.

7.2.5.1.3. Experience : For external applicants, twelve years (12) of service experience at the executive level in the relevant field after obtaining the relevant professional qualification,

or,

For applicants within the Sri Lanka State Audit Service, twelve years (12) of service experience in an executive level post.

7.2.5.1.4. Physical Fitness: Shall be physically fit and mentally sound to duly perform the duties of the post as well as to serve in any part of Sri Lanka.

7.2.5.1.5. Other:

- I. Shall be a citizen of Sri Lanka
- II. Should possess an excellent moral character.
- III. Shall not be a clergy of a religion.
- IV. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.5.2. Age :

7.2.5.2.1. Minimum Age Limit : 35 Years

7.2.5.2.2. Maximum Age Limit : 45 Years

The maximum age limit is not applicable to the officers in the Public Service.

7.2.5.3. Method of Recruitment

7.2.5.3.1. Written Examination : Not applicable.

7.2.5.3.2. Professional Test : Not applicable.

7.2.5.3.3. Structured Interview :

Recruitment will be based on the order of the marks scored at a structured interview conducted in accordance with the marking scheme (Appendix 03) approved by the Audit Service Commission, subject to the following criteria.

| <i>Main areas considered in allocating marks</i> | <i>Maximum Marks</i> |
|---|----------------------|
| Additional Educational Qualifications | 25 |
| Additional Professional Qualifications | 20 |
| Experience in the relevant field of the post | 40 |
| Qualifications in the field of Information Technology/ Computer Skills. | 05 |
| Performance demonstrated at the interview | 10 |
| Total | 100 |

7.2.5.3.4. Appointing Authority of the Structured Interview Board : Audit Service Commission

7.2.5.3.5. General Interview: Not applicable.

7.2.5.3.6. Method of Calling for Applications: Applications will be called for through a notification published in the *Gazette* of the Democratic Socialist Republic of Sri Lanka and on the website of the National Audit Office.

Note 10

Only the applicants who meet the requirements specified in Paragraphs 7.2.5.1. and 7.2.5.2. will be considered for recruitment, and therefore, the minimum marks required for the selection are not applicable. Recruitments will be based on the order of the overall marks scored by applicants in the structured interview, in accordance with the number of vacancies available. No marks will be allocated for the basic qualification required for recruitment.

Note 11

In the recruitment for the posts of Senior Assistant Auditor General under the direct stream, only one post will be allocated to Chartered Civil Engineers. There should always be only one Chartered Civil Engineer in the actual cadre of the National Audit Office.

7.2.6. The Grade to which recruitment is made : The post of Deputy Auditor General in the Special Grade of the Sri Lanka State Audit Service (Recruitment based on the Direct Stream)

After the publication of advertisements only for two (2) posts out of the approved cadre for the post of Deputy Auditor General in the Special Grade of the Sri Lanka State Audit Service and solicitation of applications from the applicants who have satisfied the following qualifications, recruitments will be made by the Audit Service Commission upon the recommendations of a structured interview board appointed by the Audit Service Commission.

7.2.6.1. Qualifications

7.2.6.1.1. Educational Qualification : Shall have obtained a postgraduate degree relevant to Accountancy, Audit, Commerce, Public Finance, Economics, Management, Law, Engineering or Information Technology from a University/ institute for awarding degrees recognized by the University Grants Commission.

and

7.2.6.1.2. Professional Qualification : Shall have obtained the associate membership of the Institute of Chartered Accountants of Sri Lanka or Institute of Chartered Management Accountants of the United Kingdom.

7.2.6.1.3. Experience : For external applicants, twelve years (12) of service experience at the executive level in the relevant field after obtaining the relevant professional qualification,

or,

For applicants within the Sri Lanka State Audit Service, twelve years (12) of service experience in an executive level post.

7.2.6.1.4. Physical Fitness : Shall be physically fit and mentally sound to duly perform the duties of the post as well as to serve in any part of Sri Lanka.

7.2.6.1.5. Other :

- I. Shall be a citizen of Sri Lanka
- II. Should possess an excellent moral character.
- III. Shall not be a clergy of a religion.
- IV. Shall have satisfied all the qualifications as at the closing date of the application as specified in the notice of calling for application.

7.2.6.2. Age :

7.2.6.2.1. Minimum Age Limit : Not Applicable.

7.2.6.2.2. Maximum Age Limit : 45 Years

The maximum age limit is not applicable to the officers in the Public Service.

7.2.6.3. Method of Recruitment

7.2.6.3.1. Written Examination : Not applicable.

7.2.6.3.2. Professional Test : Not applicable.

7.2.6.3.3. Structured Interview : Recruitment will be based on the order of the marks scored at a structured interview conducted in accordance with the marking scheme (Appendix 03) approved by the Audit Service Commission, subject to the following criteria.

| <i>Main areas considered in allocating marks</i> | <i>Maximum Marks</i> |
|--|----------------------|
| Additional Educational Qualifications | 25 |
| Additional Professional Qualifications | 20 |
| Experience in the relevant field of the post | 40 |
| Qualifications in the field of Information Technology/ Computer Skills | 05 |
| Performance demonstrated at the interview | 10 |
| Total | 100 |

7.2.6.3.4. Appointing Authority of the Structured Interview Board : Audit Service Commission

7.2.6.3.5. General Interview: Not applicable.

7.2.6.3.6. Method of Calling for Applications: Applications will be called for through a notification published in the *Gazette* of the Democratic Socialist Republic of Sri Lanka and on the website of the National Audit Office.

Note 12

The recruitment made under this stream within the actual cadre in the Special Grade of the National Audit Office shall not exceed two officers in any case.

8. Efficiency Bar Examination and Confirmation in the Service

8.1 Details of the Efficiency Bar Examinations are as follows.

| <i>Which of the Efficiency Bars</i> | <i>Period Allowed to Pass the Efficiency Bar Examination</i> | <i>Nature of the Efficiency Bar Examination</i> |
|---|---|---|
| Efficiency Bar Examination for officers in Class III Grade II of Sri Lanka State Audit Service. | Prior to 03 years after being appointed to Class III Grade II | Written Examination, Appendix-4 |
| Efficiency Bar Examination for officers in Class III Grade I of the Sri Lanka State Audit Service | Prior to 03 years after being appointed to Class III Grade I | Written Examination, Appendix -5 |
| First Efficiency Bar Examination for officers in Class II of the Sri Lanka State Audit Service. | Prior to 03 years after being appointed to Class II Grade II | Written Examination, Appendix -6 |
| | Prior to 03 years after being promoted to Class II Grade I. | Written Examination, Appendix -7 |
| Efficiency Bar examination for officers in Class I of the Sri Lanka State Audit Service | Prior to 05 years after being recruited or promoted to Class I. | Written Examination, Appendix -8 |

8.2 Recurrence of conducting the Efficiency Bar Examination:

Twice a year

8.3 Efficiency Bar Examinations

8.3.1. Conducting Authority: Commissioner General of Examinations

9 Language Competency

9.1. Official Language Competency:

Officers appointed to the service in English medium, should acquire competency in either of the official languages of Sinhala or Tamil. The required level of competency includes, gaining a pass in G.C.E.(O.L) Examination with Sinhala/ Tamil language as a main subject (not as a secondary or optional language), passing an oral examination conducted by the Department of Official Languages, or passing a specific examination conducted by the Department of Official Languages.

9.2. Competency in other official languages

Officers who have gained the official language competency as per provisions of Circulars before this Service Minute came into effect, shall be deemed to have fulfilled this requirement. Once this Service Minute came into effect, competency in official languages should be gained in accordance with Public Administration Circular Nos. 1/2014 & 18/2020 and other Circulars incidental thereto.

| <i>Level of Competency to be Achieved</i> | <i>Language Competency</i> | |
|---|------------------------------|--|
| | <i>Medium of Appointment</i> | <i>Official Language for which Competency should be Gained</i> |
| The relevant level of language competency should be gained in terms of Public Administration Circular No. 18/2020 and other Circulars incidental thereto. | Sinhala | Tamil |
| | Tamil | Sinhala |
| | English | The official language except for the one for which competency has been gained under Sub-section 9.1. |

Note 13

An officer appointed through open or limited streams shall be subject to a probationary period of 03 years. In case that performance, attendance and conduct of an officer during his period of probation are recommended by the Head of Institution as being satisfactory; the Efficiency Bar Examinations have been passed within specified periods; competency in an official language has been gained as per Public Administration Circular No. 18/2020 and other relevant Circulars had the officer been appointed in a medium other than an official language; and, the certificate has been obtained by completing the induction training, such an officer shall be confirmed in service after the period of probation.

10 Promoting into Grades

10.1. Promotion from Class III Grade II to Class III Grade I

10.1.1. Qualifications Required

- I. Permanently appointed to Class III Grade II of the Sri Lanka State Audit Service.
- II. At least a 10 year satisfactory service in the post of Class III Grade II should be completed with ten (10) salary increments earned. Performance within the five (05) years immediately prior to the date of promotion should be satisfactory in accordance with the approved performance appraisal.
- III. Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12(V))
- IV. Efficiency Bar Examination for officers of the Class III Grade II in Sri Lanka State Audit Service should be passed by the date specified.
- V. Gaining competency in the other official language of the relevant level.
- VI. Level IV of skills improvement as mentioned in 16.2(a) has been completed with certificate received.

10.1.2. Method of Promotions

All the officers qualified as mentioned in Sub-section 10.1.1, shall be promoted to Class III Grade I by the Audit Service Commission after verifying such qualifications.

10.2. Promoting from Class III Grade I to the Supra Grade of Class III

10.2.1. Qualifications Required

- I. An officer of Class III Grade I.
- II. Completion of a active and satisfactory service within the 05 year period immediately prior to the last date of receiving applications mentioned in the notice calling for application, and salary increments should be earned during the same period.
- III. Higher or satisfactory performance within the period of 05 years immediately prior to the last date of receiving applications mentioned in the notice calling for applications.
- IV. Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12(V))

10.2.2. Procedure of Promotions

Applications shall be called from qualified officers as mentioned in Sub-section 10.2.1, and with their qualifications verified, those officers shall be promoted to Supra Grade of Class III, based on seniority by the Audit Service Commission.

10.3. Promoting Officers of Class II Grade II to Class II Grade I

10.3.1. Qualifications Required

- I. Should be confirmed in service.
- II. Completion of a active and satisfactory service of 06 years in Class II Grade II with 06 salary increments earned.
- III. Performance within the five (05) years immediately prior to the date of promotion should be satisfactory in accordance with the approved performance appraisal.
- IV. Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12.(V))
- V. The first Efficiency Bar Examination for Class II of the Sri Lanka State Audit Service should be passed within the specified period.
- VI. Competency in other official language of the relevant level should be gained.
- VII. Completion of Level III of skills improvement as mentioned in 16.2 (b) with certificate received.

10.3.2. Method of Promotions

Officers qualified as per Sub-section 10.3.1 shall be promoted to Class II Grade I by the Audit Service Commission after verifying the qualifications.

10.4. Promoting from Class II Grade I to Class I

10.4.1. Qualifications Required

- I. A postgraduate qualification received from a University/degree awarding institution approved by the University Grants Commission with respect to the subjects such as, Accountancy, Auditing, Public Finance, Economics, Management, Law or Information Technology or other subjects decided by the Audit Service Commission; or, associate membership of the Institute of Chartered Accountants of Sri Lanka or Chartered Institute of Management Accountants, UK.
- II. Completion of a satisfactory service of 06 years in Class II Grade I of Sri Lanka State Audit Service with 06 salary increments earned.
- III. Performance within the five (05) years immediately prior to the date of promotion should be satisfactory in accordance with the approved performance appraisal
- IV. Should not have been subject to any disciplinary punishment (Should have gained eligibility as per Interpretation and Definition 12.(V))

V. The second Efficiency Bar Examination for the officers of Class II in Sri Lanka State Audit Service should be passed by the date specified.

VI. Completion of Level II of skills improvement as mentioned in 16.2 (c) with certificate received.

10.4.2 Method of Promotions

Officers qualified as per Sub-section 10.4.1 shall be promoted to Grade I by the Audit Service Commission after verifying the qualifications.

10.5 Promoting from Class I to Special Grade

10.5.1. Qualifications Required

- I. Completion of a active and satisfactory service of 05 years in Class I of Sri Lanka State Audit Service, and successful completion of a service period not less than 18 years in Sri Lanka State Audit Service or other service of executive level
- II. Five (05) salary increments should be earned within the service in Class I.
- III. Performance within the five (05) years immediately prior to the date of promotion should be satisfactory in accordance with the approved performance appraisal.
- IV. Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12.(V))
- V. Efficiency Bar Examination for officers of the Class I in Sri Lanka State Audit Service should be passed by the date specified.
- VI. Completion of Level I of skills improvement as mentioned in 16.2(d) with certificate received.
- VII. An officer, directly recruited, should be confirmed in his service, and postgraduate qualifications mentioned in 10.4.1(I), should be completed.

10.5.2. Procedure of Promotions

Qualifications of officers, eligible as per Sub-section 10.5.1, will be verified by a Board of Interview appointed by the Audit Service Commission, and the qualified officers shall be promoted to the supra grade in the order of seniority based on the number of vacancies.

11 Appointment to the Posts

11.1

| <i>Designation</i> | <i>Class / Grade of the Sri Lanka State Audit Service Relevant to the Post</i> |
|-----------------------------------|--|
| Audit Officer | Class III Grade II or Class III Grade I of the Sri Lanka State Audit Service. |
| Assistant Superintendent of Audit | Supra Grade of Class III of the Sri Lanka State Audit Service. |
| Superintendent of Audit | Class II Grade II of the Sri Lanka State Audit Service. |
| Assistant Auditor General | Class II Grade I of the Sri Lanka State Audit Service. |
| Senior Assistant Auditor General | Class I of the Sri Lanka State Audit Service. |
| Deputy Auditor General | Special Grade of the Sri Lanka State Audit Service. |
| Senior Deputy Auditor General | Special Grade of the Sri Lanka State Audit Service (Deputy Auditor General) |

11.2. Method of Selection

- I. Senior Assistant Auditor General - In case of vacancies in the posts of Senior Assistant Auditor General of Sri Lanka State Audit Service, officers of Class I shall be appointed to such posts by the Audit Service Commission based on seniority.
- II. Deputy Auditor General - In case of vacancies in the posts of Deputy Auditor General of Sri Lanka State Audit Service, officers of special Grade shall be appointed to such posts by the Audit Service Commission.
- III. Senior Deputy Auditor General - In case of vacancies in the posts of Senior Deputy Auditor General of special Grade of Sri Lanka State Audit Service, officers of special Grade with a satisfactory service in the post of Deputy Auditor General shall be appointed to such posts based on seniority by the Audit Service Commission.

12 Interpretations and Definitions

- i. "Gazette" means the Gazette Notification of the Democratic Socialist Republic of Sri Lanka.
- ii. "Commission" means the Audit Service Commission appointed in terms of provisions of Article 153 (a) of the Constitution of the Democratic Socialist Republic of Sri Lanka.
- iii. "Active period of service" means the period in which an officer is actually employed in his service receiving salaries relevant to the post. Periods of no-pay leave specifically stated by the Cabinet of Ministers to be considered as active period of service as a policy, and a period in which an officer is released to a post external to the Government service based on requirement of the Government other than being requested by the officer himself or a period spent on secondment, shall be considered as an active period of service. Nevertheless, in case of a certain officer being acquitted on all the charges following a formal disciplinary inquiry / court proceeding, after being interdicted or sent on compulsory leave, such a period spent under interdiction or compulsory leave, shall be considered for the active period of service. Furthermore, the period in which an officer has discharged the duties relating to the post by receiving salaries under that post, shall also be considered in determining his active period of service for that post.
- iv. Unless otherwise stated specifically, the term "Service" means the Sri Lanka State Audit Service.
- v. "Gaining eligibility due to not being subject to any disciplinary punishment" means that an officer shall be deemed ineligible to be promoted in Grades following vacancies, or recruited under limited or merit streams (experience in service) as per the Scheme of Recruitment and Service Minutes for a period of 05 years from the date of such an officer being subject to disciplinary punishment relating to an offence mentioned in First Schedule of Chapter XLVIII of the Establishments Code; for a period of 02 years from the date of such an officer being subject to disciplinary punishment relating to an offence mentioned in Second Schedule of Chapter XLVIII of the Establishments Code; and for a period of one year from the date of such an officer being subject to disciplinary punishment relating to an offence mentioned under Summary Disciplinary Procedure in Section 25.2 in Chapter XLVIII of the Establishments Code.

13 Option for Retirement

An officer of the audit staff, not willing to be employed at the National Audit office with effect from the date of publishing this Service Minute on the *Gazette*, may retire in accordance with provisions of Minutes on Pensions.

14 Officers Already in Service being absorbed into new Grades of the Reformed Service.

- 14.1. Officers in the Sri Lanka Audit Service and Audit Examiners' Service as at the date on which this Service Minute takes effect, shall be absorbed into the reformed Sri Lanka State Audit Service in the following manner.
 - I. Officers of Class III Grade II shall be absorbed into the post of Audit Officer of Class III Grade II of the Sri Lanka State Audit Service.
 - II. Officers of Class III Grade I shall be absorbed into the Post of Audit Officer of Class III Grade I of the Sri Lanka State Audit Service.

- III. Officers in the post of Assistant Superintendent of Audit shall be absorbed into the post of Assistant Superintendent of Audit of Super Grade of the Sri Lanka State Audit Service.
- IV. Officers of Class II Grade II of Sri Lanka Audit Service shall be absorbed into Class II Grade II of the Sri Lanka State Audit Service.
- V. Officers of Class II Grade I of Sri Lanka Audit Service shall be absorbed into Class II Grade I of the Sri Lanka State Audit Service.
- VI. Officers of Class I Grade II of Sri Lanka Audit Service shall be absorbed into Class I of the Sri Lanka State Audit Service.
- VII. Officers of Class I Grade I of Sri Lanka Audit Service shall be absorbed into Special Grade of the Sri Lanka State Audit Service.
- VIII. Officers of Special Grade of the Sri Lanka Audit Service Shall be absorbed into Special Grade of the Sri Lanka State Audit Service.

14.2 The date of salary increment of the officers should not be changed due to this absorption whilst the seniority of officers in their respective Classes should not be affected. Salary conversions should be done subject to the following conditions.

- i. All the officers of Grade II in the Audit Examiners' Service receiving salaries under MN 05 salary scale of the Public Administration Circular No. 03/2016 who had been absorbed into the post of Audit Officer as at 13.09.2021, should be placed at the initial step of the new salary scale of AS-01, and all the officers in Grade I of the Audit Examiners' Service should be placed at the 12th step of the AS-01 salary scale with effect from 13.09.2021 in terms of Section 04 of Chapter VII of the Establishments Code.
- ii. With effect from the first day thereafter, 360 officers out of the Audit Officers placed beyond 12th step of the AS-01 salary scale, should be promoted as per provisions in Section 05 of Chapter VII of the Establishments Code into 360 posts approved for the post of Superintendent of Audit with entitlement to the AS-02 salary scale in the order of seniority.
- iii. The initial salary scale of only the officers being absorbed into the salary scale of AS-02 as at the date of new service minute coming into effect, shall be deemed to be on the 3rd step (Rs. 46,865) of the AS-02 A salary scale, Rs.45,355-11*755-18*1030; and, adjustments will be made thereafter.
- iv. As for the officers becoming entitled to salary increments lower in value than the salary scales as at 13.09.2021 when they are provided with the next salary increment, or their salaries are updated in accordance with the new Service Minute, the value of salary so reduced should be given to them on personal to holder basis as an adjustment allowance which should be considered in such officers' pension and also a part of such officers' salary.
- v. Salary conversions of the officers should be done step by step.

15. Transitional Provisions

15.1 Period of Transition

The period of transition shall be effective until 15.01.2029

15.2 .Provisions on language competency in Public Administration Circular No. 18/2020 and other relevant Circulars shall remain effective for officers appointed prior to the effective date of this Service Minute.

15.3 Efficiency Bar

- (a) The Efficiency Bar Examinations necessitated under provisions in Service Minutes of Audit Examiners' Service and Sri Lanka Audit Service that remained effective before the enforcement of this Service Minute, shall be conducted as and when required up to a period of 05 years from the effective date of new Service Minute. Only the officers appointed under provisions of Service Minute which remained effective until the new Service Minute came into effect, shall be allowed to sit such Efficiency Bar Examinations.
- (b) Although Efficiency Bar Examinations shall be conducted over a period of 05 years from the commencement of the transitional period in terms of provisions in the Service Minutes that remained effective previously as mentioned in Paragraph 15.3 (a), the periods within which the Efficiency Bar Examinations should be passed, mentioned in such Service Minutes shall remain unchanged.
- (c) As for the officers of Sri Lanka Audit Service and Audit Examiners' Service appointed prior to the effective date of this Service Minute, the provisions of Service Minute under which such officers were appointed and they would be exempted from Efficiency Bar Examinations and gaining language competency, shall still remain effective during the transitional period after the new Service Minute becoming effective.

15.4. Evaluation of Performance

In case that an officer has earned his salary increment on or before the effective date of new Service Minute, it shall be deemed when such an officer is promoted during the transitional period that he has shown a satisfactory or higher performance.

15.5. Promotion of Grades during the Transitional Period

15.5.1. Promotion from Class III Grade II to Class III Grade I

In case of an officer absorbed into Class III Grade II of the Sri Lanka State Audit Service in terms of Sub-section 14.1(I) of this Service Minute, completing the following qualifications, he shall qualify to be promoted to Class III Grade I of the Sri Lanka State Audit Service.

15.5.1.1 Qualifications to be Met

- I. Should be confirmed in service.
- II. Completion of active and satisfactory service period of at least ten (10) years in Class III Grade II, and ten (10) salary increments should be earned.
- III. Satisfactory or higher level of performance during the five (05) year period immediately prior to the date of promotion in accordance with the approved performance appraisal.
- IV. Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12.(V))
- V. Passing the Efficiency Bar Examination of Class III of Sri Lanka State Audit Service, or passing the Efficiency Bay Examination for officers of the Audit Examiners' Service.
- VI. Gaining official language competency in terms of Public Administration Circular, No. 18/2020 and other relevant Circulars.

15.5.1.2. Method for Promotions

Officers completing all the qualifications mentioned in Sub-section 15.5.1.1, shall be promoted to Class III Grade I by the Audit Service Commission once their qualifications are verified.

15.5.2. Promoting from Class III Grade I to Supra Grade of Class III

An officer, promoted to Class III Grade I after being absorbed into Class III Grade II of the Sri Lanka State Audit Service in terms of Sub-section 14.1 (I) of this Service Minute, or absorbed into Class III Grade I of the Sri Lanka State Audit Service in terms of Sub-section 14.1 (II), shall qualify to be promoted to Supra Grade of Class III of the Sri Lanka State Audit Service in case of such an officer meeting the following qualifications.

15.5.2.1 Qualifications to be Met

- Showing a satisfactory or higher performance during the period of 05 years immediately prior to the closing date of applications mentioned in the Notice calling for applications.
- Completion of an active and satisfactory service during the period of 05 years immediately prior to the closing date of applications mentioned in the Notice calling for applications.
- Five (5) salary increments should be earned during the period of five (05) years immediately prior to the closing date of applications mentioned in the Notice calling for applications.
- Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12.(V))

15.5.2.2. Method of Promotions

Qualifications of officers, eligible as per Sub-section 10.5.2.1, shall be verified, and the qualified officers shall be promoted to the Supra Grade of Class III in the order of seniority based on the number of vacancies by the Audit Service Commission.

15.5.3. Promoting from Class II Grade II to Class II Grade I

In case of an officer absorbed into Class II Grade II of the Sri Lanka State Audit Service in terms of Sub-section 14.1 (IV) of this Service Minute, completing the following qualifications, he shall qualify to be promoted to Class II Grade I of the Sri Lanka State Audit Service.

15.5.3.1 Qualifications to be Met

- Should be confirmed in service.
- Completion of an active and satisfactory service for a period of 06 years in Class II Grade II, and 06 salary increments should be earned.
- Higher or satisfactory performance within the period of 05 years immediately prior to the date of promotion as per the approved performance appraisal.
- Should not have been subject to any disciplinary punishment (Should have gained eligibility as per Interpretation and Definition 12.(V))
- The first Efficiency Bar Examination for Class II of the Sri Lanka State Audit Service should be passed by the date specified, or the first Efficiency Bar Examination for officers of Class II of Sri Lanka Audit Service should be passed or exempted.
- Gaining official language competency in terms of Public Administration Circular, No. 18/2020 and other relevant Circulars.

15.5.3.2. Method of Promotions

Officers completing all the qualifications mentioned in Sub-section 15.5.3.1, shall be promoted to Class II Grade I by the Audit Service Commission once their qualifications are verified.

15.5.4. Promoting from Class II Grade I to Class I

In case of an officer absorbed into Class II Grade I the Sri Lanka State Audit Service in terms of Sub-section 14.1 (V) of this Service Minute, or promoted to Class II Grade I within the **transitional** period, he shall qualify to be promoted to Class I of the Sri Lanka State Audit Service upon completion of the following qualifications.

15.5.4.1. Qualifications to be Met

- Completion of an active and satisfactory service of 12 years both in Class II Grade II and Class II Grade I of the Sri Lanka State Audit Service.
- Showing a satisfactory or higher performance during the period of 05 years immediately prior to the date of promotion as per the approved performance appraisal.
- Should not have been subject to any disciplinary punishment. (Should have gained eligibility as per Interpretation and Definition 12.(V))
- The second Efficiency Bar Examination for Class II of the Sri Lanka State Audit Service should be passed by the date specified, or the second Efficiency Bar Examination for officers of Class II of the Sri Lanka Audit Service should be passed or exempted.

Note 14

In case of lack of officers with 12 year active and satisfactory service both in Class II Grade II and Class II Grade I of Sri Lanka State Audit Service as at the date of filing vacancies, vacancies in Grade I shall be filled with officers having completed an active and satisfactory service of 10 years both in Class II Grade II and Class II Grade I of the Sri Lanka State Audit Service.

15.5.4.2. Method of Promotion

Officers completing all the qualifications mentioned in Sub-section 15.5.4.1, shall be promoted to Class I by the Audit Service Commission once their qualifications are verified.

15.5.5. Promoting from Class I to the Special Grade

In case of an officer absorbed into Class I of the Sri Lanka State Audit Service in terms of Sub-section 14.1 (VI) of this Service Minute, or promoted to Class I within the transitional period, he shall be promoted to the vacant posts in Sri Lanka State Audit Service upon completion of the following qualifications.

15.5.5.1. Qualifications to be Met

- Completion of an active service period not less than 18 years at the executive level in Sri Lanka Audit Service as at the date of becoming eligible for promotion.
- Showing a satisfactory or higher performance during the period of 05 years immediately prior to the date of promotion as per the approved performance appraisal..
- Should not have been subject to any disciplinary punishment (Should have gained eligibility as per Interpretation and Definition 12.(V))
- The Efficiency Bar Examination for Class I of the Sri Lanka State Audit Service should be passed by the date specified, or the Efficiency Bar Examination for officers of Class I Grade II of the Sri Lanka Audit Service should be passed.

Note 15

In case of lack of officers of Class I with an active and satisfactory service period not less than 18 years at the executive level in Sri Lanka State Audit Service as at the date of considering qualifications for filling vacancies, vacancies in special Grade shall be filled with officers of Class I in Sri Lanka State Audit Service with an active and satisfactory service period of 15 years.

15.5.5.2. Method of Promotion

The officers eligible as per qualifications under Sub-section 15.5.5.1 shall be promoted to the Special Grade by the Audit Service Commission based on the number of vacancies. Once their qualifications are verified by a Board of Interview appointed by the Audit Service Commission, such officers shall be promoted to the Special Grade in the order of seniority.

15.6. Appointment to the Posts during the Transitional Period

15.6.1. Appointment to the Post of Assistant Superintendent of Audit of Supra Grade in Class III.

An officer promoted to the Supra Grade of Class III of the Sri Lanka State Audit Service in terms of Sub-section 14.1 (II) of this Service Minute, shall be appointed to the post of Assistant Superintendent of Audit of Supra Grade of Class III of the Sri Lanka State Audit Service.

15.6.2. Appointment to the Post of Superintendent of Audit of Class II Grade II on Seniority and Merit Bases

In case of vacancies in the post of Superintendent of Audit of Class II Grade II of the Sri Lanka State Audit Service, applications shall be called from qualified officers through an internal Circular issued by the National Audit Office and by publishing a notice on the website of National Audit Office; and, based on the number of vacancies in this stream, qualifications mentioned in 7.2.2.1.5 above shall be verified by a Board of Interview appointed by the Audit Service Commission, and the eligible officers shall be appointed to the post of Superintendent of Audit of Class II Grade II of the Sri Lanka State Audit Service

15.6.3. Appointment to the Post of Senior Assistant Auditor General of Class I

Vacancies in the post of Senior Assistant Auditor General shall be filled with officers appointed / promoted to Class I of the Sri Lanka State Audit Service during the transitional period. In case of the posts of Senior Assistant Auditor General falling vacant, such vacancies shall be filled with officers of Class I of the Sri Lanka State Audit Service by the Audit Service Commission based on their seniority. As for the first time of filling vacancies in the post of Senior Assistant Auditor General in terms of the new Service Minute during the transitional period, Such vacancies shall be filled with internal applicants based on their seniority.

15.6.4. Appointment to the Post of Deputy Auditor General of Special Grade

Officers appointed /promoted to the Special Grade of the Sri Lanka State Audit Service during the transitional period, shall be appointed to the post of Deputy Auditor General of Special Grade by the Audit Service Commission.

15.6.5. Appointment to the Post of Senior Deputy Auditor General of Special Grade

In case of the posts of Senior Deputy Auditor General of Special Grade in Sri Lanka State Audit Service falling vacant, officers of Special Grade with a satisfactory service period in the post of Deputy Auditor General, shall be appointed to the post of Senior Deputy Auditor General based on their seniority.

16. Skills Development

The skills development process is in two forms - Induction Training and In-service Training. This is a continuous process that improves knowledge and awareness of the trainee officers of the service on the administrative responsibility of the service and the existing laws for the fulfillment of responsibility of the statutory audit, comprises necessary knowledge and skills for various ranks of the posts for the discharge of functions assigned and guides to act efficiently at professional level. Action will be taken in due course based on a plan relating to skills, induction training and in-service training for officers of the Sri Lanka State Audit Service.

16.1. Induction Training

- (a) Every officer recruited to the post of Audit Officers Class III Grade II of the Sri Lanka State Audit Service should successfully complete the one year induction training course on the subject of Audit conducted by the National Audit Office and obtain the certificate.
- (b) The induction training assists the every officer to gain competency in both the Official Languages, Sinhala and Tamil. Similarly, opportunities will be provided to acquire knowledge of the necessary subjects for the audit including Audit, Accountancy, Cost Management, Information Technology and Economics relevant to the discharge of general functions of the service. Forty per cent or above marks should be scored for the test on English Language conducted as a part of the course at the end of the induction course.

- (c) The induction training period will assist the trainee officers to acquire necessary career guidance and strategies, and skills to reach professional level as an Audit Officer.
- (d) In case a trainee officer entered the service under the open stream, failing the examination conducted at the end of the induction training, the service of the trainee officer concerned shall be terminated..

16.2. In-service Training

A continuous in-service training will be provided according to the seniority and responsibility level of the officer. It is expected to provide this training with emphasis on major skill areas identified.

- (a) Skills Development Level IV

This training is applicable to the officers in Class III Grade II of the service. This requirement should be satisfied by successfully completing Capacity Development Level-IV Course conducted by the National Audit Service Training Institute or other higher education/ training institute and obtaining the relevant certificate..

- (b) Capacity Development Level-III

This training is applicable to the officers in Class II Grade II of the service. This requirement should be satisfied by successfully completing Capacity Development Level-III Course conducted by the National Audit Service Training Institute or other higher education/ training institute and obtaining the relevant certificate.

- (c) Capacity Development Level-II

This training is applicable to the officers of Class II Grade I of the service. This requirement should be satisfied by successfully completing Capacity Development Level-III Course conducted by the National Audit Service Training Institute or other higher education/ training institute and obtaining the relevant certificate.

- (d) Capacity Development Level –I

This training is applicable to the officers of Class I of the service. This requirement should be satisfied by successfully completing Capacity Development Level-III Course conducted by the National Audit Service Training Institute or other higher education/ training institute and obtaining the relevant certificate.

Note 16

In the event of limited competitive examination for recruitment of Superintendent of Audit in executive category of the Sri Lanka Audit Service not conducted as scheduled in terms of the Cabinet Decision No. අමප/21/1274/301/017 dated 13 September 2021 prior to the Service Minute of the Sri Lanka State Audit Service being approved, that examination shall be conducted only once.

Note 17

In case that the process for recruitment to the post of Audit Officer of Audit Examiners' Service has been initiated prior to receiving approval for Service Minute of the Sri Lanka State Audit Service, such recruitment process shall be continued under the Audit Service Commission; and, the officers, thus qualified, shall be appointed to the post of Audit Officer of the Sri Lanka State Audit Service.

Note 18

An officer directly recruited by considering a certain professional qualification as a basic qualification, shall not be allowed to apply for other direct recruitments with the said qualification deemed as an entry qualification. Furthermore, a qualification considered for direct recruitment, shall not be taken into consideration in the event of a promotion.

17.Other Matters

- I. In addition to the provisions of this Minute, every officer of the Sri Lanka State Audit Service shall be subject to the provisions of the Establishments Code.
- II. Until the Audit Service Commission publishes its own Procedural Rules, every officer of the Sri Lanka State Audit Service shall be subject to the Procedural Rule No. 2310/29 published by the Public Service Commission on 14 December 2022 and the amendments made thereto from time to time.
- III. In addition, all the officers should duly acquire the required competency and skills that may be determined by the Government from time to time.
- IV. In the event of an issue relating to a degree conferred by a certain institution, the University Grants Commission shall be quarried in that connection, and the degree shall be considered as a qualification thereafter.
- V. In case of a certain matter for which no provisions have been made in this Service Minute, the Audit Service Commission shall decide thereon.
- VI. In the event of any inconsistency between the Sinhala, Tamil or English texts of this Minute, the Sinhala text shall prevail..

APPENDIX 01

Syllabus of the written competitive examination conducted for recruitment for the Class III Grade II of the Sri Lanka State Audit Service

1. This examination consists of the following six (6) question papers.

- IQ
- Creative, Analytical and Communication Skills.
- Financial Accounting
- Auditing
- Knowledge of Information and Communication Technology
- Aptitude test for the Information and Communication Technology Management.

• **IQ**

It is expected to test the IQ level of the applicant for analytical skills, comprehension, interpretation skills, the capability of adapting to different circumstances and reaching conclusions with regard to the issues submitted on numerical, linguistic, and graphical structures and interrelations.

(Duration- 1 ½ hours- 100 Marks. This question paper consists of multiple choice questions, short questions, structured essay-type questions, and essay-type questions)

• **Creative, Analytical and Communication skills**

It is designed to evaluate the reasoning and creative abilities demonstrated by the applicant in analyzing, collecting and presenting views and information through the topics/ themes selected by the applicant from among the collection of topics/themes provided as well as to test the skills of the applicant in comprehending a complex paragraph, document or memorandum and expressing clearly and accurately its core ideas briefly in his own words.

(Duration 03 hours - 100 Marks)

• **Financial Accounting.**

i. Structural Framework for Financial Reporting

Objectives of the financial reporting, objectives of each section in financial reporting, identification of software in financial statements and their measuring, assumptions that are taken into account in the preparation of financial statements and their materiality, main features of the financial statements and their improvement, the concept of capital management.

ii. Regulatory Framework

Preparation and presentation of financial statements in accordance with the Companies Act, No.07 of 2007, the requirement of the submission of financial statements for businesses under the Sri Lanka Accounting and Auditing Standard Act, No.15 of 1995.

iii. Sri Lanka Accounting Standards

Requirement of the Accounting Standards, elementary knowledge about financial instruments, prime knowledge of the Sri Lanka Accounting Standards applicable to the small and medium scale business establishments.

iv. Preparation and presentation of financial statements of the limited liability companies, and preparation and presentation of financial statements with the objective of publication.

v. Preparation of Cash Flow Statement

vi. Analysis of financial statements

Computation of accounting ratios, and preparation of a summary report to the management incorporating financial position, performance and the operating efficiency of the entity using of ratios.

vii. Consolidated Financial Statements

Preparation of Consolidated Financial Statements with the adjustments.

(Duration 03 hours - 100 Marks)

• **Auditing**

i Auditing

• Business Environment

Different types of business organizations and their objectives, external environment influencing business organizations.

• Good Governance, Risk and Compliance

Risks influencing the achievement of the objectives of a business organization, internal and external business environmental risk, basic elements of a risk management framework, risk minimization strategies, institutional good governance, representation issues and the requirement of audit.

• Business Procedures and Internal Control

Prime business procedures of an organization, internal control, objectives of the controls, five elements of the internal control, general control over information technology and software control, limitations of internal control.

• Responsibility of Certification and Related Services

Certification, responsibility of limited certification and responsibility of justifiable certification, fundamentals of certification responsibility, acceptance of responsibility/auditing.

• Process of Auditing

Audit risk, certification of financial statements, common principles of controlling the audit of financial statements, identification of the entity and its environment, risk assessment, inspection of controls and independent procedures, risk of frauds, materiality, and documentation.

• Audit Evidence

Audit Evidence, audit procedures applicable to collecting audit evidence, selection of items for audit test check.

• Audit Report

Evaluation on the impact of material misstatements, unmodified audit report, modified audit report, emphasis on matters.

- Ethical requirements impacting on the audit of financial statements.

Acknowledgement of the client and acceptance of the service, the risk faced by a professional auditor in complying with preliminary ethics.

- Quality of Auditing

Fundamentals of quality control system, quality control requirements needed in financial statement auditing.

(Duration 03 hours, 100 Marks. This question paper consists of essay-type questions)

E) Knowledge of Information and Communication Technology

In this section, the applicant's creative skills in information and communication technology management, resolving information technology issues, information technology project management skills and the system analyzes, planning and software development skills will be evaluated.

All questions should be answered.

(Duration 2 hours, 100 Marks)

F) Aptitude test on the Information and Communication Technology Management

This question paper has been designed to evaluate the aptitude of the applicant towards information and communication technology management with the use knowledge of the software development, installation and maintenance with the new trends in the field of information and communication technology.

All questions should be answered.

(Duration 2 hours, 100 Marks)

APPENDIX 02

Syllabus of the limited written competitive examination conducted for recruitment for the Class II Grade II of the Sri Lanka State Audit Service

1. This examination consists of the following five (5) question papers..

- a) Public Sector Auditing
- b) Public Sector Accounts and Reporting
- c) Legal and Regulatory Framework
- d) Audit Case Study
- e) Information and Communication Technology and e-Government.

2. Syllabus

a) Public Sector Auditing

General principles relating to the state auditing adopted by the International Organization of Supreme Audit Institution.

Quality control in financial auditing by the Institute of Chartered Accountants of Sri Lanka, General principles and responsibilities related to Audit, Risk assessment and responding to those risks, collection of audit evidence, Use of others' work, Audit Standards and publications issued in relation to reporting audit conclusions and their follow up measures, General requirements relating to performance audit, compliance audit including other special audit, and standards and publications issued by the International Organization of Supreme Audit Institution with respect to planning, implementing, reporting and follow up of those audits.

(Duration 03 hours - 100 Marks. This question paper consists of the questions that expect essay type answers)

b) Public Sector Accounting and Reporting

- Preparation of financial statements of a manufacturing business.
- Preparation of financial statements using incomplete notes.
- Preparation of financial statement of a non-profit oriented organization.
- Nature of a business with specific accounting (Including the membership fees of the members, life time membership and donations) Preparation of Income and Expenditure Account, Preparation of Statement of Financial Position.
- Application of Sri Lanka Accounting Standards,
- Preparation of Financial Statement of a limited company or a State corporation.
- Analysis and interpretation of financial statements by ratios and submission of information needed to make decisions.
- Implementation of financial accounting controls,
- Objective and the requirement of control accounts, control accounts in various types, preparation of debtors control account and the creditors control account, comparison of balances in individual accounts with the balances in control accounts, objective and the requirement of the preparation of bank reconciliation statements, and preparation of bank reconciliation statements.
- Errors in accounting, and making corrections.
- Multiple types of errors in accounting, preparation of suspense account and making corrections.
- Financial reporting/ publication.
- Objectives of the financial statements and preparation of financial statements for reporting.

- Preparation of financial statements.
- Characteristics of financial statements (State corporations and companies), adjustments to the financial statements (Accruals, pre-payments, depreciations, adjustments of bad debts and doubtful debts, valuation of stocks and accounting for stocks as per LKAS 02, acquisition, removal and transfers and accounting for property, plant and equipment, provision as per LKAS 27, accounting for contingent liabilities and contingent assets, adjustment of incidents after the reporting period as per LKAS, accounting for the issuance of debentures, accounting for Income Tax (Recurrent Tax) of a company and preparation of financial statements for a limited liability company for internal use, goals and objectives of the preparation of production account and preparation of production account with the adjustments to the unfinished stocks, and transfer of goods at the cost or with a profit margin, preparation of a cash flow statement.
- Computerized accounting
- Introduction of the computerized accounting (Including objectives and functions), basic knowledge of the computerized accounting packages (Including application, process and provisions)
- Preparation of financial statements of a limited company with a subsidiary or one associated company or a joint venture.
- Analysis and interpretation of financial statements by ratios and submission of information needed for making management decisions.

(Duration 03 hours, 100 Marks)

c) Legal and Regulatory Framework

(Provisions of National Audit Act/ Procedural Rules / Provisions of the Establishments Code and Procurement Guidelines) (Legal and Regulatory Framework)

- Chapter XVII of the Constitution of the Democratic Socialist Republic of Sri Lanka – Financial.
- Audit Act No.19 of 2019
- Finance Act No.38 of 1971 (Section II)
- Paragraphs related to the Audit of Accounting Standards.
- Provisions related to the audit of State Banks, Provincial Councils, Local Authorities, Agrarian Services Centers, Universities and the other entities falling under the scope of the Auditor General.
- Contract Law and Representation Law.

(Duration 03 Hours, 100 Marks)

d) Audit Case Study

Conducting an in-depth analysis on a certain case provided in relation to the Audit and apprehending its current positions (favourable/ unfavourable positions), reaching logical solutions, knowledge of creating a proper environment conducive to ensure productive future positions.

(Compilation of 02 reports in association with 02 cases provided)

(Duration 02 hours - 100 Marks)

e) Information and Communication Technology and e-Government

This question paper consists of two sections.

| <i>Question Paper</i> | <i>Duration</i> | <i>Marks</i> |
|--|-----------------|--------------|
| • Question Paper I – Multiple Choice Questions | 1 hour | 40 |
| • Question Paper II – Essay-type Questions | 2 hours | 60 |
| • Total Marks | | 100 |

Question papers will be designed to cover the following subject areas.

- i. The basic elements of the life circle of the information technology projects such as System Study, System Analysis, System Designing, Software Development, their testing, User Acceptance Testing, related technical areas such as Algorhythems, HTML, XHTML, php, Data and Information Security, Re-installation of systems due to disasters, Intellectual Property Right and Software Licenses, Free and Open Source Software, Web 2.0, are included in the Information and Communication Technology Section.
- ii. The e-Government Section includes the methods of applying Information and Communication Technology for the Public sector, accomplishment of an efficient public service using Information and Communication Technology, Basic technological requirements for e-Government, Basic components of State Information and Communication Technology framework, Fundamentals of e-Government system, and Interoperability.

APPENDIX 03

Marking Scheme of the Structured Interview Conducted for Recruitment under the Direct Stream for the Sri Lanka State Audit Service

01) Additional Educational Qualifications - Maximum 25 Marks

| <i>Educational Qualifications</i> | <i>Marks</i> |
|---|--------------|
| a) General Degree | 10 |
| b) Special Degree | 11 |
| c) General Degree with 2nd Class | 11 |
| d) Special Degree with 2nd Class | 13 |
| e) General Degree with 1st Class | 13 |
| f) Special Degree with 1st Class | 15 |
| g) Postgraduate Diploma | 18 |
| (The related fields including State Management, Financial Management, Public Finance, Accounting, Development Finance, Commerce, Economics, Business Administration, State Management Information Technology, Government Policies and Project Management) | |
| h) Master Degree | 20 |
| (The related fields including State Management, Financial Management, Public Finance, Accounting, Development Finance, Commerce, Economics, Business Administration, State Management Information Technology, Government Policies and Project Management) | |
| i) Postgraduate degrees or above degrees | 25 |
| (The related fields including State Management, Financial Management, Public Finance, Accounting, Development Finance, Commerce, Economics, Business Administration, State Management Information Technology, Government Policies and Project Management) | |

02) Additional Professional Qualifications

Marks will be given only for one qualification satisfied in addition to the basic professional qualification. (Maximum of 20 Marks)

- a) Shall have obtained a Higher Diploma in Accountancy or Commerce in Sri Lanka Technical College/ Sri Lanka Institute of Advanced Technological Education (07 Marks)
- b) Shall have passed the examination of Licentiate II/ Intermediate level/ Accountancy and Business Certificate II/ Business Level of the Institute Chartered Accountants of Sri Lanka / Level II of the Institute of Certified Management Accountants of Sri Lanka (09 Marks)
- c) Shall have passed the Final 1 examination of the Institute Chartered Accountants of Sri Lanka/ Level III of the Institute of Certified Management Accountants of Sri Lanka (12 Marks)
- d) Associate membership of the Institute Chartered Accountants of Sri Lanka or the Institute of Certified Management Accountants of Sri Lanka. (15 Marks)
- e) Fellow membership of the Institute Chartered Accountants of Sri Lanka or the Institute of Certified Management Accountants of Sri Lanka (20 Marks)

03) Information Technology/ Computer Skills (05 Marks)

Shall have passed a certificate course in computer for a duration of 06 months or above conferred by a university or an institute approved by the Tertiary and Vocational Education Commission and obtained a certificate.

APPENDIX 04

Syllabus of the Written Efficiency Bar Examination of the Officers in Class III Grade II of the Sri Lanka State Audit Service

1. This examination consists of the following three (3) question papers.

- a. Auditing
- b. Accountancy
- c. Public Finance and Establishments Procedure

2. Syllabus

a) Auditing

- Business Environment

Different types of business organizations and their objectives, external environment influencing business organizations.

- Good Governance, Risk and Compliance

Risks influencing the achievement of the objectives of a business organization, internal and external business environmental risk, basic elements of a risk management framework, risk minimization strategies, institutional good governance, representation issues and the requirement of audit.

- Business Procedures and Internal Control

Prime business procedures of an organization, internal control, objectives of the controls, five elements of the internal control, general control over information technology and software control, limitations of internal control.

- Responsibility of Certification and Related Services

Certification, responsibility of limited certification and responsibility of justifiable certification, fundamentals of certification responsibility, acceptance of responsibility/auditing.

- Process of Auditing

Audit risk, certification of financial statements, common principles of controlling the audit of financial statements, identification of the entity and its environment, risk assessment, inspection of controls and independent procedures, risk of frauds, materiality, and documentation.

- Audit Evidence

Audit Evidence, audit procedures applicable to collecting audit evidence, analytical procedures, selection of items for audit test check.

- Audit Report

Evaluation on the impact of material misstatements, unmodified audit report, modified audit report, emphasis on matters.

- Ethical requirements impacting on the audit of financial statements.

Acknowledgement of the client and acceptance of the service, the risk faced by a professional auditor in complying with preliminary ethics.

- Quality of Auditing

Fundamentals of quality control system, quality control requirements needed in financial statement auditing.

(Duration 03 hours, 100 Marks. This question paper consists of essay-type questions)

b) Accountancy

- Preparation of financial statements by accounting for transactions and events through double entry method.
- Preparation of financial statements of a manufacturing business.
- Preparation of financial statements of an institution with incomplete accounting records.
- Preparation of financial statement of a non-profit oriented organization.
- Application of Sri Lanka Accounting Standards
- Preparation of Financial Statement of a limited company or a State corporation
- Analysis and interpretation of financial statements by ratios and submission of information needed to make decisions.
- Preparation of Financial Statements of Ministries and Departments.
- Preparation of Cash Flow Statements

(Duration 03 hours, 100 Marks. This question paper also consists of essay-type questions)

c) Public Finance and Establishments Procedure

(i) Public Financial Procedure

- Chapter XVII of the Constitution of the Democratic Socialist Republic of Sri Lanka – Financial.
- Provisions of Finance Act, No.38 of 1971 (Section II)
- Government Financial Regulations and the Procurement Guidelines
- Provisions of the Audit Act, No.19 of 2018.

(ii) Establishments Procedure

- Volume I of the Establishments Code and Procedural Rules of the Public Service Commission/ Audit Service Commission.

(iii) Office Systems and Office Procedures

(Duration 03 hours, 100 Marks. This question paper consists of multiple selection questions, short questions, structured essay-type questions and essay-type questions).

APPENDIX 05

Syllabus of the Written Efficiency Bar Examination for Officers of Class III Grade I of the Sri Lanka State Audit Service

1. This examination comprises the following 03 question papers.

- a. Auditing
- b. Accountancy
- c. Public Finance and Establishments Procedure

2. Syllabus

a) Auditing

• Business Environment

Miscellaneous types of business organizations, and their objectives, external environment affecting the business organizations.

• Good Governance, Risks and Compliance

Risks affecting the achievement of objectives of a business organization; internal and external risks affecting the business environment; components of a risk management framework; risk mitigation strategies; good governance of an institution, representation issues and necessity for auditing.

• Business Procedures and Internal Controls

Fundamentals in business procedures of an organization; internal controls; objectives of controls; five internal control components; general control using Information Technology and control of software; limits on internal control.

• Responsibility of Certification and Related Services

Certification; responsibility of limited certification and responsibility of justifiable certification; fundamentals of certification; acceptance of responsibility/ auditing.

• Process of Auditing

Audit risks; certification of financial statements; common principles of controlling the audit of financial statements; identification of the entity and its environment; risk assessment; inspection of controls and independent procedures; risks of fraud; materiality; documentation.

• Audit Evidence

Audit evidence; procedure for obtaining evidence for audit; analytical procedures; selection of items for tests.

• Audit Report

Evaluation on the impact of material misstatements; unmodified audit report; modified audit report; emphasis on matters.

• Requirements Impacting on the Audit of Financial Statements

Acknowledgement of the client and acceptance of service; risks faced by a professional auditor in complying with preliminary ethics.

• Quality of Auditing

Fundamentals of a quality control system; quality control requirements needed in auditing of financial statements.

(Duration 03 hours- 100 marks. This question paper consists of essay type questions)

b) Accountancy

- Preparation of financial statements by accounting for transactions and events through double entry method.
- Preparation of financial statements for manufacturing business.
- Preparation of financial statements for an institution with incomplete accounting records.
- Preparation of financial statements for a nonprofit-oriented organization.
- Following the Sri Lanka Accounting Standards.
- Preparation of financial statements for a limited company or a public corporation.
- Presentation of information to facilitate decision making by analyzing and defining financial statements using ratios.
- Preparation of financial statements of Ministries and Departments.
- Preparation of cash flow statements.

(Duration 03 hours- 100 marks. This question paper consists of essay type questions)

c) Public Finance and Establishments Procedure

(i) Procedure of Public Finance

- Finance in Article XVII of the Constitution of Democratic Socialist Republic of Sri Lanka.
- Provisions of Finance Act, No. 38 of 1971 (Part II)
- Financial Regulations and Government Procurement Guidelines.
- Provisions of National Audit Act, No. 09 of 2018.

(ii) Establishments Procedure

- Establishments Code Volume I and Procedural Rules of the Public Service Commission/Audit Service Commission.

(iii) Office System and Establishments Procedure

(Duration 03 Hours- 100 Marks, this question paper consists of multiple choice questions, short questions, structured questions and essay type questions).

APPENDIX 06

**First Efficiency Bar Examination for Class II Officers of the Sri Lanka State Audit Service
Syllabus for the written examination**

1. This examination comprises the following 03 question papers.
 - a) Public Finance and Establishments Procedure
 - b) Law and Taxation
 - c) Economics

2. Syllabus

- a) Public Finance and Establishments Procedure

- (i) Procedure of Public Finance

- Financial Regulations of the Government
- Government Procurement Guidelines

- (ii) Establishments Procedure

- Volumes I and II of the Establishments Code
- Procedural Rules of the Public Service Commission/Audit Service Commission.

(Duration 03 Hours- 100 Marks, this question paper consists of multiple choice questions, short questions, structured questions and essay type questions)

- b) Law and Taxation

- Finance in Article XVII of the Constitution of Democratic Socialist Republic of Sri Lanka.
- National Audit Act, No. 19 of 2018.
- Finance Act, No. 38 of 1971 (Part II)
- Companies Act, No. 07 of 2007 – Accounts and Chapters related to Auditing.
- Provisions for auditing state banks, Provincial Councils, Local Authorities, Agrarian Services Centers, Universities, and other institutions under scope of the Auditor General.
- Representation Law, Contract Law, Law on electronic transactions.
- Introduction to Taxation
Principles of Taxation, Direct and Indirect Taxes, Tax Authority of Sri Lanka, Legal Framework, Imposition of Income Tax, Residential Law
- Statutory Revenue
Trade, Businesses, Employment or Profession, Employment Revenue, Net annual value of lands and constructions, Discounts and interest on dividends, Recoveries and Annuities, Lease rents, Royalties and Overpricing, Betting, Rewards, Winning gaming and gambling, Fines and allowances of the Government, Assistance, Donations and contributory receipts from Non-governmental Organizations, Revenue from other sources, Exempted revenue.
- Taxation on Individuals and Companies
Individual statutory income, Assessable income and taxable income, Total statutory revenue of a company, Ratios of income tax, Gross liability of an individual for income tax, Gross liability of a company for income tax, Payable tax balance.
- Taxation for Miscellaneous Enterprises
- Commitments and Actions
Payment of income tax, Reports, Assessment, Appealing process, Defaulting on taxes, Refunds, Provisions for penalties.

- Concepts and Usage
Withholding tax and concept of closing tax, Capital profits, Definitions, Verdicts of cases.
- Business Tax
Value Added Tax, Nation Building Tax, Economic Service Fees, Stamp Duty

(Duration 03 Hours – 100 Marks)

- c) Economics
- Introduction to Business Economics
 - Consumers and Market
 - Production and Cost
 - Role of the Government in the Market
 - Monies and Pricing
 - Banks and Financial Policy
 - Macro Economics and Business Environment
 - International Trade
 - Economic Growth and Development
 - Development Economics

(Duration 03 hours- 100 Marks)

APPENDIX 07

Syllabus of the Written Examination for Second Efficiency Bar of Class II Officers of Sri Lanka State Audit Service

1. This examination comprises the following 04 question papers.

- a) State Audit
- b) Advanced Financial Accounting
- c) Management and Information Technology
- d) Report writing and presentation of information to the management

2. Syllabus

a) Auditing of the State Sector

- General principles of the International Organization of Supreme Audit Institutions relating to the auditing of state sector.
- Quality control of financial audits by the Institute of Chartered Accountants, Responsibility and general principles relating to auditing, Risk evaluation and responding to such risks, Collection of audit evidence, Use of others' works, Statements and auditing standards issued on the follow up and presentation of audit conclusions.
- Standards and statements of the International Organization of Supreme Audit Institutions in regard of general requirements relating to performance audit, compliance audit and other audits , planning such audits, execution, reporting and follow up.
- Presentation of reports on the process of imposing surcharges.

(Duration 03 Hours- 100 Marks, This question paper consists of essay type questions)

b) Advanced Financial Accounting

- Format for Financial Reporting
Objectives of financial reporting, Objectives of each component in financial statements, Identification and measurement of components in financial statements, Hypotheses and their significance in preparing financial statements, Key features of financial statements and improvement of such features, Concept of maintaining capital.
- Regulatory Framework
Preparation and presentation of financial statements in terms of Companies Act, No. 07 of 2007, Requirement for business entities to present financial statements under the Sri Lanka Accounting and Auditing Standards Act, No.15 of 1995.
- Sri Lanka Accounting Standards
Requirement for Accounting Standards, Comprehension on financial instruments, Fundamentals on Sri Lanka Accounting Standards for Small and Medium Scale Enterprises.
- Preparation and Presentation of Financial Statements for Limited Liability Companies.
Preparation and presentation of financial statements for the objectives of being published.
- Preparation of Cash Flow Statements
- Analysis of Financial Statements
Computation of accounting ratios, preparation of summary reports for the management by including financial position, performance and operating efficiency of the entity using ratios.

- Consolidated Financial Statements.
Preparation of consolidated financial statements with adjustments.

(Duration 03 hours, 100 Marks)

c) Management and Information Technology

- Introduction to Business Management
Basic concepts of management, Role of management, Management activities, Process of management, Productivity, Efficiency and Productivity, Challenges faced by managers, Management of crises and unforeseen events
- Planning and Decision Making
Nature of plans, Types of plans, Planning process, Hindrances to planning process, Approach to decision making, Process of logical decision making.
- Organizational Structure and Designing
Basic concepts of organization, Designing organizational structure, Types of Departments, Authority, Responsibility and power, Contingent factors shaping the organizational structures, Restructuring and Reformation
- Motivation and Leadership
Role of leadership, Source of power for leaders, Theories of leadership, Motivation and theories of motivation.

Utilization of the Audit Fund as a powerful factor for motivation and productivity improvement.
- Communication in Organizations
Scope and nature of communication, Basic communication format, Bottlenecks for communication, Communication within organizations, Communication skills.
- Control
Nature and scope of control, Levels of control, Process of control, Approaches to control.
- Organizational Culture and its Effect on Organizations
Role of organizational culture, Layers of organizational culture, Integration process of the organizational culture, Models for analyzing organizational culture, Organizational culture and strategies.
- Change Management
Forms of changes, Resistance to change, Models for management of changes.
- Good Governance and Social Responsibility of an Institution
Social responsibility of an institution, Management of ethics, Their impact on parties and organizations interested in institutions, Significance of good governance, Agency theory vs Stewardship theory, Control through risk management systems and good governance.
- Strategic Goals of Institutions
Types and nature of strategies of organizations, Features of strategies, Strategic planning.
- Operating Management
Introduction to operating management, Supply management, Quality management, Stock management, Capacity management

- Human Resources Management
Activities and nature of human resource management, Employee management and staffing, Skills management, management of benefits, employees and labour relations, Psychological contract and ethics of employment.
- Information Management
Office automation, System Theory, Information systems and levels of management, configuration of computer systems, Intranet, Extranet and Internet, Databases, Storage and retrieval of data, Knowledge management, Outsourcing, Call center and business process outsourcing.

Using distant learning methods for human resource development.
- Challenges Faced by Institutions in the new Millennium.
Globalization, E-commerce and virtual consumers, new trends in commerce.

(Duration 02 hours-100 Marks. This question paper comprises essay type questions)

- d) Report Writing and Presentation of Information to the Management
Accuracy in the timeliness of management information and significance of completeness.
- Use of information
 - Writing notes and minutes of meetings
 - Structure of management reports
 - Interpretation of results
 - Proposing variables
 - Use of naming conventions in analyzing data
 - Comparison of performance
 - Use of percentages and ratios of management reports
 - Representation through abstract drawings
 - Listening to professional speeches and lectures

APPENDIX 08

Syllabus of the Written Examination for Efficiency Bar of Class I Officers of Sri Lanka State Audit Service

1. This Examination comprises 03 question papers

- (a) State Auditing
- (b) Public Finance Management
- (c) Strategic Management

2. Syllabus

- (a) State Auditing
Planning an audit with respect to a given scenario, Analysis of sample data, Evaluation of audit evidence, Execution of audit procedures further required and expression of audit opinion.

(Duration 03 hours – 100 Marks, This question paper consists of a case study and essay type questions)

(b) Public Finance Management

- Organizational structure of the Government and Provincial Councils, Government Corporations, Local Governments and Cooperative enterprises; and, statutory and legal frameworks of public finance.
- Financial Cycle – Planning, Preparation of programs, Preparation of budget, Utilization of funds, Assignment of responsibilities for financial control in terms of Financial Regulation 135, Accounting, Reporting, Evaluation and auditing.
- Performance budget - Fundamentals of methodologies and implementation, Performance indicators, Types of indicators, Selection of units and norms, Analysis of evaluation systems and performance.
- Program budget – Structure of programs, Classification of activities, Processess of programs, Objects on projects and expenses.
- Direct and indirect subsidiaries.
- Sources of revenue for the budget of the Government – Inclusive of Public debt, Grants, Foreign aid.
- Categories of expenses relating to Government Corporations and Local Governments.

c) Strategic Management

i. Introduction to Institutional Operations and Operating Management

- Institutional environment.
- Management of institutional operations.
- Analysis of values
- Quality management
- Human resource management
- Change management
- Leadership theories and their use
- Information management
- Questions on this subject shall be made to assess the knowledge of applicants with respect to the utilization of Audit Fund as a means of productivity improvement while encouraging the use of management and organizational principles; use of this theory on the issues in public sector; the five modern techniques for management and techniques.

ii. Introduction to Management

Introduction to business entities and nature of business operations, Fundamentals of management, Management process.

iii. Operating Management

Introduction to operating management, Supply chain management, Quality management, Stock management, Capacity management.

iv. Human Resource Development and Management

Nature and activities of Human resource management, Cadre planning and staffing, Skills management, management of benefits, Employee-labor relationship, Psychological contract and employment ethics.

Using Distant Learning Methods for Human Resource Development

v. Information Management

Office automation, System Theory, Information systems and levels of management, configuration of computer systems, Intranet, Extranet and Internet, Databases, Storage and retrieval of data, Knowledge management, Outsourcing, Call center and business process outsourcing.

vi. Challenges faced by institutions in the new millennium.

Globalization, E-commerce and virtual consumers, new trends in commerce

(Duration 03 hours – 100 Marks. This question paper consists of essay type questions)

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