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இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம்
SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION



**First Efficiency Bar Examination for Officers of
Sri Lanka Administrative Service – 2020(I)**

Time: 03 Hrs

**Financial Management and Procurement
Procedure in the Public Sector- 04**

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Index No / சுட்டெண்

- Answer only five (05) questions

01.
 - i. Describe how parliamentary control over public financial management is implemented in accordance with the provisions of the Constitution of the Democratic Socialist Republic of Sri Lanka and the Financial Regulations, along with the relevant statutory provisions. (15marks)
 - ii. Explain, with reference to statutory provisions, how government services and election expenses are funded if Parliament is dissolved before passing the relevant Appropriation Bill for a given year. (05 marks)
02.
 - i. Name the five key project types as per the classification of the National Planning Department and the circular MNPEA/PLAN/2019 dated 10.01.2019. (05 marks)
 - ii. Name the stages of project planning as stated in Financial Regulation 03. (10 marks)
 - iii. Explain two (02) differences between Incremental Budgeting and Zero-based Budgeting. (05 marks)
03.
 - i. List the tasks related to revenue and expenditure that Accounting Officers delegate to their subordinates under Financial Regulation 135 for financial control. (07 marks)
 - ii. Name four (04) responsibilities of an officer approving expenditure under Financial Regulation 137 –Approval. (08 marks)
 - iii. List five (05) responsibilities of the officer collecting revenue under Financial Regulation 143(2). (05 marks)

04. i. According to Financial Regulation 126, the chief function of the Treasury is to maintain control and supervision over government finances. List five (05) aspects related to the Treasury's control and supervision functions. (05 marks)
- ii. List five (05) responsibilities of Accounting Officers as per Financial Regulation 128. (05 marks)
- iii. Briefly introduce the Committee on Public Accounts (COPA) and the Committee on Public Enterprises (COPE) (05 marks)
05. i. List four (04) responsibilities and functions of the Technical Evaluation Committee according to the Government Procurement Guidelines. (08 marks)
- ii. Explain three (03) functions and responsibilities of the Bid Opening Committee in the procurement process. (06 marks)
- iii. Describe three (03) types of guarantees used in the procurement process. (06 marks)
06. Write short notes on the following topics.
- i. Bank Reconciliation Statement
- ii. Annual Stock Verification
- iii. Contents of a Full Report on Losses and Damages
- iv. Indemnity bond

(5 x 4 = 20 marks)
