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இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம்
SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION



First Efficiency Bar Examination for the Officers of Sri Lanka Administrative Service 2019 (II)

Time: 03 hours

Government Financial Regulations and Procurement Process (04)

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Index No / சுட்டெண்

• **Answer five (05) questions only.**

1.
 - i. Briefly explain the provisions of the Constitution related to payments to and withdrawals from the Consolidated Fund. (08 Marks)
 - ii. Indicate the instances when the transfer of Financial Provisions F.R. 66 Virement Procedure is not appropriate. (12 Marks)
2.
 - i. Name the losses included in F.R. 102 Losses. (10 Marks)
 - ii. Indicate what action should be taken in terms of F.R. 103 (I) with regard to a vehicle accident of a Department. (10 Marks)
3.
 - i. Analyze the following.
In terms of F.R. 124 (2) “All Secretaries to Ministries are Chief Accounting Officers and all Chief Accounting Officers are not Secretaries to Ministries”. (08 Marks)
 - ii. Mention in brief the facts that an Accounting Officer should be mindful of in delegating financial control under F.R. 135. (12 Marks)
4.
 - i. Explain the difference between statutory audit and internal audit. (10 Marks)
 - ii. Explain the manner how action should be taken in terms of financial regulations with regard to an audit query received by your institution. (10 Marks)
5.
 - i. Name three (03) committees that assist the procurement process. (06 Marks)
 - ii. Indicate three (03) instances when using the direct contracting method is the most appropriate. (06 Marks)
 - iii. Explain the difference between “Bid Security” and “Performance Security” used in the procurement process. (08 Marks)

6. Write Short Notes.
- i. Block Provision
 - ii. Outstanding payments
 - iii. Internal Control
 - iv. Procurement Entity

(5X4 = 20 Marks)
