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**இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம்**  
**SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION**



**First Efficiency Bar Examination for Officers of Sri Lanka  
Scientific Service and Sri Lanka Architects' Service 2019(I)**

**Time: 03 Hours**

**Financial Systems (05-II)**

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**Index No / சுட்டு எண்**  
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• **Answer five (05) questions only.**

1.
  - i. Briefly describe situations in which the President may be authorized to withdraw funds from the Consolidated Fund. (10 Marks)
  - ii. Write five (05) payment types listed under recurrent expenditure in the Annual Appropriation Act. (10 Marks)
2.
  - i. Explain the provisions related to obtaining an advance from the Contingencies Fund with reference to Financial Regulations. (10 Marks)
  - ii. What functions related to public finance are under the control and supervision of the General Treasury? (10 Marks)
3.
  - i. Describe the objectives of establishing an internal audit division in a public institution. (10 Marks)
  - ii. Discuss, with reference to Financial Regulations, how the Chief Accounting Officer should act with regard to audit queries. (10 Marks)
4.
  - i. What kind of losses are not considered as losses, in accordance with F.R. 102? (10 Marks)
  - ii. Describe how to determine the maximum recoverable value of loss with reference to F.R. 105. (10 Marks)
5.
  - i. Describe the factors to be considered by a procurement entity when deciding on an appropriate procurement method. (12 Marks)
  - ii. Explain most appropriate occasions for using the force account approach in public procurement. (08 Marks)
6. Write short notes.
  - i. Block Provisions
  - ii. Committee on Public Accounts
  - iii. Petty cash sub-imprest
  - iv. Procurement entity (5×4 = 20 Marks)

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