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



**First Efficiency Bar Examination for the Officers of Sri Lanka  
Scientific Service and Sri Lanka Architectural Service - 2020(I)**

**Time: 03  
Hours**

**Financial systems - 05 -II**

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Index No / சுட்டெண்**

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

01. I. Briefly explain the instances where the President is empowered to incur expenses from the Consolidated Fund without the approval of a parliamentary resolution. (10 marks)  
II. Briefly explain the information provided to the National Budget Department when preparing the annual budget estimates of a government ministry/department. (10 marks)
02. I. State the instances in which a Supplementary Estimate can be presented to Parliament. (10 marks)  
II. List five (05) types of receipts that are not considered as revenue when preparing government revenue estimates. (10 marks)
03. I. Briefly explain the difference between "Government Audit (Statutory Audit)" and "Internal Audit. (10 marks)  
II. Discuss, based on financial regulations, how to respond to an audit query received by your organization. (10 marks)
04. I. According to Financial Regulation 139, what are the responsibilities of a paying officer towards his accounting officer? (10 marks)  
II. What are the security measures to be followed when making payments by cheque? (10 marks)

05. I. According to the Government Procurement Guidelines, list five (05) procurement methods used for the acquisition of goods and services? (05 marks)
- II. What suggestions would you make to achieve "value for money" when following the government procurement process? (15 marks)

06. Write short notes on the following:

- I. Statutory Funds
- II. Weeramong Procedure
- III. Committee on Public Accounts
- IV. Preliminary Report on Losses

(05 x 4 = 20 marks)

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