



සියලු ම හිමිකම් ඇවිරිණි / All Right Reserved / முழுப் பதிப்புரிமையுடையது		
	<b>ශ්‍රී ලංකා සංවර්ධන පරිපාලන ආයතනය</b> இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம் SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION	
<b>First Efficiency Bar Examination for the Officers Sri Lanka Accountants Service -2018 (I)</b>		
<b>Time -03 hours</b>	<b>Public Finance Procedures (06)</b>	විභාග අංකය Index No / சுட்டெண்

Answer only five (05) questions.

01. Explain briefly the role of the following institutions in the preparation of the government budget.
  - i. Department of National Budget (Marks 05)
  - ii. Department of External Resources (Marks 05)
  - iii. Department of Public Enterprises (Marks 05)
  - iv. Department of Treasury Operations (Marks 05)
02. Explain briefly the procedure to be followed according to F.R. 69 when allocation set apart under a programme has exceeded by 31<sup>st</sup> of December. (Marks 20)
03. i. Explain five (05) considerations when delegating powers under F.R. 135. (Marks 05)
  - ii. Explain the responsibilities of the certifying officer according to F.R. 138. (Marks 05)
  - iii. Name and explain the functions of government revenue collection according to F.R.142. (Marks 10)
04. i. Explain the role of the internal auditor in public finance management. (Marks 10)
  - ii. Discuss briefly the significance of National Audit Act, No. 19 of 2018 in the context of public finance management. (Marks 10)
05. i. Explain the importance of annual Board of Survey. (Marks 10)
  - ii. Discuss the procedure to be followed referring to Financial Regulations and Treasury circulars in disposing the items recommended by the Board of Survey. (Marks 10)



06. i. Explain briefly the role of the Chief Accounting Officer. (Marks 10)  
ii. Explain briefly the terms 'accountability' and 'responsibility' used in public finance. (Marks 10)
07. i. Explain the desired objectives of preparing a procurement plan in a government organization. (Marks 10)  
ii. Explain briefly the role of a bid evaluation committee. (Marks 10)

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