



සියලු ම හිමිකම් ඇවිරිණි / All Right Reserved / முழுப் பதிப்புரிமையுடையது		
 <div style="text-align: center;"> <p>ශ්‍රී ලංකා සංවර්ධන පරිපාලන ආයතනය</p> <p>இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம்</p> <p>SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION</p> </div>		
Second Efficiency Bar Examination for Officers of Sri Lanka Accountants' Service 2019(II)		
Time : 03 hours	Public Financial Management (19)	විභාග අංකය Index No / சுட்டுஎண்

• **Answer all questions.**

1.
 - i. Explain the supervision and control of the General Treasury with regard to public financial management. (10 Marks)
 - ii. Explain the constitutional provisions related to public finance. (10 Marks)
2.
 - i. Explain performance-based budgeting and describe its steps. (10 Marks)
 - ii. Describe how performance-based budgeting can be beneficial to the socio-economic development of our country. (10 Marks)
3.
 - i. Discuss the importance of working capital management of Public Enterprises. (10 Marks)
 - ii. Explain the facts to be considered in calculation of working capital requirements. (10 Marks)
4.
 - i. Briefly explain the facts to be considered to adhere to the “value for money” concept when inventing money in a project. (10 Marks)
 - ii. In the management of public finance, explain the role of an accountant of a department when using limited resources in an optimum way. (10 Marks)
5. Write short notes on the following
 - i. Committee on Public Enterprises (COPE)
 - ii. Audit and Management Committee
 - iii. Indemnity Bond
 - iv. Imprest Authority Limit (5x4= 20 Marks)
