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இலங்கை அபிவிருத்தி நிர்வாக நிறுவகம்
SRI LANKA INSTITUTE OF DEVELOPMENT ADMINISTRATION



First Efficiency Bar Examination for Officers of Sri Lanka
Accountants' Service - 2019(I)

Time: 03 Hours

Government Financial Procedures - 06

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• Answer 05 question only.

- In public finance management, it is important that an Accounting Officer delegate financial authority annually. Answer the following questions accordingly.
 - Defining what is meant by the delegation of financial authority as per the Financial Regulations of the Republic of Sri Lanka, explain the objectives to be fulfilled through the delegation of financial authority. (10 Marks)
 - The voucher has been presented to you for **certification** following the purchase of 10 tyres for the motor vehicles belonging to the public institution you work for. Write the factors you will take into account in line with Financial Regulation 138 before certifying the voucher. (10 Marks)
- Assume that the public institution you work for is a Head without suboffices. Assume further that Rs. 20 million is allocated for the **Object Detail 1202 (fuel) of the Subproject no. 00 of Project 01, Programme 01** of the said Head.
 - Briefly explain the Head, Programme, Project, and Object Detail. (08 Marks)
 - Describe briefly the factors to be considered in expenditure management of the 1202 Object Detail of the above Head in accordance with National Budget Circular No. 02/2021 (Issuance of Quarterly Warrants and Management of Commitments), which was signed by the Secretary to the Ministry of Finance on 06.12.2021. (12 Marks)
- Assume that funds have been allocated for your institution to buy 15 photocopiers in 2022.
 - Write the procurement activities you will include in the detailed procurement plan in sequence. (08 Marks)
 - Explain the role of the Procurement Entity in this regard. (08 Marks)
 - You are appointed a member of the Technical Evaluation Committee for this procurement. Note two factors to be considered when evaluating the life-cycle cost of the photocopier. (04 Marks)

4. You are the Stores Officer of your department, according to Financial Regulation 715(3).
- I. Briefly explain the role of the Stores Officer. (05 Marks)
 - II. Write the instructions you will give the storekeeper when issuing a newly purchased computer to the regional office from the head office. (10 Marks)
 - III. A machine that costs Rs.260,000 should be disposed of, as recommended by the Board of Survey. Prepare instructions to proceed. (05 Marks)
5. A government department has put forth a special project for the current year. The new project cannot be carried out within the current year's approved budget due to a lack of allocations.
- I. Propose and briefly discuss two (02) alternatives to acquire the additional allocations required. (10 Marks)
 - II. Describe your role as the accountant in assisting the head of department to achieve the department's annual budgetary goals. (10 Marks)
6. I. Write two (02) sources that ensure the independent functioning of internal audit division within a government department. (02 Marks)
- II. Describe the role of internal auditor with reference to Financial Regulations. (08 Marks)
 - III. Briefly explain the powers of the Auditor General as per the Audit Act No. 19 of 2018. (10 Marks)
7. Write short notes.
- I. Major deviations in bids
 - II. Ad hoc sub-impres
 - III. Special Law Services Expenditure
 - IV. Audit and Management Committee (20 Marks)
