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 முழுப் பதிப்புரிமையுடையது]  
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இலங்கை பரீட்சைத் திணைக்களம் / இலங்கைப் பரீட்சைத் திணைக்களம் / Department of Examinations, Sri Lanka

First Efficiency Bar Examination for Assistant Superintendents of Customs  
 Grade II in Sri Lanka Customs (New Syllabus) - 2019 (I) (2021)

(01) Establishments Code and Office Systems

Two hours

Answer five questions only.

1. (i) State **four** important points, which should satisfy the appointing authority, before the appointment or the promotion of a government officer. (08 marks)
- (ii) State **six** important points, which should be included in an appointment letter, under the probation period, of an officer who is eligible for permanent and pensionable post in government service. (12 marks)
2. (i) State the kinds of history sheets with the members and the officers to whom they are meant for, in the government offices. (08 marks)
- (ii) Briefly explain the provisions for accident leave, in the Establishment Code. (12 marks)
3. (i) State **four** conditions, which should be considered, when the subsistence is paid to a government officer. (08 marks)
- (ii) Briefly explain the general policy which is stated in the chapter XXI of the Establishment Code, for issuing uniforms and protective clothes for government officers. (12 marks)
4. (i) State **four** advantages of the office system. (08 marks)
- (ii) Briefly explain **three** methods of property following the office system. (12 marks)
5. (i) State **five** advantages for a government officer who is a member of a registered trade union. (10 marks)
- (ii) Briefly state the actions which should be taken for the unutilized railway warrant and the unutilized train-ticket. (10 marks)
6. (i) Mention for what purposes, the loans/ advances are given for a permanent government officer? (08 marks)
- (ii) State the purposes, eligibility and the documents needed to be submitted by a government officer to obtain a bank loan for purchasing a motor car, according to the chapter XXIV of the Establishment Code. (12 marks)
7. Write down short notes on any **four** of the following.
  - (i) Paternal Leave
  - (ii) Substitute
  - (iii) Daily Work Book
  - (iv) Field Officer
  - (v) Ex-Serviceman

(05 × 04 = 20 marks)

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**First Efficiency Bar Examination for Assistant Superintendents of Customs  
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**(02) Financial Regulations and Accounting Systems**

Two hours

- Answer all the questions.

- In terms of Article 150 (1) of the Constitution, a warrant under the hand of the Minister of Finance shall be issued before incurring any expenditures.
    - Name and briefly explain the **five** warrants out of six warrants which are issued under the hand of the Minister of Finance in terms of the F.R. 90(1). (10 marks)
    - What is the warrant issued by the Minister of Finance for the release of Contingencies fund? (02 marks)
  - In terms of General rule of F.R. 94 (1) "No expenditure or liabilities or commitments should be incurred unless financial provision exists in the annual estimates". State **two** instances where the expenditure or liabilities or commitments shall be authorized beyond such provisions. (02 marks)
  - Financial Regulation 115, "Lapsed payments from a financial provisions in the estimates".
    - What are the payments not applicable in the provision made in terms of F.R. 115 (5)? (02 marks)
    - What are the procedures followed in terms of 115 (6) of F.R., when non-availability of financial provisions? (04 marks)
- Briefly explain the procedure of classifying money/receipts which are received by a government office in terms of F.R. 170. (08 marks)
  - In terms of F.R. 166,
    - What are the documents received by a government office together with money? (04 marks)
    - What are the important items to be noted in the relevant collection register by an officer responsible for receiving money? (02 marks)
  - In terms of F.R. 227 the "Sub division of the accounts for the expenditures" to be shown by a government office on the basis of approved annual estimate in all vouchers and documents. Briefly state the sections which are included in this account. (06 marks)

3. (i) Briefly explain the responsibilities of accounting officers for the safe custody and preservation of public money in terms of F.R. 315. (04 marks)
- (ii) Name the articles that must be kept in safe custody in vault and strong boxes in terms of F.R. 316. (06 marks)
- (iii) (a) Name **two** counterfoil books that are being used by the government departments under the name of "Counterfoil Books" in terms of financial regulations. (04 marks)
- (b) In terms of F.R. 340, briefly explain about the "Counterfoil books" issued by the treasury. (06 marks)
4. (i) Briefly explain in terms of Financial Regulation 855 "purchase and disposal procedures of newspapers". (08 marks)
- (ii) (a) Name the legal requirements for furnishing security bond money of government officers. (04 marks)
- (b) In terms of the legal requirements, who can take the decision on the amount to be furnished as a security bond and the procedures. (02 marks)
- (c) Briefly explain "Officers required to submit security bond" in terms of F.R. 880. (06 marks)
5. Write short notes for **four** of the headings mentioned below.
- (i) Surcharge (F.R. 119)
- (ii) Check Roll (F.R. 213)
- (iii) The Register of Liabilities (F.R. 214)
- (iv) Particular relating to gifts of money received (F.R. 170(E))
- (v) Imprest Authorization (F.R. 91) (05 × 04 = 20 marks)

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