

- (11) Cardinals/Ordinals;
 - (12) The Passive Construction;
 - (13) Relative Clauses;
 - (14) If Clauses;
 - (15) Reported Speech;
 - (16) There is/There are;
 - (17) Have/Has.
- (b) *Vocabulary*.— The vocabulary tested will be that of general modern English with special emphasis on the following fields :
Management, Administration and Social and Economic Development.
- (c) *Reading*.— Ability to (i) Understand the sense of a passage and the writer's attitude to the subject (ii) Grasp the draft of an argument (iii) Draw Implications from what is written.
- (d) *Writing*.— Ability to write Essays, Departmental Reports, Official Letters, Circulars, Minutes, Memos, fill in forms.
- (e) *Speech*.— Ability to speak fluently in the following situations :-
- (i) Social English, e.g.-Greeting, Introductions, Farewells, Requests, Conveying Information.
 - (ii) Speaking over the telephone.
 - (iii) Interview skills, Questioning and Answering Orally.
 - (iv) Meetings, making speeches, proposing a Vote of Thanks.
- (f) *Listening*.— Listening to speeches, lectures, dialogues and conversations and the ability to understand and respond to what is said.

SCHEME OF EXAMINATION

1. *Written Examination*. There will be one paper of 3 hours duration.
2. *Oral Examination*. The Oral Examination will consist of 2 parts.

The candidate will be expected to perform these tasks :

- (a) Carry on a conversation ;
- (b) Describe a picture ;
- (c) Read aloud from a passage ;
- (e) Listen to and write down a passage of dictation of about 80 words.

Note.—A candidate will be required to obtain minimum 40 percent of the total marks for a pass.

Appendix "D"

Sri Lanka Administrative Service

- (a) The Second Efficiency Bar Examination for officers of the Sri Lanka Administrative Service will comprise the following subjects:
- (1) Economics and Social Policy (with special reference to Sri Lanka);
 - (2) The Process for Development Administration (with special reference to Sri Lanka) ;
 - (3) Management and Organisation.

Syllabus

- (1) Economics and Social Policy (with special reference to Sri Lanka) :

The questions in this subject will be designed to test candidates knowledge of the factors that affect and influence the process of formulation of economic and social policy in Sri Lanka. Candidates are expected to be aware of the principles of Applied Economics and Applied Sociology as well as of the recent, Economic, Social and Political History of Sri Lanka.

Note.—A candidate will be required to obtain minimum 40 percent of the total marks for a pass.

(2) The Process of Development Administration (with special reference to Sri Lanka) :

Candidates will be expected to have a wide grasp of the Institutions of Development Administration their working and the interrelationship which exist amongst them with special reference to :

- (a) The Machinery of Government in Sri Lanka;
- (b) The constitutional background of the machinery of Government of Sri Lanka ;
- (c) Local Government ;
- (d) People's Organisations ;
- (e) Organisation of Public Enterprises.

Note.—A candidate will be required to obtain minimum 40 percent of the total marks for a pass.

(3) Management and Organisation

The question in this subject will be designed to :

- (a) Assess the candidates grasp of the principles of management and organization;
- (b) The application of these principles to problems and issues in the Public Sector;
- (c) His familiarity with the modern tools and techniques of management.

Note.—A candidate will be required to obtain minimum 40 percent of the total marks for a pass.

Appendix "B"

Sri Lanka Accountant's Service

First Efficiency Bar Examination :

- (a) The First Efficiency Bar Examination will comprise of 4 papers for 3 hours each in the following subjects :
 - (1) Government Financial Procedure ;
 - (2) Law and Management ;
 - (3) Administration ;
 - (4) Report Writing and Presenting Information to Management.
- (b) Officers may take up the subject of the First Efficiency Bar Examination on one and the same occasion or on separate occasions if they so desire.
- (c) Candidates will be required to obtain 40 percent in each paper for a pass.

Syllabus :-

(1) **Government Financial Procedures.**— Candidates will be tested on the application of the Government Financial Regulations and Treasury Circulars in respect to government transaction, financial regulations/procedures as they relate to revenue, expenditure, foreign aid, annual and supplementary estimate, public debt, procurements, tenders imprests and advances, financial sanctions, the accounts of the island, functional and economic classification, programme and performance budget, functions of the Minister of Finance the General Treasury the Planning Ministry, the Secretaries, the Auditor-General and the Public Accounts Committee.

(2) Law and Management

Law :

Definition of Law,
Legal systems in Sri Lanka,
Court system in Sri Lanka,
Law of Contracts,

law of Agency,
Sale of Goods,
Hire purchase,
Negotiable instruments,
Guarantee,
Insurance,

Management :

Introduction to management,
Functions and skills of managers,
Planning process and setting organizational levels,
Organizations structure,
Management of human resources,
Performance evaluation,
Promotion,
Motivation,
Leadership,
Communication,
Decision making,
Problem solving,
Management of change,
Managing conflicts,
Managing time,
Quality circles and productivity,
Management ethics and responsibility,

03. **Administration.** - Candidates will be tested on provisions in the Establishments Code Part 1 and part II.

04. Report Writing and Presenting Information to Management :

Importance of timeliness, accuracy, completeness and relevance in relation to management information,
Dealing with reference materials,
Periodic and ad-hoc reports,
Writing minutes and reports of meetings,
Structure of Management reports,
Significant results to be highlighted,
Interpretation of results,
Suggestions to variations,
Use of statistical methods in analyzing data,
Performance comparison,
Use of ratios, percentages in management reports,
Diagrammatic representations,
Listening to professional talks and lectures,
Reporting lectures in speech,
Panel discussions,
Seminar skills,
Delivering a speech.

Appendix “D”

(b) The 2nd Efficiency bar Examination for officers of the Sri Lanka Accountant’s Service will comprise the following subjects :-

- (1) Management Accounting
- (2) Public Finance Management
- (3) Management and Organization

Officers may take up the subjects of the 2nd Efficiency bar examination on one and the same occasion or on separate occasions as they so desire. A candidate will be required to obtain minimum of 40 percent of the marks for a pass.

SCHEME OF EXAMINATION

(1) **Management Accounting** - A paper of 3 hour duration.

Syllabus :-Control theory in accounting feed back, open and closed loop systems. Types of standard costs ideal basic and correct.

Principles and practice of setting performance standards and value standards revision of standard, consideration of the learning curve and motivation. The analysis significance presentation and investigation of variances and sub-variances, behavioral aspects of control accounting. The budgeting concept, the administration of budgetary control, the budget manual, fixed and flexible budgets, master and subsidiary budgets, budget centers, management participation in budget preparation, involvement and motivation, The Budget period and identification of the principal budget factor.

(2) **Public Financial Management** :- A paper of 3 hours duration. Selection of question will not be allowed.

Role of Government Accountant.—Constitutional and legal framework of public finance, Institutional framework, Central Government, Government Corporation, Local Authorities, Co-operative Movement etc.

Parliamentary Control Functions of Treasury, Planning Ministry, Estimates Committee, Auditor-General, Public Account Committee, Consolidated Fund, Problems of Parliamentary Control.

The Financial Cycle, Planning, Programming Budgeting, Funding Authorization, Accounting, Reporting, Evaluation and Audit.

Project appraisal, application of shadow prices and statistical data, determination of pay off metric and expected value, cost benefit analysis, discounted cash flow, internal rate of return, ranking of project, economic financial and managerial aspects of projects formulation and appraisal, effective project presentation.

Programming Techniques, application of network - analysis assignment of resources, transportation, problem, replacement of assets that degenerate with use or passage of time and those which do not but which fall after certain amount of use of time.

Performance budget installation of basic methods, measurement of performance, kind of measure, selecting unit and rooms, systems of measurement and performance analysis.

Performance budget, programme structure, Classification by functions, programmes activities projects and objects of expenditure.

Financial controls Accountability, Internal control and Financial Regulation, Internal Audit, Efficiency Audit, Management Audit. Pricing in Public Enterprises.

Financial control of Government, Commercial Enterprises, budgeting management, reporting interpretation of account, the use of financial ratios.

Design and content of accounts and reports of Government and Public undertakings.

Note.—A Candidate will be required to obtain minimum of 40 percent of the total marks for a pass.

(3) **Management and Organization** :- A paper of 3 hours duration.

The questions in this subject will be designed to assess the candidate's grasp of the principles of management and organization.

Appendix "E"

Sinhala

The Test in Sinhala will consist of a Written and on oral part.

The written paper will be of two hours duration and will contain question on :

- (i) Grammar,
- (ii) Translation into English of petitions or reports from Headmen or Grama Seva Niladharis written in different running hands.
- (iii) Translation into Sinhala from an Official paper of document in English.

(Contd.)