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FIJI PUBLIC SERVICE

EXAMINATION H (2)

6TH DECEMBER 2006

2pm – 5.10pm

Time: 3 hours 10 minutes

Total Marks: 100

INSTRUCTIONS TO CANDIDATES

1. Ensure that your index number is written on the top right hand corner of every sheet paper you use. Your name must not appear anywhere on the answer script.
2. You may use blue or black ink or ballpoint. You must not use a red pen or pencil as the answer scripts will not be marked.
3. The paper is divided into two (2) sections [i.e. A&B] Ensure to being each section on new sheet of paper
4. Read each question & instructions very carefully. Note the allocation of marks to each question and distribute your time accordingly.
5. Ten[10] minutes is allocated to read the questions. You must not start writing until you are told.
6. This being an open exam the use of two texts, namely General Orders & Financial Instructions is provided.
7. Candidates must use only the standard calculators. Where calculations are required, you must show full working on the answer script.
8. Use of mobile phone in the class/ hall is not permitted. It should be switched off before the commencement of the exam.
9. Please note that a candidate will be disqualified from sitting or to continue with the examination if one does not comply with the above and other instructions announced by the invigilator.

All correspondence to the Chief Executive Officer for the Public Service, please.

Question 9

Differentiate between cash accounting and accrual accounting system.

[4 marks]

Question 10

What is the objective of setting an Agency Tender Board, composition of the Board and authorized limit delegated to the Board.

[4 marks]

Question 11

Differentiate between the Budget Sector Agency and Off Budget Sector Agency.

[4 marks]

Question 12

The authority to write-off losses has been delegated to the CEO's previously held by the CEO of Ministry of Finance.

- a) What is the purpose of this delegation? **[2marks]**
- b) What is the main record that should be maintained to manage and follow up on individual loss? **[2 marks]**
- c) What essential details in regards to loss reported should be entered in this record? **[2 marks]**
- d) What is a General Loss Report Form? **[1 mark]**
- e) What is the time frame required for the preparation of this report? **[1 mark]**
- f) Outline at least three steps to be taken in order to recover losses? **[3 marks]**

Question 13

Discuss at least three core responsibilities of CEOs of the budget sector agencies stipulated in the Finance Management Act.

[3 marks]

Question 14

What is an Annual Corporate Plan and how does it relate to Annual Budget Estimate?

[5 marks]

Question 15

Briefly discuss powers and functions of the independent office of the Auditor General as provided in the Constitution, Financial Management Act and the Audit Act.

[3 marks]

*****END*****

December 2006

SECTION A:

GENERAL ORDERS, PUBLIC SERVICE ACT AND REGULATIONS, 1999
AND JIC AGREEMENT:

(35 Marks)

ANSWER ONLY FIVE (5) QUESTIONS

(Under this section there are a total of twelve (10) questions but you are required to answer six (6) questions in total. You are given options to attempt any four (4) questions as at 1 to 8. Please note questions 9 and 10 are compulsory questions.

Question 1

(5 marks)

A breach of the Public Service Code of Conduct by an employee is a ground for disciplinary action. Quote five (5) Public Service Code of Conduct under the Public Service Act, 1999.

OR

Question 2

Officers are prohibited from engaging in any trade, or in commercial undertaking, during or outside officer hours.

Explain in your own words the provision of this General Order and the circumstances in which it can be allowed.

Question 3

(8 marks)

Outline the Appeal procedures to be followed by an officer when appealing against a decision on transfer, promotion and discipline.

OR

Question 4

Public Officers are allowed to publish in the media matters relating to subject of general interest.

What are some of the areas that officers are restricted to publish or comment on and needs permission of the Secretary, Public Service (Chief Executive Officer, Public Service), whether on duty or leave of absence.

Question 5

(6 marks)

The Chief Executive Officers have been delegated the Commission's powers vide Legal No. 92/2002 to enhance managerial autonomy, improve efficiency in the public service delivery and foster increased productive outputs and better accountability. There are matters not delegated to CEOs. List six (6) powers or functions not delegated.

OR

Question 6

Please briefly explain your understanding of the different public sector reforms being undertaken in the Service and name the Ministries responsible for these reforms.

Question 7

(5 marks)

Explain the procedures that should be followed or observed when communicating to the Chief Executive Officer, Public Service.

OR

Question 8

Explain your understanding of the following terms:

- (a) Annual Corporate Plan -
- (b) Medical Board -
- (c) Absence without leave -

COMPULSORY QUESTIONS

(6 marks)

Question 9

Briefly explain the procedures that should be observed by a wage earner if he/she wish to retire voluntarily on attaining the age at which he/she can lawfully retire under the provisions of any written law relating to the grant of pensions, gratuities or compensation

Question 10

(5 marks)

Explain the normal working hours of a wage earner (Government wage employee) and when are they entitled to overtime pay.

[Begin this Section in a new sheet of paper]

ANSWER ALL QUESTIONS

Question 1

There are five principles of responsible financial management discussed in the Finance Management Act of 2004. Discuss in your words three of these principles as stipulated in the Act. [3 marks]

Question 2

Explain what is performance budgeting which is an important concept introduced by FMR. [5 marks]

Question 3

Distinguish between Commitment and Expenditure Ledger. What are some of the essential details recorded in these ledgers? [4 marks]

Question 4

The Consolidated Fund Account is the main account for the operation of Public Fund. Identify three main components of the Fund and also explain why trust money is not paid in this account. [4 marks]

Question 5

- a) Who is a revenue collector?
- b) Who has the authority to appoint this officer?
- c) What is a revenue collectors chart and its purpose? [5 marks]

Question 6

What is the purpose of carrying out the salary and wages reconciliation and how often should this be done and where should the reconciliation statements be submitted to? [4 marks]

Question 7

A payment voucher should be completed in all respect before processing. What are the essential details that should be filled in the payment voucher to ensure its completeness in all respect? [4 marks]

Question 8

Each agency must document internal controls that should be in place to minimize the risk of loss of money and property. Identify at least three key areas or items that require such controls to be implemented. [3 marks]