



**FIJI PUBLIC SERVICE**

**EXAMINATION –S**

**31<sup>st</sup> August – 2006**

**PAPER C – GOVERNMENT ACCOUNTING SYSTEM**

**Time: 2.5 Hours {9am- 11.40 am}  
(10 min. reading time)**

**Total Marks: 100**

**Instructions to Candidates**

1. Ensure that your **index number is written on** the top right hand corner of every sheet of paper you use. Your name **must not** appear anywhere on the answer script.
2. You may use blue or black ink or ballpoint pen. You **must not** use a red pen or pencil and answers written in either of this, the answer script will not be marked.
3. Read each question & instruction very carefully. Note the allocation of marks to each question and distribute your time accordingly.
4. **Ten (10) minutes** is allocated to read the questions, thus, you **must not** start writing until you are told.
5. Use of Mobile phone in the class/ hall is not permitted. It should be switched off before the commencement of the exam.
6. 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.

## **EXAMINATION S**

### **PAPER C – GOVERNMENT ACCOUNTING SYSTEM**

**Answer all questions.**

**QUESTION 1 (10 marks)**

[2 marks each]

Briefly define the following terms in your own words .

- a) Current assets
- b) Accounts Payable
- c) Cashflow Forecast
- d) Budget
- e) Accounts Receivable

**QUESTION 2 ( 10 marks )**

- (i) Who is a Revenue Collector ? **(2 marks)**
- (ii) Describe the duties and responsibility of a Revenue collector? **(8 marks)**

**QUESTION 3 (10 marks)**

Explain how the Inter Departmental Clearance (IDC) account operates?

**QUESTION 4 (10 marks)**

An officer was given \$950 advance to cover his hotel accommodation, meals and other miscellaneous expenses on official tour to an outer-station for 2 weeks.

The claims submitted amounted to **\$872** as follows:

Hotel Bill	-\$ 712
Hire of Boat	- 150
Sevusevu	- 10

It was noted that the officer exceeded the maximum daily rate allowed for hotel accommodation by \$42 and meals by \$10.

- (a) Calculate the total allowable expenses for the officer.
- (b) Outline the steps that you would take to clear the advance?
- (c) Calculate the amount that the officer should refund in cash.

**QUESTION 5 (10 marks)**

- (a) Who are the members of the Central Tender Board ?
- (b) What is it's the procurement limit ?

**QUESTION 6 (10 marks)**

- (a) Describe the procedure for writing off stale cheques? **(5 marks)**
- (b) What action should be taken to avoid this? **(5 marks)**

**QUESTION 7 (10 marks)**

Identify 3 internal control measures in the use of Government vehicles.

**QUESTION 8 (10 marks)**

- (a) What type of commitments/transactions should be recorded in the Commitment Ledger?
- (b) Why is it important that commitments are recorded in the Commitment Ledger or captured in the Financial management Information System (FMIS)?

**QUESTION 9 (10 marks)**

Define the following terms and explain the criteria for (a) and (b):

- (a) Virement **(4 marks)**
- (b) Requisition to Incur Expenditure (RIE) **(4 marks)**
- (c) Performance Budgetting **(2 marks)**

**QUESTION 10 (10 marks)**

What is the difference between Internal Audit function of the Ministry of Finance and the function of the Office of the Auditor General?

**END**