



FIJI PUBLIC SERVICE

EXAMINATION – H (2)

04th December – 2007

**Time: 3 Hours {2pm-5.10pm}
(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.
3. This paper is divided into two (2) sections. [ie. A&B] **Ensure to begin each section on a new sheet of paper.**
4. Read each question & instruction 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. **Do Not** start writing until you are told to do so.
6. Use of Mobile phone in the class/ hall is not permitted. It should be switched off before the commencement of the exam.
7. Candidates must use standard calculators only. Where calculations are required you must show full working on the answer scripts.
8. Access to reference materials during the exam is forbidden except those provided.
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.

Section A: General Orders and JIC Agreement

Answer six Questions [35 marks]

Under this section there are a total of ten (10) questions, you are required to answer compulsory questions 1 and 2. You are given options to attempt any 4 questions from 3 to 10.

In total you are required to answer 6 questions.

COMPULSORY – (Answer Questions 1 and 2)

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.

QUESTION 2

Explain in full the following types of appointments:

- a. Dual Appointment **(2 marks)**
- b. Contract Appointment **(2 marks)**
- c. Temporary Appointment **(2 marks)**

OPTIONAL QUESTIONS – (Answer any four questions only)

QUESTION 3

Section XII, Sub-Section 157 of the JIC Agreement provides the Grievance Procedure for unestablished employees. List the first six steps/procedures for dealing with Personal Grievance.

(6marks)

QUESTION 4

A Clerical Officer on an annual salary of \$10,260.00 in the scale \$8,950.00 - \$13,430.00 is to act with full acting allowance as an Executive Officer in the scale SS04: \$14,200.00 - \$17,850.00.

- a. Calculate the gross annual acting allowance payable.
[Show all working] (2 marks)
- b. Calculate the gross acting allowance payable for 90 days.
[Show all working] (2 marks)

- c. Calculate the fortnightly gross acting allowance payable if the officer was to act with 50% responsibility.
[Show all working] (2 marks)

QUESTION 5

- a. List two (2) different types of allowances payable to unestablished staff. (2 marks)
- b. What do you understand by the term "Shift Workers"? (2 marks)
- c. Define fully the term "Task Work". (2 marks)

QUESTION 6

The redundancy procedures for government wage earners is provided under the Joint Industrial Consultation (JIC) Agreement.

- a) Briefly explain in your own words the causes of redundancy; (3 marks)
- b) those eligible for redundancy payments (3 marks)

QUESTION 7

List six instances or circumstances under which an officer may or may not be subsidized for rent payment. (6 marks)

QUESTION 8

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

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

(6marks)

QUESTION 9

Explain your understanding of the following terms:

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

(6 marks)

QUESTION 10

- a. Explain the normal working hours of a wage earner (Government wage employee) and when are they entitled to overtime pay. (3 marks)
- b. Explain the conditions of annual leave of employees as in the JIC agreement. (3 marks)

SECTION B

ACCOUNTING AND STORES

(Begin this Section in a new sheet of paper)

INSTRUCTIONS:

Answer all questions (65 Marks)

SECTION A- MULTIPLE CHOICE (10 Marks)

Write the alphabet of the correct answer in your answer sheet.

(3 mark Per Question)

Q.1 Authority to approve procurement in excess of \$20,000 is vested with:

- (a) Permanent Secretary/ Head of Department
- (b) Permanent Secretary for Finance and National Planning.
- (c) Major Tenders Board.
- (d) Controller of Government Supplies.

Q.2. Which one of the following is not the component of RFA?

- (a) IDC Account
- (b) Advance Account-Misc.
- (c) TMA
- (d) Trust Fund Account

Q.3. Chairman of the Major Tenders Board is:

- (a) Deputy Secretary for Finance –Administration
- (b) Controller of Government Supplies
- (c) Chief Accountant
- (d) Permanent Secretary for Finance

Q. 4. Which of the following is part of the 'Credit Policy'?

- (a) Types of revenue it applies to.
- (b) Limits of the value of credit per transactions and per person or entity.
- (c) Security offered
- (d) All of above

Q.5. The authorized limit for the purchase of goods and services issued to Permanent Secretary is:

- (a) Up to \$5,000
- (b) \$3,000-\$5,000
- (c) © \$5,000-\$10,000
- (d) Up to \$15,000

Q.6 Which of the following method should be used for valuation of inventory?.

- (a) Specification Identification
- (b) First in, first out
- (c) Weighted Average Cost
- (d) All of above

Q. 7 The value of all property, plant and equipment that should be recorded in the agency's asset ledger:

- (a) \$1,000 and above
- (b) \$2,000 and above
- (c) \$5,000 and above
- (d) \$10,000 and above

Q.8. The estimated useful life of a computer hardware for the purpose of depreciation is:

- (a) 3-15 years
- (b) 5-15 years
- (c) 4-10 years
- (d) 5-10 years

Q.9 The Chief Executive Officers (Permanent Secretaries) are authorized to write off unserviceable assets which are considered to be irrecoverable each year with limits not to exceed.

- (a) \$10,000
- (b) \$6,000
- (c) \$15,000
- (d) \$20,000

Q.10. The Accounting Heads may only open a bank account with the prior written authority of:

- (a) Permanent Secretary/ Head of Department
- (b) Chief Accountant
- (c) Permanent Secretary for Finance
- (d) Deputy Secretary for Finance (Admn.)

SECTION B : TRUE OR FALSE (10 Marks)

Write True or False in your answer sheets.

(1 Mark Per Question)

- Q.11. The authority to approve all virement warrants is vested with the Deputy Secretary for Finance (Budget).
- Q.12. The Permanent Secretary for Finance has the authority to approve all write offs.
- Q.13. The Departmental Revenue Collector is appointed by the Chief Accountant, Treasury.
- Q.14. The Chairman of the Major Tenders Board is the Controller of Government Supplies.
- Q.15. The Permanent Secretary for Finance and National Planning has the authority to appoint a board of survey of all public stores.
- Q. 16. The Minister of Finance is responsible for the preparation of whole of Government annual reports and the statements required to be included on them.
- Q.17. The Minister of Finance must Table a strategic policy statement in the House of Representatives on or before 30th September in each financial year.
- Q.18. The approval of Permanent Secretary for Finance is required for release of funds placed under Requisition (R) in the Budget Estimates.
- Q.19. The authority to write off losses of cash and assets and abandonment of claim is to be approved by the Minister of Finance.
- Q.20. All depreciated assets recorded in an asset register must be depreciated using the "straight line method" over their estimated lives. The estimated useful life of vehicles as stipulated in Finance Instructions is 3-15 years.

SECTION C (45 MARKS)

Short answer Questions

Question 21

There are five (5) principles of responsible financial management discussed in the Finance Management Act of 2004. Discuss in your words two (2) of these principles as stipulated in the Act. (2 Marks)

Cash flow forecast is an important part of financial management information system or FMIS. What is your understanding of annual and monthly forecast expenditure and the due dates for submission of these information to Ministry of Finance? (3 Marks)

Question 23

The new Finance Management Act (2004) requires that annual reports to include financial performance information presented in the form of annual financial statement. What are the three main items that should be included in the financial statement?

(3 Marks)

Question 24

(a) Explain briefly the following key components of the Consolidated Fund Account.

- (1) Operating Fund Account
- (2) Borrowing Fund Account
- (3) Lending Fund Account (6 Marks)

(b) What is a Trust Fund Account and why this does not form part of the Consolidated Fund Account? (2 Marks)

Question 25

The Revolving Fund Account is established as part of the Consolidated Fund Account.

(a) Give at least two examples of Revolving Fund Accounts. (2 Marks)

(b) How often should these accounts be reconciled? (1 Mark)

(c) What is a Departmental Warrant? (2 Marks)

Question 26

Salaries and Wages or payroll expenses constitute bulk of the public expenditure.

(a) What is the purpose of carrying out the salary and wages reconciliation? (2 Marks)

(b) How often should this be done and where should the reconciliation statements be submitted to. (2 Marks)

Question 27

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

(4 Marks)

Question 28

What are two important aspects of management and operation of grants that officers should comply with?

(2 Marks)

Question 29.

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)

Question 30

What is the purpose of carrying out regular bank reconciliation? (2Marks)

Question 31

Distinguish between commitment and Expenditure Ledger? (2Marks)

Question 32

Differentiate between cash accounting and accrual accounting system. (4 Marks)

Question 33

Discuss at least three (3) core responsibilities of Permanent Secretaries' of the Budget Sector Agencies stipulated in the Finance Management Act.

(3 Marks)

THE END