



FIJI PUBLIC SERVICE

EXAMINATION H (2)

3<sup>rd</sup> MAY 2007

2pm-- 5.10 pm

Time: 3hours 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 of 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 begin each section on a 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 three texts, namely General Orders & Financial Instructions and Supplies and Services Instructions are 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.

### QUESTION 3

~~John King, PF11814, Clerical Officer (Ledgers) with the Ministry of Education. He has completed 8 units of his Diploma in Business Studies as a part-time student at FIT. John has requested to go on study leave with pay for one semester from 1/7/07 to 30/11/07 to complete his Diploma and the Ministry has fully supported his request.~~

Use a new page for your answer to this question.

The Ministry is required to write to PSC on an official memorandum requesting the release of John King to proceed on study leave with pay for one semester to complete his Diploma in Business Studies. You should show in your answer the standard format and content of the memorandum.

(6 marks)

### QUESTION 4

(a) Explain the procedure required to confirm an employee who is on probation as stipulated in the JIC Agreement.

(3 marks)

(b) Explain the local/overseas training conditions for government wage earners as stated in the JIC Agreement.

(3 marks)

### OPTIONAL QUESTIONS – (Answer any two questions)

### QUESTION 5

Under Section V, Sub section 59 of the JIC Agreement, lists of penalties that the Permanent Secretary/Head of Department may impose to an employee for misconduct of indiscipline. List the six (6) penalties that may be imposed.

(6 marks)

### QUESTION 6

Explain in your own words the following terms:

(a) Probationary Appointment –

(b) Annual Corporate Plan –

(c) Leave Schedules–

(6 marks)

## Section A: General Orders and JIC Agreement

### Answer six Questions [35 marks]

Under this section there are a total of ten (10) questions. Questions 1 – 4 are compulsory questions.

Optional questions are from 5 to 10 - Answer any 2 questions.

Please ensure that you have answered a total of six questions from this section.

#### QUESTION 1

- (a) Appointments to Public Officers are made by, or under the authority of, the appropriate service commission. Can you name the three appropriate authorities? (3 marks)
- (b) Why is it important for a candidate selected prior to appointment to undergo medical examination and police vetting.

(2 marks)

#### QUESTION 2

Jioji Mau and Pita Ula, both Technical Officer Class II on annual salary of \$10,852 in the scale TG05 \$7,192 - \$13,087 are to act as Technical Officer Class I with 50% responsibilities in the Ministry of Lands & Mineral Resources in the scale TG04 \$14,358 - \$19,696.

- (a) Calculate the gross annual acting allowance that would have been payable to Jioji Mau if he was to act as Technical Officer Class I with full responsibilities. [show all working] (2 marks)
- (b) Calculate the gross monthly acting allowance that will be payable to Pita Ula in case of share acting with 50% responsibilities. (2 marks)
- (c) Calculate the gross acting allowance payable fortnightly to Pita Ula if he was to act with full responsibilities. (2 marks)

### QUESTION 7

Mr. Kumar, Surveyor, left his station at 8.00am on Monday, 19/3/07 for official duties at Sigatoka valley. He stayed in a hotel and an official transport was used for this trip. He returned on 23/3/07 arriving at the station at 4.00pm.

- (a) Calculate the total meal allowance the officer is entitled to claim?  
[show working]

(3 marks)

- (b) State three (3) reasons whereby subsistence allowance will not be payable to an officer.

(3 marks)

### QUESTION 8

A breach of the Public Service Code of Conduct by an employee is a ground for disciplinary action. Quote the relevant section of the PSC Act 1999 that provides for this and list any six (6) of the Public Service Code of Conduct.

(6 marks)

### QUESTION 9

It is important for Clerical Officers to be familiar with the terms and conditions of employment of government wage earners. Briefly explain your understanding of the following:

- a) Country allowance
- b) Long Service Leave
- c) Deemed resignation

(6 marks)

### QUESTION 10

The Grievance procedure for government wage earners is provided in the Joint Industrial Council (JIC). List the first six steps/procedures for dealing with Personal Grievance.

(6 marks)

## SECTION B

### ACCOUNTING AND STORES

(Begin this Section on a new sheet of paper)

Please answer all questions. (65 Marks)

#### Question 1

There are five (5) principles of responsible financial management discussed in the Finance Management Act of 2004. Discuss in your words three (3) of these principles as stipulated in the Act. (3 Marks)

#### Question 2

Cash flow forecast is an important part of financial management information system or FMIS.

- (a) What is the objective of introducing cash flow forecasting in Government by Ministry of Finance? (1 Mark)
- (b) What is your understanding of annual and monthly forecast of expenditure and the due dates for submission of this information to the Ministry of Finance? (2 Marks)

#### Question 3

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 4

Ministry of Finance and National Planning recently issued a circular dated 17 January 2007, titled 'Control of Government Expenditure'. The circular was issued for Ministries and Departments to be prudent when procuring goods and services. The circular outlines certain amendments to Finance Instructions and limitations. Please specify the authority and limitations on the following aspects of Finance Instructions as stipulated in this Finance Circular.

- (a) Who has the authority to approve all virement warrants?

- (b) What is the limit amount authorized to Permanent Secretaries to sign and issue local purchase orders?
- (c) What is the limit authorized to Permanent Secretary for Finance and National Planning to sign and issue local purchase orders?
- (d) Who has the authority to approve procurements in excess of \$20,000?
- (e) Who has the authority to approve all write offs? (5 Marks)

**Question 5**

Who is the appointing authority of a Revenue Collector and what is the main responsibility of Revenue Collectors? (2 Marks)

**Question 6**

One of the reasons for large increases in arrears of revenue/debt is due to Agency's not incorporating 'credit policy' in its Finance Manual and implementing accordingly. Discuss at least three important features of credit policy as outlined in Finance Instruction. (3 Marks)

**Question 7**

Discuss the powers and functions of Major Tenders Board and its membership. (2 Marks)

**Question 8**

The Controller of Government Supplies has the authority to appoint a board of survey of all public stores. Under what two circumstances should such a Board be convened? (2 Marks)

**Question 9**

What is an Indent and who is responsible for the issue/clearance of this? (2 Marks)

### Question 10

The Consolidated Fund Account is the main account for the operation of public fund.

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

(1) Operating Fund Account

(2) Borrowing Fund Account

(3) Lending Fund Account

(3 Marks)

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

(2 Marks)

### Question 11

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? (3 Marks)

### Question 12

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 this should be done and where should the reconciliation statements be submitted to? (2 Marks)

(c) What is the purpose of Salary Change Advice (SCA)? (1 Mark)

(d) Who should check and sign the SCA? (1 Mark)

### Question 13

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 14

What are two important aspects of management and operation of grants that officers should comply with? (2 Marks)

Question 15

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 16

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

Question 17

Distinguish between commitment and Expenditure Ledger? Why should expenditure ledgers be reconciled regularly? (3 Marks)

Question 18

Differentiate between cash accounting and accrual accounting system. (3 Marks)

Question 19

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

Question 20

Briefly discuss powers and functions of the independent office of the Auditor General as provided in the Constitution, FMA and the Audit Act. (3 Marks)