



FIJI PUBLIC SERVICE

EXAMINATION – S

06th December – 2007

PAPER C – THE GOVERNMENT ACCOUNTING SYSTEM

**Time: 2.5 Hours {9am-11.40am}
(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. Access to reference materials is forbidden.
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. 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.
8. Candidates must use standard calculators only. Where calculations are required you must show full working on the answer scripts.

Answer ten (10) questions only.

QUESTION 1

(10 marks)

Define internal control and why Government agencies should have an effective system of internal control.

QUESTION 2

(10 marks)

Explain the procedures to be taken from the time revenue is received till it is banked.

QUESTION 3

(10 marks)

- (i) Who is a revenue collector? (2 marks)
- (ii) What are the duties and responsibilities of a revenue collector? (8 Marks)

QUESTION 4

(10 marks)

An officer was given an accountable advance of \$300 prior to leaving for an official visit outside his station.

Upon his return he submitted receipts on the following claims:

Hotel accommodation	\$245.00
Bus fare	\$20.00

The hotel bill was made up of accommodation for two nights \$140; meals for two days \$50; telephoned home \$10; bar expenses \$30; gift from souvenir shop \$15.

- (a) Calculate the total allowable expenses for the officer. [2 marks]
- (b) Outline the steps that you would take to clear the advance? [6 marks]
- (c) Calculate the amount that the officer should refund in cash. [2 marks]

QUESTION 5

(10 marks)

You have been asked by your administrative officer to purchase ten reams of photocopy paper. Outline the steps you would take to have the order prepared.

QUESTION 6**(10 marks)**

Name four conditions that should be outlined in a driver's letter of authority to drive

QUESTION 7**(10 marks)**

What is the process to be taken in the event the cashier has lost the safe key?

QUESTION 8**(10 marks)**

Name five details that should be recorded in a commitment ledger.

QUESTION 9**(10 marks)**

Define and describe the following:

[2 ½ marks each]

- (a) Virement
- (b) Requisition to Incur Expenditure (RIE)
- (c) Baseline Budget
- (d) Budget Focus Group

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?

QUESTION 11 (10 marks)

Through the Financial Management Reform, Government is to move away from the cash basis to the accrual basis of accounting. List four disadvantages of the cash basis of accounting.

QUESTION 12 (10 marks)

Describe the composition, the role and the function of the Agency Tender Board?

END