



FII PUBLIC SERVICE
EXAMINATION – H (2)

07th May – 2008

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.
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, but you are required to answer six questions in total. You are given options to attempt any 4 questions from 1 to 8. Please note questions 9 and 10 are compulsory questions.

OPTIONAL QUESTIONS – (Answer any 4 questions only)

Question 1:

It is important to be familiar with the terms and conditions of employment of government wage earners (GWE). Explain your understanding of the following:

- (a) Country Allowance
- (b) Authorized Leave Without Pay
- (c) Bereavement Leave

(6 marks)

Question 2:

The Grievances procedure for government wage earners is provided in the JIC. List down the first six (6) steps/procedures for dealing with personal grievance.

(6 marks)

Question 3:

The Certificate of Service as stated in General Orders is a standard form. Explain your understanding of the certificate.

(6 marks)

Question 4:

As stated in the General Orders, can you explain in full the following:

- (a) Forfeiture of Salary
- (b) Political or Outside influence
- (c) Office Hours

(6 marks)

Question 5:

(a) Explain what is Acting Appointment and when is acting allowance payable?
(4 marks)

(b) An Executive Officer on a salary of \$14,250 on salary scale \$13,400 - \$17,200 is to act as Administrative Officer will full acting allowance in the salary scale SS03: \$17,550 - \$22,500. Calculate the gross annual acting allowance payable.
(2 marks)

Question 6:

Section II of the JIC Agreement stipulates the Appointments procedures. Can you explain your understanding of the following:

- (a) Probationary Appointment
- (b) Resignation
- (c) Retirement on Grounds of ill-health

(6 marks)

Question 7:

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 8:

Ama Lotu, EDP12011, Senior Secretary in the Ministry of Finance, wishes to spend her long service leave in Melbourne, Australia, for which the Ministry has approved.

Use a new page for your answer to this question.

The Ministry of Finance is required to write to PSC on an official memorandum requesting for the official release of Mrs Lotu to proceed on leave abroad for three months from 1/8/2008 to 30/10/2008. Please, write a memorandum to PSC for the request and show the format and content of the memorandum.

(6 marks)

PLEASE NOTE QUESTIONS 9 – 10 ARE COMPULSORY QUESTIONS.

Question 9:

An employee on breach of the Public Service Code of Conduct is an offence and is liable for a disciplinary action. Can you please list any six (6) Public Service Code of Conduct under the Public Service Act, 1999.

(6 marks)

Question 10:

Briefly explain the provision of maternity leave for female employees in the JIC Agreement.

(5 marks)

SECTION B

ACCOUNTING AND STORES

(Begin this Section in a new sheet of paper)

INSTRUCTION :

Please Answer All questions:

(65 Marks)

SECTION A- MULTIPLE CHOICE (10 Marks)

Please write the alphabet (a-d) in your answer sheet.

(1 mark Per Question)

Q.1 Authority to approve procurement of goods and services \$5,000- \$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 Revolving Fund Account?

- (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

SECTION B : TRUE OR FALSE (10 Marks)

**Please write True or False in your answer sheets.
(1/2 Mark Per Question)**

- Q.1.** The authority to approve all virement warrants is vested with the Permanent Secretary / Head of Department.
- Q.2.** The Minister of Finance and National Planning has the authority to approve all write offs.
- Q.3.** The Departmental Revenue Collector is appointed by the Permanent Secretary for Finance and National Planning.
- Q.4** The Chairman of the Major Tenders Board is the Permanent Secretary for Works..
- Q.5.** The Controller of Government Supplies has the authority to appoint a board of survey of all public stores.
- Q. 6.** Permanent Secretary for Finance is responsible for the preparation of whole of government annual reports and the statements required to be included on them.
- Q.7.** The Minister of Finance must Table a strategic policy statement in the House Of Reps on or before 30 June in each financial year.
- Q.8.** The approval of the Auditor General is required for release of funds placed under Requisition (R) in the Budget Estimates.
- Q.9.** The Ministries/ Departments are required to submit all the agency financial statements on accrual accounting basis.
- Q.10.** 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 Instruction is 10-15 years.
- Q.11** A stock take shall be undertaken at least each year to verify the existence and condition inventories on hand.
- Q. 12** Officers issued with travelling advances should be given 14 days to clear their advances on the completion of their tour.
- Q. 13** Departmental ledgers are no longer required to be maintained under new FMIS..
- Q.14** A daily ceiling of \$20,000 is imposed on each agency drawings bank accounts part of Financial Management control.
- Q.15.** All statements prepared by Agencies for submission to Auditor General should be on accrual basis.
- Q.16.** All stale cheques (Drawings Account) should be reviewed each month to determine the need for replacement cheques that have remained unrepresented for more than 6 months.

Q.17 A surcharge of 100 % recovery of the full cost of repairs or replacement should be imposed for damage or loss of government vehicles.

Q.18 The rate of recovery of surcharge from salary/wages of staff must not be less than 10% of salary/wages.

Q.19. The accounting head must seek the prior approval of the Chief Accountant for the operation of petty cash.

Q.20. The Permanent Secretaries must obtain at least two quotations for any procurement of goods/services with the value ranging from \$100-\$20,000.

SECTION C (45 MARKS)

Short answer Questions

Question 1

- (a) What do you understand by RIE? (1 mark)
- (b) What should be done by the Agencies to request for the release of these funds? (2 marks)

Question 2

What is an Annual Tender and what the two advantages of calling or inviting for contracts and tenders? (3 marks)

Question 3

Discuss or identify three modes of procurement of goods and services. (3 marks)

Question 4

Who is a Revenue Collector and who has the authority to appoint Revenue Collectors? (2 marks)

Question 5

- (a) Give three examples of which could be classified as Revenue Retention. (3 marks)
- (b) Who is the final authority to approve the arrangement for revenue retention? (1 mark)

Question 6

What are the two main statements required to be prepared by those Agencies operating Trading and Manufacturing Accounts? (2 marks)

Question 7

Identify at least two objectives of Internal Controls? (2 marks)

Question 8

What is Revenue Collectors Chart and what is the objective of maintaining it? (3 marks)

Question 9

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 this information to Ministry of Finance? (3 marks)

Question 10

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 statements that should be included in the financial statement? (3 marks)

Question 11

- (a) Give at least two examples of Revolving Fund Account. (2 marks)
- (b) What is a Trust Fund Account and why this does not form part of the Consolidated Fund Account? (2 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 should this be done and where should the reconciliation statements be submitted to? (2 marks)

Question 13

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

Question. 14

Discuss key features of cash accounting and accrual accounting system. (5 marks)

Question 15

A surcharge may be imposed on an officer who is directly or indirectly responsible for certain unethical actions. Discuss two of these actions. (2 marks)

THE END