

2014 Whole of Government
Vol 4



MINISTRY OF AGRICULTURE

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File: 33/1

Date: 09/05/2017

The Chairman
Standing Committee on Public Accounts
Government Buildings
SUVA

Dear Sir,

Re: **MINISTRY OF AGRICULTURE: CLARIFICATION OF ISSUES**

I refer to your letter ref: Parl 3-1 dated 25th April 2017 in which the Ministry of Agriculture was requested to provide responses to issues raised in the 2014 and 2015 Auditor General's Report. Our comments on the issues raised by the Office of the Auditor General are as follows:

Office of The Auditor General Report on Economic and Infrastructure Sector (volume 4) for the year 2014

29.6 Dredging of Rivers

Dredging of the rivers is undertaken by cutter suction dredgers. The major factor that influences the unit cost per cubic meter is the soil characteristics which comprises mainly of silt, sand and gravel. The finer the material the lower its density, the greater the proportion of sand and gravel the more it will cost to move due to its density.

Prior to the dredging work soil samples are taken and tested at soil laboratories. This is provided to the company to access the nature of the material to be dredged and formulate the unit cost per cubic meter.

An example is the Ba River Dredging works which documents the assessment for the unit cost increase by China Railway First Group due to increase in the gravel fraction of the material. The rate provided was \$11.18 VEP compared to the Divisions calculated price of \$11.23 VEP.

The recommendation of the audit to closely monitor the cost of dredging works, and any increase in the unit rate to be properly documented and justified is noted.

The audit comment for a proper and structured approach for the management sediments is supported. The material comes under the responsibility of the Ministry of Lands once it is stored on land sites. The Ministry of Agriculture has no legal rights for its commercial sale. Better coordination is required with both ministries to maximize the potential revenue from the sand material.

The storage of the sand material on the land is obtained through consent agreements with the land owner, tenants and leases. Where there are requests to use the sand material for community and rural development works, this is supported in line with the Rural Development Framework Policy.

29.7 Land Resettlement Estates

The Ministry has over the years undertaken numerous reviews of the programs according to the policies of governments with its recent actions includes;

- Drawing up a Report with recommendations for sustainability of the program cannot be attained as policy priority of the Ministry on resettlement of farmers diminishes. This follows the transfer of the Farming Assistance Scheme (FAS) in 2010 with Land Resettlement as part of the Ministry of Rural and Maritime Development and National Disaster Management (MRMDNDM).

Cabinet paper submission to the Committee for the Better Utilization of Land (CBUL) recommended alternative options including amending the existing criteria provisions. Included in the Ministry's recommendations is the opening up of Resettlement Estate of Navovo in Sigatoka (Native I Taukei Land) into the market. This was done for Vunicibicibi and Navudi Estates in Macauta which were Crown Estate lands. This is for the purpose of effective use of the program for successful completion.

- The Ministry has put in place measures to stream line its record keeping. The several relocations and transfers of the Units has resulted in its records not been managed properly over the years. The comment by the Auditor General's report is noted and systems have been reviewed for safekeeping of records. The Land Resettlement Program has been transferred to the Ministry of Rural and Maritime Development and National Disaster Management.

Further Comments

- *As of 2010 the Farming Assistance Scheme (FAS) with Land Resettlement was transferred as part of the Ministry of Rural and Maritime Development and National Disaster Management (MRMDNDM).*

29.8 Dairy Farm Inspections

The draft Standard Operating Procedure has been developed to maintain complete dairy inspection records for tracking off inspections.

Request has been submitted to share resources to allow dairy inspections to be conducted and tracked effectively.

Further Comments

*Standard Operation Procedure is attached as **Appendix 1***

Sharing of resources includes sharing vehicles with Bovine Tuberculosis Eradication Campaign.

29.9 Unutilized Agro inputs at the Lakena Stations

The delay in the dispatch of stock from Lakena stores was due to the chemical spillage from the FAO consignment for disaster rehabilitation program. No Ministry staff was covered or has the experience to handle chemical spillage and therefore, the movement of staff to the stores was restricted for OHS reasons.

Movement into and out of area resumes after long negotiation between the supplier [a New Zealand Company], the financier FAO Samoa and the Ministry in getting the two parties be responsible for the cleaning of the stores and the repacking of the chemical with proper labeling. This has taken sometime and contributed to the delay in the supply of other projects agro inputs

Currently, the stocks at Lakena are moving with procedural process closely monitored to the relevant receiver. The remaining items pending for delivery is the vanilla material for Beqa. Since no storage facility is available in Beqa, we would prefer the items be stored safely in Lakena until the farmer has solved his personal issues and ready for the construction. This is some of the risk that is beyond our control and unavoidable at times after all procedures followed in project identification.

A Board of Survey and updating of inventory will be done by 07/10/15.

29.10 Expired Drugs at the Veterinary Drugs Store

Request for the immediate BOS to be undertaken all throughout the Divisional Drug stores. The recommended schedule indicates that the BOS exercise in respect of expired drugs at Vatuwaqa shall be completed by 23/11/15 which shall consequently lead to its disposal.

The exercise identified above reflects and include expired drugs from each Divisional stations. These drugs are transferred to Vatuwaqa as the Headquarters for the Animal Health and Production Division following which disposal shall be at the discretion of the Ministry of Agriculture Veterinary Officer. The request for BOS further recommends the engagement of Veterinary Officer in Vatuwaqa to decide on the immediate disposal of the expired drugs at hand.

For increased public awareness of veterinary services fees and charges are displayed on the Notice Board for the members of the public's information.

Further Comments

*The Ministry has secured a member of the Board of Survey from Fiji Pharmaceutical Services (FPS) including a Veterinary Officer and is currently in the process of conducting the Board of Survey which is scheduled to be concluded by 2nd of June 2017. (**Appendix 2**).*

29.11.1 Anomalies noted in the Trading and Manufacturing Account

Further Comments

The ministry in its effort to address this issue has sought the assistance of the Ministry of Economy (MoE) and has been working closely with the Asset Management Unit (MoE) since 2015 in trying to clear the anomalies highlighted (Appendix 3).

Further to this, the ministry has now appointed an Assistant Accounts Officer to look after the TMA and is based at the Accounts Section of the Ministry.

The ministry is now updating its records in order to provide evidence to substantiate accounts and balances for its Trading & Manufacturing Accounts.

Independent members have been included in the annual stock stake conducted, for the 2015 financial year including an officer from the Ministry of Economy as an independent member. In the 2016 financial year the Auditor General's Office was included as an independent member.

29.11.2 Discrepancies in TMA Cash at Bank Reconciliation

Further Comments

The variances between the cash at bank balance and FMIS General Ledger balance is basically the unsubstantiated figures from previous years, which was the result of misposting and inter funding between fund 1(Normal Budget) and fund 4 (Trading and Manufacturing Account)

The Ministry had reconciled the TMA Account in 2015 going back to 2010 and as a result had requested for write-off of \$255,813 in 2015 which was approved in the same year (Appendix 4).

The TMA balance under allocation 4-30351-30999-540301 was \$7877, from this total amount, \$5971.55 was posted in 2013 being Post Masters pay -in for Taveuni during the 2013 financial year and the other balance (\$1905.45) was lodged by the Taveuni Agricultural Office to BSP CFA bank account in 2014 financial year. The officer concerned was advised not to deposit TMA revenue to BSP account but to lodge revenue pay -in to Post Fiji.

The Ministry is currently working with the Ministry of Economy Assets Management Team in trying to rectify the balance (\$7877) and to be cleared by the end of 2016/2017 financial year. An Assistant Accounts Officer is now in charge of carrying out bank reconciliation for TMA and is based at the Headquarters Accounts Section.

29.12 LWRM Trust Fund Account

Further Comments

Audit comment is noted. The variance highlighted by the Audit is the result of inter funding from previous years and this took some time to be detected because of no proper reconciliation done in previous years.

We have requested the Ministry of Economy FMIS Division to assist us in reconciling this account and we have rectified the anomalies in the 2016 financial year.

29.13 Management of Fixed Assets

The comment is noted. The Ministry has created its own database to record assets under its custody. Fixed Assets Register has not been fully established since plans to conjointly fund the exercise with the Ministry of Finance has to be finalized for it to be carried out and implemented. Coding of assets will be carried out once the FAR is completed.

Further Comments

The Fixed Asset Register is in place as a result of consultations done with the Ministry of Economy Asset Division. The Ministry is updating its records in order to cover all the assets in the stations around Fiji. Apart from the detailed requirements stated (description, cost of fair value, date of acquisition/ where known, make, model, and identification number, location) the Ministry has included all other requirements included in the Fixed Asset Register. We have started to implement Asset Coding for the Ministry (Appendix 5).

29.14 Variance in Drawings Account Balance – Operating Account

Further Comments

The Ministry has been working with the Ministry of Economy (FMIS Division) in the reconciliation of the Drawings Account which resulted in the variance being resolved. The necessary on the job trainings have been conducted to relevant officers involved in the reconciliation of accounts (Appendix 6).

29.15 TMA Warehouse – Commercial Undertaking Livestock

An immediate internal investigation has been recommended to the Acting Permanent Secretary for Agriculture to determine malpractices and the possibility of fraudulent activities. The investigation is also recommended to draw conclusion of the scope of malpractice that has occurred in the TMA warehouse.

Result of the Investigation will be on the basis of improving inventory management.

Further Comments

Due to similarities in the issues raised for both internal and external audit reports, the Ministry had completed the investigation for the internal audit issues. It is going to use the result of the initial investigation as a basis for further investigation to the external audit issues.

29.16 Motor Vehicle Accidents

The comment is noted, the Ministry has kept records of vehicle accidents in the Motor Vehicle Accident Register however recommended inclusion of critical to be undertaken will be strictly followed.

Further Comments

The Ministry has a Motor Vehicle Accident Register where reports of vehicle accident cases are recorded with their related details. Other relevant details recommended will also be included as part of information in the Register.

The Ministry now maintains proper vehicle accident records. (Appendix 7)

29.17 Leave Management

Ministry of Agriculture Circular Memorandum No. 4/2015 has emphasized the maximum number of leave days that can be carried over to the next leave year as per General Orders 705. Officers are aware of this and have taken action in utilization their annual leave entitlements that are due. Offices of retirements are released to take their pre-retirement leave except for scarce skilled officers where leave is compensated and be re-engaged.

Further Comments

In addition to the Circular Memorandum No/ 4/2015, another Circular No. 07/2016 (Appendix 8) was also issued on effective leave administration. Tabulated below is the status of leave record for officers mentioned in the Audit Report. The comparison is between the 2014 leave days and leave days as at 5/5/17.

LEAVE STATUS AS AT 5/5/17					
NAME	EDP NUMBER	2014 Leave Record (Audit)	LEAVE ENDING YEAR	AIL BALANCE AS AT 05/05/17	EXCESS AIL
TOMASI TUNABUNA	47432	62 ½ days	03/06/17	8.75	NIL
DR. BORJA	92026	43 days	2/9/17	33	2
ROHIT LAL	63381	66 ½ days	27/06/17	10	NIL
ANARE LEWENIQILA	62710	77 days	03/05/18	43	12
AKUILA K	64281	46 days	19/10/17	12	NIL
SIMIONE BURE	64575	43.5 days	20/01/18	21	NIL
VIMLESH CHAND	94536	41 days	10/11/17	20	NIL
RANITA DEVI	92441	44 days	01/01/18	31	3

ASHOK KUMAR	60665	46.5 days	09\12\17	15	NIL
NEMESIO BOILA	63217	63 days	03\12\17	22	NIL
TOKASA SENIKURACIRI	48847	46 days	19\04\18	32	1
VILIMAINA CIVANAVONOVONO	58549				RESIGNED
LANIETA LEWENIQILA	63434	69 days	31\05\17	1.5	NIL
UMENDRA PRATAP	92280	48 days	14\11\17	24	NIL
MANOA IRANACOLAIVALU	62227	54 days	10\04\18	52	21
LORIMA RATUBOLA	92433	51.5	21\12\17	34	3

29.18 Non-submission of Acquittal Reports and Audited Accounts

No comments provided by the Ministry

Further Comments

The comment is noted. The Ministry now ensures that acquittals are provided before funds are released. This is done through verification of Request to Incur Expenditure (RIE) (Appendix 9).

29.19 Missing Payment Vouchers

Audit comment is noted. The Ministry has now put in place a system whereby the Principal Accounts Officer has the authority to allow officers to enter the strong room and access to the required information.

Office of The Auditor General Report on Economic and Infrastructure Sector (volume 4) for the year 2015

30.6 Anomalies noted in the Trading and Manufacturing Account

The Audit comment is noted.

The Ministry is now updating its records in order to provide evidence to substantiate accounts and balances for its Trading & Manufacturing Accounts.

In an effort to ensure that proper records are maintained and reconciliation is updated, we have now appointed an Assistant Accounts officer to look after the Trading and Manufacturing Account.

For the amount of \$22,113 that is highlighted in the report, is the difference between the VAT chargers for provision of goods and service and VAT chargers on revenue. We are working closely with that Asset Management Unit, Ministry of Economy in trying to clear this amount by end of 2016/2017 financial year.

STANDARD OPERATION PROCEDURE

Dairy Farm Inspection

The SOP for Inspection of Dairy Farms is to be very strictly followed to fulfil requirement for Registration of the Dairy Farms as required in the Dairies Act Cap 118

The Regulatory Team of the Animal Health and Production will be the enforcing agency and all applications are based on the above Act.

1. All registration of dairies will be renewed on annual basis in January after inspectors are satisfied with the requirements
2. Inspection will be carried out by the Dairy Inspector (DI) together with Locality Livestock Officers (LLO)
3. The Inspectors will be following the Inspection guideline in the "Dairies Act"
4. They (DI, LLO, Farmer) will discuss thoroughly details all defaults that will be required to be attended to
5. The inspector will provide the farmers a written 'Action List' for all necessary requirements for remedial action and a time frame for the work to be completed
6. The LLO will be also given a copy of the 'Action List'
7. The LLO will follow up on the farmer during the required time
8. A follow up visit on the required date will be done and if the remedial action is done, further assessment will be done and if the DI based on his/her assessment that the farmer is not able to complete may proceed with the non-renewal of the 'Registration' or extend the period for review
9. The Registration will only be renewed after all requirements are met
10. All reports of inspection are to be kept at the DI's office for trace backs and follow-ups
11. The DI provides Quarterly Reports through the Animal Health & Production Division
12. All Farmers copies of the 'Notices' 'Warnings' and updates are kept in their 'Individual Files at DI's office
13. All updates of Dairy Inspection are kept at the DI's office

FARM NAME	FARM NUMBER	LOCALITY	Water Source	Renewal Date 2015	RR #	1st inspection	Date	Remarks	2nd inspection
Elimoni Nakavuu	5644	Babavoce	Dam	non renewal					long grass, drains need improvement, broken cement in bail, milk room need cleaning
Ami Chand	5315	Deepwater	WAF	non renewal		need improvement on drains	6/06/2014	requested 3 months	long grass, drains need clearing, water trough need cleaning
B.A. Gatward	5339	Deepwater	Dam	non renewal		broken cement in bail, dirty walls & floor	6/06/2014		
Dhani Lal	5905	Deepwater	WAF	6/01/2015	893901	swampy, poor drains, dirty bail	6/06/2014	7 days to improve	room, drains need clearing, rubberwares need to change, broken cement floor
Gatward Partnership	5689	Deepwater	Dam	non renewal		poor drains, need general clean up, broken cement	6/06/2014	requested 3 months	holes on bail floor
Gaya Prasad	5263	Deepwater	WAF	6/01/2015	503203	clean	6/06/2014		long grass, dirty bail, cobwebs in milk room
Gaya Prasad (Farm 1)	5247	Deepwater	WAF	8/01/2015	893908	clean	6/06/2014		milk room, algae in bail, milk stones in milk line and milk cups
Gaya Prasad (Farm 2)	5341	Deepwater	WAF	non renewal		not supplying	6/06/2014		
Jagdish Prasad	5309	Deepwater	WAF	8/01/2015	893936	cobwebs in bail, dirty bail	6/06/2014	requested 3 months	no water, shed need renovation
Manik Estate	5308	Deepwater	WAF	non renewal		lying in bail, no proper water supply, poor drains, no water	6/06/2014	requested 3 months	pay license for 2015
Rohit	5311	Deepwater	WAF	non renewal		general cleaning needed	6/06/2014	7 days to improve	in bail, cobwebs in milk room, machine need proper wash through
Sada Siwan and Sons	5271	Deepwater	Drum	7/01/2015	503214	general cleaning needed	6/06/2014	7 days to improve	long grass, algae in bail, no proper drains
Subramani	5277	Deepwater	WAF	8/01/2015	503228	general cleaning needed	6/06/2014	7 days to improve	
Urmila Wati	5358	Deepwater	W/Tank	6/01/2015	503206	general cleaning needed	6/06/2014	requested 3 weeks	clean
Waibuls Farm	5275	Deepwater		Gatward Partnership		broken cement in bail, dirty walls & floor	6/06/2014	7 days to improve	broken cement floor, dirty walls & floor
Humattula	T/Supply	Lakerna		24/06/2015	92663	no shed			
Premi Nand	T/Supply	Lakerna		23/06/2015	92661	no shed			
Ravi Chand	T/Supply	Lakerna		25/06/2015	92664	no shed			
Mohammed Hariff	5227	Lodoni	Dam			using temporary shed	15/12/2015	Complete new shed, clear surrounding	incomplete shed, very unhygienic

FW: Principla Pharmacist Selection Panelist

Alitiana Mua

Sent: Monday, 8 May 2017 3:59 p.m.

To: Sitiveni Tuitubou

From: Alitiana Mua

Sent: Monday, 8 May 2017 11:00 AM

To: Mereseini Bou; Sikeli N. Baleisuva

Cc: ttunabuna@yahoo.com; Rohini L. Kumar; Alvin Prasad

Subject: FW: Principla Pharmacist Selection Panelist

Good morning,

The acting Principal Pharmacist has agreed to be part of the BOS team as indicated below.

We may just need to give a schedule that is favourable to all team members including their appointment letters and all other associated costs to enable this exercise to take place.

Liti

From: Veronika R. Rausuvana

Sent: Monday, 8 May 2017 10:55 AM

To: Apolosi Vosanibola; Alitiana Mua

Cc: Emi R. Lewatoro; Ilisabeta M. Pesamino

Subject: RE: Principla Pharmacist Selection Panelist

Thanks, noted A/DFPBS

Acting Principal Pharmacist, Emi. Lewatoro has agreed to be part of BOS team.

From: Apolosi Vosanibola

Sent: Monday, May 08, 2017 10:00 AM

To: Alitiana Mua

Cc: Veronika R. Rausuvana

Subject: RE: Principla Pharmacist Selection Panelist

Vero,

Can you request the MRA team for a nomination please to Min of Agriculture please.

Vinaka

AV

From: Alitiana Mua

Sent: Monday, May 8, 2017 9:57 AM

To: Apolosi Vosanibola

Subject: FW: Principla Pharmacist Selection Panelist

Good morning Chief Pharmacist Sir,

This serves to request for your assistance in the Boarding of expired drugs kept in the Ministry of Agriculture's Animal Health & Production Division.

We would be grateful if you would kindly give us an indication of the possibility of having one of your pharmacist be a member of the Ministry's board of survey team for these expired drugs.

Liti

MINISTRY OF AGRICULTURE

Appendix 3



Ministry of Agriculture
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Memorandum

From : Acting Permanent Secretary for Agriculture
To : Permanent Secretary for Finance
File Ref.: 33/1
Date : 23rd April 2015
Subject: REQUEST FOR ASSISTANCE TO REVIEW TMA OPERATIONS

Attention: Semesa Masau

The Trading and Manufacturing Account (TMA) has been under spotlight from the Office of the Auditor General and the Public Accounts Committee.

As a result of the above the Ministry seeks the assistance from your office on the above subject to enable the Ministry to have unqualified Audit Reports in the coming years.

Some of the areas of concern are as follows:

- Monthly Reconciliation
- Reporting Structure
- Current fees and chargers
- The need for TMA in the Ministry

The Ministry will fund the costs of meals, travel and accommodation for the TMA review.

Thanking you in anticipation of the above


.....
Pramendra Nair
for Acting Permanent Secretary for Agriculture

Sikeli N. Baleisuva

From: Irimaia V. K. Rokosawa
Sent: Wednesday, 1 June 2016 2:57 p.m.
To: FMIS - Accounting Heads; FMIS - Users
Cc: FMIS / FMR - Staff
Subject: Write Off

Bula Colleagues

Please kindly note that the Honorable Minister for Finance has **approved** the 2015 Write Off. Kindly note this will change your closing GL balance for 2015 balance sheet, only for those allocations that were submitted for write off.

Kindly note that FMIS can email the listing of your allocations that will be written off today.

Please kindly request the listing for your Ministry to verify your allocation.

Vinaka

A/D FMIS

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Acct Type Status
 Desc Fiscal set Year
 Currency Curr type DR/CR Code More

View totals (Y or N) Net change

Per/Yr	Journal	Amount	JOURNAL DESCRIPTION
12/2015	AR9392	786.90	PAYMENT JOURNAL
12/2015	AR9411	280.95	PAYMENT JOURNAL
12/2015	AR9413	809.50	PAYMENT JOURNAL
12/2015	AR9415	249.95	PAYMENT JOURNAL
12/2015	AR9427	218.40	PAYMENT JOURNAL
12/2015	AR9432	319.85	PAYMENT JOURNAL
12/2015	WOFF15	255,813.11-	WRITE OFF AS PER MF APPROVAL
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Tuesday, May 9, 2017

MINISTRY OF AGRICULTURE



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Memorandum

From : Permanent Secretary for Agriculture
To : Permanent Secretary for Finance
File Ref.: 33/1
Date : 10/12/2015
Subject: REQUEST FOR WRITE-OFF - DOMINION CASH TMA
ACCOUNT PREVIOUS YEAR BALANCES

The TMA account for the Ministry has not been reconciled properly over the previous years due to unsubstantiated amount and some of the reason of this are:

- Misposting of allocations
- Reconciliation not carried out in a timely and correct manner
- AP process not completed
- staff responsible in those years did not emphasis the importance and reconciliation and payment from correct allocation
- lack of understanding of how TMA operated by officers reconciling the account.

The Ministry has now put in place measures that will ensure correct reconciliation is carried out and payment from TMA account is made only from Dominion Cash TMA and revenue collected for TMA is posted to the right TMA allocation

However the unsubstantiated balances from previous years has been subject to quires from the Office of the Auditor General and which over the years the Ministry is unable to reconcile.

It is my humble request if the following amount from the TMA account be written off:

<u>Allocation</u>	<u>Description</u>	<u>Amount</u>
4305130999540201	Dominion Cash TMA	255,813.11
Total		\$255,813.11

Submitted for your kind approval.

.....
Uraia Waibuta (Mr.)

Permanent Secretary for Agriculture

CC: Chief Accountant
Director FMIS

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Sikeli N. Baleisuva

From: Buisena R. Conivalagi
Sent: Thursday, 26 November 2015 12:04 p.m.
To: Rajneesh D. Prakash; Sikeli N. Baleisuva; Luke Ravusoni; Laisa C. Baleinukumoto
Cc: Irimaia V. K. Rokosawa
Subject: RE: AGRICULTURE DRAWINGS- HANDOVER
Attachments: AGRICULTURE 2015 DRAWINGS RECONCILIATION JAN TO AUG.xlsx

Dear PAO Agriculture,

Attached is a copy of Agriculture Drawings reconciliation from January to August. I have revised the June-August reconciliation due to some adjustments done in period 8. Please use this revised August reconciliation as the basis for doing the September reconciliation. Furthermore, the variance between the GL and the UP is a result of encumbrances- please ensure to clear these encumbrances.

FMIS is ready to assist you if you need assistance in your future reconciliation.

BUISENA R. CONIVAVALAGI

Ministry of Finance – (FMIS) | Level 7 WEST Wing, Ro Lalabalavu House | P.O Box 2212 Government
Phone: (679) 3307011 **Ext:** 382173 **DID:** (679) 3221273 | **Fax:** (679) 3305074 | **Email:** buisena.coni@fmis.gov.fj

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Sikeli N. Baleisuva

From: Rajneesh D. Prakash
Sent: Tuesday, 14 April 2015 8:16 a.m.
To: Pramendra K. Nair
Cc: Isimeli N. Boa; Sikeli N. Baleisuva
Subject: FW: Drawings Recon 2015

Good Morning Boss,

For your information please refer email below.

Thanks
Rajneesh

From: Luke Ravusoni
Sent: Tuesday, 31 March 2015 9:06 AM
To: Rajneesh D. Prakash
Cc: Buisena R. Conivavalagi; Isimeli N. Boa; Sikeli N. Baleisuva
Subject: RE: Drawings Recon 2015

Bula Rajneesh,

We will be assisting in your Jan-Feb recon and training be conducted for the month of March. We will email once Jan-Feb Recon is completed

Thanks
regards

Luke Ravusoni

Ministry of Finance – (FMIS Section) | Level 07- West Wing, Ro Lalabalavu House | P.O Box 2212
Phone: (679) 3307011 Ext: 382007 DID: (679) 3221107 | Fax: (679) 3305074 | Email: luke.ravusoni@f

From: Rajneesh D. Prakash
Sent: Monday, March 30, 2015 8:27 AM
To: Luke Ravusoni
Cc: Buisena R. Conivavalagi; Isimeli N. Boa; Sikeli N. Baleisuva
Subject: RE: Drawings Recon 2015

Hi,

Good Morning,

Since the write off has been actioned. Would like to know when the training for Drawings will be provided.

Any updates for amended final report for drawings recon 2014.

Thanks.

Rajneesh D. Prakash | IDC/DRAWINGS CLERK | Head Quarters

Ministry Of Agriculture | HRFI&C | FINANCE SECTION

Level 1, GRANTHAM COMPLEX, RAIWAQA | PHONE: 3237325/3384233 EXTN: 361194 | Fax: 3373682

Email: rajneesh.prakash@agriculture.gov.fj | www.agriculture.gov.fj

From: Luke Ravusoni

Sent: Friday, 20 February 2015 2:15 PM

To: Rajneesh D. Prakash

Cc: Buisena R. Conivalagi; Isimeli N. Boa; Sikeli N. Baleisuva

Subject: RE: Drawings Recon 2015

Bula,

We are still in the process of completing all Drawings write off for WoG. These write off also include Agriculture. Once write off is done, then we should furnish you with amended final report for drawings as well as recon for 2014.

Please await these provisions by mid next week.

Thanks

Luke Ravusoni

Ministry of Finance – (FMIS Section) | Level 07- West Wing, Ro Lalabalavu House | P.O Box 2212

Phone: (679) 3307011 Ext: 382007 DID: (679) 3221107 | Fax: (679) 3305074 | Email: luke.ravusoni@f

From: Rajneesh D. Prakash

Sent: Friday, February 20, 2015 9:48 AM

To: Luke Ravusoni

Cc: Buisena R. Conivalagi; Isimeli N. Boa; Sikeli N. Baleisuva

Subject: Drawings Recon 2015

Hi

Can we have copy of January 2015 Drawings recon for Agriculture.

Thank you.

Kind Regards,

RAJNEESH DEVI PRAKASH(MRS.)

MINISTRY OF AGRICULTURE

ACCOUNTS SECTION

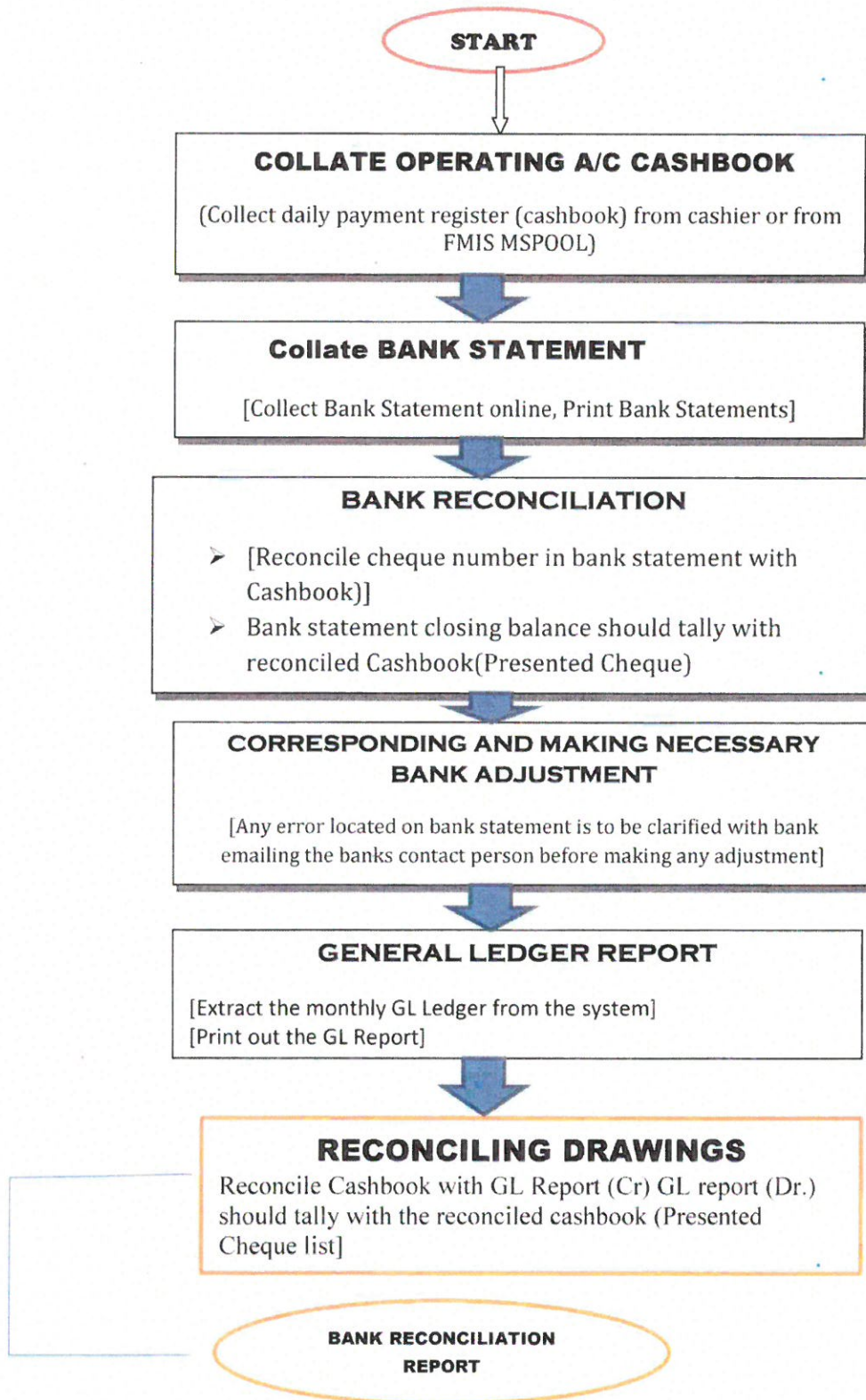
ROBINSON COMPLEX, RAIWAQA.

PH: 338 4233 / 3237325 FAX: 3373682

EMAIL: RAJNEESH.PRAKASH@AGRICULTURE.GOV.FJ

Rajneesh D Prakash

Drawings Flowchart



2014 MoA Accident Report Register

No.	Vehicle No.	Division	Name of Driver	Position	Year	Date	Place of Accident	Amount of Damage	Remarks
1	GN836	EP&S	Moses B Tuilau	Driver	2014	26/02/14	Total Service Station, Raiwaqa	\$ 3,065.90	Awaiting decision from SG's Office
2	GP276	Eastern	Deo S Sharma	Driver	2014	15/2/2014	Dama, Bua near Bua college	\$ 10,235.90	Awaiting decision from SG's Office
3	GN321	AH&P	Samuela Tamanilatui		2014	18/3/14	Nabaitavu Road, Naitasiri	\$ 775.15	Driver not at fault therefore should not be surcharged.
4	GN518	Extension	Chandrika Prasad		2014	8/03/2014	Ura Estate		Proper investigation needs to be done. Insufficient information to determine the surcharge.
5	GN860	Extension	Iferemi Tiko		2014	3/03/2014	After Nabukabuka Nursing Station		
6	GL925	AH&P	Jone Vale	Driver	2014	30/04/14	Koko Gali, Sigatoka	\$ 750.00	Driver be surcharged
7	GN684	LWRM	Akuila R Yaya	SAO	2014	22/4/14	Brown Street	\$ 430.00	driver not at fault, if repair quote is less than \$5000.00 Health to resort to the SCT to recover cost of damage from driver of LT2657
8	GM794	LRPD	Dharmendra		2014	6/09/2014	Vesivivula Lekutu	\$ 5,550.00	Driver be surcharged
9	GP282	HR	Pauliasi Tagimoe	Driver	2014	22/06/14	Nabukavesi Road, Nausori	\$ 13,346.07	Driver be surcharged
10	GP356	HR	Fiu Etika Mani	Driver	2014	6/11/2014	Matanipusi Hill, Serua	\$ 17,745.86	Case pending with SG's Office.
11	GN976	Extension	Marika Lalagavesi		2014	15/7/14	Vaturekuka, Labasa	\$ 800.00	Dept. to recover cost of damage from driver of private vehicle HB904 through Small Claims Tribunal (SCT)
12	GN526	Research	Marika Radua		2014	13/09/14	Navakasobu Hill, along Naduri Road	\$ 25,697.00	
13	GP636	Research	Waisea B Jikowale	PRO	2014	29/10/14	Wailevu West Rd, Savusavu	\$ 15,837.00	Driver be surcharged
14	GP283	AH&P	Vereimi Ratumudunayabia	Driver	2014	26/11/14	Jerusalem Road, round-a-bout	\$ 5,172.70	Driver be surcharged
15	GP576	HR	Timoci Simmons	Driver	2014	11/05/2014	Nadi Back Road	\$ 8,880.00	Driver not at fault therefore should not be surcharged.
16	GP225	AH&P	Sesoni Bolea		2014	12/12/2014	Navitilevu Drive, Pac Harbour	\$ 2,700.00	Driver be surcharged
17	GP275	Extension	Aptar Singh	Driver	2014	12/11/2014	HQ Carpark	\$ 460.00	Driver not at fault therefore should not be surcharged.
18	GN485	Agriculture	Waisake Vunisa		2014	16/12/2014	Nabukunvatu, Naitasiri	\$ 980.00	Driver be surcharged 25% of the total cost of repairs

2015 MoA Accident Report Register

No.	Vehicle No.	Division	Name of Driver	Position	Year	Date	Place of Accident	Amount of Damage	Remarks
1	GP689	HR	Virendra Chand	Driver	2015	2/04/2015	Waimanu Road	\$ 2,888.19	Dept. to bear cost of damage; course of action may be taken against driver of DF256.
2	GP275	Extension	Jone Tuilau Matawalu	SAO	2015	25/03/2015	Ro Lalabalavu house carpark	\$ 379.50	Awaiting SG's Office decision.
3	GP516	Extension	Vilimoni Tikoi	T/Driver	2015	4/02/2015	Mataso Village	\$ 1,920.50	Driver is at fault and should be surcharged.
4	GN320	Agriculture	Eroni Vukicea Tamani	PRO	2015	15/4/15	Queens Road, Waidroka, Serua		Driver is at fault and should be surcharged.
5	GP525	AH&P	Amani Bola	Driver	2015	18/6/15	Princess Road	\$ 6,819.29	Awaiting SG's Office decision.
6	GP163	Extension	Viliame Mainawalala	SAO	2015	15/06/15	Saweni Service Station, Lautoka	\$ 8,379.38	Driver is at fault and should be surcharged accordingly.
7	GP747	Extension	Akuila Kuruitoko	AA	2015	7/10/2015	Naceva, Valley Road	\$ 7,225.03	Driver not at fault therefore should not be surcharged.
8	GP549	HR	Mosese Tuilau	Driver	2015	7/09/2015	Immigration dept garage	\$ 1,482.35	Awaiting SG's Office decision.



MINISTRY OF AGRICULTURE

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Facebook: Department Of Agriculture Fiji

Reference: MoA 16/16

Date: 9th August, 2016

CIRCULAR MEMORANDUM

To: All Directors/Divisional Heads/Heads of Sections

Subject: Effective Leave Administration

Circular Memorandum No: 07/2016

1. Further to the instructions issued last year on leave Administration including previous years since 2012, this is a reminder to all addressees of the lack of and no regard to all Official directive(s) emanating from the Office of the Permanent Secretary.
2. There is still as evident from records a lot of Officers with overdue (bulging) leave and no leave arrangement plan neither any leave request submitted yearly.
3. To address recurring audit query and reduce the Ministry's compliance risk our compliance to leave regulation stipulated in the General Order for all employees is mandatory.
4. You are all instructed to inform all your Divisional Staff of this directive to submit their leave arrangement plan. The Divisional leave arrangement plan is to be submitted to Director, Human Resources, Finance and Information Division one (1) month from the date of this instruction.
5. Executive Management is giving six (6) months ample time effective from 1 September 2016 to allow all our staff to take their respective overdue leave, above and beyond the current leave year's allocation.
6. The grace period to address the problem of bulging of annual leave will end on 31 March 2017 in which a report will then be submitted to the Office of the Permanent Secretary.

7. Staff are advised that leave compensation will not be entertained, unless a staff is leaving the service on retirement, resignation or natural attrition.
8. Any leave carried forward will only be allowed as per the General Orders.
9. Please treat this directive with some urgency to ensure that all staff are promptly informed and are fully aware of our expectations as soon as possible.



Maca Tulakepa
for **Permanent Secretary Agriculture**



MINISTRY OF AGRICULTURE

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Website: www.agriculture.org.fj
Facebook: Department Of Agriculture Fiji

Ref: MoA P1/5

Date: 24th December, 2015

CIRCULAR MEMORANDUM

To: As Per Distributions

Re: **GOVERNMENT WAGE EARNERS OUTSTANDING LEAVE**

Circular Memorandum No: 04/2015

- 1.0 The Circular serves to inform that all Ministry of Agriculture Government Wage Earners with outstanding annual leave and day off hours are to take their leave with effect from 25th January 2016.
- 2.0 This has become necessary to immediately address bulging leave entitlement and the ongoing problems faced by the Ministry regarding effective leave administration.
- 3.0 The instruction given is in accordance with Clause 50 (g) and (h) of the Terms & Conditions of Government Wage Earners where "Annual leave must normally be assessed and taken when due. The Head of Department shall ensure scheduling of leave to avoid bulging of leave entitlement at any time of the year. An employee who has his annual leave deferred either at his own request or by management for a period not to exceed six (6) months, shall not forfeit any leave from his entitlement."
- 4.0 Heads of Departments are to ensure that this is effectively carried out and that there will be no relievers engaged for the duration of this leave.
- 5.0 There should not be an excuse for GWEs not to take their leave and Supervising Officers are to ensure that skeleton staff carry out the responsibilities of those who are taking their leave.
- 6.0 The Supervising Officers should also check and closely monitor all their GWEs with substantial outstanding leave and make prompt arrangement for them to take their leave from the date as stated in 1.0 above.
- 7.0 The Director HRFI will monitor Officer's leave balance including GWEs with their Divisions and that the instructions stated herein is effectively carried out and adhered to.
- 8.0 Please ensure that this Circular is widely distributed to all Officers concerned.


U. Waibuta (Mr)
Acting Permanent Secretary for Agriculture

CGI CE
DE
DAH&P
DLWRM
DR
PA
PAO (C)
PAO (W)
PAO (N)

Appendix 9

NAVUSO AGRICULTURE AND VOCATIONAL TRAINING INSTITUTE ACQUITTALS FOR THE GOVERNMENT GRANT FOR THE 1ST AND 2ND QUARTER - 2014										
No.	TRAINEE FARMERS SCHEME OPERATION	SUPPLIER	UNIT	QTY	COST	TOTAL	ACTUAL	%	REC No.	Date
I.	Animal Production									
1	Pacific Layer Chick Starter Crumble			4	\$33.00	\$132.00	\$3,100.00		18831	7/17/2014
2	Pacific Grower Crumble			25	\$31.00	\$775.00			18831	7/17/2014
3	Pacific Layer Mash			48	\$33.50	\$1,608.00			18831	7/17/2014
4	Layer Pullets			90	\$5.25	\$472.50	\$472.50		2749	
5	Layer Cage (3 tier)			1	\$600.00	\$600.00				
	TOTAL ANIMAL MATERIAL					\$3,587.50	\$3,572.65	99%		
II.	Crop Production									
1	Urea		40kg	11	\$58.43	\$642.73	\$630.00		1368892	7/1/2014
2	NPK		40kg	9	\$64.00	\$576.00	\$512.00		1368892	7/1/2014
3	Gramoxone		5ltr	4	\$89.63	\$358.52	\$828.00		753683	7/1/2014
4	Round Up		20ltr	4	\$364.70	\$1,458.80	\$1,080.00		753683	7/1/2014
5	Knapsack		15ltr	4	\$208.70	\$834.80	\$816.00		753683	7/1/2014
	TOTAL CROP MATERIAL					\$3,870.85	\$3,866.00	99%		
III.	Farm Mechanization									
1	Rubia S30 3B5L 1 Crtn	TOTAL FIJI	5L	3		\$393.40	\$132.04		126621	6/30/2014
2	Multis EP2	TOTAL FIJI	15Kg	1		\$254.45	\$259.62		126621	6/30/2014
3	Diesel	TOTAL FIJI	200ltrs	2		\$874.09	\$914.11		126621	6/30/2014
4	BOC Master Starter Kit	BOC GASES FIJI LTD		1		\$1,521.94	\$1,305.80			
	Oxygen	BOC GASES FIJI LTD		1			\$1,400.00			
	Rental	BOC GASES FIJI LTD		1			\$146.80			
	Deposit	BOC GASES FIJI LTD		1			\$162.00			
	Acetylene	BOC GASES FIJI LTD		1			\$300.00			
	Rental	BOC GASES FIJI LTD		1			\$394.35			
	Deposit	BOC GASES FIJI LTD		1			\$162.00			
	Auto Darkning	BOC GASES FIJI LTD		1			\$300.00			
	130 amp-inverter	BOC GASES FIJI LTD		1			\$200.00			
				1			\$1,000.00			
						\$4,559.50	\$4,065.15		540869	6/30/2014

	5	Transport(Baulevu Carrier)							\$140.00			\$140.00		7016	6/30/2014
	6	Tyres (750 x R16)	BA MOTOR PARTS		1	\$140.00			\$1,040.00			\$1,080.00		NU71664	7/1/2014
	7	Battery (N70Z)	REWA GENUINE		2	\$520.00			\$7,121.44			\$215.00		106155	
	8	Diesel	HANSONS									\$94.40		4026	
	9	Diesel	HANSONS									\$100.00		1292544	
	10	Transport(LT1603)	KAMTA									\$10.00			
	11	Premix & Kerosene	HANSONS									\$50.00		1292544	
	12	Engine Oil	REWA GENUINE									\$20.00		58657	
												\$489.40			
		TOTAL FARM MECH							\$7,199.20		98%	\$7,080.32			
IV.															
		Building Construction and Technology													
	1	Materials for Quarters No.1				\$4,580.28			\$4,580.28		100%	\$4,580.28		464056	6/26/2014
V.		Farm Management & Enterprises Dev													
	1	Materials-Bakery Shed							\$5,472.41			\$3,185.91		3784493	7/10/2014
	2	Blender-4 in 1							\$285.00			\$270.00		5165	7/10/2014
	3	White Board							\$140.00			\$126.00		3311277	7/10/2014
		TOTAL FARM MANGEMENT							\$5,897.41		61%	\$3,581.91			
VI.		Human Resources													
	1	Wages (01.01.14-12.06.14)										\$63,951.87		111	6/25/2014
	2	Reimbursement to School Fees A/c										\$11,520.00		109	6/25/2014
	3	Reimbursement to Farm A/c										\$39,955.20		110	6/25/2014
	4	FNPF										\$10,069.52			
	5	Wages (19/06/14)										\$4,786.08		112	6/27/2014
	6	FNPF-(19/06/14)										\$415.28			
	7	Wages (26/06/14)										\$4,786.08		116	7/3/2014

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2	Pine Weatherboard	Vinod Patel & Co Ltd	84	150	1159.85	\$ 2,309.61				38122939	9/29/2014
3	Pine Flooring for Qtrs # 1 & 2	Vinod Patel & Co Ltd	37	100	1120	\$ 302.40				38122939	9/29/2014
						\$ 5,300.01	\$ 5,300.00	100%			
V.	Farm Management & Enterprises Dev						\$ 3,800.00				
	Bread Tin	Kolitagane & Sons	3 x 1			\$350.00				103	10/1/2014
	Scale	Cas Scales (Fiji) Ltd		1		\$780.00				4580	10/20/2014
	Interior Ply for the Bread Tables &	Vinod Patel	1200mmx	4		\$314.06				555518	10/28/2014
	Kitchen Tables for the Students		12mm								
	Welded Mesh Wire Galv for Layer Bird	Kasabias Ltd	1/2x1/2x3"	2		\$240.00				5N/384784-1	10/30/2014
	Bread Tin	Kolitagane & Sons	3 x 1			\$322.00				119	11/10/2014
	Diesel	Pacific Energy	400ltrs	2drums		\$594.69				48110025	11/16/2014
	Bread Items	R.B.PATEL				\$98.02				1.5003E+11	11/20/2014
	Bread Items	M.H				\$151.35				11700333330	11/20/2014
	Transportation	RAJENDRA PRASAD				\$11.30				2015	11/20/2014
	Farm Chemicals	PRASAD FARM PRODUCTS				\$112.00				44899	11/21/2014
	Bread Items	M.H				\$127.80				5845000160	11/24/2014
						\$3,101.22	\$ 3,800.00				
	Some of the Farm Mechanize	As per the above				\$378.80	\$698.78				
						\$3,480.02	\$ 3,800.00	92%			
VI.	Human Resources						\$ 108,200.00				
1	Reimbursement to Farm Account	Wages Pay 35-37									
2	Wages W/E: 18/09/14	Pay 38				\$ 14,449.70					9/22/2014
3	Wages W/E: 25/09/14	Pay 39				\$ 4,786.08					9/25/2014
4	FNPF Contributions	Jan - Aug 14				\$ 4,786.08					10/1/2014
5	Wages W/E: 02/10/14	Pay 40				\$ 14,261.11					10/1/2014
6	Wages W/E: 09/10/14	Pay 41				\$ 4,786.08					10/8/2014
7	Wages W/E: 16/10/14	Pay 42				\$ 4,786.08					10/15/2014
8	Wages W/E: 23/10/14	Pay 43				\$ 4,786.08					10/22/2014
9	Wages W/E: 30/10/14	Pay 44				\$ 4,743.07					10/29/2014
10	Wages W/E: 06/11/14	Pay 45				\$ 4,712.94					11/5/2014
						\$ 4,800.47					11/12/2014

NAVUSO AGRICULTURE AND VOCATIONAL TRAINING INSTITUTE ACQUISITALS FOR THE GOVERNMENT GRANT FOR THE 1st QUARTER 2015										
No.	TRAINEE FARMERS SCHEME OPERATION	SUPPLIER	UNIT	QTY	COST	ACTUAL	PROVISION	%	REC No.	Date
I.	Animal Production					\$ 4,000.00	\$ 4,000.00	100%		
1	Farrowing for two Sows	Tropical Farm Solution	1	1	3400	3400.00			NV012102	3/16/2015
2	Nipple drinkers	Tropical Farm Solution	17	20	\$340.00	340.00			NV012102	3/16/2015
3	PH Tester	Tropical Farm Solution	78	1	\$78.00	78.00			NV012102	3/16/2015
4	Fertilizer Tester	Tropical Farm Solution	103	1	\$103.00	103.00			NV012102	3/16/2015
						\$ 3,921.00		98%	Utilization	
II.	Crop Production - \$6000.00					\$ 6,000.00	\$10,000.00	60%		
1	Royal Glyphosate	G.M.R & Sons Ltd	8.8	12	\$ 105.60	105.60			755602	12/17/2014
2	Royal Paraquat	G.M.R & Sons Ltd	11.41	12	\$ 136.92	136.92			755590	12/17/2014
3	Royal Glyphosate	G.M.R & Sons Ltd	8	48	\$ 384.00	384.00			1775970	3/17/2015
4	Royal Paraquat	G.M.R & Sons Ltd	10.3	24	\$ 247.20	247.20			1775970	3/17/2015
5	N.P.K Fertilizer - (50kg)	G.M.R & Sons Ltd	79.85	6	\$ 479.10	479.10			756817	4/1/2015
6	Granular Urea - (50kg)	G.M.R & Sons Ltd	73	3	\$ 219.00	219.00			756817	4/1/2015
7	Royal Glyphosate	G.M.R & Sons Ltd	8	12	\$ 96.00	96.00			756817	4/1/2015
8	Royal Glyphosate	G.M.R & Sons Ltd	8	12	\$ 96.00	96.00			2202828	5/12/2015
9	Royal Paraquat	G.M.R & Sons Ltd	10.55	12	\$ 126.60	126.60			2202828	5/12/2015
10	Plastics	R.W.Prasad	10	3	\$ 30.00	30.00			813	6/1/2015
11	Tomato seeds	R.W.Prasad	19	1	\$ 19.00	19.00			813	6/1/2015
12	Long Bean Seeds	R.W.Prasad	2.2	1	\$ 2.20	2.20			813	6/1/2015
	Transport	KARAM CHANDRA			\$ 50.00	50.00			8	4/1/2015
	Split shed materials	Tropical Farm Solution				3280.00			NV01201D8	3/16/2015
						\$5,271.62		88%	Utilization	
III.	Farm Mechanization - \$6000.00					\$ 6,000.00	\$ 10,000.00	60%		
1	Brake fluid	Rewa Genuine	11	1	\$ 11.00	11.00			126004	3/15/2015
2	Battery	Motorparts	220	1	\$ 220.00	220.00			323942	3/19/2015
3	Battery terminal	Motorparts	5	8	\$ 40.00	40.00			323942	3/19/2015
4	Welding Cable	Safequip	22	6	\$ 132.00	132.00			46176	3/19/2015
5	Stripe Glove	Safequip	3.95	1	\$ 3.95	3.95			46176	3/19/2015
6	Body filler	Classic Paints	42	1	\$ 42.00	42.00			CS15002623	3/25/2015

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V.	Farm Management & Enterprises Dev												
	Chaff Cutter	Tropical Farm Solution	51	1	2000.00	2000.00	\$	6,000.00	\$	10,000.00	60.00%	NV012102	3/16/2015
	Calf feeders	Tropical Farm Solution		10	510.00	510.00		510.00				NV012102	3/16/2015
	Spli Shed materials	Tropical Farm Solution			3000.00	3000.00		3000.00				NV01201D8	3/16/2015
	Cartlage of feeds - Layer Bird	Bobby Carrier			40	\$ 40.00		40.00				46	5/13/2015
	FME Bakers Flour	Lokia Food City				137.60		137.60					
						\$5,687.60		\$5,687.60			95%	Utilization	
VI.	Administration												
	Diesel	Mobil Nausori			189			\$9,300.00	\$15,500.00	60%		RIRC000024657	3/12/2015
	Diesel	Farmers Pacific Link			2007.99	2007.99		2007.99				180	3/16/2015
	Super	Farmers Pacific Link			20	20.00		20.00				180	3/16/2015
	Engine Oil	Rewa Genuine			25	25.00		25.00				60602	3/18/2015
	Zoom	Farmers Pacific Link			49.32	49.32		49.32				46110327	3/18/2015
	Diesel	Farmers Pacific Link			2007.99	2007.99		2007.99				63110550	4/2/2015
	Zoom	Mobil Nausori			30	30.00		30.00				RIRC0000263397	4/10/2015
	Diesel	Farmers Pacific Link			1336	1336.00		1336.00				76110232	4/15/2015
	Transport	Baulevu Carrier			70	70.00		70.00				7098	4/15/2015
	Diesel	Farmers Pacific Link			1336	1336.00		1336.00				452	5/11/2015
	Transport	Baulevu Carrier			40	40.00		40.00				12	5/11/2015
	Diesel	Farmers Pacific Link			1336	1336.00		1336.00				487	5/21/2015
	Transport	Baulevu Carrier			70	70.00		70.00				15	5/21/2015
						\$8,517.30		\$8,517.30			92%	Utilization	
VI.	Human Resources					\$ 162,300.00	#####	60%					
1	Pay 1 07/01/15	Wages			4786.08	4786.08		4786.08					1/7/2015
2	Pay 2 14/01/15	Wages			4786.08	4786.08		4786.08					1/14/2015
3	Pay 3 21/01/15	Wages			4786.08	4786.08		4786.08					1/22/2015
4	Pay 4 28/01/15	Wages			4786.08	4786.08		4786.08					1/29/2015
5	Pay 5 04/02/15	Wages			4786.08	4786.08		4786.08					2/4/2015
6	Pay 6 11/02/15	Wages			4826.78	4826.78		4826.78					2/11/2015

[illegible]

MINISTRY OF FISHERIES AND FORESTS

RESPONSES TO PAC ON THE 2014 OAG AUDIT REPORTS

	Issues	Ministry Comments
Items	Audit Findings	
PART A: FINANCIAL STATEMENT		
30.1	Audit Opinion	<p>The Ministry has agreed to the findings that no audit evidence provided to support the balances in the:</p> <ul style="list-style-type: none"> • TMA Balance sheet and TMA Surplus Capital Retained; • the reconciled variance between the FMIS general ledger cash balance and the TMA Bank reconciliation; • The closing balance of the Trust Account Statement that did not correspond to the FMIS general ledger. <p>Appropriate action addressing the 3 highlighted areas has been taken to reconcile the TMA variances and Trust Account between the FMIS and the Ministry of Fisheries & Forests, since the TMA system is centrally administered by the Ministry of Economy. The Assets Management Unit (TMA Unit) been assisting Forestry TMA in training, stock taking and reconciliation.</p>
30.2	Statement of Receipts and Expenditure	The Ministry is agreeing with the OAG report on this analysis which shows the true record of the receipts and expenditures.
30.3	Appropriation Statement	The Ministry concurs with the OAG findings
30.4	Trading and Manufacturing Account	The Ministry agrees with OAG on the findings in the TMA analysis of the Manufacturing Account, Trading Account, Profit and Loss Statement and the Balance Sheet.
30.5	Trust Fund Account	The Ministry concurs with OAG findings
30.6	Statement of Losses	The Ministry agrees with OAG findings.
PART B : AUDIT FINDINGS		
30.7	Upgrading and Refurbishment of Quarters	The Ministry concurs with the OAG findings
30.7.1	Anomalies in Refurbishment	The Ministry agreeing to the OAG findings and we have abided and ensure all contracts template in use

	of Quarters	is reviewed by Solicitor General's Office. Currently we are engaging MOIT in the scoping and inspection of our Office and quarters.
30.7.2	Physical Inspection – Upgrade of the Colo I Suva	The Ministry fully acknowledges with the OAG findings as we engaging MOIT in the scoping and inspection of work and SG's Office in the vetting of contracts.
30.8	Drawings Account Reconciliation	The Ministry concurs with the OAG findings and work closely with FMIS in reconciling the variances in the GL, Cashbook and Bank Statement. FMIS has adopted new format and training that really assist in reconciling Drawings Reconciliation in 2017.
30.9	Anomalies in the Main Trust Fund Account – 1/3 Subsidy Scheme	The Ministry acknowledges with the OAG findings. The discrepancies on the carried forward figures could not be ascertain and these has been rectified through write- offs exercise by MOE in 2015.
30.10	Prior Year Issues	<p>The Ministry has acknowledges the OAG findings on the prior year issues and rectify with the following action in 2016, 2017 - 2018:</p> <p><u>Anomalies in the Trading Manufacturing Account (TMA)</u></p> <ul style="list-style-type: none"> Ministry has requested the assistance of Assets Management Unit (TMA Unit) of the Ministry of Economy to resolve these long outstanding issues on reconciliation and keeping proper records and stock take our TMA in Nasinu. <p><u>Anomalies in the Main Trust Fund – Fisheries 1/3 Subsidy Scheme</u></p> <ul style="list-style-type: none"> Variance in the Main Trust Fund Account – Fisheries 1/3 Subsidy Scheme has been submitted to MOE - FMIS for write - off in 2015. <p><u>Variance in The Drawings Account Balance</u></p> <ul style="list-style-type: none"> Variance in the Drawings Account Balance has been rectified with FMIS. <p><u>Incorrect Account for VAT</u></p> <ul style="list-style-type: none"> Proper account on VAT charges and zero rated items (VAT is not charged by them) has been monitored accordingly. <p><u>Refurbishment Contract</u></p> <ul style="list-style-type: none"> All contracts template has been forwarded by

		<p>the Planning and Vetting Unit to Solicitor General's Office for vetting.</p> <p><u>Logging License Database</u></p> <ul style="list-style-type: none"> • Divisions maintain Local Distributed Licensing Databases called TRS which logs all Licensing Information • Old data is purposefully archived thus stored in backup databases • Centralized Database Server is now in place running on SQL 2014 and part of this year's output. Complete Database System is expected to be in operation by beginning of the new financial year.
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Ministry of Lands & Mineral Resources

Head Office
Fijian Trust Fund Complex
Nasese, Suva
(South Wing Ground Floor & First Floor)

P O Box 2222
Government Buildings, Suva, Fiji
Ph: (679)3313555 Fax: (679) 3239754
Website: www.lands.gov.fj

1st May, 2017

Hon. Ashneel Sudhakar
Chairman, Public Accounts Committee
Parliament of Fiji
Government Buildings
SUVA

Dear Sir,

Re: **2014 & 2015 MANAGEMENT RESPONSES TO PUBLIC
ACCOUNTS COMMITTEE**

Reference is made to your letter dated 25th April, 2017 on the above captioned subject.

Please find attached the Ministry's response to queries from the Public Accounts Committee.

With Respect,

Timoci Samisoni (Mr)
for the **PERMANENT SECRETARY**

MINISTRY OF LANDS & MINERAL RESOURCES		
PARLIAMENTARY PAPER NO.	PAC QUESTION	MLMR MANAGEMENT RESPONSE
Report of the Auditor General Volume 4: Audit Report on the Economic and Infrastructure Sector (Parliamentary Paper No. 66 of 2015)	<p>1) Part A: Financial Statement Please provide general comments on the following:</p> <ul style="list-style-type: none"> ➤ 31.1 Audit Opinion ➤ 31.2 Statement of Receipts and Expenditure ➤ 31.3 Appropriation Statement ➤ 31.4 Statement of Losses <p>2) Part B: Audit Findings Please provide an update on the following:</p> <ul style="list-style-type: none"> ➤ 31.5 Anomalies in the Receipting and Recording of Revenue ➤ 31.6 Administration of Accountable Advance ➤ 31.7 Anomalies in Main Trust Fund Accounts ➤ 31.8 Other Prior Year Recurring Issues 	<p>1) Part A: Financial Statement <u>General Comment</u></p> <p>31.1 Audit Opinion</p> <p>The Ministry acknowledges the opinion of the Auditor General in the issue of an "Unqualified Audit Report". This merely concludes that the Financial Statement of the Ministry;</p> <ul style="list-style-type: none"> ✓ Present fairly its affairs in all material aspects, ✓ Observed compliance with generally accepted Accounting Principles and Statutory Requirements & ✓ Is transparent and thorough and has not hidden important facts. <p>However the Ministry considers that improvements is still needed in some aspects of the Accounting processes within and its compliance will ensure that all audit issues highlighted and related anomalies are eliminated and prevented from recurring in future.</p> <p>31.2 Statement of Receipts and Expenditure</p> <p>Year 2014 is considered the most success year in which the Ministry had collected \$20.1 million being the largest Revenue ever been collected by the Ministry in one financial year.</p> <p>The increase was due to the vigorous measures implemented by the Ministry to collect revenue including</p>

		<p>The Ministry has taken appropriate approaches internally to address the issues highlighted by the Auditors and continue pursuing approaches in enhancing the processes and procedures on receipting and recording of revenue.</p> <p>31.6 Administration of Accountable Advance</p> <p>The Ministry has taken on board the recommendations of the Auditors and pursued appropriate measures in ensuring that the Administration of Accountable Advance is fully complied with.</p> <p>31.7 Anomalies in Main Trust Fund Accounts</p> <p>The Ministry has pursued appropriate action in ensuring that the issues highlighted by the Auditors have been rectified and addressed accordingly in Y2016.</p> <p>Continuous consultation with relevant Banks and Ministry of Economy instigated for better administration and management of the Trust Fund Account.</p> <p>31.8 Other Prior Year Recurring Issues</p> <p>The Ministry has taken appropriate approaches to address the prior year recurring issues highlighted by the Auditors. In terms of collection of Arrears of Revenue – this is still a great challenge for the Ministry. The Ministry continues to pursue appropriate measures to address this issue.</p>
<p>Report of the Auditor General</p> <p>Volume 4: Audit Report on the Economic and Infrastructure Sector</p>	<p>1) Part A: Financial Statement</p> <p>Please provide general comments on the following:</p> <ul style="list-style-type: none"> ➤ 33.1 Audit Opinion ➤ 33.2 Statement of Receipts and Expenditure ➤ 33.3 Appropriation Statement 	<p>1) Part A: Financial Statement</p> <p><u>General Comment</u></p> <p>33.1 Audit Opinion</p>

	<p>arrears of revenue.</p> <p>The Public consultation held around the Country with State Land Lessees had greatly contributed to this high collection. Also encouraging lease payments to be facilitated through Post Fiji had contributed to this increase.</p> <p>The increase in the issue of new Mining licenses including renewals also contributed in the increase in Revenue.</p> <p>Total expenditure increased compared to the previous year was largely due to increase in Capital expenditure by 174% which was the result of the increased number of projects executed during the year.</p> <p>31.3 Appropriation Statement</p> <p>The Ministry incurred expenditure totalling \$24.3 million against a revised budget of \$32.7 million resulting in a savings of \$8.4 million. Most projects were carried out within the budget allocated which contributed to that savings.</p> <p>31.4 Statement of Losses</p> <p>The short lodgement of Revenue was made good during the year however the case has been investigated by FICAC and taken to Court in the same year. Accordingly, the contract of the officer responsible for the short lodgement has been terminated however the decision on the case is still pending with the Court till to date.</p> <p>2) Part B: Audit Findings <u>Update</u></p> <p>31.5 Anomalies in the Receipting and Recording of Revenue</p>
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MINISTRY OF SUGAR INDUSTRY

27th June 2017

The Chairman
Public Accounts Committee
Parliament of the Republic of Fiji
PO Box 2352, Government Building
Suva

Dear Sir

Re: Report of the Auditor General – Volume 4: Audit Report on the Economic and Infrastructure Sector (Parliamentary Paper No. 66 of 2015) Audit for 2014 Accounts

The Ministry formally clarifies on the Audit Finding: 33.7 – Drawings Account Balance (Table 33.4: Unidentified Cheques) raised in the Public Accounts Committee meeting on 31 May 2017.

In this regard, the Ministry of Sugar Industry wish to inform the Standing Committee that tabulated below is details of the unidentified cheques highlighted in volume 4 of Auditor General's Report.

Date	Cheque #	Amount	Particulars
27/10/2014	1501	\$ 70.00	Hire of pot plant for office from Country Florist
18/11/2014	1550	\$ 36,300.00	Upgrading of Cane Access Roads for Koronubu sector
18/11/2014	1551	\$ 9,196.45	Per diem of Mr Vaniqi (Permanent Secretary) for 23rd ISO meeting in London
24/12/2014	1609	\$ 838.27	Leave compensation for Mr Vaniqi (Permanent Secretary)
24/12/2014	1610	\$ 17,600.00	Upgrading of cane access roads for Waiqe Sector

However, the Ministry of Sugar Industry observed the following discrepancies in the Audit Report:

- i) Office of Auditor General overstated cheque number 1501 in the Audit Report. The correct amount is \$70 and not \$700.
- ii) Office of Auditor General understated cheque number 1609 in the Audit Report. The correct amount is \$8,383.27 and not \$838.27.

Attached are copies of Local Purchase Order, Invoice and Minutes as evidence to provide further details on each transaction, which is submitted for your consideration.

Sincerely,


Sanjay Kumar
Director Sugar Industry
for Permanent Secretary of Sugar

All correspondences to be addressed to The Permanent Secretary, Ministry of Sugar Industry
P O Box 5110, Lautoka Tel No: (679) 6664724 Fax: (679) 6669022



Payment Advice

TO: THE COUNTRY FLORIST
P.O. BOX 7104
LAUTOKA

Vendor ID	15
Payment Date	27/10/2014
Cheque No.	001501
Page	1

PO No.	Voucher No.	Invoice Date	Invoice No.	Amount
	2038	27/10/2014	INV# 1842- SEPT 2	70.00

Total Amount Paid: \$ 70.00

Bank of South Pacific Limited
Pacific House Branch

GOVERNMENT of FIJI
Ministry of Sugar
Drawings Account



Date: 27/10/2014

Cheque No: 001501

NOT NEGOTIABLE

Pay to the order of : THE COUNTRY FLORIST

The
Sum . SEVENTY DOLLARS ONLY
of:

TO BE PRESENTED WITHIN 6 MONTHS
WARNING (SEE OVERLEAF)
THIS CHEQUE REQUIRES ENDORSEMENT EXCHANGE PAYABLE DRAWER

Ministry of Sugar
Drawings Account

Sign

*****\$70.00

This cheque requires endorsement

Countersign

001501 00690002 0008386439

G.P. Form 2

Checked by RehPassed for Payment 12

Station Vr. No. _____

Paid Voucher/
Cheque No:2038.
1501Department SUGARAllocation: 1-35101-35101-040299Payee The Country Florist
VENDOR ID: COUNT001
Address P.O.Box 7104
Lautoka

27/10/2014

Detailed Description of Service or Article

\$/c

Being payment made to the above vendor for hiring of office pot plants for the month of September

Please refer attachments:

Invoice # 1842

70.00

70.00

Authority:

GW

Total Due:

\$ 70.00

* I certify that this claim amounting to

Seventy

dollars

and _____ cents is correct, and was incurred under the authority quoted.

Date

27.10.14

Signed

for: PS SUGAR

RECEIVED the sum of:

Signature of Receiver

Witness

Date

* This certificate must be completed by the authorised officer

P.O. Box 7104, Lautoka, Fiji Islands
Phone: 628 1888, 628 6503,
93 1824, 995 5189 Email: narendfj@hotmail.com

INVOICE

1842

Order No.

Date: 27 / 9 / 2014

Quantity	Description	Rate	Amount
20	only pot plants for here		70 -
	for the month of September		
	the total		
	Payment due for:-		
	July		70 -
	Aug		70 -
	VAT		
	TOTAL		140

INV# 1842- SEPT 2014 27/10/
70.00
26/11/2

* INVOICE CURRENCY: TO1

Ministry of Sugar
Sugar House, Walu Street,
Marine Drive Lautoka
P.O. Box 5110
Lautoka

GOVERNMENT OF FIJI
Ministry of Finance
PO Box 2212
Suva



Payment Advice

TO: DAYAL'S QUARIES LIMITED
P.O BOX 102
KINGS ROAD
BA

Vendor ID	15
Payment Date.	18/11/2014
Cheque No.	001550
Page	1

PO No.	Voucher No.	Invoice Date	Invoice No.	Amount
PO35101-000489	2080	29/10/2014	47860-47877 (1)	18,200.00
PO35101-000610	2082	30/10/2014	47878-47891	18,100.00

Total Amount Paid: \$ 36,300.00

Bank of South Pacific Limited
Pacific House Branch

GOVERNMENT of FIJI
Ministry of Sugar
Drawings Account



Date: 18/11/2014

Cheque No: **001550**

NOT NEGOTIABLE

Pay to the order of : DAYAL'S QUARIES LIMITED

The Sum of: THIRTY SIX THOUSAND THREE HUNDRED DOLLARS ONLY

TO BE PRESENTED WITHIN 6 MONTHS
WARNING (SEE OVERLEAF)
THIS CHEQUE REQUIRES ENDORSEMENT EXCHANGE PAYABLE DRAWER

Ministry of Sugar
Drawings Account

Sign

*****\$36,300.00
This cheque requires endorsement

Countersign

001550 00690002 0008386439

Payee Dayal's Quarries Limited DAYAL001 Ba		Vendor ID: Address	
Station Vr. No.		Passed for Payment <i>[Signature]</i>	
Paid Voucher/ 2080, 2082 Cheque I 1550			
18/11/2014			
Detailed Description of Service or Article		\$/c	
Being 1st & 2nd payment for the ugrd of CAR @ Koronubu Sector		36,300.00	
Please refer attachment: PO35101-000489 \$ 18,200.00 PO35101-000610 \$ 18,100.00 \$ 36,300.00			
Authority: GW		Total Due:	
\$ 36,300.00		\$ 36,300.00	
I certify that this claim amounting to <u>Three</u> dollars and cents is correct, and was incurred under the authority quoted. Signed <u><i>[Signature]</i></u> Permanent Secretary Sugar Date <u>18/11/2014</u> RECEIVED the sum of:			
Witness		Date	
Signature of Receiver		Date	
This certificate must be completed by the authorised officer			

Approval for Payment for the 1st Quarter CAR Upgrading, Kononubu Sector

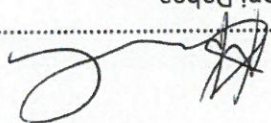
1.0 Sir attached please find invoices worth \$18,200 from Dayals Quarries Limited for the upgrading of 1st Quarter Cane Access Roads for the Kononubu Sector, Ba.

2.0 Altogether a total of 17 roads have been upgraded with a total length of 40 km.

3.0 The roads has been successfully upgraded according to the respective amounts allocated and all necessary documentation including completion certificates have been signed by the relevant parties including the road committees.

4.0 Grateful if a cheque of \$18,200 be issued to Dayals Quarries Limited.

5.0 Respectfully submitted for approval, please.


Napollion Dabea

EPO (Harvesting & Transport)

11/11/14

10489 #654
R. D. D. Ba
22/08/14

PS Sugar

13/11

Approved

Approval for Payment for the 2nd Quarter CAR Upgrading, Kononubu Sector

1.0 Sir attached please find invoices worth \$18,100 from Dayals Quarries Limited for the upgrading of 2nd Quarter Cane Access Roads for the Kononubu Sector, Ba.

2.0 Altogether a total of 14 roads have been upgraded with a total length of 31.3 km.

3.0 The roads has been successfully upgraded according to the respective amounts allocated and all necessary documentation including completion certificates have been signed by the relevant parties including the road committees.

4.0 Grateful if a cheque of \$18,100 be issued to Dayals Quarries Limited.

5.0 Respectfully submitted for approval, please.

Napolioni Dabea

EPO (Harvesting & Transport)

11/11/14

10610
Batch # 658
PV 20082 ✓

PS Sugar

12/11

Approved

NOT NEGOTIABLE

TO BE PRESENTED WITHIN 6 MONTHS
WARNING (SEE OVERLEAF)
THIS CHEQUE REQUIRES ENDORSEMENT EXCHANGE PAYABLE DRAWER

Ministry of Sugar
Drawings Account

The Sum of: NINE THOUSAND ONE HUNDRED NINETY SIX DOLLARS AND 45 CENTS

Pay to the order of: MANASA VANIQI

Sign

Countersign

This cheque requires endorsement

*****\$9,196.45

Cheque No: 001551

Date: 18/11/2014

BSP

GOVERNMENT OF FIJI
Ministry of Sugar
Drawings Account

PLEASE PAY CASH

Bank of South Pacific Limited
Pacific House Branch

Total Amount Paid: \$ 9,196.45

PO No.	Voucher No.	Invoice Date	Invoice No.	Amount
	2084	18/11/2014	LONDON 2014	9,196.45

TO: MANASA VANIQI
LAUTOKA

Vendor ID	15
Payment Date	18/11/2014
Cheque No.	001551
Page	1

Payment Advice



GOVERNMENT OF FIJI
Ministry of Finance
PO Box 2212
Suva

Ministry of Sugar
Sugar House, Wallu Street,
Marine Drive Lautoka
P.O. Box 5110
Lautoka

Page: _____
VENDOR ID: X-14790
Address: Lauitoka

Paid Voucher/
Cheque 1 1551 2084

18/11/2014

Detailed Description of Service or Article

\$/c

Being payment of per diem for PS Sugar for 23rd ISO International Meeting in London.

9,196.45

Please refer attachment:

22/11/2014-01/12/2014

Authority: GW

Total Due:

\$ 9,196.45

* I certify that this claim amounting to forty five cents is correct and was incurred under the authority quoted.

Signed

Permanent Secretary Sugar

18/11/2014

RECEIVED the sum of:

Signature of Receiver

Date

Witness

* This certificate must be completed by the authorised officer

Per Diem - 23rd ISO International Seminar

Sir,

Please find attached a copy of your itinerary to the upcoming ISO Seminar which will be held in London week beginning 24th November 2014. As per the itinerary, you are scheduled to arrive into London on Saturday 22nd November and depart London on Saturday 29th November arriving into Nadi on Monday 1st December.

Based on the itinerary, your per diem calculation is as follows:

Seoul	2 days x US\$432.00 x 10%	=	US\$ 950.40
London	8 days x US\$458.00 x 10%	=	US\$ 4,030.40
TOTAL		=	US\$ 4,980.80

Respectfully submitted for approval, please.

[Signature]

Rusila Bovoro

10. 11. 14

IN20084

HFC Rate 0.504 / 1,000.80 (us)
 = \$ 9,852.12 (FID)
 = \$ 9,503.52

Refer: Cost Rates attached:
 RSP = 0.5416^{osp} / 4,980.80

= \$ 9,996.45

Fund Avai (\$5,155.55) 010904
 010601 4,044.00

NOT NEGOTIABLE

Ministry of Sugar
Drawings Account
TO BE PRESENTED WITHIN 6 MONTHS
WARNING (SEE OVERLEAF)
THIS CHEQUE REQUIRES ENDORSEMENT EXCHANGE PAYABLE DRAWER

The Sum of: EIGHT THOUSAND THREE HUNDRED EIGHTY THREE DOLLARS AND 27 CENTS

Pay to the order of : MANASA VANIQI

PLEASE PAY CASH

Bank of South Pacific Limited
Pacific House Branch

GOVERNMENT OF FIJI
Ministry of Sugar
Drawings Account

Cheque No: 001609

Date: 24/12/2014

BSP

PO No.	Voucher No.	Invoice Date	Invoice No.	Amount
	2132	23/12/2014	PSC CIR MEMO 1/12	8,383.27
Total Amount Paid: \$ 8,383.27				

TO: MANASA VANIQI
LAUTOKA

Vendor ID	16
Payment Date	24/12/2014
Cheque No.	001609
Page	

Payment Advice



GOVERNMENT OF FIJI
Ministry of Finance
PO Box 2212
Suva

Ministry of Sugar
Sugar House, Walu Street,
Marine Drive Lautoka
P.O. Box 5110
Lautoka

This certificate must be completed by the authorised officer

Witness

RECEIVED the sum of :

Date

24/12/2014

and

I certify that this claim amounting to

cents is correct and was incurred under the authority quoted.

Signed

Permanent Secretary Sugar

Signature of Receiver

Date

\$ 8,383.27

Total Due:

Authority:

GW

Please refer attachment:

Gross :
PAYE 20%
Net Payable

\$ 10,484.08
\$ (2,100.81)
\$8,383.27

Being payment of Leave Compensation i.r.o PS Sugar Mr. Manasa Vanigal

Detailed Description of Service or Article

\$/c

24/12/2014

Payee
VENDOR ID:
Address

Manasa Vanigal
X-14790
Lautoka

Station V. No.

Paid Voucher/

Cheque .1

1609
2132



MINISTRY OF SUGAR
REPUBLIC OF FIJI
SUGAR HOUSE, WALU STREET, MARINE DRIVE, LAUTOKA
Postal Address: P.O. Box 5110, LAUTOKA
PHONE: (679) 666-4724 FAX: (679) 666 - 9022

DATE: 24/12/2014

REFERENCE: 6/3/3/4

MEMORANDUM

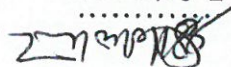
From : The Permanent Secretary for Sugar
To : The Permanent Secretary for Finance.
Re : Request for manual payment approval.

In light of PSC Circular Memorandum dated 1st December, 2014 your approval is kindly sought to pay Permanent Secretary Sugar's unutilized leave manually. The PS Sugar EDP 14790 has 122hours 75minutes unutilized leave balance.

Annual Salary:	\$164,338.00
Hourly rate:	\$85.41
Unutilized Leave:	122.75hours
Gross:	\$10,484.08
PAYE: 20%	\$2,100.81
Nett Payable:	\$8,383.27

This is respectfully submitted for you approval, please.

Vinaka.



E. Cokomata
AO Sugar

for PERMANENT SECRETARY FOR SUGAR

All correspondence to be addressed to the Permanent Secretary.

Ref: C29/450/26

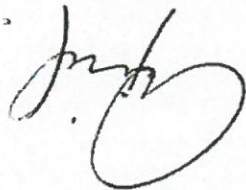
1st December, 2014

CIRCULAR MEMORANDUM

To: Permanent Secretaries

Subject: UNUTILISED ANNUAL LEAVE OF PERMANENT SECRETARIES

- 1.0 In light of expiry of contracts of all Permanent Secretaries (PS's) by 31st December, 2014, the Commission at its last meeting on Friday, 28th November, 2014 decided that unutilized annual leave of Permanent Secretaries be computed in the last salary payable on 18th December, 2014.
- 2.0 To be able to effect this, we would like to receive from respective PS's their commitment to utilise any of their accrued annual leave till end of this year.
- 3.0 Upon receipt of your feedback in respect of the above, we will verify and compute the total annual leave unutilized and communicate the same to Ministry of Finance.
- 4.0 We will need to do this by Friday, 5th December, 2014 so your feedback to be received by close of business on Thursday, 4th December, 2014 would be most appreciated.



Parmesh Chand

Permanent Secretary for the Public Service

NOT NEGOTIABLE

Ministry of Sugar
Drawings Account

TO BE PRESENTED WITHIN 6 MONTHS
THIS CHEQUE REQUIRES ENDORSEMENT PAYABLE DRAWER
WARNING (SEE OVERLEAF)

The Sum of: SEVENTEEN THOUSAND SIX HUNDRED DOLLARS ONLY

Pay to the order of: KHANS HIRE PLANT SERVICES

Bank of South Pacific Limited
Pacific House Branch

GOVERNMENT OF FIJI
Ministry of Sugar
Drawings Account

Date: 24/12/2014
Cheque No: 001610

BSP

PO No.	2133	Invoice Date	24/11/2014	Invoice No.	488-640	Amount	17,600.00
Total Amount Paid: \$ 17,600.00							

TO: KHANS HIRE PLANT SERVICES
P.O. BOX 3546
LABASA

Vendor ID	16
Payment Date	24/12/2014
Cheque No.	001610
Page	1

Payment Advice



GOVERNMENT OF FIJI
Ministry of Finance
PO Box 2212
Suva

Ministry of Sugar
Sugar House, Wailu Street,
Marine Drive Lautoka
P.O. Box 5110
Lautoka

This certificate must be completed by the authorised officer

Authority: GW **Total Due:** \$ 17,600.00

29/12/2014

Detailed Description of Service or Article

Being payment made to the above vendor for upgrading CARS in Waigete Sector

Amount \$ 17,600.00

Please refer attachments: P035101-000531

17,600.00

\$/c

Vendor ID: KHANH001 **Address:** P.O.Box 3546 **Labasa**

Paid Voucher/ 2,133 **Cheque No:** 1610

POYEE KHANS HIRE PLANT SERVICES

Signature of Receiver **Date** 29.12.14

Witness

RECEIVED the sum of:

I certify that this claim amounting to seventeen thousand six hundred **dollars**

and **cents is correct, and was incurred under the authority quoted.**

Signed **for: PS SUGAR**

10	
9	
8	
7	
6	
5	

CHD # 1610

SUGAR

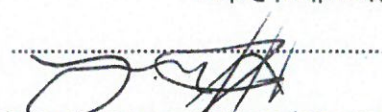
Re: Issue of Purchase Order for Upgrading Cane Access Roads in the Waigale Sector

1.0 Sir, approval is sought for the issue of Purchase Order worth \$17,600 for upgrading Cane Access Roads in the Waigale sector.

2.0 Attached are the necessary Project Papers, three quotations and Road List for the proposed road upgrading project.

3.0 Khans hire Plant Ltd has submitted the most competitive quotation for the Sector and it is recommended that the works be awarded to the same.

4.0 Respectfully submitted for approval of Purchase Order, please



Napolioni Dabea

EPO (Harvesting, Transport & Milling)

01/06/14

POS 31 V



Ministry of Sugar Industry



Presentation to Standing Committee on Public Accounts

2014 Audited Reports

Presenter: Mr Gucake and Mr Kumar (DSI))

Wednesday 31st May, 2017

Parliament Committee Room (East Wing)

2014 Financial Statement



- Audit Opinion -

- The 2014 Audit for Ministry of Sugar Industry was an unqualified Audit Opinion, which shows great progress from 2013 as Ministry managed to improve a lot of its processes and stringent its procedures.

2014 Financial Statement



Audit Report	Ministry's Comments
33.2 Statement of Receipts & Expenditure	<p>The statement of Expenditure shows that Ministry's expenditures increased by 27% due to the introduction of Sugar Development Program which focussed on preparation of sugarcane farming land.</p>
33.3 Appropriation Statement	<p>The Ministry incurred expenditures totalling to \$18,566,343 in 2014 against the revised budget of \$19,872,903 resulting in an under spending of \$1,306,560 or 6.5%</p> <p>The table below shows details of expenditures:</p>

2014 Financial Statement

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
1	Established staff	441,932	(99)	441,883	429,335	12,548
2	Government wage earner	33,721	99	38,820	25,441	13,379
3	Travel and communications	49,000	---	49,000	48,396	604
4	Maintenance & operations	51,000	---	51,000	44,989	6,011
5	Purchase of goods & services	15,500	---	15,500	11,883	3,617
6	Operating grants & transfers	1,429,400	---	1,429,400	1,429,400	---
	Total Operating Expenditure	2,025,603	---	2,025,603	1,989,444	36,159
8	Capital construction	2,600,000	---	2,600,000	2,145,199	454,801
9	Capital purchases	600,000	---	600,000	---	600,000
10	Capital grants & transfers	14,150,000	---	14,150,000	14,150,000	---
	Total Capital Expenditure	17,350,000	---	17,350,000	16,295,199	1,054,801
13	Value added tax	497,300	---	497,300	281,700	215,600
	TOTAL EXPENDITURE	19,872,903	---	19,872,903	18,566,343	1,306,550

33.4 Statement of Losses

Ministry has no loss of money or assets reported for the year 31 December, 2014

2014 Financial Statement



33.5 Capital Expenditure Allocation

- ✓ Zero utilization of Purchase of Cultivators allocation due to delay in tender process.
- ✓ In effective Capital Expenditure planning and continual review of capital expenditure programs which resulted in actual utilization of \$2,145,199 of the total budget \$2,600,000 for the Cane Access Road allocation.

Shortage of staff has led to ineffective planning. This has resulted in poor utilization of capital budget. The Ministry has improved by recruiting project officer in September 2014 for the Cane Access Roads which has improved the monitoring and utilization rate from 82% to 84% in 2015 and further improved utilization to 91% in 2016.

33.6 Grant Administration

- ✓ Acquittal report for the Sugarcane Development Program was not provided to Ministry by FSC
- ✓ Ineffective monitoring of Sugarcane Development Program grant by the Ministry

- ✓ Ministry has strengthen its monitoring and ensures that acquittals and progress reports are submitted before the funds are disbursed to the grant recipients.
- ✓ Ministry has also started to disburse funds in quarterly basis instead of lump sum payment to the recipients

2014 Financial Statement



33.7 Drawing Accounts

- ✓ There was no Board of Survey carried out for presented cheques balance at year end hence cheques amounting to \$71,549.72 posted to Ministry allocation was not identified.

Ministry agrees that reconciliation for drawing accounts were not carried out on a monthly basis and board of survey on un-presented cheques due to shortage of staff. All the works were performed by only one staff. The Ministry has improved on this by recruiting for additional officers in accounts section in September 2014

End 2014 Audit Report



Ministry of Public Enterprises

Level 4 Civic Tower
Victoria Parade, Suva, Fiji
PO Box 2278, Government
Buildings, Suva, Fiji

Phone: +679 331 5577

Fax: +679 330 2060

19 April 2017

Honorable Ashneel Sudhakar
Chairman
Standing Committee on Public Accounts
PO Box 2353
Government Buildings
SUVA

Dear Honorable Sudhakar

CLARIFICATION OF ISSUES

Sir, I refer to the Ministry of Public Enterprises' ("Ministry") meeting with the Public Accounts Committee on Wednesday 12 April 2017.

Please find attached as Appendix 1, the Ministry's response to the issues that was raised by the Committee in relation to the 2014 and 2015 audits.

Please do not hesitate to contact us if you need further clarifications.

Sincerely,

A handwritten signature in black ink, consisting of a large loop and several strokes.

David Kolutagane
PERMANENT SECRETARY

Ministry of Public Enterprise
MEETING WITH PUBLIC ACCOUNTS COMMITTEE

9.20am, Wednesday 12 April 2017

Honorable Chair and Honorable Members of the Public Accounts Committee, I thank you for inviting the Ministry of Public Enterprises to clarify queries relating to the 2014 and 2015 Ministry audit.

Honorable Members; before we proceed further, I would like to clarify the following:

- **The 2014 audit was for the Ministry of Public Enterprises and Tourism. The committee may wish to note that since 2015, the Department of Tourism is now merged with the Ministry of Industry and Trade.**
- **The 2015 audit for the Ministry includes the Government Printing Stationery Department accounts, but excludes the Department of Tourism.**

MINISTRY RESPONSE TO 2014 ACCOUNTS

Volume 4: Audit Report on the Economic and Infrastructure Sector – Parliamentary Paper No. 66 of 2015

Section 34: MINISTRY OF PUBLIC ENTERPRISES AND TOURISM

Part A: Financial Statement

34.1 Audit Opinion

The Ministry had an unqualified audit report with attention drawn to one matter; being Capital Expenditure relating to Fiji International (PGA) Tournament 2014.

With respect to any queries relating to the PGA Tournament, we request that this be referred to the Ministry of Industry, Trade and Tourism –which now looks after the Tourism Budget.

34.2 Statement of Receipts and Expenditure

As alluded to in the Audit report, the revenue received by the Ministry was from the fees received from State Owned Enterprises' Board of Directors who had attended the Australian Institute of Directors training, which was organized by the Ministry.

34.3 Appropriation Statement

No comment

PART B: AUDIT FINDINGS

- 34.4 It is recommended that the Ministry disclose as Notes to the financial statements other expenditure incurred for its operations which have been paid for by the Ministry of Finance and other donors.**

It is recommended that this query be directed to the Ministry of Industry, Trade and Tourism.

34.5 Unexplained Account balances

- a. The Ministry should ensure that transaction posted to the FMIS general ledger and any write-offs made are supported with documentary evidences which should be produced during the audit.**

- Recommendation from OAG is noted.
- This matter is now resolved and there are no more balances carried forward in the Ministry's Financial Statement.
- Balances of \$181,993.87 have been dormant since 2005, as clearances were not done previously.
- The balance of \$80,270.03 was cleared in 2014 during the adjustment exercise by Ministry of Economy.
- Going forward, the Ministry will continuously ensure that there are no balances carried forward to the next financial year and also ensure that the Ministry has records of supporting documents for audit purpose.

- b. The Ministry should also seek clarifications from the Ministry of Finance on allocation its Head that it cannot explain neither have records to substantiate the balances.**

- Issue is now resolved. The unsubstantiated allocation of \$101,723.84 is no longer appearing in the 2016 Financial Statements.
- This amount has been adjusted by the Ministry of Economy in 2014.

In this case, the amount of \$181, 993.87 (\$80,270.03 + \$101,723.84) was written off in the adjustment exercise.

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE
AUDITOR-GENERAL'S REPORT OF THE REPUBLIC OF THE FIJI ISLANDS
VOLUME 4- AUDIT REPORT ON GOVERNMENT MINISTRIES AND DEPARTMENTS 2014**

35 MINISTRY OF WORKS AND TRANSPORT

No.	Heading	Issue	OAG Recommendations	Ministries/Dept.'s Comments	Departments Response on Current Status
35.1	Audit Opinion	Included in the TMA Balance Sheet (Schedule 6) is TMA Accumulated Surplus of \$355,684, TMA Surplus of \$4.69 million, Accounts Receivable of \$2.11 million, Accounts Payable of \$271,036 and Deposits and Deductions of \$52,784. The amounts could not be verified as the Ministry was not able to provide appropriate audit evidence to support the balances. As a result, the accuracy and completeness of the Trading and Manufacturing Account as at 31 December 2014		<p>The Ministry had convened a meeting with OAG, FMIS, AMU and CAT to clarify the qualification issues on the 2014 AFS. The TMA balance sheet (final accounts) are been prepared by AMU, which was required to substantiate the balances as reported.</p> <p>A reconciliation exercise was undertaken to substantiate the balances as reported. The appropriate sets up (allocations) in the FMIS were unidentified and balances were then captured appropriately.</p>	<p>The monthly bank reconciliations are being carried out and any variances /anomalies that are identified are being accurately accounted for to avoid carrying over from one financial period to the other.</p> <p>Further to this, Ministry in consultation with AMU of MOF had submitted a Write Off proposal on the previous year's variance in TMA account which has been verified, approved and written off by MOE.</p>

		could not be ascertained.		<p>After the reconciliation process, it was also established that there were unsubstantiated balances which had been carried over since the inception of FMIS. These figures were identified for write off since these balances could not be substantiated with FMIS and accounting records.</p>	
		<p>An un-reconciled variance amounting to \$1.34 million exists between the FMIS general ledger and the TMA bank reconciliation for Cash at Bank. Accordingly, the accuracy and completeness of the TMA Cash at Bank of \$2.55 million as shown in the TMA Balance Sheet (Schedule 6) as at 31 December 2014 could not be established.</p>		<p>TMA BANK BALANCES-MoIT - \$2,555,511.38</p>	<p>The unreconciled balances had resulted from misappropriation of funds where Accounting records were missing for the period 2008 to 2010, reviews for and the case is with Fiji Independent Commission Against Corruption (FICAC) awaiting Court ruling. Write-off exercise can only be possible once the Verdict is ruled.</p>

35.2	Statement of Receipts and Expenditure	<p>Revenue collection decreased by 6% in 2014 due to the reduction in reimbursements for Meteorological services.</p> <p>Total expenditure increased by 8% or \$3.66 million from 2013 and this was largely due to the following:</p> <ul style="list-style-type: none"> • recruitment to fill vacant positions and pay rise for civil servants in 2014; • increase in operating grants for the Land Transport Authority of Fiji; • increase in implementation of projects for Department of Works between 2013 and 2014; and • increase in budgets allocated for Capital Purchase and Capital Grants. 	<p>The reduction in the reimbursements for Meteorological services were due to the late and reduced payment of services from Airports Fiji Ltd.</p> <p>The expenditure increased due to the following as stated in the report.</p> <ul style="list-style-type: none"> • recruitment to fill vacant positions and pay rise for civil servants in 2014; • increase in operating grants for the Land Transport Authority of Fiji; • increase in implementation of projects for Department of Works between 2013 and 2014; and • increase in budgets allocated for Capital Purchase and Capital Grants 	<p>Currently Fiji Meteorological services and Airports Fiji Ltd (AFL) are in process of negotiations for appropriate fee to be charged for services provided.</p> <p>Ministry monitors its vacancies and ensures that post are filled at the earliest.</p> <p>Ministry, closely monitors its capital projects and utilization of funds for both Ministry and CSAs (LTA, MSAF)</p>
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35.3	Appropriation Statement	The Ministry of Works and Transport incurred expenditure totalling \$52.24 million in 2014 against a revised budget of \$55.97 million resulting in a savings of \$3.73 million or 7%.		The Ministry did not fully utilize the budget provision in 2014 due to the following: 1. Staff Turnover – not all vacant positions were filled in 2014 resulting in savings of \$2,266,045. 2. Strict control on expenditure to minimize wastage and achieve value for money. 3. The grant funds for both operating and capital were not fully utilized due to availability of unutilized funds from previous quarters.	Ministry monitors its vacancies and ensures that post are filled at the earliest. Ministry, closely monitors its capital projects and utilization of funds for both Ministry and CSAs (LTA, MSAF)
35.4	Statement of Losses	There was no loss of money or assets reported for the year ended 31 December 2014.		There was no loss of money or assets reported in the Agency Financial Statements for the year ended 31 December 2014.	The Ministry maintains register for losses and any recorded of such will be disclosed in the respective AFS.
35.5	Trade and Manufacturing Account (TMA)	Analysis as per table 35.3 to 35.6			Due to close monitoring there was a reduction in overheads and operational efficiencies which resulted in net profit of \$1.1M in 2014 as compared to the loss of \$640K in 2013.
35.6	Payments to Plant Hire	In addition to other anomalies stated in Table	• It is recommended that all supporting documents are	When charges are received by the Chief Engineer	All payments are verified and approved by the HOD before

35.7	Anomalies in Operating Trust Fund Account	<p>35.7, the audit also noted instances where payments were processed without all debit notes being certified by the Section Heads.</p>	<p>attached to the payment vouchers; however, if maintained separately, this should be indicated in the payment vouchers and provided for audit.</p> <ul style="list-style-type: none"> • Debit Notes should be properly certified before payments. 	<p>Mechanical it is then checked and then verified by the Payment Section. The Ministry has put in place a few measures which need to be adhered to including all supporting documents attached to the vouchers.</p> <p>Measures are now in place to ensure that all vehicle runs are properly recorded and endorsed by the Transport officer and Divisional Heads. Also payment claims are verified by Senior Accountant prior to any payments</p> <p>This has been verified by OAG.</p>	<p>it is processed for payment.</p>
		<ul style="list-style-type: none"> • Operating Trust Fund Account under Program 6 (former Department of Roads) was still an active account in 2014. There was a decrease in JC Retention Money allocation from 2013 to 2014 by \$10.35 million or 86%. The Ministry 	<p>The Ministry should:</p> <ul style="list-style-type: none"> • strengthen the monthly reconciliation process to mitigate the various anomalies; • ensure that monthly reconciliations are carried out 	<p>Operating Trust Fund Account under Program 6</p> <p>The Ministry has written to MOF requesting for the write off of the unsubstantiated debits and credits under Head 40 Program 6 [Department of</p>	<p>A submission for the variance under the Operating Trust Fund Account had been approved and written off under 2015 accounting period.</p>

		<p>explained that these posting were not made by them. Questions raised with the Ministry of Finance regarding the transaction were not answered. This balance reflected in the FMIS general ledger could not be substantiated against any reconciliation.</p> <ul style="list-style-type: none"> As at 31/12/14, the Departments/Divisions had significant balances in the Operating Trust Fund accounts. Debit balances signified overdrawn accounts while the credit balances indicated that payroll deductions were yet to be paid out to the relevant entities. The significant balances also indicated that these accounts were not properly cleared off. Refer to the Table 35.9 below for details. The closing balances of the Department of Work's Operating Trust Fund account reconciliation statement did not reconcile with 	<p>properly and accurately and Accounts Officers should be proactive in investigating and resolving un-reconciled balances;</p> <ul style="list-style-type: none"> ensure that errors and discrepancies in the reconciliation statements are corrected promptly before subsequent month's reconciliation statement is prepared; and ensure that overdrawn accounts are investigated with appropriate actions taken. 	<p>National Roads] since they were no longer in operation. Furthermore the Ministry has requested for deactivation of the respective GL accounts under Program 6</p> <p>Significant Credit and Debit Balances as at 31/12/14</p> <p>These balances include figures from past years which could not be verified due to insufficient records. These balances will be further verified and submitted to MOF for write off.</p> <p>Variance between Reconciliation Statement and FMIS General Ledger</p> <p>Ministry had been working with MoF - Asset Management Unit [AMU] to address the VAT on Revenue for TMA operations. AMU is</p>	
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		<p>the FMIS general ledger as at 31 December 2014. Refer to the Table 35.10 below for details:</p> <ul style="list-style-type: none"> A significant number of accounts had debit closing balances implying that they were overdrawn as at 31 December 2014. The Ministry failed to provide any satisfactory explanations for the overdrawn accounts. The details of a number of Operating Trust were not provided in the reconciliation statement for December nor were documents provided during the audit to support the balances. 		<p>currently liaising with FRCA to address and rectify this.</p> <p>Overdrawn Trust Fund Account</p> <p>These balances include figures from past years which could not be verified due to insufficient records. These balances will be further verified and submitted to MOF for write off.</p> <p>Operating Trust Fund Account without Details</p> <p>These balances include figures from past years which could not be verified due to insufficient records. These balances will be further verified and submitted to MOF for write off.</p> <p>Ministry had conducted training on all reconciliations with assistance from MoF and currently carries out all</p>	
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				<p>reconciliation's whereby all variances are accounted for. All variances which had been carried forward over the past years and could not be reconciled have been included in the write off submission to MoF.</p> <p>Ministry ensures that all debit and credit transactions are accurately accounted and variances cleared in the following month's reconciliation.</p>	
35.8	Other Prior Year Recurring Issues	Unsubstantiated TMA balance		<p>Ministry in consultation with AMU of MOF had submitted a Write Off proposal on the previous year's variance in TMA account which has been verified, approved and written off by MOE.</p>	
		Program 6 General Ledger Accounts		The balances that had been carried over for DNR had been verified and written off.	
		Drawings Account		Variance between FMIS GL and Reconciliation Statement has been verified, reconciled	

						and cleared in 2015.
		Poor Maintenance of Accounting Records				HQ closely monitors record keeping and monthly reconciliations to ensure that safe custody of records are maintained and records are easily retrievable.
		Job Allocations for Operating Account Capital Projects				All 3 divisions & HQ have their respective cost centers which captures expenditure accordingly.
		Anomalies in Expenditure and Records – Building Section				HQ closely monitors record keeping and monthly reconciliations to ensure that safe custody of records are maintained and records are easily retrievable

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36 MINISTRY OF PUBLIC UTILITIES AND ENERGY

No.	Heading	Issue	OAG Recommendations	Ministries/Dept.'s Comments	Departments Response on Current Status
36.1	Audit Opinion	<p>1. An un-reconciled variance of \$1,189,645.65 exists in the Department of Energy's Main Trust Fund Account Statement of Receipts and Payments and the general ledger (FMIS) balance as at 31 December 2014. As a result, I was not able to substantiate the correctness of the Main Trust Fund Account balance of \$2,154,797 as at 31 December 2014.</p> <p>2. The Department of Water & Sewerage maintained security deposits totalling \$1,161,883.81 as at 31 December 2014 in the Operating Trust Fund Account. The security deposits were received</p>		<p>1. Unreconciled Variance highlighted in the 2014 AFS Report by OAG for Head 41 under Main Trust Account amounting to \$1,189,645.65 has been reconciled from the inception of the trust account in 2015 and the unsubstantiated variance which resulted from misallocation of journal postings has been written off by Minister of Finance in 2015.</p> <p>2. The department had consulted Ministry of Finance on maintaining of a separate bank account for the retention funds held. Ministry of Finance advised</p>	<p>1. The unsubstantiated variances have been reconciled from the inception of the trust account, have been approved and written off by MoE in 2015</p> <p>2. The Ministry had submitted the request to transfer the liability of \$1,161,883.81 under Ministry of Economy which is pending for approval. And still appears under Ministry Accounts.</p>

		<p>from the contractors engaged in water and sewerage projects. The Department did not maintain a Main Trust Fund Account and a separate bank account for the security deposits. As a result, the Statement of Receipts and Payments for the security deposits were not disclosed in the Special Purpose Financial Statements.</p>		<p>that this fund should be maintained in the Operating Trust because it is not an active monetary account. These funds were retained from payment made to the contractors as security which would have been paid to the contractors upon satisfactory completion of the project. Funds are released only when a Completion Report with all supporting documents is submitted by Water Authority of Fiji (WAF) to Director of Water and Sewerage confirming on the completion of the project.</p> <p>The funds maintained in this account were retained prior to the transition of WAF which continued after 2010.</p>	
36.2	Statement of Receipts and Expenditure	<p>The Ministry of Public Utilities and Energy collected revenue amounting to \$11,239 and incurred total expenditure of \$169,353,186 in 2014.</p>	<p>The Ministry post different forms of revenue into FMIS i.e. Commission Revenue, Stale cheques for prior years, OPR of the surcharge of the public officers.</p>	Retrieve from MoIT	

36.3	Appropriation Statement	<p>The Ministry incurred actual expenditures totalling \$169,353,186 in 2014 against the revised budget of \$172,046,928 resulting in a savings of \$2,693,742 or 1.6%.</p>		<p>The increase in expenditure is due to increase in Budget between 2013 & 2014.</p> <p>The Ministry did not fully utilized the budget in 2014 as the planned projects were delayed due to unforeseen circumstance with the given timeline as per the work programme.</p> <p><i>Retrieve from MoIT</i></p>	
36.4	Statement of Losses	<p>The Ministry recorded a loss of \$6,144.20 through misappropriation of funds in the Department of Energy Trust Fund Account.</p> <p>The Board of Survey for 2014 was carried out for all the sections of the Ministry. The Board of Survey report is yet to be finalised and approved by Ministry of Finance as at the balance date</p>		<p>The Commissioner of Police office is currently undertaking the investigation pending court decision</p> <p>Police is still conducting investigations</p>	

36.5	Trust Fund Account Statement of Receipts and Payments	The Department of Energy Main Trust Fund Account had \$2,154,797 credit balance for the year 2014 compared to a credit balance of \$1,623,366 in 2013.		The difference in credit balance in Trust Fund between 2013 & 2014 result from unsubstantiated variance which resulted from misallocation of journal postings. This has been written off by Minister of Finance in 2015.	The unsubstantiated variances have been reconciled from the inception of the trust account, have been approved and written off by MoE in 2015
36.6	Separate Trust Fund Account for Security and Retention Deposits	The Operating Trust Fund account was over stated by \$1,161,883.81.	The Department should liaise with the Ministry of Finance to open up a Main Trust Fund account for receipt and payment of security and retention deposit monies from the contractors.	The Retention Security Deposits existed with the Department of Water & Sewerage (prior to the formation of the establishment of Water Authority of Fiji) was still in existence before the transition period. This retention security deposit is a non-cash deposit received from the contractors but instead is the sum retained from the contract sum which is payable to the Contractor after completion of the project and its defect liability period. The sum of \$1,161,883.81	The Ministry had submitted the request to transfer the liability of \$1,161,883.81 under Ministry of Economy which is pending for approval and still appears in MoIT accounts.

				<p>has been retained in Operating Trust under DWS which doesn't have any budgetary provision under 2015 Budget.</p> <p>Furthermore, the Ministry has not received any claims for payment of retention over the past 3 years hence recommend that the sum to be written off. The Ministry has submitted a memorandum to the Ministry of Finance (MOF) requesting for write-off of retention security deposit for the Department of Water & Sewerage. A copy of the same has also been forwarded to the Auditor General's office for verification. Ministry of Finance has confirmed via email that they will be compiling and submitting a write off submission to the Minister for Finance for the whole of Government before</p>	
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36.7	National Water and Sanitation Database	<p>The Department paid \$12,696 in 2014 to ITC services to develop National Water and Sanitation database. The database was to have been implemented in July 2014. The audit noted that ITC services completed the development of the database in June 2015. The project was delayed by 11 months.</p>	<p>The Department should:</p> <ul style="list-style-type: none"> • carry out a feasibility study and properly plan for such works in future; and • liaise with ITC to resolve the connectivity problem. 	<p>the end of 2015.</p> <p>The recommendation in the Audit report is duly noted and the department will ensure a feasibility study is carried out for any such work in the future.</p> <p>In regards to the internet connection for the department, the ministry IT section is finalizing works for the provision of internet for Department staffs.</p> <p>Arrangements are currently in place for the relocation of the Department to Level 3 Nasilivata House which is now currently being refurbished. The refurbishment works also include IT data and voice cabling hence this will solve the Internet connectivity problems that currently exist and enable access to the database server.</p>	<p>Currently the Department of Water & Sewerage is located at Level 3 of Nasilivata House and has established the database. The connectivity and database issue has been resolved and data is continually updated.</p>
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36.8	Main Trust Fund Account Balance – Department of Energy	<p>The Department of Energy's Main Trust Fund account had a balance of \$3,344,442.98 in FMIS general ledger while the Statement of Receipts and Payments had a balance of \$2,154,797.33 as at 31/12/14. The audit noted that the Department failed to reconcile the Statement of Receipts and Payments balances with the Main Trust Fund General Ledger (FMIS) balance as at 31/12/14.</p>	<p>The Department should:</p> <ul style="list-style-type: none"> investigate these variances in the Main Trust Funds and take appropriate action; and strengthen internal control procedures in the Accounts Section to avoid such discrepancies. 	<p>The Ministry has reconciled the variance of \$1,189,645.65 from the inception of the trust fund account for the Department of Energy. A sum of \$1,026,976.66 has been identified as mispostings by the Ministry of Provincial Development over the years from 2009. In consultation with the Ministry of Finance, Whole of Government (WOG) financial statements for 2014 have been completed and submitted to Minister for Finance for endorsement hence the above mispostings will be adjusted in 2015 financial year.</p> <p>Furthermore, a remaining balance of \$162,668.34 has been identified which were lodged into the Consolidated Fund Account (CFA) instead of Department of Energy Trust Fund Bank Account by Ministry of Provincial</p>	<p>The variance in Trust Fund account has been reconciled from the inception of the trust account in 2015 and the unsubstantiated variance which resulted from misallocation of journal postings has been written off by MoE in 2015.</p>
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36.9	Supply, Installation and Rehabilitation Works of Solar Home System	<p>The contract was for the installation of Solar Home Lighting System for 76 households in Yasawa, 45 households in Bua and 22 households in Macuata. According to the contract agreement, the Contractor was to be paid \$14,931.60 or 60% of the contract amount after completing the wiring of houses in Yasawa and Bua.</p> <p>However the Department paid 60% of the contract amount totalling \$14,931.60 to the Contractor on 02/09/14 despite the inspection report dated 25/4/14</p>	<p>The Department should take disciplinary action against officers responsible for laxity on their part despite the overpaid amount been recovered.</p>	<p>Development.</p> <p>A submission has been made to the Ministry of Finance to transfer this sum from CFA to DOE Trust Account to cater for any refund; should there be a need to facilitate refund to the communities which may come forward with documentary evidence of their payments.</p>	<p>The sum of \$1,278.07 has been deducted from the Contractor's remaining balance of retention in 2015.</p>
				<p>Government Tender Board approved the award for CTN 74/2013 for Supply & Installation of Solar Home Lighting Systems to Powerlite Fiji Ltd at the cost of \$166,676 for rehabilitation works at Yasawa, Bua and Macuata. The total cost for supply amounting to \$141,790 has been made by the Department to Powerlite. For the installation works, the department has the retention component \$1,244.30 and Performance Bond of \$3,732.90 retained</p>	

36.10	No Agreement with FEA	<p>The audit noted that the Department did not have a written contract agreement between Fiji Electricity Authority and the Department to carry out the Grid Extension for the Lewarua/Nasivikoso Project. In addition, as at the date of audit⁵, FEA had not commenced with the Grid Extension Project.</p>	<p>The Department should:</p> <ul style="list-style-type: none"> • Ensure that an agreement is entered into with FEA for the Grid Extension Project; and • Instigate disciplinary action against officers responsible for making advance payment without a contract agreement. 	<p>with the department totaling to \$4,977.20.</p> <p>The sum of \$1,278.07 will be deducted from the Contractor's remaining balance of retention and Performance Bond amount before end of 3rd quarter, 2015.</p>	<p>All grid extension projects now have a contract agreement between the Ministry and FEA which is being vetted by SGs Office.</p> <p>Note: FEA does not accept any payments without the signed contract agreement.</p>
				<p>Your comments have been noted; the Grid Extension for the Lewarua/Nasivikoso Project is co-funded between DOE and FEA on 50% basis without increase in cost.</p> <p>FEA is the Sole supplier in this case who reports to the Permanent Secretary for Ministry of Infrastructure & Transport.</p> <p>The contract has been vetted by SGs office on 17/3/2015 and will be signed in due course.</p> <p>The Ministry has put in place</p>	

36.11	Accounting for Retention Sum	<p>The Department carried out several capital projects during the year 2014. The progress payment was made to the Contractors after subtracting the retention sum. However, the amount deducted as retention sum was not deposited into a Trust Fund account and remained in the Department's budget allocation.</p>	<p>The Department should:</p> <ul style="list-style-type: none"> liaise with Ministry of Finance to open a separate general ledger allocation to record the retention funds and deposit the retention sum into the existing Department of Energy Trust Fund Account; or open a separate Trust Fund account to deposit the retention sum. 	<p>a Checklist for Major Project payments that is strictly adhered to and complies with the MoIT 2015 Finance Manual, Procurement Regulation, Finance Instructions and Financial Management Act 2004 and other Finance Circulars governing the financial operation of the department.</p> <p>We have noted your comments; the department will retain all the Retention Sum of the projects into Trust Fund Bank Account for projects whose retention sum is due in the next accounting period (2016).</p> <p>The Ministry has put in place a Checklist for Major Project payments that is strictly adhered to and complies with the MoIT 2015 Finance Manual, Procurement Regulation, Finance Instructions and Financial Management Act 2004 and</p>	<p>All retention sums that fall due in following year's accounting periods Are deposited into Fiji Procurement Office Trust Account.</p>
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				other Finance Circulars governing the financial operation of the department.	
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