



OFFICE OF THE PRIME  
MINISTER -PAC 2015  
RESPONSE.



## 1) Part A: Financial Statement

Please provide general comments on the following:

### 2.1 Audit Opinion

Office of the Auditor General provided an unqualified audit opinion in respect to the Agency Financial Statement of the Office of the Prime Minister for the Year end 31<sup>st</sup> December 2015.

The Audit Opinion was as follows:

*"In my opinion:*

*(a) the financial statements present fairly in accordance with the accounting policies stated in Note 2, the financial performance of the Office of the Prime Minister for the year ended 31 December 2015.*

*(b) the financial statements gives the information required by the Financial Management Act 2004 in the manner so required."*

### 2.2 Statement of Receipts and Expenditure

There was an increase in the revenue for the Office of the Prime for the year 2015 and this was mainly due to the reimbursement of funds from Chinese Grant Trust Fund to Consolidated Fund Account in order rectify the audit issue highlighted in 2014 "Diversion of Rural Sports Complex Fund for Retention Monies."

In year 2015, the total expenditure has increase by \$0.96m for the Office of the Prime Minister compared to 2014. This was mainly due to the increase in the expenditure for 'Capital Grant and Transfers'.

### 2.3 Appropriation Statement

In the year 2015, the Office of the Prime Minister had utilized 88% or \$12.6(m) from the Annual budget of \$14.3(m).

### 2.4 Trust Fund Account Statement of Receipts and Payments

For the year 2015, the Office of the Prime Minister had the following Trust Account:

No.	Trust Fund Account	Balance as at 31 <sup>st</sup> December 2015
1	Chinese Grant Trust Fund Account	\$351,862
2	Taiwan Grant Trust Fund Account	\$8,253
3	Retention Fund Account	\$953,423
4	Mahogany Industry Council Fund	\$906,204

## **Part B: Audit Findings**

*Please provide an update on the following:*

### **2.5 Anomalies in the Payment Process**

- Three (3) competitive quotes were obtained for the supply of renovation materials to Ratu Luke Primary School.
- The Office is currently verifying the delivery dockets and invoice before facilitating the payments. For the payments done in 2015 the office is following up with the vendors on the delivery docket.
- The office has fully received 8 sets delivery docket out of 21 issues raised. RFMF engineers will be submitting 11 sets of delivery docket by June 2017 and 2 sets of delivery docket once the project is completed.
- Attached as Appendix 1 are office responses to issues identified.

### **2.6 Anomalies in Capital Projects Undertaken by the RFMF – Small Grants Scheme**

- RFMF has assigned an officer in 2016 to work on the acquittals of projects. Project officers are working closely with the RFMF team in compilation of acquittals and the requirements.
- MOA will be signed between RFMF and Office of the Prime Minister instead of MOU. Works will be paid according to phases that required invoices, progress report and Local Authority Report.
- In 2016, MOA will be signed with specific timeline instead of duration of works in days. Duration of works in days was stipulated in the MOU because of the RFMF nature of works in the international peacekeeping and national duties.
- In 2016, the OPM will vigorously monitor all phases of project implementation.
- In 2016, all construction projects now have the approval of Local Authority and Certificate of Completion and occupation.
- Attached as Appendix 2 are office responses to issues identified.

### Appendix 1: Examples of breaches of procurement and payment requirements:

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
16/10/15	002614B	Supply of renovation materials to Ratu Luke Primary School	21,246.36	<ul style="list-style-type: none"> <li>Competitive quotes not obtained</li> <li>Delivery dockets not produced for audit purposes as item have not been delivered.</li> </ul>	<ul style="list-style-type: none"> <li>Three (3) competitive quotes were obtained. Please find attached copies of competitive quotes as <b>Annex 1</b>.</li> <li>Project will start next week. The RFMF Engineers have just completed renovation to Ratu Luke Secondary School. Furthermore, the engineers were re-deployed to cyclone affected areas that also causes the delay in the implementation of this project.</li> <li>Delivery docket will be supplied by RFMF once the materials are delivered.</li> </ul>	<ul style="list-style-type: none"> <li>Project is still on-going and it has been earmarked to be completed by end June 2017.</li> <li>RFMF Engineers to submit copy of delivery docket by June 2017</li> </ul>
16/10/15	002614C	Supply of camp set up materials to Ratu Luke Primary School	3,248.00	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes as item have not been delivered.</li> </ul>	<ul style="list-style-type: none"> <li>Project will start next week. Delivery docket will be issued after the delivery of hardware materials.</li> </ul>	<ul style="list-style-type: none"> <li>Project is still on-going to be completed by end of June 2017.</li> <li>RFMF Engineers to submit copy of delivery docket by June 2017</li> </ul>
30/12/15	3455	Payment for camp set up materials for Holy Family Primary School	4,923.78	<ul style="list-style-type: none"> <li>Quotation obtained from RC Manubhai however procurement made from Buildex</li> </ul>	<ul style="list-style-type: none"> <li>Buildex Marketing was recommended by RFMFER in their cost summary to supply the camp set up.</li> <li>Project is on-</li> </ul>	<ul style="list-style-type: none"> <li>The 1 x 4 classroom block has been completed and was commissioned on 23.02.17.</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
				<ul style="list-style-type: none"> <li>Marketing Limited</li> <li>Delivery dockets not produced for audit purposes as item have not been delivered</li> </ul>	<ul style="list-style-type: none"> <li>going at 22%. Started on 6<sup>th</sup> June 2016.</li> <li>Delay in implementation was due to the delay in the approval of RFMF Engineer's plan on the 1x4 classroom block by Labasa Town Council. This matter has been sorted out.</li> <li>Delivery docket will be forwarded to Accounts Section once it is received.</li> </ul>	<ul style="list-style-type: none"> <li>RFMF Engineers are currently working on the acquittals including the submission of delivery dockets by June 2017.</li> </ul>
30/12/15	3450	Payment for Renovation materials for Holy Family Primary School	8,330.73	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes as items have not been delivered</li> </ul>	<ul style="list-style-type: none"> <li>Project is on-going. Started on 6<sup>th</sup> June 2016.</li> <li>Delay was due to the non-approval of RFMF plan from the Labasa Town Council. This matter has been sorted out and the engineers are committed to complete this project.</li> <li>Delivery dockets will be submitted by RFMF once all materials are supplied and delivered.</li> </ul>	<ul style="list-style-type: none"> <li>The 2<sup>nd</sup> stage on the renovation of the double storey classroom to commence before the end of May 2017 .</li> <li>RFMF Engineers to submit delivery docket once it is completed.</li> </ul>
30/12/15	3475	Payment for Building Materials for Holy Family Primary School	24,310.08	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes as items have not been delivered</li> </ul>	<ul style="list-style-type: none"> <li>Project is on-going. Started on 6<sup>th</sup> June 2016.</li> <li>Delay was due to the no-approval of RFMF building plan from the Labasa Town</li> </ul>	<ul style="list-style-type: none"> <li>RFMF Engineers will submit delivery dockets by June 2017.</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
					<p>Council. This matter has been sorted out and the engineers are committed to complete this project.</p> <ul style="list-style-type: none"> <li>• Delivery dockets will be submitted by RFMF once all materials are supplied and delivered.</li> </ul>	
30/12/15	3460A	Supplying of camp set up materials for Annesley Primary School	226.00	<ul style="list-style-type: none"> <li>• Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery docket has been received evidence attached as <b>Annex 2.</b></li> </ul>	<ul style="list-style-type: none"> <li>• Delivery docket received.</li> </ul>
30/12/15	3460B	Supplying of building materials for Annesley Primary School	31,850.00	<ul style="list-style-type: none"> <li>• Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Delivery Dockets has been received for \$31,684.00 as evidence attached as <b>Annex 3.</b> RFMF will advice on the remaining delivery dockets amounting to \$166.00.</li> </ul>	<ul style="list-style-type: none"> <li>• RFMFER will submit by June 2017 .</li> </ul>
22/10/15	2696	Building materials for Batiralagi Primary School	12,997.82	<ul style="list-style-type: none"> <li>• Delivery dockets not produced for audit purposes as items have not been delivered</li> </ul>	<ul style="list-style-type: none"> <li>• Project is ongoing , 75% completion rate.</li> <li>• Delay was due to manpower shortage and re-deployment of engineers to TC Winston affected areas.</li> <li>• RFMF Engineers is committed to get this project completed.</li> <li>• Delivery dockets will be forwarded by RFMF Engineers once materials are</li> </ul>	<ul style="list-style-type: none"> <li>• RFMFER will submit by June 2017.</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
					supplied.	
30/12/15	3449C	Supply of Teachers Qtrs. materials to Batiralagi Primary School.	1,162.95	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets received as evidence attached as <b>Annex 11.</b></li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket received.</li> </ul>
30/12/15	3449D	Supply of electrical items to Holy Family Primary School.	487.65	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets have been received evidence attached as <b>Annex 4.</b></li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket received.</li> </ul>
9/11/15	2833	Supply of classroom materials to Batiralagi Primary School.	2,312.15,	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Project is on-going at 75% completion rate.</li> <li>Delay was due to shortage in manpower and re-deployment of officers to TC Winston affected areas.</li> <li>Delivery dockets will be supplied by RFMF once materials are supplied &amp; delivered.</li> </ul>	<ul style="list-style-type: none"> <li>RFMFER will submit by June 2017.</li> </ul>
6/7/15	1699A	Supply of camp setup materials to Nailagotabu a Primary School.	4,372.12	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed by Mr. Pranil from RC Manubhai Ltd that invoices is also the delivery docket (Received by Section at the bottom of the invoice) copy of email sent to PAO as evidence and attached as <b>Annex 12.</b></li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket received.</li> </ul>
7/4/15	3452C	Supply of hardware materials to	18,909.53	<ul style="list-style-type: none"> <li>Delivery dockets not produced for</li> </ul>	<ul style="list-style-type: none"> <li>Confirmed by Mr. Pranil from RC Manubhai Ltd that</li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket received.</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
		Naivicula District School.		audit purposes	invoices is also the delivery docket (Received by Section at the bottom of the invoice) copy of email sent to PAO as evidence and attached as <b>Annex 12.</b>	
7/4/15	3452F	Supply of building materials to Holy Family Primary School.	1,003.00	<ul style="list-style-type: none"> <li>• Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Confirmed by Mr. Pranil from RC Manubhai Ltd that invoices is also the delivery docket (Received by Section at the bottom of the invoice) copy of email sent to PAO as evidence and attached as <b>Annex 12.</b></li> </ul>	<ul style="list-style-type: none"> <li>• Delivery docket received.</li> </ul>
30/12/15	3456E	Supply of assorted hardware items to Naivicula Dist. School.	25,193.18	Delivery dockets not produced for audit purposes	<ul style="list-style-type: none"> <li>• Carpenters Hardware has provided delivery docket for \$677.61 as <b>Annex 5.</b></li> <li>• Mr Iqbal of Carpenters Hardware has confirmed that those materials have not been delivered awaiting confirmation from the RFMFER on the site.</li> <li>• Email forwarded to PAO on 20/7/16.</li> </ul>	<ul style="list-style-type: none"> <li>• Work in progress.</li> <li>• RFMFER will submit delivery docket by June 2017</li> </ul>
30/12/15	3466A	Supply of camp setup and assorted contracted hardware materials to Naivicula District	789.30	<ul style="list-style-type: none"> <li>• Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>• RFMF will advice upon discussion with Vinod Patel on the delivery dockets amounting to \$789.30.</li> </ul>	<ul style="list-style-type: none"> <li>• RFMFER will submit delivery docket by June 2017</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
		School.				
1630/12/15	3451C	Supply of building materials to Holy Family Primary School.	31,781.94	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets worth \$21,833.20 has been received, evidence attached as <b>Annex 6</b>.</li> <li>Commanding Officer RFMF Engineers has assured us that since this project is in progress, they will advise once they completed the work.</li> <li>RFMF will revert on the balance since the project is still on-going.</li> </ul>	<ul style="list-style-type: none"> <li>Balance of \$9,948.74 will be submitted with the acquittal by June 2017 .</li> </ul>
31/12/15	3461D	Supply of renovation materials and hardware items to Holy Family Primary School.	1,206.85	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets worth \$1,006.88 has been received, evidence attached <b>Annex 7</b>.</li> <li>RFMF will advice on the remaining delivery dockets amounting \$199.97 since the project is currently in progress.</li> </ul>	<ul style="list-style-type: none"> <li>RFMF will advice on the –balance of \$199.97 delivery dockets once the project is completed .</li> </ul>
31/12/15	3461E	Supply of pine posts to Holy Family Primary School.	3,058.00	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets worth \$2,968.00 has been received, evidence attached as <b>Annex 8</b>.</li> <li>RFMF will advice on the remaining delivery dockets amounting to \$90.00.</li> </ul>	<ul style="list-style-type: none"> <li>RFMF will submit by June on the balance of \$90.00</li> </ul>
30/12/15	3451E	Supply of classroom materials to Batiralagi High School.	583.24	<ul style="list-style-type: none"> <li>Delivery dockets not produced for audit purposes</li> </ul>	<ul style="list-style-type: none"> <li>Delivery Docket has been received evidence attached as <b>Annex 9</b>.</li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket received.</li> </ul>
30/12/1	3451D	Supply of	2,952.77	<ul style="list-style-type: none"> <li>Delivery</li> </ul>	<ul style="list-style-type: none"> <li>Delivery dockets</li> </ul>	<ul style="list-style-type: none"> <li>Delivery docket</li> </ul>

Date	Cheque No.	Particulars	Amount (\$)	Anomalies	DCFD Response	Update as at 11/5/17
5		renovation materials to Ratu Luke Primary School.		dockets not produced for audit purposes	have been received evidence attached as <b>Annex 10.</b>	received.

**Annex 2: Anomalies in Capital Projects Undertaken by the RFMF – Small Grants Scheme**

<b>Project Name, Location</b>	<b>Assistance</b>	<b>Actual Expenditure as at 31/12/15 (\$)</b>	<b>Remarks</b>	<b>DCFD Response</b>	<b>Current Update as at 10/5/17</b>
Holy Family Primary School – Macuata, Vanualevu	Construction of 1x4 Classroom Block and Renovation to school buildings for Holy Family Primary School	118,707.61	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement dates of the projects, however MOU was endorsed on the 07/08/15 with project duration of 90 days.</li> <li>• Project cost as per MOU is \$145,675.76 and as at 31/12/15 a total of 81.5% of the project costs had been incurred however site visit in April 2016 noted that the project was on hold.</li> <li>• Monthly progress reports were not submitted.</li> <li>• Building Plan not approved by the Rural Local Authority.</li> </ul>	<ul style="list-style-type: none"> <li>• MOU &amp; Implementation came into effect after the signing on 7/8/15.</li> <li>• The delay in implementation was due to the RFMFER plan being put on hold by Labasa Town Council. This has been sorted out.</li> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his team will look into this to verify these costs since this project has just started on 6/6/16.</li> <li>• CO RFMFER has taken note of this matter during our meeting on 19/7/16 and assured us that this is an area that they need to improve on from now onwards.</li> <li>• RFMFER has stated that they are using AQEP (Access to Quality</li> </ul>	<ul style="list-style-type: none"> <li>• The construction of a 1 x 4 classroom block has been completed and commissioned on 23.02.17.</li> </ul>

				Education Program) Plan.	
Voivoi Kindergarten – Legalega, Nadi	Completion of the partly constructed Voivoi Kindergarten Building	56,560.75	<ul style="list-style-type: none"> <li>• Monthly progress reports were not submitted to the Office</li> <li>• Project is completed however no financial acquittals submitted</li> <li>• Final report on the completion of the project not submitted</li> <li>• Engineering certificate on the building constructed not provided</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting was held on 19/7/16 with CO RFMFER, who has advised that his team is currently working on the financial acquittal and project final report for submission to OPM.</li> <li>• School management has been requested to furnish this as RFMFER was engaged mid - way for completion works only.</li> <li>• Project completed and commissioned by the Hon. Prime Minister in February 2016.</li> </ul>	Financial acquittal report is currently being compiled and will be submitted by RFMFER in the month of June 2017 .
Ba Methodist High School - Ba	Renovation Works to female barracks and mess hall at Ba Methodist High School	50,519.16	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement dates of the projects however MOU was endorsed on the 27/07/15 with project duration of 120 days.</li> <li>• Project cost as per MOU is \$101,205.71 and as at 31/12/15 a total of 50% of the project costs had been paid out however the project is still</li> </ul>	<ul style="list-style-type: none"> <li>• Project is ongoing as further defects were noted in the ceiling during renovation therefore the RFMFER was compelled to deviate from the initial scope of work.</li> <li>• Project continued in 2016 but troops were deployed on post TC Winston assessment exercise. Project has now</li> </ul>	<ul style="list-style-type: none"> <li>• A sum of \$42,002.40 was paid from the 2016 SGS allocation for the supply of materials totaling \$41,898.10 by RC Manubhai &amp; Company Limited &amp; \$104.30 by Vinod Patel Ltd.</li> <li>• Project was on-going in 2016 when TC Winston struck.</li> <li>• This caused major damages to the on-</li> </ul>

			<p>ongoing.</p> <ul style="list-style-type: none"> <li>• Monthly progress reports were not submitted.</li> <li>• Building Plan not approved by the Rural Local Authority</li> </ul>	<p>recommended.</p> <ul style="list-style-type: none"> <li>• Meeting was held on 19/7/16 with CO RFMFER, who has advised that his team will submit a progress report to OPM.</li> <li>• The RFMFER is working on the scope of work drawn during the initial assessment of the renovation tasking therefore there is no building plan since it concerns renovation works only.</li> </ul>	<p>going project including materials on site.</p> <ul style="list-style-type: none"> <li>• The project is now being funded under TC Winston rehab program by CIU.</li> <li>• Since it was renovation works, a building plan was not needed.</li> </ul>
Naivicula District School - Tailevu	Renovation of school building and construction of 1x2 bedroom teachers quarters at Naivicula District School	156,812.00	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement date of the projects; however MOU was endorsed on the 27/07/15 with project duration of 105 days.</li> <li>• Project cost as per MOU is \$157,467.90 and as at 31/12/15 a total of 99.58% of the projects had been paid out however as at 31/01/16 the project is still ongoing.</li> <li>• Monthly progress reports were not submitted</li> <li>• Building Plan not approved by the</li> </ul>	<ul style="list-style-type: none"> <li>• Work did not commence after MOU was signed due to the deployment of troops back to the camp.</li> <li>• Project is in progress, yet to be completed.</li> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby CO RFMFER informed that his team will submit a progress report to OPM.</li> <li>• RFMFER has stated that they are using AQEP (Access to Quality</li> </ul>	<ul style="list-style-type: none"> <li>• Work completed on the project by 27 April 2017.</li> <li>• Financial acquittal report to be submitted by June 2017 .</li> </ul>

			Rural Local Authority	Education Programme) plan.	
Batirilagi Primary School – Macuata, Vanualevu	Construction of 1x2 teachers quarters and 1x4 classroom block for Batirilagi Primary School	247,804.57	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement dates of the projects however MOU was endorsed on the 03/07/15 with project duration of 144 days.</li> <li>• Project cost as per MOU is \$257,818.84.</li> <li>• As at 31/12/15 at total of 96.12% of the project costs had been paid out however as at 31/01/16 the project was still ongoing</li> <li>• Monthly progress reports were not submitted</li> <li>• Building Plan not approved by the Rural Local Authority</li> </ul>	<ul style="list-style-type: none"> <li>• Work did not proceed as scheduled due to shortage of manpower and deployment of troops back to affected areas caused by TC Winston.</li> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his team is committed to complete the project.</li> <li>• CO RFMFER in our meeting with him on 19.07.16 has noted the monthly report and assured us that he will discuss this matter with his officers.</li> <li>• RFMFER has stated that they are using AQEP (Access to Quality Education Programme) plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Project completed and commission on 25 February 2017.</li> </ul>
Ratu Luke Primary School - Bua	Renovation of Ratu Luke Primary School	99,388.96	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement dates of the projects, however MOU was endorsed on the 17/07/15 with</li> </ul>	<ul style="list-style-type: none"> <li>• Work did not commence after MOU was signed due to the deployment of troops back to the camp.</li> </ul>	<ul style="list-style-type: none"> <li>• According to the RFMF Engineers Northern, this project is in progress and will be completed before the end of</li> </ul>

			<p>project duration of 120 days.</p> <ul style="list-style-type: none"> <li>• Project cost as per MOU is \$108,376.76.</li> <li>• As at 31/12/15 a total of 21.7% of the project costs had been paid out however as at 31/01/16 the project is still ongoing</li> <li>• Monthly progress reports were not submitted</li> </ul>	<ul style="list-style-type: none"> <li>• The focus was to complete the renovation of the Ratu Luke Secondary School facilities.</li> <li>• CO RFMFER has confirmed that some of the materials have been purchased and awaiting for the implementation of the project.</li> <li>• Project yet to be implemented.</li> </ul>	June 2017.
Nailagotabua Primary School – Naloto, Verata, Tailevu	Nailagotabua Primary School involved the renovation of five school building and five teachers quarters	80,871.40	<ul style="list-style-type: none"> <li>• No MOU prepared and endorsed for the project. Discussion with the responsible officer revealed that the project was a adhoc project committed by the PM that had to be completed in a short timeframe.</li> <li>• Project has been completed however no financial acquittals have been provided to the Office.</li> </ul>	<ul style="list-style-type: none"> <li>• This was a directive by Hon.PM while in Taveuni on official duty and he directed for the project to be implemented ASAP.</li> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his team is currently working on the financial acquittal and project final report for submission to OPM.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Acquittal Report received on February 2017 for \$19,292.38</li> <li>• Balance of \$61,569.02 acquittal to be submitted by June 2017 .</li> </ul>
Annesley Primary School – Toorak, Suva	Construction of a 1x5 classroom at Annesley Primary School	158,923.85	<ul style="list-style-type: none"> <li>• MOU did not indicate the commencement dates of the projects, however MOU was</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his</li> </ul>	<ul style="list-style-type: none"> <li>• Project completed and Commission on 23.11.16</li> </ul>

			<p>endorsed on the 17/07/15 with project duration of 90 days.</p> <ul style="list-style-type: none"> <li>• Project cost as per MOU is \$158,923.85 and as at 31/12/15 payment has been made however at 31/01/16 the project was still ongoing.</li> <li>• Monthly progress reports were not submitted.</li> <li>• Building Plan not approved by the Rural Local Authority.</li> </ul>	<p>team is currently working on the financial acquittal and project final report for submission to OPM.</p> <ul style="list-style-type: none"> <li>• Project is completed and is awaiting commissioning by Hon. Prime Minister.</li> <li>• CO RFMFER in the meeting held on 19.07.16 has noted the issue of monthly report.</li> <li>• RFMFER used AQEP (Access to Quality Education Program) Plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Acquittal Report received on 31 October 2016 for \$45,349.70</li> <li>• Balance of \$113,574.45 to submit by June 2017.</li> </ul>
Napuka secondary school – Cakaudrove, Vanualevu	Construction of 1x3 classroom block and 1x2 bedroom teachers quarters	147,808.55	<ul style="list-style-type: none"> <li>• MOU was endorsed on the 14/04/14</li> <li>• Monthly progress reports were not submitted by RFMF</li> <li>• Project is completed however no financial acquittals submitted</li> <li>• Final report on the completion of the project not submitted</li> <li>• Building Plan not approved by the Rural Local Authority</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his team is currently working on the financial acquittal and project final report for submission to OPM.</li> </ul>	<ul style="list-style-type: none"> <li>• Project completed</li> <li>• Financial acquittal report to submit by June 2017.</li> </ul>
Vugalei District School - Tailevu	Renovation of School	209,774.43	<ul style="list-style-type: none"> <li>• MOU did not indicate the</li> </ul>	<ul style="list-style-type: none"> <li>• Work did not commence after</li> </ul>	<ul style="list-style-type: none"> <li>• Await RFMFER to submit financial</li> </ul>

	Building		<p>commencement dates of the project, however MOU was endorsed on the 07/08/15 with project duration of 206 days.</p> <ul style="list-style-type: none"> <li>• Project cost at MOU is \$255,935.08 as at 31/12/15 a total of \$209,774.43 or 82% of the project costs had been paid out and as at 31/01/16 the project was still ongoing.</li> <li>• Monthly progress reports were not submitted</li> </ul>	<p>MOU was signed due to the deployment of troops back to the camp.</p> <ul style="list-style-type: none"> <li>• Project is in progress yet to be completed.</li> <li>• Meeting was held on 19/7/16 with CO RFMFER whereby advice was given by CO RFMFER that his team is currently working on the financial acquittal for submission to OPM.</li> </ul>	<p>acquittal and progress report.</p>
Ratu Filimoni Memorial School – Sorokoba, Ba	Ratu Filimoni Memorial School – Construction of Walkway, Fencing and Renovation Works	58,188.93	<ul style="list-style-type: none"> <li>• Monthly progress report were not submitted</li> <li>• Project is completed however no financial acquittals submitted</li> <li>• Final Report on the completion of the project not submitted.</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting was held on 19/7/16 with CO RFMFER, who has advised that his team is currently working on the financial acquittal and project final report for submission to OPM.</li> <li>• Project was completed in January 2016 and commissioned by the Hon. Prime Minister in February 2016.</li> </ul>	<ul style="list-style-type: none"> <li>• Financial acquittal report to submit by June 2017.</li> </ul>

