



OFFICE OF THE PRESIDENT
REPUBLIC OF FIJI
SUVA

P.O. Box 2513
GOVERNMENT BUILDINGS
SUVA
TEL : 3314 244
FAX : 3301 645

10th May 2017

File Ref: 1/A/1

Hon. Ashneel Sudhakar
Chairman, Standing Committee on Public Accounts
Parliament of the Republic of Fiji
Government Buildings
SUVA.

Dear Hon. Sudhakar,

Re: CLARIFICATION OF ISSUES

1. I acknowledge receipt of your letter dated 8th May inviting the Office of the President to respond to several questions raised by the Public Accounts Committee during its scrutiny of the Auditor-General's Report for 2015 (General Administration Sector Volume 2), and for the Office to physically present its views before the Honourable Committee on Thursday 11th May 2017 at 9.20am.
2. I am pleased to provide the Office's written response.
3. I also confirm our presence before the Honourable Committee on Thursday 11th May at 9.20am. The delegation from the Office will include the followings officials:
 - i. Mr. Pene Nonu Baleinabuli – Official Secretary
 - ii. Mrs. Alena Mataitoga - Principal Assistant Secretary
 - iii. Mrs. Kiti Temo - Senior Assistant Secretary
 - iv. Mr. Paula Naitoko - Manager Finance
 - v. Mr. Saimoni Ratukadreu - Manager Properties
4. Thank you for the opportunity to help address the issues raised by the Auditor-General.

Yours sincerely,

[P. N. Baleinabuli]

Official Secretary to the President

Section 1

Office of the President**Roles and Responsibilities**

The President is vested with Executive Authority of the State in accordance with Chapter 4:81(2) of the 2013 Constitution of the Republic of Fiji. As the Head of State, His Excellency the President is a unifying symbol for the entire nation and is above politics. The President represents Fiji on State visits to other nations that strengthens Fiji's diplomatic relations and enhances Fiji's standing in the world.

The President is also the Commander in Chief of the Republic of Fiji Military Forces and is responsible for opening each annual of Parliament with an address outlining the policies and programs of the Government.

The Office of the President, in collaboration with the Office of the Prime Minister, ensures that all and any advice tendered to the President are consistent with the provisions, principles and spirit of the Constitution of the Republic of Fiji. At the operational level, the Office of the President is responsible for providing on a daily basis a timely and high standard of professional administrative, protocol and ancillary support services to the President to enable the successful fulfillment of all of the President's Constitutional, ceremonial and public duties.

The operating budget supports the President's Constitutional functions, State visits, and community engagements. It also covers the upkeep and maintenance of the Presidential properties in Suva, Deuba and Lautoka and the administration of the Fijian Honours and Awards system.

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PART A: FINANCIAL STATEMENT

Audit Opinion

The audit of the 2015 accounts of the Office of the President resulted in the issue of a qualified audit report. Travel advances totaling \$776,850 was not reconciled and journalized to the relevant expenditure allocations during the year. Consequently, total expenditure is understated by \$776,850 in the Statements of Receipts and Expenditure.

Without further qualification to the opinion expressed above, attention is drawn to the following:

The board of survey report for the second half of the financial year was not completed by the Office of the President which may possibly impact the accuracy and completeness of the Statement of Losses submitted for the year ended 31 December 2015.

Statement of Receipts and Expenditure

The Office of the President incurred a total expenditure of \$3,827,803 in 2015. Refer Table 1.1 for details.

Table 1.1: Statement of Receipts and Expenditures for 2015

| Description | 2015 (\$) | 2014 (\$) |
|------------------------------------|------------------|------------------|
| EXPENDITURES | | |
| Operating | | |
| Established Staff | 653,316 | 538,677 |
| Unestablished Staff | 194,920 | 200,508 |
| Travel & Communications | 370,396 | 725,218 |
| Maintenance & Operations | 519,975 | 256,071 |
| Purchase of Goods & Services | 172,270 | 144,581 |
| Total Operating Expenditure | 1,910,877 | 1,865,055 |
| Capital | | |
| Capital Construction | 1,381,386 | 436,622 |
| Capital Purchase | 157,999 | --- |
| Capital Grants and Transfers | --- | --- |
| Total Capital Expenditure | 1,539,385 | 436,622 |
| Value Added Tax | 377,541 | 262,420 |
| TOTAL EXPENDITURES | 3,827,803 | 2,564,097 |

Total expenditure increased by \$1,263,706 or 49.28% in 2015 compared to 2014 due to increase in Established Staff costs as a result of recruitment to fill vacant established posts in 2015. Additionally, Maintenance and Operations costs increased due to increase in fuel expenses due to inclusion of three new vehicles in the fleet in 2015.

Furthermore, capital construction costs increased due to commencement of three projects namely, Coronation Ground Drainage Phase 2, Upgrade of Government House Roofing and Disability Access at the State House. Similarly, Capital Purchases expenditure increased due to procurement of a new tractor and a trailer, protective clothing for landscape officers, purchase of ride on mowers brush cutters, chainsaws and other tools vital for the upkeep of the State House ground and office.

Appropriation Statement

The Office of the President incurred expenditure totaling \$3,827,803 in 2015 against the budget of \$4,202,825 resulting in a savings of \$375,022 or 8.92%. Details of expenditures against the budget estimates are provided in Table 1.2.

Table 1.2: Appropriation Statement for 2015

| SEG | Item | Budget Estimate (\$) | Changes (\$) | Revised Estimate (\$) | Actual Expenditure (\$) | Lapsed Appropriation (\$) |
|-----|------------------------------------|-------------------------|-----------------|--------------------------|----------------------------|------------------------------|
| 1 | Established Staff | 649,621 | 3,695 | 653,316 | 653,316 | - |
| 2 | Unestablished Staff | 230,604 | (35,684) | 194,920 | 194,920 | - |
| 3 | Travel & Communication | 311,900 | 58,497 | 370,397 | 370,396 | 1 |
| 4 | Maintenance & Operations | 483,400 | 36,581 | 519,981 | 519,975 | 6 |
| 5 | Purchase of Goods & Services | 157,400 | 14,874 | 172,274 | 172,270 | 4 |
| | Total Operating Expenditure | 1,832,925 | 77,963 | 1,910,888 | 1,910,877 | 11 |
| | Capital Expenditure | | | | | |
| 8 | Capital Construction | 1,778,500 | (77,963) | 1,700,537 | 1,381,386 | 319,151 |
| | Capital Purchases | 158,000 | - | 158,000 | 157,999 | 1 |
| | Total Capital Expenditures | 1,936,500 | (77,963) | 1,858,537 | 1,539,385 | 319,152 |
| 13 | Value Added Tax | 433,400 | --- | 433,400 | 377,541 | 55,859 |
| | TOTAL EXPENDITURE | 4,202,825 | --- | 4,202,825 | 3,827,803 | 375,022 |

PART B: AUDIT FINDINGS

1. Non – Clearance of Balances of Accountable Advances

Loans or advances may be provided to staff to assist in carrying out their official duties or as part of their approved remuneration. The repayment of these advances must be actively pursued to reduce the risk of losses from irrecoverable debts.¹

A travelling officer shall recoup the travel advance within seven days of completing travel by submission of an acquittal report with supporting documents. If an advance has not been fully expended, the travelling officer must repay the balance within seven days of completing travel.²

Upon clearance of the advance, the Accounts Officer shall update the register, offset the advance account and debit the appropriate expenditure account.³

As at 31/12/15, the Office Accountable Advance had a balance of \$776,850. Refer to Table 1.3 for the balances over the last five years.

Table 1.3: Advance Account Balance over the 5 Year Period

| Year | Amount (\$) |
|------|----------------|
| 2011 | 288,115 |
| 2012 | 288,241 |
| 2013 | (306,252) |
| 2014 | 746,326 |
| 2015 | 776,850 |

The audit noted that advances mainly related to travel of \$776,850 incurred by the Office was not reconciled and journalized to the expenditure allocations during the year. As such, expenditure is understated in the Statement of Receipts and Expenditure. Refer Appendix 1.1 for details.

The above shows that the Office failed to maintain record, reconcile and journalize advances to the relevant expenditure allocations.

Hence, expenditure in the Statement of Receipts and Expenditure are understated.

Recommendation

The Senior Assistant Secretary should ensure that the advance account balance is reconciled and immediate recovery instigated against officers who failed to retire advances.

Management Comments

The Office acknowledges the findings and recommendations with appreciation.

Retiring the Accountable Advances involves clearing the outstanding amount from the RFA allocation and debiting these to an Expense Allocation. These could not be completed in 2014 and 2015 because of the lack of knowledge, which was caused by a series of factors including the non-existence for over 16 years of a dedicated accounts position, the absence of an accounting section, and the consequential lack of capacity building. However, these have all been addressed through an organizational reform the Office completed in 2014 which resulted in the creation of a fully-fledged accounting section with three dedicated positions, and the recruitment of a qualified and experienced accountant to manage the section. The Office is most pleased to report that the RFA has been cleared as of 2016 as evidenced by the GL671 Report below. The remaining balance of \$3.25 is the unutilized RFA refund to the Government's Consolidated Fund Account at HFC. The Office is working with the Ministry of Economy to clear this balance.

GL671

| Acct | 1-01101-01101-570301 | | Type | 1 | Year | 2016 | |
|------|----------------------|------------|------------|------|------------|------|----|
| Desc | ADVANCES | | Per fr | 0 to | | 12 | |
| Bbal | 779697.75 | End. | 3.25 | Net | 779694.50- | | |
| Per | Debits | Credits | Net | V | Dsply | ALL | |
| 00 | .00 | .00 | .00 | | | 0 | 0 |
| 01 | 24784.54 | .00 | 24784.54 | | | 8 | 8 |
| 02 | 8559.57 | .00 | 8559.57 | | | 6 | 6 |
| 03 | 53185.18 | .00 | 53185.18 | | | 6 | 6 |
| 04 | 40509.16 | .00 | 40509.16 | | | 20 | 20 |
| 05 | 6122.94 | 136008.83- | 129885.89- | | | 13 | 13 |
| 06 | 5000.00 | 31554.27- | 26554.27- | | | 4 | 4 |
| 07 | 297.00 | .00 | 297.00 | | | 1 | 1 |
| 08 | 11552.76 | .00 | 11552.76 | | | 5 | 5 |
| 09 | 566.00 | .00 | 566.00 | | | 2 | 2 |
| 10 | 1122.69 | .00 | 1122.69 | | | 2 | 2 |
| 11 | 36115.48 | 12049.67- | 24065.81 | | | 17 | 17 |
| 12 | 1501.80 | 789398.85- | 787897.05- | | | 6 | 6 |
| 13 | .00 | .00 | .00 | | | 0 | 0 |
| FT | 189317.12 | 969011.62- | 779694.50- | | | 90 | 90 |



2. Incomplete Board of Survey

Annual board of survey must be conducted by three officers who are independent of the officer responsible for the custody of the assets. A written record must be kept of each board of survey and must be signed and dated by the officers undertaking it.⁴

An annual losses statement shall be prepared by the Clerical Officer for inclusion in the agency's annual financial statement as and when required. The losses statement shall provide information on losses written-off during the financial year and the status of recoveries of losses.⁵

The audit noted that the Office failed to submit the Board of Survey report for second half of the financial year for audit verification as the survey is not complete.

The President's Office advised that items written off during the second half of the year will be included in the 2016 annual board of survey report.

Without a Board of Survey report for the second half of the year, the completeness to assertions in the Statement of Losses (Other than money) cannot be substantiated.

Recommendation

The Office should ensure that a Board of Survey is carried out annually in accordance with Section 49 of the Finance Instruction 2010.

Management Comments

The Office acknowledges the findings and recommendations with appreciation.

The Office wishes to confirm that it has been conducting its Board of Survey annually since 2013, consistent with Section 49 of the Finance Instructions. However, it has strategically chosen to conduct the BOS in the first half of the year to coincide with the annual budget submission timelines. This essentially means that if any item in the BOS Report was written off, the Office could ensure that it included the request for replacement in the budget submission for the ensuing year. The 2015 BOS Report conducted on 24 June 2015 did not recommend any write-off.

The Office notes the recommendation by the Auditor-General and will continue to consider practical approaches to ensure that the BOS exercise is meaningful in that it captures all the items on an annual basis in-line with the regulations and it also allows for the timely replacement of written-off items.

3. Mispostings

Journal vouchers shall be used to correct accounting errors and make other required transfers between accounts.

Audit review of the FMIS ledger revealed various mispostings for the Office totaling \$138,502.68. Refer to [Appendix 1.2](#) for details of mispostings.

The audit findings reflect that postings to the FMIS ledger were not promptly reviewed to ensure all transactions are posted to its correct allocations. This could result in under or overstatement of the respective expenditure allocations.

Recommendation

The Office should ensure that all transactions are posted to the correct allocations in the FMIS ledger. If there is unavailability of funds in allocations, the Office should ensure that funds are vired from savings in other allocations.

Management Comments

The Office acknowledges the findings and recommendations with appreciation.

The mis-postings for 2015 were caused by the significant readjustments to the Office's monthly cash flow to meet the President's increasing engagements. Most of these engagements were not predicted when the Office set its cash flow plan early in the year. This meant that the Office had to vire funds from within its various allocations. As a way forward, the Office will work on improving its planning processes and its cash flow management. In the event that funds need to be vired internally to meet unexpected expenses involving the President's official engagements, the Office will ensure that the relevant allocations are balanced by the end of the Financial Year.

From a broader management perspective, the Office wishes to highlight the fact that it had just established a fully-fledged Accounts Section in September 2014. It has also just recruited a qualified and experienced Accountant in addition to two Accounts Clerks. It has started to train the two clerks on the specific requirements of their responsibilities. The mis-postings would be progressively eliminated through continuous training of staff and closer monitoring of accounting practices in accordance with the Financial Management Act, Finance Instructions and the Office's Finance Manual.

4. Utilization of Project Funds for payment of operating costs

The Senior Assistant Secretary, Principal Assistant Secretary or Official Secretary must not certify a payment as correct unless they are satisfied that:

- it is in accordance with an LPO, indent, contract, invoice, statement or other authorisation;
- there is documentation that the goods, services or works have been received;
- sufficient uncommitted funds are available for payment of the account;
- the account is not fraudulent and has not been previously paid;
- the expenditure account it is charged to is correct.⁷

It was noted that the Office utilised project funds allocated for the Maintenance and Upgrading of Vakaturunulua in the 2015 budget without actual implementation of the project. Whilst a sum of \$77,963 was vired to SEG 4 – Maintenance and Operations from the amount \$280,000 budgeted for the project, a sum of \$88,272 was utilised on payments that were not related to the project. Refer to Table 1.4 below for details.

Table 1.4: Payments made from Capital Construction Project

| Date | Cheque EFT No. | Particulars | Amount (\$) | Approved by |
|----------|----------------|--|-------------|----------------------------|
| 22/12/15 | 339 | Payment of account being official mobile phone and flash net charges for customer #: 901-002-551 for the month of October 2015 | 22,824.72 | Senior Assistant Secretary |
| 16/12/15 | 309 | Payment of account being cleaning of carpets at the State House | 2,652.17 | Senior Assistant Secretary |
| 18/12/15 | 324 | Payment of account being purchase of materials for the plumbing works at the State House | 4,216.53 | Official Secretary |
| 11/12/15 | 296 | Payment of account being purchase of a laptop and hard drive for the EA to HE | 2,621.74 | Senior Assistant Secretary |
| 29/12/15 | 360 | Payment for overtime hours and overdue leave for 2015 | 4,000.00 | Official Secretary |

Failure of the Office to utilize funds for their intended purpose implies clear breach of Financial Regulations.

Recommendation

The Office should ensure that the funds are utilised for their intended purposes as set out in the budget and to avoid unnecessary over expenditures.

Management Comments

The Office acknowledges the findings and recommendations with appreciation.

The Office had to source from the Capital Projects funds towards the end of the 2015 financial year (December 2015) because it had exhausted all its operating funds.

The Upgrading of the Vakaturunuloa (State Reception Area) project was tendered on two occasions during the year. The Office was not able to complete the technical processes by the end of the year, hence the non-utilisation of funds.

5. Write-offs

Subject to this or any other Act, the Minister of Finance may write off losses in respect of public money, state assets and agency assets.⁸

Audit noted that in 2016, the Ministry of Finance approved adjustments to the Office's general ledger balances for the year ended 31/12/15. Refer to Table 1.5 for details.

Table 1.5: Write-off approved by Ministry of Finance

| Asset | Allocation | Description | Amount (\$) |
|------------------------|----------------------|---------------------------|------------------|
| Accounts Receivable | 1-01101-01101-560601 | 320 WESRAM FINANCE | 648.62 |
| | 1-01101-01101-560611 | PD EMPLOYEES FNPF | 18,706.12 |
| | 1-01101-01101-560612 | PD TAX ARREARS | 1,141.52 |
| | 1-01101-01101-560613 | PD CMLA | 382.04 |
| | 1-01101-01101-560614 | PD PUBLIC EMPLOYEES UNION | 37.50 |
| | 1-01101-01999-560611 | PD EMPLOYEES FNPF | 16,830.09 |
| | 1-01101-01999-560612 | PD TAX ARREARS | 21.57 |
| Total | | | 37,767.46 |

The write-offs were made to clear the debit balances in Operating Trust Accounts which were a result of overpayments of mispostings. Write off of accounts receivables or assets constitute loss of public funds.

Recommendation

The Department should ensure that valid transactions are posted into the general ledger and proper reconciliations are carried out on a timely manner.

Management Comments

The Office acknowledges the findings with appreciation.

The balance originated from misposting. However, the amount of \$37,767.46 has been successfully paid out to the respective financial institutions including the Fiji National Provident Fund. The Office will continue to build the capacity of its staff to avoid or minimize mispostings.

APPENDIX 1.1: Details of Accountable Advance as at 31/12/2015

| Chq no. | Date | Add Debit | 1 | 2 | Jv | Balance | Remarks |
|---------|----------|------------|----------|---|----|------------|------------------------|
| | 31/12/13 | 146,818.31 | | | | 146,818.31 | NO ADVANCE RETIRE |
| 74275 | 28/02/14 | 40,000.00 | | | | 40,000.00 | NO ADVANCE RETIRE |
| 74525 | 28/02/14 | 10,000.00 | | | | 10,000.00 | NO ADVANCE RETIRE |
| 74722 | 28/02/14 | 20,000.00 | | | | 20,000.00 | NO ADVANCE RETIRE |
| 74953 | 31/03/14 | 6,137.82 | | | | 6,137.82 | NO ADVANCE RETIRE |
| 74954 | 31/03/14 | 6,137.82 | | | | 6,137.82 | NO ADVANCE RETIRE |
| 74955 | 31/03/14 | 6,751.60 | | | | 6,751.60 | NO ADVANCE RETIRE |
| 75113 | 31/03/14 | 3,837.56 | | | | 3,837.56 | NO ADVANCE RETIRE |
| 75114 | 31/03/14 | 3,837.56 | | | | 3,837.56 | NO ADVANCE RETIRE |
| 75115 | 31/03/14 | 3,837.56 | | | | 3,837.56 | NO ADVANCE RETIRE |
| 75115 | 31/03/14 | 30,000.00 | | | | 30,000.00 | NO ADVANCE RETIRE |
| 75645 | 30/04/14 | 171.00 | | | | 171.00 | NO ADVANCE RETIRE |
| 75615 | 30/04/14 | 20,000.00 | | | | 20,000.00 | NO ADVANCE RETIRE |
| 75616 | 30/04/14 | 6,007.83 | | | | 6,007.83 | NO ADVANCE RETIRE |
| 75619 | 30/04/14 | 5,461.67 | | | | 5,461.67 | NO ADVANCE RETIRE |
| 75620 | 30/04/14 | 5,461.67 | | | | 5,461.67 | NO ADVANCE RETIRE |
| 75621 | 30/04/14 | 5,461.67 | | | | 5,461.67 | NO ADVANCE RETIRE |
| 75618 | 30/04/14 | 378.00 | | | | 378.00 | NO ADVANCE RETIRE |
| 75622 | 30/04/14 | 5,461.67 | | | | 5,461.67 | NO ADVANCE RETIRE |
| 75623 | 30/04/14 | 5,461.67 | | | | 5,461.67 | NO ADVANCE RETIRE |
| 75774 | 30/04/14 | 324.00 | | | | 324.00 | NO ADVANCE RETIRE |
| 75855 | 30/04/14 | 216.00 | | | | 216.00 | NO ADVANCE RETIRE |
| 75913 | 30/04/14 | 234.00 | | | | 234.00 | NO ADVANCE RETIRE |
| 75459 | 30/04/14 | 1,677.00 | | | | 1,677.00 | NO ADVANCE RETIRE |
| 76214 | 31/05/14 | 36.00 | | | | 36.00 | NO ADVANCE RETIRE |
| 76405 | 31/05/14 | 90.00 | | | | 90.00 | NO ADVANCE RETIRE |
| 76593 | 31/05/14 | 189.00 | | | | 189.00 | NO ADVANCE RETIRE |
| 76151 | 31/05/14 | 10,000.00 | 1,023.99 | | | 8,976.01 | R#68825 UNUTILIZED ADV |
| 76148 | 31/05/14 | 5,256.63 | | | | 5,256.63 | NO ADVANCE RETIRE |
| 76150 | 31/05/14 | 5,256.63 | | | | 5,256.63 | NO ADVANCE RETIRE |
| 76149 | 31/05/14 | 5,256.63 | | | | 5,256.63 | NO ADVANCE RETIRE |
| 76203 | 31/05/14 | 15,249.24 | | | | 15,249.24 | NO ADVANCE RETIRE |
| 76204 | 31/05/14 | 15,249.24 | | | | 15,249.24 | NO ADVANCE RETIRE |
| 76205 | 31/05/14 | 15,249.24 | | | | 15,249.24 | NO ADVANCE RETIRE |
| 76206 | 31/05/14 | 15,249.24 | | | | 15,249.24 | NO ADVANCE RETIRE |
| 76207 | 31/05/14 | 16,774.16 | | | | 16,774.16 | NO ADVANCE RETIRE |
| 76208 | 31/05/14 | 15,249.24 | | | | 15,249.24 | NO ADVANCE RETIRE |

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| Chq no. | Date | Add Debit | 1 | 2 | Jv | Balance | Remarks |
|---------|----------|-----------|----------|---|----|-----------|------------------------|
| 76200 | 31/05/14 | 14,623.30 | | | | 14,623.30 | NO ADVANCE RETIRE |
| 76201 | 31/05/14 | 13,293.91 | | | | 13,293.91 | NO ADVANCE RETIRE |
| 76202 | 31/05/14 | 30,000.00 | | | | 30,000.00 | NO ADVANCE RETIRE |
| 76836 | 30/06/14 | 36.00 | | | | 36.00 | NO ADVANCE RETIRE |
| 76948 | 30/06/14 | 1,260.00 | | | | 1,260.00 | NO ADVANCE RETIRE |
| 75759 | 30/06/14 | 180.00 | | | | 180.00 | NO ADVANCE RETIRE |
| 76701 | 30/06/14 | 4,322.91 | | | | 4,322.91 | NO ADVANCE RETIRE |
| 76702 | 30/06/14 | 4,322.91 | | | | 4,322.91 | NO ADVANCE RETIRE |
| 76703 | 30/06/14 | 4,322.91 | | | | 4,322.91 | NO ADVANCE RETIRE |
| 76704 | 30/06/14 | 4,755.20 | | | | 4,755.20 | NO ADVANCE RETIRE |
| 76705 | 30/06/14 | 4,322.91 | | | | 4,322.91 | NO ADVANCE RETIRE |
| 76707 | 30/06/14 | 15,000.00 | | | | 15,000.00 | NO ADVANCE RETIRE |
| 76764 | 30/06/14 | 81.00 | | | | 81.00 | NO ADVANCE RETIRE |
| 77681 | 31/07/14 | 1,000.00 | 767.55 | | | 232.45 | R#68828 UNUTILIZED ADV |
| 77679 | 31/07/14 | 198.00 | | | | 198.00 | NO ADVANCE RETIRE |
| 77817 | 31/07/14 | 30,000.00 | | | | 30,000.00 | NO ADVANCE RETIRE |
| 77272 | 31/07/14 | 864.00 | | | | 864.00 | NO ADVANCE RETIRE |
| 77514 | 31/07/14 | 162.00 | | | | 162.00 | NO ADVANCE RETIRE |
| 77515 | 31/07/14 | 30,000.00 | 1,030.00 | | | 28,970.00 | R#68913 (JV03/03/15) |
| 77516 | 31/07/14 | 13,320.31 | | | | 13,320.31 | NO ADVANCE RETIRE |
| 77517 | 31/07/14 | 5,561.64 | | | | 5,561.64 | NO ADVANCE RETIRE |
| 77518 | 31/07/14 | 15,945.26 | | | | 15,945.26 | NO ADVANCE RETIRE |
| 77519 | 31/07/14 | 15,945.26 | | | | 15,945.26 | NO ADVANCE RETIRE |
| 77520 | 31/07/14 | 17,539.77 | | | | 17,539.77 | NO ADVANCE RETIRE |
| 77521 | 31/07/14 | 15,945.26 | | | | 15,945.26 | NO ADVANCE RETIRE |
| 77522 | 31/07/14 | 171.00 | | | | 171.00 | NO ADVANCE RETIRE |
| 78195 | 31/08/14 | 1,504.00 | 520.20 | | | 983.80 | R#68829 UNUTILIZED ADV |
| 77907 | 31/08/14 | 1,159.56 | | | | 1,159.56 | NO ADVANCE RETIRE |
| 77905 | 31/08/14 | 10,000.00 | 3,290.00 | | | 6,710.00 | R#68824 UNUTILIZED ADV |
| 77903 | 31/08/14 | 5,797.82 | | | | 5,797.82 | NO ADVANCE RETIRE |
| 77904 | 31/08/14 | 5,797.82 | | | | 5,797.82 | NO ADVANCE RETIRE |
| 77917 | 31/08/14 | 162.00 | | | | 162.00 | NO ADVANCE RETIRE |
| 77940 | 31/08/14 | 10,000.00 | 7,534.95 | | | 2,465.05 | R#68823 UNUTILIZED ADV |
| 77941 | 31/08/14 | 2,527.14 | | | | 2,527.14 | NO ADVANCE RETIRE |
| 77942 | 31/08/14 | 2,527.14 | | | | 2,527.14 | NO ADVANCE RETIRE |
| 77943 | 31/08/14 | 2,527.14 | | | | 2,527.14 | NO ADVANCE RETIRE |
| 77944 | 31/08/14 | 2,779.85 | | | | 2,779.85 | NO ADVANCE RETIRE |
| 77945 | 31/08/14 | 2,527.14 | | | | 2,527.14 | NO ADVANCE RETIRE |
| 77976 | 31/08/14 | 189.00 | | | | 189.00 | NO ADVANCE RETIRE |

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| Chq no. | Date | Add Debit | 1 | 2 | Jv | Balance | Remarks |
|---------|----------|-----------|-------|-------|-----------|-----------|---|
| 78005 | 31/08/14 | 225.00 | | | | 225.00 | NO ADVANCE RETIRE |
| 78053 | 31/08/14 | 144.00 | | | | 144.00 | NO ADVANCE RETIRE |
| 78054 | 31/08/14 | 90.00 | | | | 90.00 | NO ADVANCE RETIRE |
| 78138 | 31/08/14 | 126.00 | | | | 126.00 | NO ADVANCE RETIRE |
| 78350 | 30/09/14 | 891.00 | | | | 891.00 | NO ADVANCE RETIRE |
| 78720 | 30/09/14 | 324.00 | | | | 324.00 | NO ADVANCE RETIRE |
| 78815 | 31/10/14 | 459.00 | 81.00 | | | 378.00 | RETIRE UNUTILIZED ADV |
| 79013 | 31/10/14 | 711.00 | 54.00 | | | 657.00 | RETIRE UNUTILIZED ADV |
| 79403 | 30/11/14 | 252.00 | | | | 252.00 | NO ADVANCE RETIRE |
| 79468 | 30/11/14 | 756.00 | 9.00 | 36.00 | | 711.00 | R#68827 UNUTILIZED ADV |
| 79483 | 30/11/14 | 126.00 | | | | 126.00 | NO ADVANCE RETIRE |
| 79513 | 30/11/14 | 45.00 | | | | 45.00 | NO ADVANCE RETIRE |
| 79612 | 30/11/14 | 432.00 | | | | 432.00 | NO ADVANCE RETIRE |
| 79294 | 30/11/14 | 684.00 | 54.00 | | | 630.00 | R#68826 UNUTILIZED ADV |
| | 30/11/14 | 9,107.90 | | | | 9,107.90 | PM'S ACCOUNTS ADJUSTMENT |
| 79916 | 31/12/14 | 810.00 | 72.00 | | | 738.00 | RETIRE UNUTILIZED ADV |
| 79689 | 31/12/14 | 585.00 | | | | 585.00 | NO ADVANCE RETIRE |
| 79762 | 31/12/14 | 540.00 | | | | 540.00 | NO ADVANCE RETIRE |
| 79771 | 31/12/14 | 18.00 | | | | 18.00 | NO ADVANCE RETIRE |
| 79825 | 31/12/14 | 54.00 | | | | 54.00 | NO ADVANCE RETIRE |
| | | | | | | | |
| 81080 | 08/03/15 | 100.00 | | | | 100.00 | R # 69194 at PM's Office on JAN |
| 80935 | 05/03/15 | 21,084.04 | | | 19,587.90 | 1,496.14 | JV 28/15 & R # 69194 at PM's Office on JAN |
| | | | | | | | |
| 81790 | 16/06/15 | 500.00 | | | | 500.00 | R # 69194 at PM's Office on JAN |
| | | | | | | | |
| 81886 | 30/06/15 | 5,000.00 | | | 3,831.38 | 1,168.62 | JV 37/15 & R # 69194 at PM's Office on JAN |
| | | | | | | | |
| 52 | 24/08/15 | 10,000.00 | | | 1,775.00 | 8,225.00 | JV 38/15 & R # 69194 at PM's Office on JAN |
| 55 | 26/08/15 | 1,500.00 | | | | 1,500.00 | R # 69194 at PM's Office on JAN |
| 30 | 03/08/15 | 500.00 | | | 8.00 | 492.00 | JV 38/15 & R # 69194 at PM's Office on JAN |
| | | | | | | | |
| 105 | 18/09/15 | 1,000.00 | | | 915.70 | 84.30 | JV 39/15 & R # 69194 at PM's Office on JAN |
| | | | | | | | |
| 142 | 15/10/15 | 40,000.00 | | | 28,134.72 | 11,865.28 | JV 01/16 on Jan & JV 41/15 |
| | | | | | | | |

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI – MARCH 2017

| Chq no. | Date | Add Debit | 1 | 2 | Jv | Balance | Remarks |
|---------|----------|-----------|---|---|----|------------|----------------------|
| 341 | 23/12/15 | 2,545.89 | | | | 2,545.89 | RETIRED ON JAN, 2016 |
| 342 | 23/12/15 | 509.16 | | | | 509.16 | RETIRED ON JAN, 2016 |
| 343 | 23/12/15 | 2,545.89 | | | | 2,545.89 | RETIRED ON JAN, 2016 |
| 352 | 24/12/15 | 522.00 | | | | 522.00 | RETIRED ON JAN, 2016 |
| | | | | | | 776,913.31 | |
| | | | | | | (63.00) | |
| | | | | | | 776,850.31 | |

APPENDIX 1.2: Mispostings

| Date | Cheque /EFT No | Particulars | Correct Allocation | Utilised Allocation | Amount (\$) |
|----------|----------------|--|---|--|-------------|
| 22/12/15 | 339 | Payment of account being official mobile phone and flash net charges for customer #: 901-002-551 for the month of October 2015 | Telecommunication – SEG 3 | Maintenance & upgrading of Vakaturunoloa (SEG 8) | 22,824.72 |
| 24/12/15 | 351 | Payment of account being Meal Claims for all staff and HE's security personnel | Allowance (SEG 1) Allowance (SEG 2) | Disability Access at State House (SEG 8) | 7,236.00 |
| 16/12/15 | 309 | Payment of account being cleaning of carpets at the State House | Upkeep of Government House and Office (SEG 4) | Maintenance and Upgrading of Vakaturunoloa (SEG 8) | 2,652.17 |
| 18/12/15 | 324 | Payment of account being purchase of materials for the plumbing works at the State House | Upkeep of Government House and Office (SEG 4) | Maintenance and Upgrading of Vakaturunoloa (SEG 8) | 4,216.53 |
| 22/12/15 | 335 | Payment of account being service and installation of the air con unit at the State House | Upkeep of Government House and Office (SEG 4) | Maintenance and Upgrading of Vakaturunoloa (SEG 8) | 8,855.65 |
| 11/12/15 | 296 | Payment of account being purchase of a laptop and hard drive for the EA to HE | Minor Equipment (SEG 5) | Maintenance and Upgrading of Vakaturunoloa (SEG 8) | 2,621.74 |
| 23/09/15 | 113 | Payment of charter costs during HE's school visit to Rotuma on 25/09/2015 | Travel (SEG 3) | Fuel & Oil (SEG 4) | 5,304.63 |
| 16/10/15 | 2647 | Payment for catering services for 400 persons for the Fiji Day Reception at State House on 09/10/2015 | Ceremonial & Hospitality Expense (SEG 5) | Fuel & Oil (SEG 4) | 2,089.54 |

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI – MARCH 2017

| Date | Cheque /EFT No | Particulars | Correct Allocation | Utilised Allocation | Amount (\$) |
|----------|----------------|--|---|--|-------------|
| 20/10/15 | 149 | Payment for purchase of White and Red wine for Fiji Day reception held at State House on 09/10/2015 | Ceremonial & Hospitality Expense (SEG 5) | Fuel & Oil (SEG 4) | 3,283.80 |
| 20/10/15 | 152 | Being payment for purchase of floral arrangement Fiji Day reception held at State House on 09/10/2015 | Ceremonial & Hospitality Expense (SEG 5) | Fuel & Oil (SEG 4) | 1,334.78 |
| 28/10/15 | 2749 | Payment for purchase of drinks for Fiji Day Reception held at State House on 09/10/2015 | Ceremonial & Hospitality Expense (SEG 5) | Fuel & Oil (SEG 4) | 1,341.91 |
| 23/11/15 | 221 | Payment for the purchase of work stations for administration office | Soft Furnishing (SEG 5) | Fuel & Oil, Water (SEG 4) | 1,739.14 |
| | | | | Sewerage and Fire Services (SEG 4) | 1,317.38 |
| 29/12/15 | 360 | Payment for overtime hours and overdue leaves for 2015 | Personal Emoluments (SEG 1) Wages (SEG 2) | Disability Access at State House (SEG 8) Maintenance and | 7,000.00 |
| | | | | Upgrade of Vakaturunuloa (SEG 8) | 4,000.00 |
| | | | | Coronation Ground Drainage (SEG 8) | 1,000.00 |
| | | | | Water Sewage and Fire Services (SEG 4) | 1,458.83 |
| 19/11/15 | 2933 | Payment for accommodation provided to First lady (12/10/15) and staffs (20/10/15) | Travel (SEG 3) | Power Supply (SEG 4) | 1,372.16 |
| 10/12/15 | 279 | Payment for accommodation provided to HE's personnel securities from 29/10/2015 – 01/11/2015 to await arrival at Nadi International Airport | Travel (SEG 3) | Power Supply (SEG 4) | 2,152.17 |
| 10/11/15 | 197 | Payment for the purchase of 2 x 50 litres of Fiji Bitter kegs with the beer unit and hire of 2 bar men during HE's farewell reception on 11/11/2015. | Ceremonial & Hospitality Expense (SEG 5) | Power Supply (SEG 4) | 977.56 |
| 23/12/15 | 340 | Payment for per diem allowance for HE travel to Hong Kong to accompany Fiji Airways new fleet of aircraft; Island of Rotuma. | Overseas Travel (SEG 3) | Upkeep of Government House Grounds (SEG 4) | 1,663.77 |

| Date | Cheque /EFT No | Particulars | Correct Allocation | Utilised Allocation | Amount (\$) |
|----------|----------------|--|--|--|-------------------|
| 23/12/15 | 344 | Payment for airfare of Mr Masima and Mr Komaitai for accompanying HE for the Hong Kong trip for periods 26/12/15 – 29/12/15. | Travel (SEG 3) | Upkeep of Government House Grounds (SEG 4) | 3,670.61 |
| 23/12/15 | 345 | Payment for accommodation on 25/12/16 & 26/12/16 and 28/12/16 & 29/12/16 for HE, the first lady and security personnel on departure and arrival of HE's team for Hong Kong trip. | Travel (SEG 3) | Upkeep of Government House Grounds (SEG 4) | 4,312.17 |
| 23/12/15 | 346 | Payment for refund to HE for expenses incurred during visitation by Vanua of Kubuna at the State House on 18/12/2015 | Ceremonial & Hospitality Expense (SEG 5) | Upkeep of Government House Grounds (SEG 4) | 1,323.13 |
| 05/11/15 | 187 | Payment of Accommodation for HE and security personnel for the period 14/10/15 – 19/10/15 | Travel (SEG 3) | Upkeep of Government House (SEG 9) | 7,166.41 |
| 26/11/15 | 249 | Payment for hire of marquees and portable toilets for the farewell and swearing in of HE on 11/11/15 and 12/11/15 | Ceremonial & Hospitality Expense (SEG 5) | Upkeep of Government House (SEG 9) | 1,652.17 |
| | | | | Accountable Advance (SEG 57) | 28,817.39 |
| 04/12/15 | 262 | Payment for purchase of White and Red wine for farewell reception held at State House on 11/11/2015 | Ceremonial & Hospitality Expense (SEG 5) | Upkeep of Government House (SEG 9) | 6,631.20 |
| 19/01/15 | 80533 | Payment of account being purchase of one desktop computer (Dell OptiPlex) for the receptionist /Clerk | Minor Equipment SEG 5 | Upkeep of Government House SEG 4 | 1,825.00 |
| 21/01/15 | 80536 | Payment of purchase of one Laptop HP 15 for the Capital Project unit | Minor Equipment SEG 5 | Upkeep of Government House SEG 4 | 1,811.00 |
| 03/03/15 | 80897 | Payment of account being Tuition Fees for Mrs Rasari for attending courses (Professional Diploma Business Management) at USP from Feb to June 2015. | Training SEG 5 | Upkeep of government House SEG 4 | 521.73 |
| | | | | TOTAL | 138,502.68 |

TRANSFORMATION OF THE OFFICE OF THE PRESIDENT
2012-2016 (and Beyond)

| Pre-June 2012 | June 2012 | 2013 | 2014 | 2015 | 2016 |
|--|---|---|--|--|--|
| <p>i. The Office of the President had no dedicated Accounts Officer position. The accounting duties were handled by the Senior Assistant Secretary who also looked after other administrative tasks including human resources management, transport, and registry – (Refer to 2011 Organisational structure)</p> <p>ii. The Office was not a self-accounting entity. Part of the accounting functions were handled through the Office of the Prime Minister. Because of the shared nature of responsibilities, the Office of the President did not have a fully-fledged Accounts Section</p> <p>iii. There was no dedicated space for accounting records. The accounting records were merged</p> | <p>i. New Management in place. Situational analysis conducted.</p> <p>ii. Implemented the 1st phase of the organisational reform, which included the clear demarcation of roles and responsibilities. The accounting responsibilities were entrusted to the Executive Officer who was a former Accounts Clerk. The Officer worked full-time on the accounting responsibilities. An additional Clerical Officer was re-assigned to assist the Executive Officer.</p> <p>iii. For a sustainable and long-term solution, the Office needed to create a dedicated Accounts Officer position and a fully-fledged Accounts Section in accordance with the Finance Management Act and</p> | <p>i. With the approval of the then Permanent Secretary in the Office of the Prime Minister, the Office of the President established its own Staff Board to address its staffing issues.</p> <p>ii. The Office noted that the temporary arrangement from June 2012 was not producing the expected results. Whilst the Office was able to cater for the daily operational needs - noting that His Excellency the President had an increasing number of engagements - the handling of back-office operations like reconciliation and other accounting functions were evidently a major challenge.</p> <p>iii. The Staff Board strengthened its efforts to trade-off existing positions to</p> | <p>i. The devolution of responsibilities from the PSC to the Permanent Secretaries as per the 2013 Constitution enabled the Office to complete the 2nd phase of the organisational reform. With the approval of the then Permanent Secretary in the Office of the Prime Minister, the Office of the President traded-off several vacant positions to create three accounting posts, including an Accounts Officer at ACO3 Grade and two Accounts Clerks at ACO5 Grade. The organisational reform was completed with no additional costs to Government.</p> <p>ii. Recruited a formally qualified and experienced Accountant (an Accounting/Economic</p> | <p>i. Increased capacity-building programme: all staff required to attend four or more competency-based training per year, whilst upgrading their formal qualifications from tertiary institutions.</p> <p>ii. Accounting staff undertook more training programmes with the Ministry of Finance</p> <p>iii. The Office became a self-accounting entity - it is now able to handle all accounting functions. This is resulting in significantly improved services to clients (faster payment of services rendered to His Excellency the President), and greater accountability – including better management of records and improved reconciliation of accounts, etc.</p> | <p>i. Cleared all outstanding accounts in the Revolving Fund Account (RFA) – please refer to the GL671 included in the attached Response to the PAC.</p> <p>ii. Proper record keeping in place. Supported by a dedicated Accounts Office – please see attached pictorial evidence.</p> <p>iii. Ongoing capacity building for all staff - Accounts Officers in particular continue to be encouraged to obtain higher level formal qualifications and to become members of professional institutions like the Fiji Institute of Accountants.</p> <p>iv. The renewed focus on human resources development has led to a number of significant achievements: By</p> |

APPENDIX 2

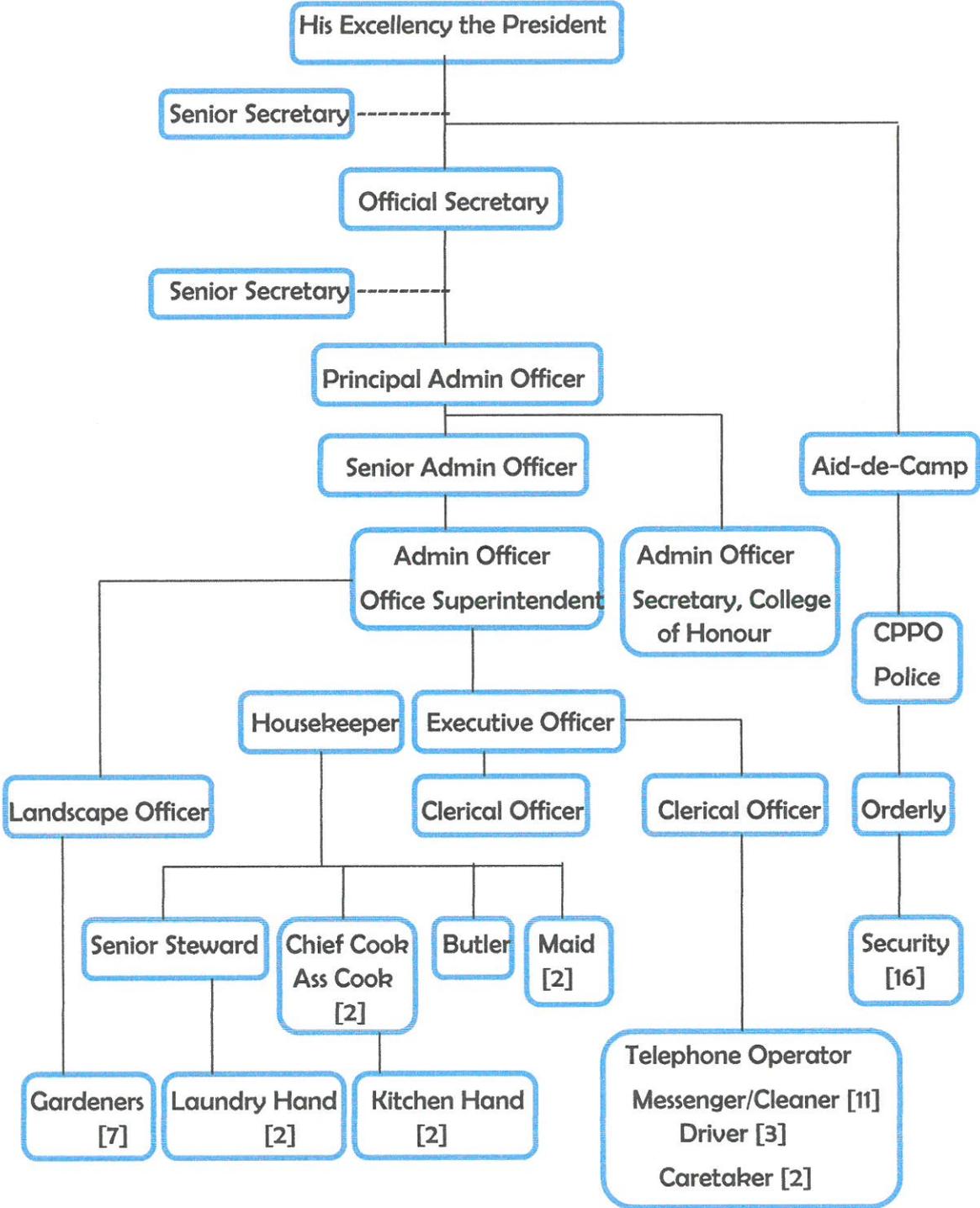
| | | | | |
|---|---|---|--|--|
| <p>with the Administration, Transport, and Registry records.</p> <p>iv. Lack of capacity building - there were no documented training programme for staff across the entire Office.</p> <p>v. The Office did not have any Training Vote for staff development</p> <p>vi. No Staff Board in the Office of the President - all staffing decisions were referred to the Office of the Prime Minister.</p> <p>vii. The retirement of Senior Assistant Secretary in December 2011 affected the Office's accounting operations.</p> | <p>Financial Instructions. The Office requested the Public Service Commission for an Accounts Officer position at ACo3 Grade (annual salary of \$26,000) to attract a graduate and experienced accountant.</p> <p>iv. In the meantime, the Office secured support from Ministry of Finance for training on accounts management and reconciliation - a month-long training programme was held for the Executive Officer and Clerk.</p> <p>v. PSC approved the creation of an Accounts position BUT at a lower level (ACo4-Grade - annual salary of \$19,000). The Office was advised to trade-off positions to create the Accountant position.</p> | <p>create a dedicated Accounts Officer position and a fully-fledged Accounts Section.</p> | <p>v. Secured a Training Budget for the staff</p> <p>vi. Implemented a systematic Training/capacity-building programme, which required all staff to attend not less than two competency-based training programmes per year.</p> <p>vii. The establishment of the Staff Board led to the substantive filling of 36 out of 37 functional positions, which allowed the Office to operate at 97% capacity.</p> | <p>December 2012, the Office had less than 10% of staff with either formal or competency-based qualifications.</p> <p>By December 2016, the number of staff with formal or competency-based qualifications increased to over 81%. Many staff completed certificate, diploma, undergraduate and postgraduate qualifications in the past four years. The Office was also able to consistently fill up to 97% of positions at any one time. The cumulative effect of all these developments is that the Office is able to facilitate His Excellency the President's Constitutional and ceremonial obligations, and his community engagements, whilst improving the overall management of the office operations including especially</p> |
|---|---|---|--|--|

APPENDIX 2

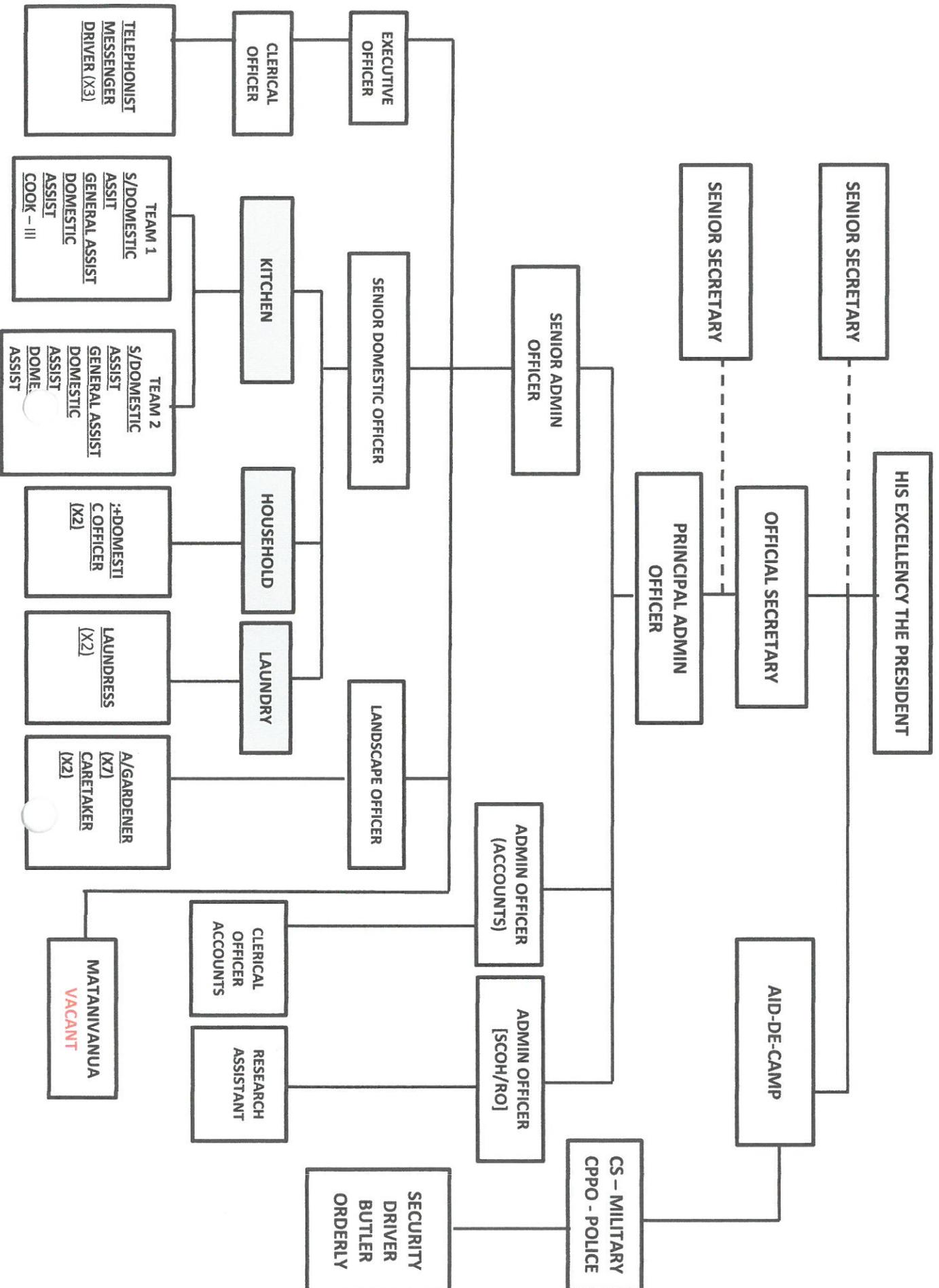
| | | | | | |
|---|------------|------------|------------|------------|--|
| | | | | | <p>v. The Office's revised target in as far as the management of its accounts is concerned is to achieve zero-audit queries.</p> <p>vi. The overarching focus of the Office now is not only to continue to facilitate His Excellency the President's engagements at the highest professional level befitting the Head of State, but also to research and conduct comparative analysis of international best-practices so that Fiji is able to elevate our standard of services in line with a modern and progressive Nation.</p> |
| His Excellency the President's number of engagements per year | 180 | 306 | 360 | 228 | 381 |
| Number of Speeches/Statements delivered per year | 67 | 152 | 70 | 57 | 65 |

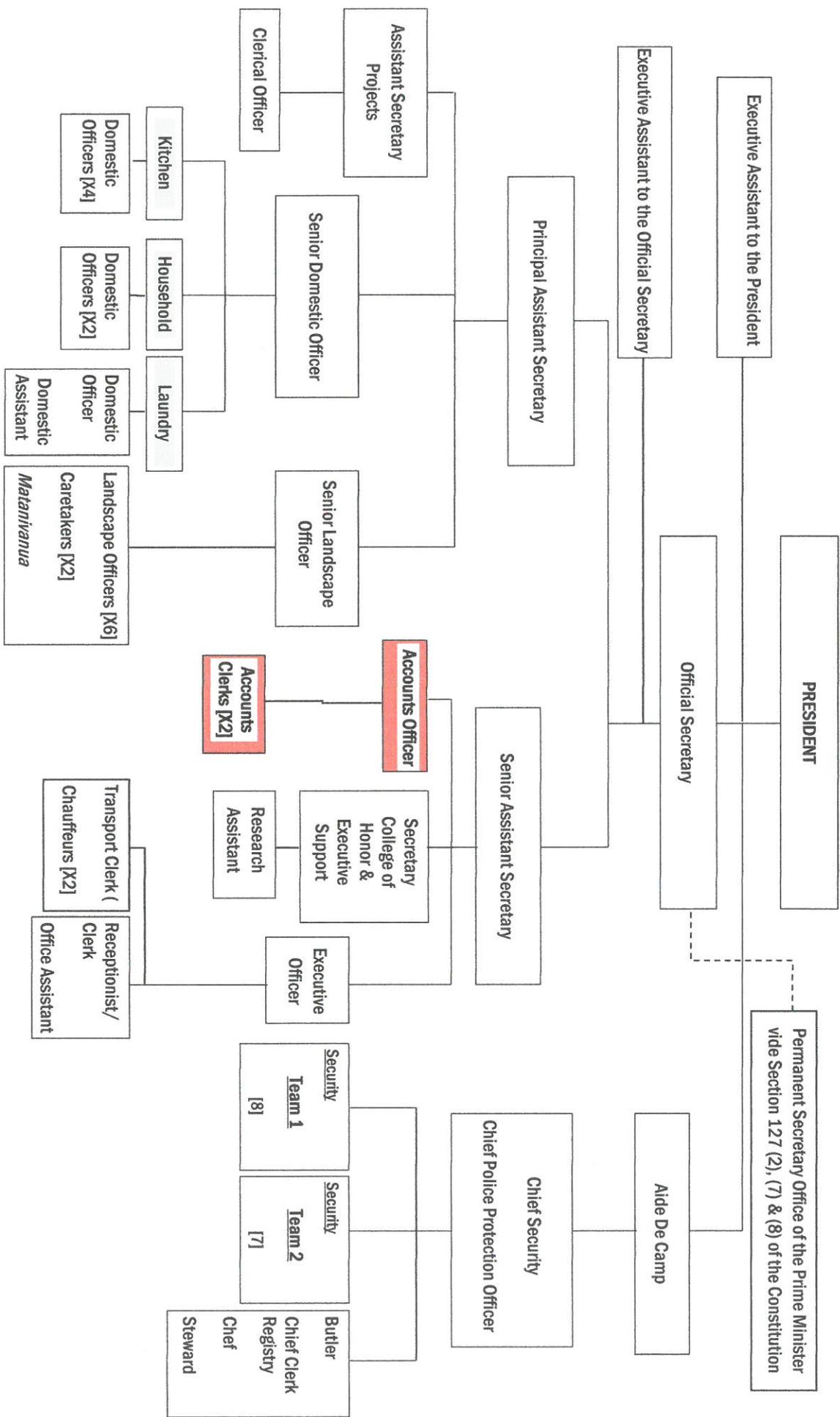
Attached: Organisational Structures for 2011, 2012, 2014, 2015 and 2017.

OFFICE OF THE PRESIDENT
2011 ORGANISATION STRUCTURE



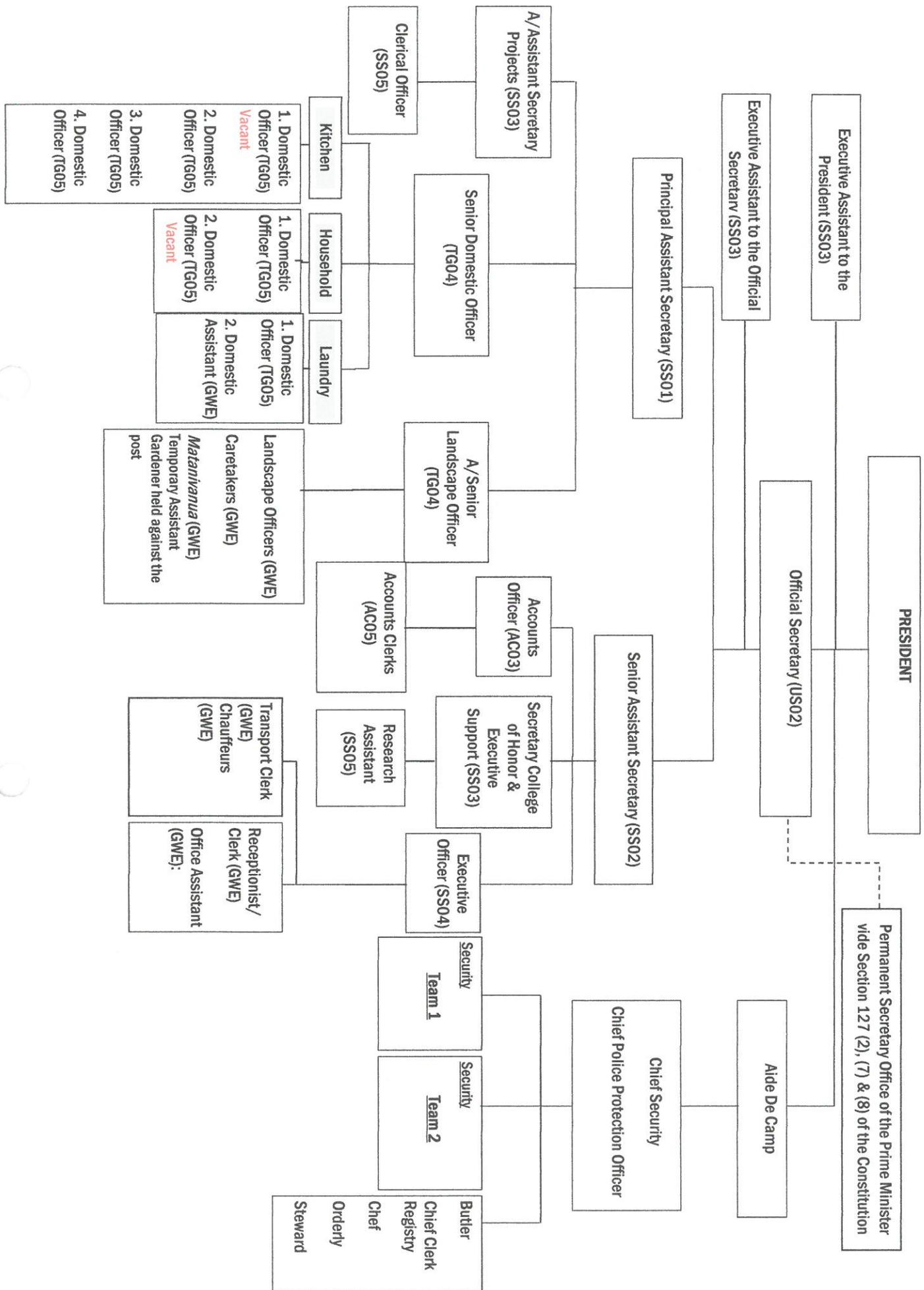
**OFFICE OF THE PRESIDENT
2012 ORGANISATION STRUCTURE**



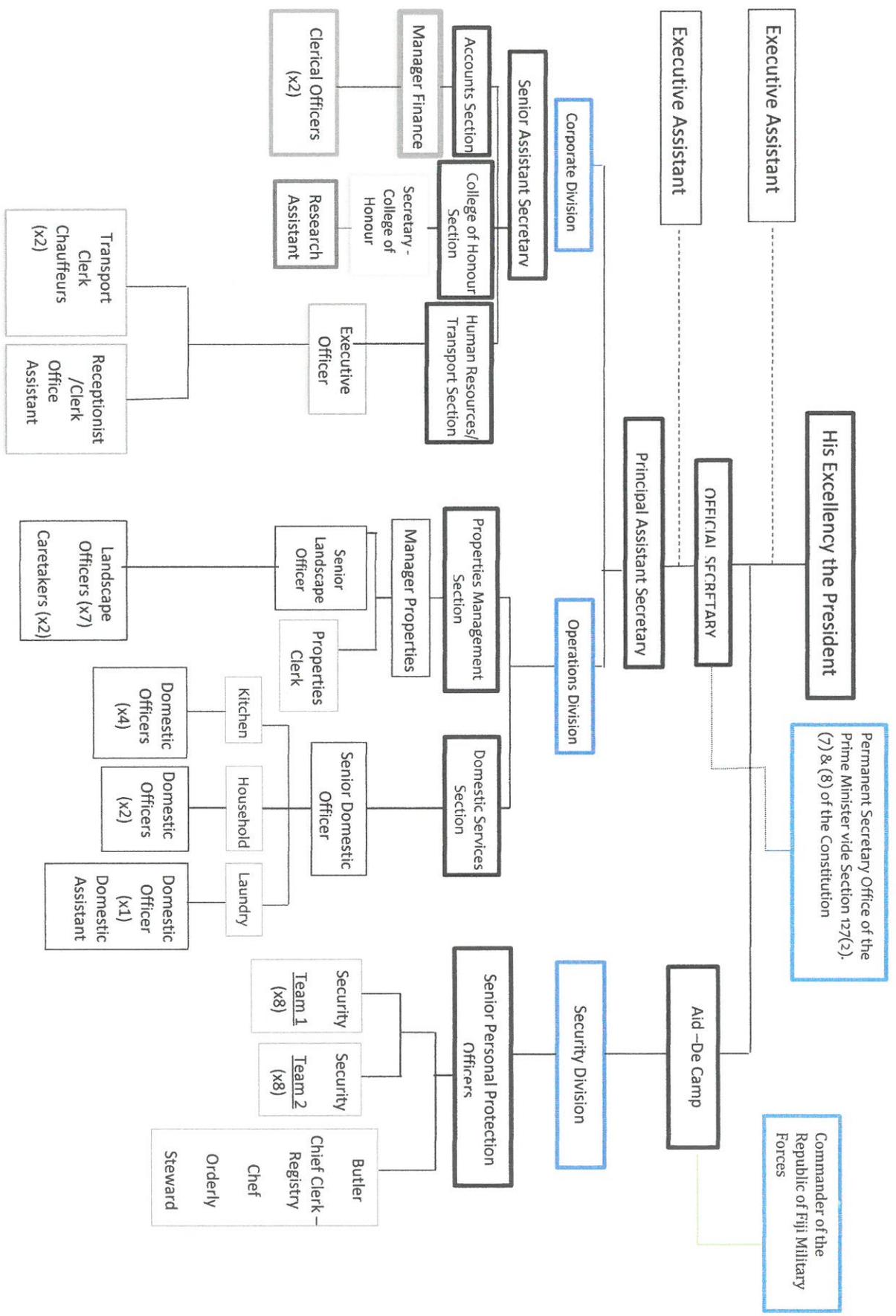


**OFFICE OF THE PRESIDENT
ORGANIZATION STRUCTURE - NOVEMBER 2015**

APPENDIX 2.4



ORGANISATION STRUCTURE AND REPORTING RELATIONSHIPS - May 2017





OFFICE OF THE PRESIDENT STAFF LIST

Civil Servants as at 08 May, 2017

| No. | Job Title | Grade | Name | Qualification | DOB | Location | Salary (\$) | EDP No. | Date Promoted | Date Joined | Terms | Date Contract Expires/ Date of Retirement | Comment |
|-----|-------------------------------|-------|--|---|------------|---------------|--------------|---------|---------------|-------------|----------|---|---------|
| 1. | President | GG01 | HIS EXCELLENCY MAJOR-GENERAL KONROTE JIOJI KONUSI | <ul style="list-style-type: none"> Graduate -Programme for Senior Executives in National Defence and International Security, John F. Kennedy School of Govt., Harvard University Graduate (Fellow), Australian College of Defence and Strategic Studies , Canberra Graduate Australian Army Command and Staff College, Queensland, psc. Graduate , Australian Army Officer cadet School, Port Sea New Zealand Army; Administration and Tactical Schools, Waquru | 26/12/1947 | SUVA_ CENTRAL | \$130,000.00 | 20852 | 12/11/2015 | 1966 | Contract | 11/11/2018 | |
| 2. | Official Secretary | US02 | BALEINABULLI GARISAU PENESIO NONU MR. | <ul style="list-style-type: none"> MBA PostGradDip General Management PGCert HRM PGCert Diplomacy & International Affairs PGDip Diplomacy & International Affairs - candidate | 08/09/1970 | SUVA_ CENTRAL | \$62,979.00 | 59665 | 27/07/2014 | 04/03/1995 | Contract | 27/07/2017 | |
| 3. | Principal Assistant Secretary | SS01 | MATATOGA ALENA VAKALOLOMA MRS. | <ul style="list-style-type: none"> PostGradCert in Public Administration Bed Dip. Education | 10/12/1967 | SUVA_ CENTRAL | \$39,452.00 | 54687 | 15/03/2016 | 26/01/2004 | Contract | 15/03/2019 | |
| 4. | Senior Assistant Secretary | SS02 | TEMO KITI MOUMOU MRS. | <ul style="list-style-type: none"> Bed (Literature and Language & Education) | 26/11/1979 | SUVA- CENTRAL | \$29,530.00 | 80604 | 09/01/2017 | 18/01/2006 | Contract | 09/01/2020 | |



APPENDIX 3

| | | | | | | | | | | | | | |
|-----|---|------|---|--|------------|--------------|-------------|-------|------------|------------|----------|------------|--|
| 5. | Accounts Officer/ Manager/ Finance | AC03 | NATTOKO PAULA MR. | <ul style="list-style-type: none"> PostGrad Professional Accounting - candidate Bachelor of Commerce Dip. in Economics | 12/6/1984 | SUVA_CENTRAL | \$26,301.00 | 92075 | 11/11/2014 | 2007 | Contract | 11/11/2017 | |
| 6. | Assistant Secretary/ Manager Properties | SS03 | RATUKADREU SAIMONT VETTAVAKI MR. | <ul style="list-style-type: none"> Diploma in Project Management Certificate in Project Management Cert in Small Engine Service and Repairs Horticulture and Landscaping certificate- Stage 1 | 25/03/1966 | SUVA_CENTRAL | \$23,458.00 | 94368 | 09/01/2017 | 12/12/2000 | Contract | 09/01/2020 | |
| 7. | Executive Assistant | SS03 | SHAREEN SANJANA PRASAD MS. | <ul style="list-style-type: none"> Masters in Commerce (Mngt & Public Admin)- candidate PGDip. Commerce (Mngt and Public Admin) Bachelor of Arts, Commerce Diploma in Tertiary Teaching Certificate III in Financial Services Train the trainers- Module 1 | 15/04/1977 | SUVA_CENTRAL | \$26,276.00 | 92547 | 22/05/2017 | 2002 | Contract | 21/05/20 | Appoint approved. To assume the position on 22/05/17 |
| 8. | Assistant Secretary/ Secretary/ College of Honour | SS03 | RASARI FANE VUSAMU MRS. | <ul style="list-style-type: none"> Professional Diploma in Business Management Professional Cert. (PA & Secretaries) | 17/05/1977 | SUVA_CENTRAL | \$23,458.00 | 61612 | 11/11/2014 | 16/11/1998 | Contract | 11/11/2017 | |
| 9. | Executive Assistant | SS03 | MATAI VIRISETA MRS. | <ul style="list-style-type: none"> Diploma in Business Office Admin. Cert. (Computing) Cert. (Clerk/typist) Professional Cert. (PA & Secretaries) | 20/04/1970 | SUVA_CENTRAL | \$23,458.00 | 62878 | 16/01/2015 | 19/02/1999 | Contract | 16/01/2018 | |
| 10. | Senior Landscape Officer | TG04 | VACANT | | | SUVA_CENTRAL | \$19,149.00 | | | | Contract | | Akula Naga is acting |
| 11. | Senior Domestic Officer | TG04 | RATTUMAITAVUKI ALPPATE VAKASENUQANUQA MR. | | 18/09/1962 | SUVA_CENTRAL | \$19,149.00 | 90363 | 24/07/2014 | 07/03/2007 | Contract | 24/07/2017 | |
| 12. | Executive Officer | SS04 | NAGA AKUILA TUQIO MR. | <ul style="list-style-type: none"> Professional Diploma in Business Management | 31/08/1976 | SUVA_CENTRAL | \$19,069.00 | 91238 | 11/12/2014 | 22/3/2004 | Contract | 11/12/2017 | Sereana Tawase is |



APPENDIX 3

| | | | | | | | | | | | | | | | | | | |
|-----|---------------------|------|---|--|------------|-----------------|-------------|-------|------------|------------|----------|------------|--|--|--|--|--|--|
| | | | Housekeeping Horticulture and Landscaping certificate- Stage 1 | | | | | | | | | | | | | | | |
| 22. | Domestic Officer | TG05 | TIGAREA AKANISI MRS. | | 19/02/1965 | SUVA CENTRAL | \$12,425.00 | 95278 | 04/01/2016 | 04/01/2016 | Contract | 04/01/2019 | | | | | | |
| 23. | Domestic Officer | TG05 | ROSELYN RENUKA DEVI MRS. | <ul style="list-style-type: none"> • Certificate in Basic Commercial Cooking • Certificate in Hospitality Operation • Certificate in Food & Beverages Services • Front Office Operations Certificate in Cakes, Pies, & Pastries • Certificate in Housekeeping Services • Certificated in Business Administration and Computing • Certificate in Carerivers Service • Int.- Fundamentals of Careriving • Certificate in Computer Studies • Certificate in Secretarial Studies | 27/06/1974 | SUVA CENTRAL | \$12,425.00 | 95462 | 15/03/2016 | 15/03/2016 | Contract | 15/03/2019 | | | | | | |

Government Wage Earners as at 08 May, 2017

| | Job Title | Name | Qualification | DOB | Location | Wages (per Hour) | FNPF No. | Date Promoted | Date Joined | Terms | Date Contract Expires/ Date of Retirement | Comment |
|-----|----------------------|--------------------------|---|------------|--------------|---------------------|----------|------------------|----------------|------------|---|---------|
| 24. | Landscape Officer | INOSI NABUKA MR. | <ul style="list-style-type: none"> • Horticulture and Landscaping certificate- Stage 1 • Certificate in Small Engine Service and Repair | 12/12/1963 | Suva Central | \$5.18 | 1402212 | 15/05/1995 | 15/05/1995 | GWE -Sub | 12/12/2018 | |
| 25. | Landscape Officer | SOSICENI MANULEVU MR. | <ul style="list-style-type: none"> • Horticulture and | 26/02/1974 | Suva Central | \$5.18 | 2123825 | 05/07/1999 | 05/07/1999 | GWE - Sub. | 26/02/2029 | |



APPENDIX 3

| | | | | | | | | | | | | |
|-----|-------------------|------------------------|---|------------|------------------|--------|----------|------------|------------|-------------|------------|--|
| | | | Landscaping certificate- Stage 1 | | | | | | | | | |
| | | | • Certificate in Small Engine Service and Repair | | | | | | | | | |
| 26. | Landscape Officer | MAIKA. T. MOCELUTU MR. | • Horticulture and Landscaping certificate- Stage 1 | 02/04/1967 | Suva Central | \$4.68 | 1208 820 | 24/07/14 | 03/07/2008 | GWE – Cont. | 24/07/2017 | |
| | | | • Certificate in Small Engine Service and Repair | | | | | | | | | |
| 27. | Caretaker | PECELL. L. TORA MR. | • Horticulture and Landscaping certificate- Stage 1 | 21/02/1970 | Taunovo Central | \$4.68 | 2550728 | 24/07/2014 | 08/07/2008 | GWE – Cont. | 24/07/2017 | |
| | | | • Certificate in Small Engine Service and Repair | | | | | | | | | |
| 28. | Caretaker | AMINIO CIRIMAITOGA MR. | • Horticulture and Landscaping certificate- Stage 1 | 01/12/1980 | Tavakubu Western | \$4.68 | 99904 | 24/07/2014 | 19/04/2012 | GWE – Cont. | 24/07/2017 | |
| | | | • Certificate in Small Engine Service and Repair | | | | | | | | | |
| 29. | Landscape Officer | SIMELLI TAMANIUGA MR. | • Cert. in Carpentry General | 15/02/1963 | Suva Central | \$4.68 | 0823 748 | 24/07/14 | 01/3/2013 | GWE – Cont. | 24/07/2017 | |
| | | | • Licensed Plumber and Fitter | | | | | | | | | |
| 30. | Landscape Officer | ETONIA RADRODROMR. | • Horticulture and Landscaping certificate- Stage 1 | 05/03/1987 | Suva Central | \$4.65 | 2512 337 | 24/07/2014 | 25/03/2013 | GWE – Cont. | 24/07/2017 | |
| | | | • Certificate in Small Engine | | | | | | | | | |









