



**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	-

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
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
Boal:	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

HFC BANK
 Date: 29 07 2016
 Account name: CFA
 Account number: 7133510
 Notes & Coins:
 Total Cheques:
 Total Deposits: \$3.00
 Teller Stamp & Initials:
 (Stamp: TELLER OF THE DAY 29/07/2016)

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 Vakaturunulua (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 Vakaturunulua (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 Vakaturunulua (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 Vakaturunulua (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 Vakaturunulua (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 Vakaturunulua (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 Vakaturunulua (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

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

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

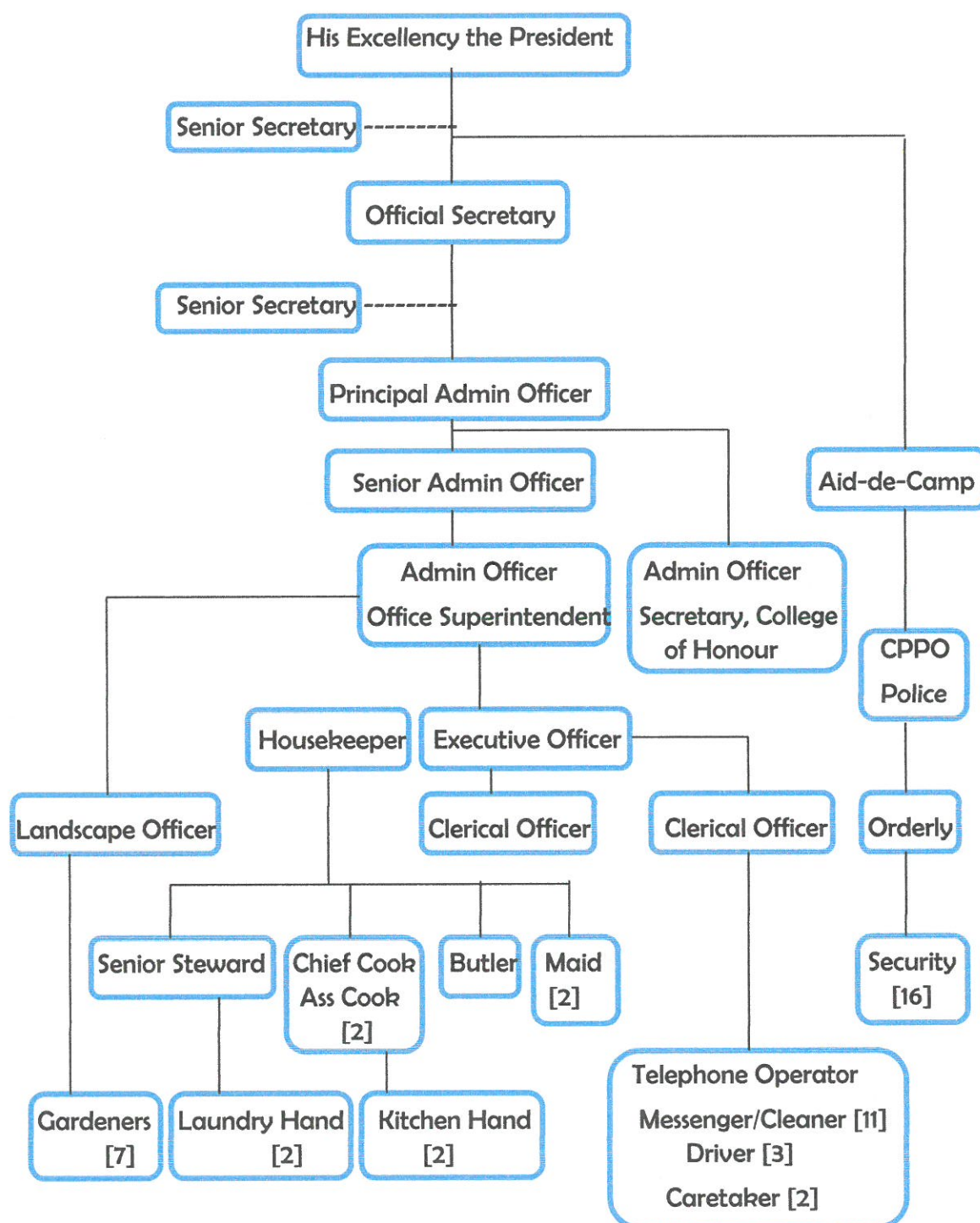
with the Administration, Transport, and Registry records.	Financial Instructions. The Office requested the Public Service Commission for an Accounts Officer position at ACo3 Grade (annual salary of \$26,000) to attract a graduate and experienced accountant.	create a dedicated Accounts Officer position and a fully-fledged Accounts Section.	s graduate with 10 years' experience) at AC-03 level carrying a salary of \$26,000 per annum.	December 2012, the Office had less than 10% of staff with either formal or competency-based qualifications.
iv. Lack of capacity building - there were no documented training programme for staff across the entire Office.	iii. Recruited two Accounts Clerks at \$12,000 each per annum.	iv. Completed the physical restructure of the Office, which included a dedicated and secure space for the Accounts Section.	iv. Completed the physical restructure of the Office, which included a dedicated and secure space for the Accounts Section.	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
v. The Office did not have any Training Vote for staff development	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.	v. Secured a Training Budget for the staff	v. Secured a Training Budget for the staff	
vi. No Staff Board in the Office of the President - all staffing decisions were referred to the Office of the Prime Minister.	vi. Implemented a systematic Training/capacity-building programme, which required all staff to attend not less than two competency-based training programmes per year.	vi. Implemented a systematic Training/capacity-building programme, which required all staff to attend not less than two competency-based training programmes per year.	vi. Implemented a systematic Training/capacity-building programme, which required all staff to attend not less than two competency-based training programmes per year.	
vii. The retirement of Senior Assistant Secretary in December 2011 affected the Office's accounting operations.	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.	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.	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.	

APPENDIX 2

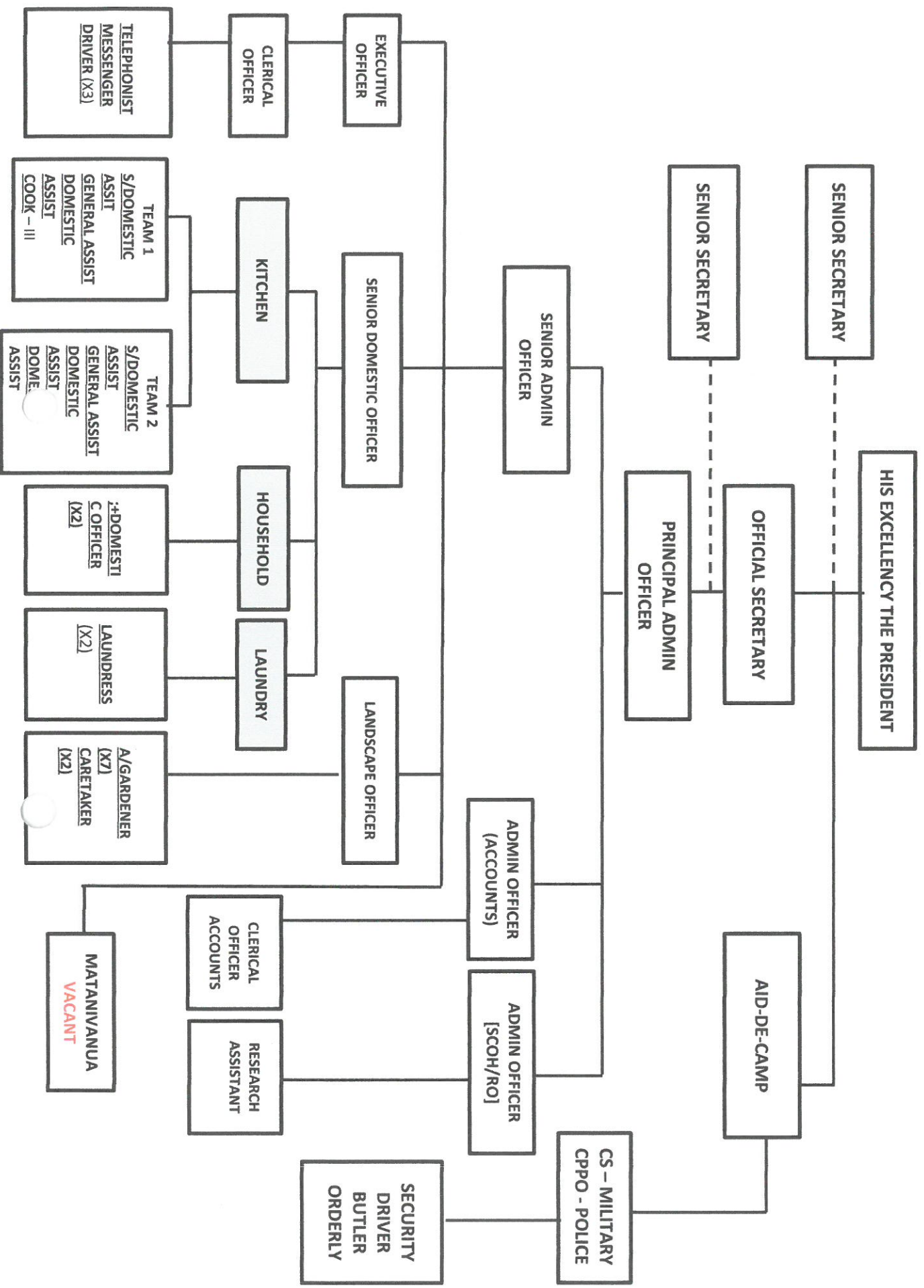
				<p>the management of accounts, among others.</p> <p>v. The Office's revised target in as far as the management of its accounts is concerned is to achieve zero-audit queries.</p> <p>vi. The overarching focus of the Office now is not only to continue to facilitate His Excellency the President's engagements 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

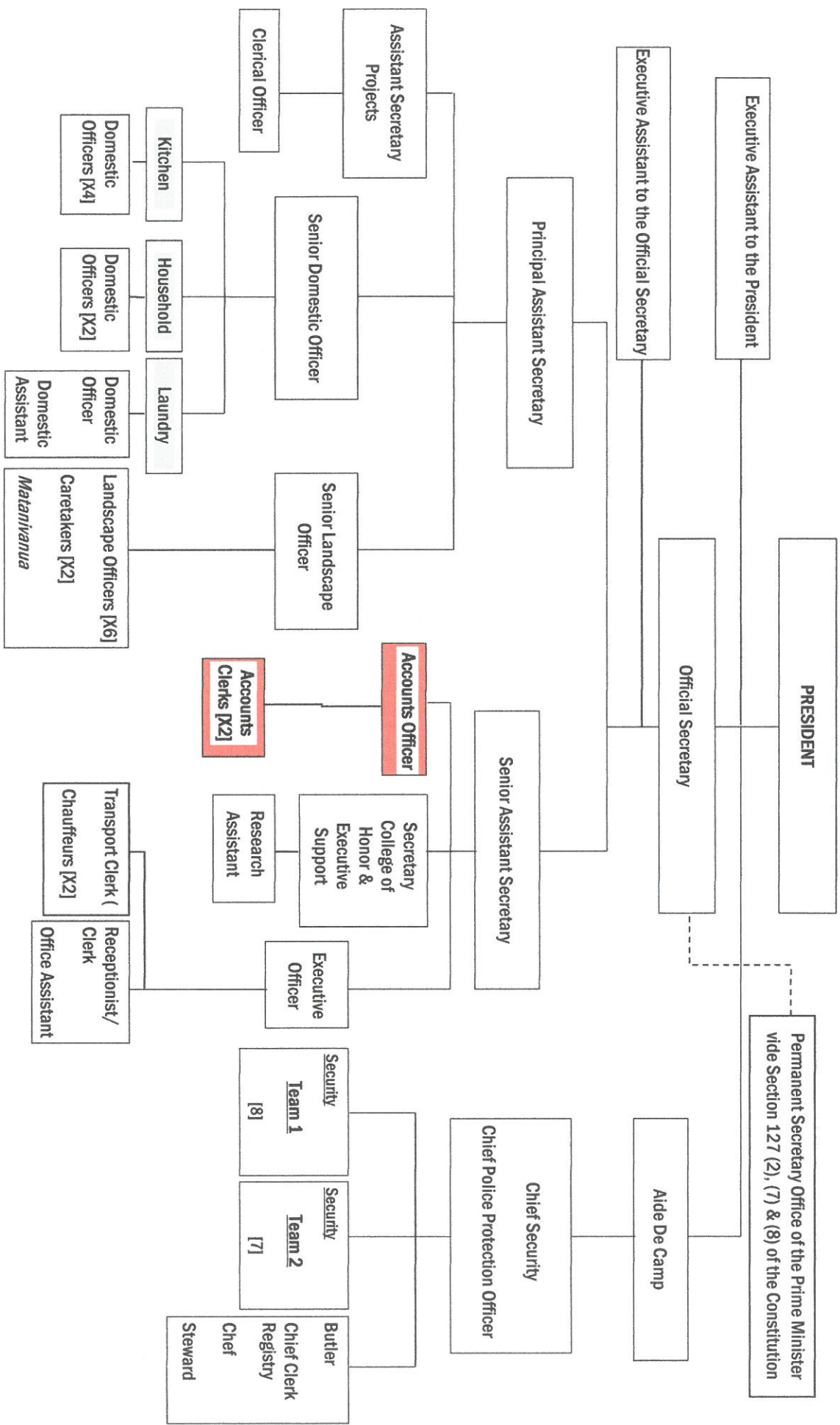
Attached: Organisational Structures for 2011, 2012, 2014, 2015 and 2017.

OFFICE OF THE PRESIDENT
2011 ORGANISATION STRUCTURE

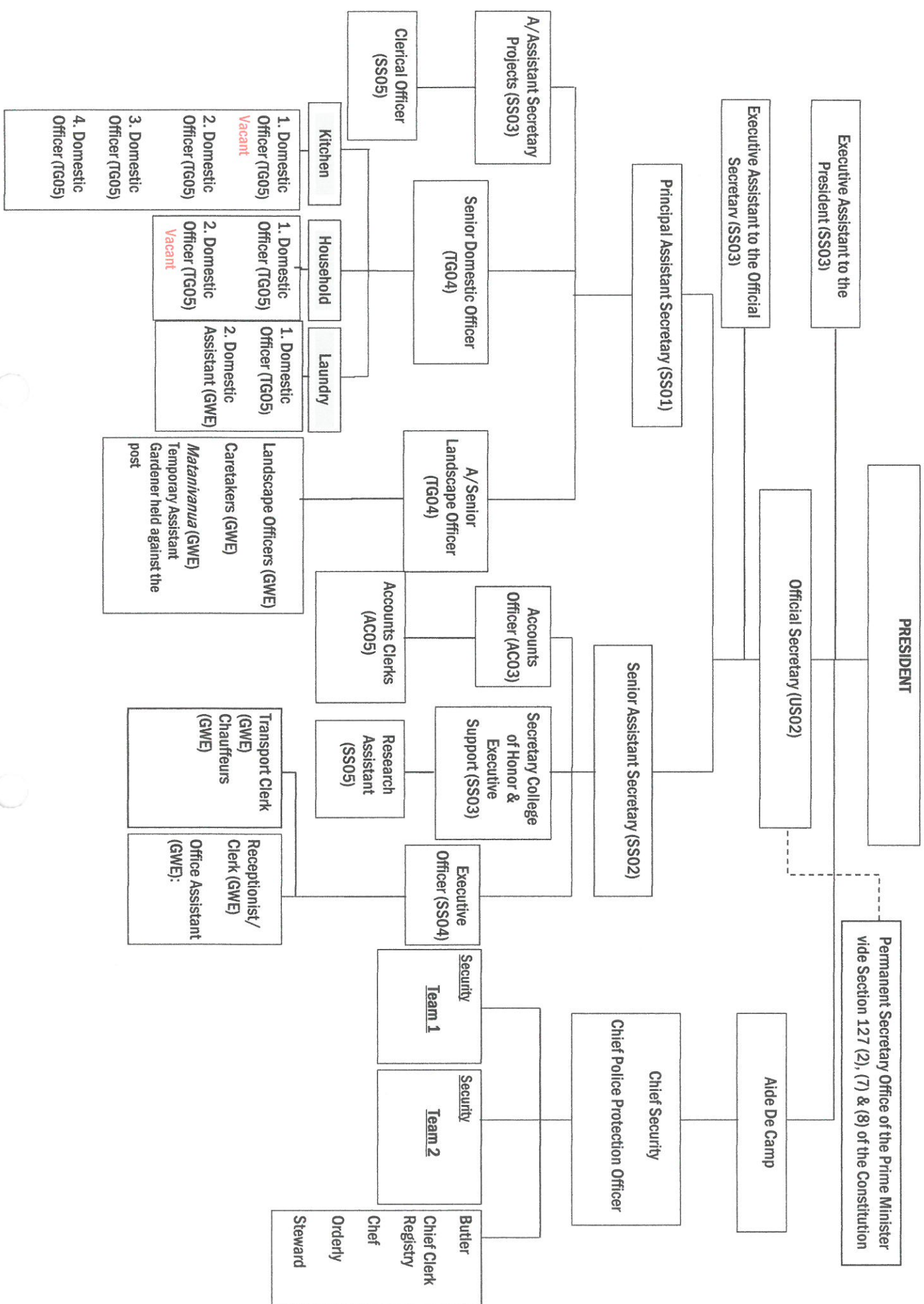


OFFICE OF THE PRESIDENT 2012 ORGANISATION STRUCTURE

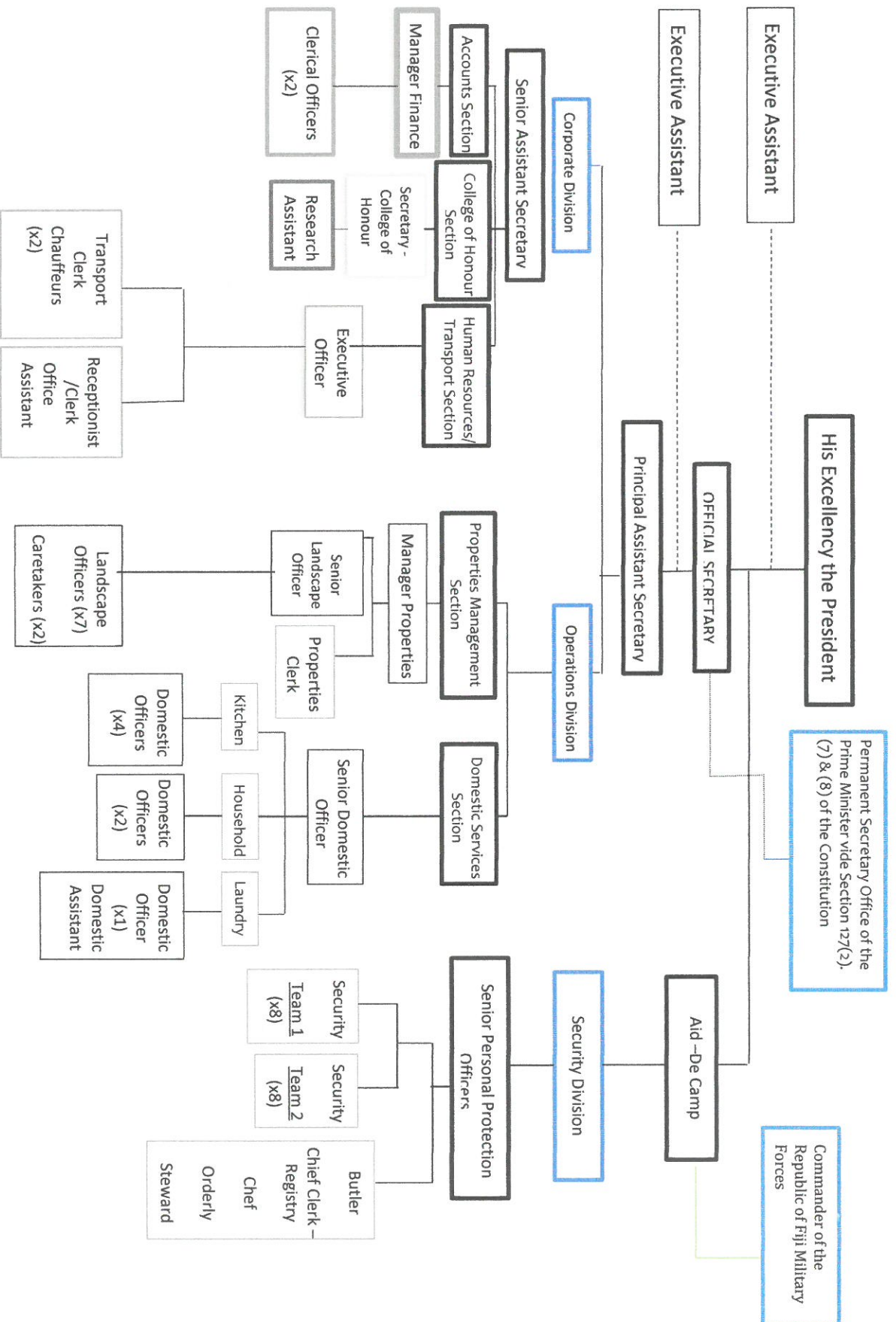




APPENDIX 2.4



ORGANISATION STRUCTURE AND REPORTING RELATIONSHIPS - May 2017



**APPENDIX 3****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 UniversityGraduate (Fellow), Australian College of Defence and Strategic Studies , CanberraGraduate 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	BALEINABULI GARISAU PENESIO NONU MR.	<ul style="list-style-type: none">MBAPostGradDip General ManagementPGCert HRMPGCert Diplomacy & International AffairsPGDip 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	MATATOOGA ALENA VAKALOLOMA MRS.	<ul style="list-style-type: none">PostGradCert in Public AdministrationBedDip. 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 SAIMONI VETTAYAKI 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 of 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	RATUMAITAVUKI ALPATE 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 AKULA 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

														acting
13.	Clerical Officer/ Research Officer	SS05	KONIVEREDI SEREANA TAWASE MS	<ul style="list-style-type: none">– candidate Horticulture and Landscaping certificate- Stage 1Bachelor of Commerce	02/05/1986	SUVA_CENTRAL	\$12,659.00	94525	11/11/2014	11/11/2014	Contract	11/11/2017	Nanise Dramoc e is acting	
14.	Clerical Officer/ Properties Management Unit	SS05	WAQALAVI MAKELESI NAQALI MRS	<ul style="list-style-type: none">Bachelor of Arts – Geography & EconomicsHorticulture and Landscaping certificate- Stage 1	12/10/1985	SUVA_CENTRAL	\$12,659.00	94562	20/01/2015	23/07/2012	Contract	20/01/2018		
15.	Clerical Officer – Accounts	AC05	RAVNEEL VINAY NAND MR.	<ul style="list-style-type: none">Bachelor of Commerce- (Economics & Accounting)	03/10/1989	SUVA_CENTRAL	\$16,237.00	94589	22/05/2017	01/10/2014	Contract	21/05/20	Appoint approved. To assume position on 09/06/17	
16.	Clerical Officer - Accounts	AC05	NAVU SILIKA MS.	<ul style="list-style-type: none">Certificate in Accounting-candidateCertificate in Procurement Policies and Guides AwarenessCertificate in Customer Relations skills	22/06/1992	SUVA_CENTRAL	\$12,496.00	94524	11/11/2014	19/08/2013	Contract	11/11/2017		
17.	Domestic Officer	TG05	NOKOROA MARIA MRS.	<ul style="list-style-type: none">Certificate III (Tourism & Housekeeping)Horticulture and Landscaping certificate- Stage 1	12/9/1972	SUVA_CENTRAL	\$12,425.00	94284	24/07/2014	23/01/2006	Contract	24/07/2017		
18.	Domestic Officer	TG05	VOSAWALE JOSEFA MR	<ul style="list-style-type: none">Certificate for Steward and Butler training – Outrigger Fiji Beach Resort	21/06/1972	SUVA_CENTRAL	\$12,425.00	94283	24/07/2014	2/1/2006	Contract	24/07/2017		
19.	Domestic Officer	TG05	TOLEVU AMINIASI MR.	<ul style="list-style-type: none">Certificate III(Steward and Housekeeping)- candidateCertificate for Steward and Butler training – Outrigger Fiji Beach Resort	30/04/1984	SUVA_CENTRAL	\$12,425.00	94287	24/07/2014	8/12/2008	Contract	24/07/2017		
20.	Domestic Officer	TG05	VUKIBORA SALOME DAVEITA MRS.	<ul style="list-style-type: none">Certificate in Basic Commercial Cooking	18/09/1973	SUVA_CENTRAL	\$12,425.00	94285	24/07/2014	7/5/2012	Contract	24/07/2017		
21.	Domestic Officer	TG05	VAUBULA MELISE MERE MRS.	<ul style="list-style-type: none">Certificate in Professional	19/01/1965	SUVA_CENTRAL	\$12,425.00	94286	24/07/2014	5/6/2012	Contract	24/07/2017		

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			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.	27/06/1974	SUVA CENTRAL	\$12,425.00	95462	15/03/2016	15/03/2016	Contract	15/03/2019	
			<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 Caregivers Service• Int. – Fundamentals of Caregiving• Certificate in Computer Studies• Certificate in Secretarial Studies									

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.	Landscaper 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.	Landscaper 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

			<ul style="list-style-type: none">Landscaping certificate- Stage 1Certificate in Small Engine Service and Repair									
26.	Landscape Officer	MAIKA. T. MOCELUTU MR.	<ul style="list-style-type: none">Horticulture and Landscaping certificate- Stage 1Certificate in Small Engine Service and Repair	02/04/1967	Suva Central	\$4.68	1208 820	24/07/14	03/07/2008	GWE – Cont.	24/07/2017	
27.	Caretaker	PECELL. L. TORA MR.	<ul style="list-style-type: none">Horticulture and Landscaping certificate- Stage 1Certificate in Small Engine Service and Repair	21/02/1970	Taunovo Central	\$4.68	2550728	24/07/2014	08/07/2008	GWE – Cont.	24/07/2017	
28.	Caretaker	AMINIO CIRIMATTOGA MR.	<ul style="list-style-type: none">Horticulture and Landscaping certificate- Stage 1Certificate in Small Engine Service and Repair	01/12/1980	Tavakubu Western	\$4.68	99904	24/07/2014	19/04/2012	GWE – Cont.	24/07/2017	
29.	Landscape Officer	SIMELI TAMANIUGA MR.	<ul style="list-style-type: none">Cert. in Carpentry General Licensed Plumber and Fitter	15/02/1963	Suva Central	\$4.68	0823 748	24/07/14	01/3/2013	GWE – Cont.	24/07/2017	
30.	Landscape Officer	ETONIA RADRODROMR.	<ul style="list-style-type: none">Horticulture and Landscaping certificate- Stage 1Certificate in Small Engine	05/03/1987	Suva Central	\$4.65	2512 337	24/07/2014	25/03/2013	GWE – Cont.	24/07/2017	



APPENDIX 3

			Service and Repair								
31.	Landscape Officer	JOLAME KINI MR.		13/06/1977	Suva Central	\$4.67	2422131	12/01/2017	12/01/2017	GWE – Cont.	09/01/2020
32.	Landscape Officer	NEMANI WAKA MR.		07/07/1969	Suva Central	\$4.67	201558	09/01/2017	09/01/2017	GWE – Cont.	09/01/2020
33.	Transport Clerk/ Chauffeur	INIASI. V. CAVU MOSIMALUA MR.	<ul style="list-style-type: none">• Certificate in Heavy Machinery and Horticulture and Landscaping certificate- Stage 1	18/07/1981	Suva Central	\$4.68	99908	24/07/2014	05/11/2012	GWE – Cont.	24/07/2017
34.	Chauffeur/ Messenger	EPENERI TUNIAVOU		21/10/1969	Suva Central	\$4.80	1405387	24/07/2014	16/01/2014	GWE- Cont.	24/07/2017
35.	Chauffeur/ Messenger	ISIMELI TAITO TOGAMALO MR.		25/03/1980	Suva Central	\$4.69	99915	06/12/2016	06/12/2016	GWE – Cont.	06/12/2019
36.	Receptionist /Clerk	NANISE DRAUMOCE MS.	<ul style="list-style-type: none">• Cert.in Higher Education Management	26/01/1992	Suva Central	\$4.63	99909	24/07/2014	19/08/2013	GWE – Cont.	24/07/2017
37.	Office Assistant	TORIKA ODRU MRS.	<ul style="list-style-type: none">• Cert. in Front Office Administration	09/07/1964	Suva Central	\$4.65	99913	11/12/2014	29/9/2014	GWE – Cont.	11/12/2017
38.	Domestic Assistant	SERERANA SERUICAVA MS.	<ul style="list-style-type: none">• Certificate in Professional Housekeeping and Horticulture and Landscaping certificate- Stage 1	06/02/1968	Suva Central	\$4.65	99912	11/12/2014	27/08/2014	GWE – Cont.	11/12/2017





APPENDIX 4





