



Ministry of Justice



All correspondence to the Permanent Secretary for Justice

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7 November 2017

By Hand Delivery

Honourable Ashneel Sudhakar
Chairperson
Public Accounts Committee
Parliament House
Suva

Dear Chairperson

Clarification of Issues- Auditor General's Report on the General Administration Sector (Volume 2) – 2015

1. We refer to and thank you for your 11 July 2017 letter in relation to the above. Our comments on the issues raised are set out below.

Part A: Financial Statement

15.1 *Audit Opinion*

During the exit meeting with Mr Harik Raj, Director Audit, Mr Josevata Raikoti, Senior Accounts Officer and Ms Sangeeta Chand, the Administrator-General, the Ministry of Justice was advised to seek approval from the Ministry of Economy ('MOE') to operate the Official Receiver's bankruptcy and liquidation bank accounts ('accounts') as trust accounts and to record it in the Financial Management Information System ('FMIS') ledger.

Following the recommendation by the Office of the Auditor-General, we liaised with the MOE regarding the opening of the Official Receivers trust accounts. The MOE has

granted the approval to operate the Official Receivers trust accounts and is now recording the transactions in the FMIS system.

15.2 Statement of Receipts and Expenditure

2. The increase in revenue in 2015 was due to a large number of applications received for registration and searches. Additionally, there was a slight increase in the operating expenditure in 2015 compared to 2014. This was due to an increase in overtime payment for the unestablished staff; increase in maintenance and purchase of goods.
3. On the contrary, there was a slight decrease in the capital expenditure in 2015 compared to 2014. This was because the Ministry did not undertake any construction projects and there was less capital purchase.

15.3 Appropriation Statement

4. The savings of \$905,854.00 was because of the low rate of utilization of SEG 7 which is the Special Expenditure allocation. The funds from this SEG can only be utilized for specific purposes.

15.4 Statement of Losses

5. The Ministry agrees that there was no loss of money and fixed asset recorded in 2015 but most items were written off in early 2016. This was because the Board of Survey finalised their report in 2016. The survey had been delayed due to replacement of board members who had left the Ministry.

Part B: Audit Findings

15.5 Trust Fund Accounts not Disclosed in Financial Statement

6. The Ministry had recorded the receipts and payments of money in a cashbook and provided the reconciliation to the audit team but these accounts were not recorded in the FMIS general ledger.
7. However, following the recommendation by the Office of the Auditor-General the Ministry sought approval from MOE to operate the Trust Accounts and to record it in the FMIS general ledger. The MOE has granted the approval.

8. All the postings done in these two bank accounts are recorded in the FMIS general ledger and the Ministry is also maintaining a ledger to itemise the receipts into fees and trust money.

15.6 No Board of Survey for Drawings

9. The 2015 Board of Survey for drawings was completed after the audit was conducted. The survey report was presented on 14 June 2016 and the delay was due to the introduction of the new format in presenting the report. ('Appendix 1').

15.7 Issue of Cash Cheques

10. The Ministry agrees that cash cheques were issued previously to the creditors in liquidation matters.
11. However, the accounts officers have ceased the practice of issuing cash cheque. The creditors are now issued a non-negotiable cheque. The cash cheques are only issued for the payment of wages to the employees of the wound up companies that have been granted the consent to operate.

15.8 Anomalies in Reconciliations of Bankruptcy and Liquidation Cash Account

12. As for the Official Receiver's bankruptcy bank account and the liquidation bank account, credits were not updated in the cash book because these moneys were directly deposited in the banks and not confirmed and cleared by the banks as of 31/12/15.
13. In relation to the receipts totalling \$8675.11, the Ministry liaised with the bank and most of these receipts have been credited. The outstanding receipts (\$4595.51) will be cleared during this financial year. ('Appendix 2')
14. As for the Official Receiver liquidation bank account, the unpresented cheques totalling \$1283.50 has been cleared and the total credits and debits from previous years have been cleared. The current outstanding credit is \$138.45 and total debit is \$0.06. ('Appendix 3')

15.9 Absence of Standard Operating Procedures

15. The Ministry had the Standard Operating Procedures ('SOP') in place prior to the audit but these were not updated. The Ministry has now updated the SOP.

15.10 Significant Number of Vacant Positions

16. The Ministry had advertised 87 vacant positions in May 2016, of which 80 positions have been substantively filled while 7 positions were re-advertised on 31 December 2016.
17. Following the appointment of 80 officers, 22 positions became vacant. There were additional 14 positions created for the Births, Deaths and Marriages registry and these positions were also advertised with the 22 vacant positions on 31 December 2016.
18. The Ministry has processed 38 positions out of the 43 that were advertised in December 2016 while the recruitment process is going on for the other 5 positions.

15.11 Junior Officers Acting on Senior Positions

19. As for the junior officers acting on senior positions, this has been addressed following the recruitment of new officers.

15.12 Appointment of Temporary Relieving Clerical Officers (TRCOs)

20. The Ministry agrees that most of the TRCOs appointed for Digitisation Project were not asked to provide a police clearance and a medical report due to temporary appointments.
21. However, following the recommendation by the Office of the Auditor-General, the Ministry is now requesting for police clearance and medical report from all officers irrespective of the nature of the appointment.

15.13 Non Compliance with Service Agreement by Service Provider

22. The Ministry met with the Post Fiji Limited ('Service Provider') regarding their non-compliance with the Service Agreement after which the Service Provider has been complying with the terms and conditions of the agreement.
23. As for the payment of moneys, the Service Provider is delivering the revenue within 1 to 2 weeks.

24. The point of sale data file is delivered every afternoon to the Registrar General's office.
25. The Ministry does not purchase the blank certificates for the Service Provider but facilitates their request for the purchase of certificates from the Government Printery. Due to the geographical locations of these Service Provider's branches, the spoilt certificates are delivered at the end of each month rather than within 7 working days.

15.14 Missing Receipt Book

26. The Ministry had not advertised the missing receipt book within 2 days of notification of the loss as stipulated in the 2013 Finance Manual but the missing receipt book was advertised in the Fiji Sun on 24 January 2017.

15.5 Non-renewal of Moneylenders Licenses

27. The Registrar of Moneylenders maintains a register where all licenses issued annually are recorded. If the moneylender fails to renew the license before the expiry date then he/she is deemed to be an unlicensed moneylender and this will be updated in the register at the end of the year.

15.16 Non Submission of Annual Returns

28. The Ministry notes that certain government commercial companies did not lodge the annual returns at the end of the financial year, however the companies' registry has a proper monitoring system in place whereby written follow ups were done and upon late lodgement of annual returns the companies were charged late penalty fees.
29. After the implementation of the new Companies Act 2015 ('Act'), most companies have updated their records by lodging previous year's annual returns.
30. However, under the new Act companies are no longer required to submit annual returns but have different financial reporting requirements depending on the type of company.

15.17 Poor Record Keeping by Official Receivers Office

31. Following the recommendation by the audit team, Office of the Official Receiver has opened a register to record all the active bankruptcy and liquidation files. The Ministry is

liaising with the vendors to develop a software that will enable the officers to record the list of all the debtors and creditors and their individual accounts.

32. As for service of documents, the officers effect personal service rather than sending it by post and this is done after finding out the exact location of the debtors.
33. The Ministry agrees that currently there is no disaster recovery plan and there is no off-site backup, however the Ministry is working on an internal sever to store records.
34. There was no proper listing of active files; hence officers were not diligently following up on the payment of debts. However, this issue has been addressed after the officers created a register to record all the active case files. This allows the officers to follow on all the debts.
35. As for charging of fees, the Ministry complies with the fee schedule given in the Bankruptcy Act 1944.

Thank you.

Yours sincerely


Sharvada Sharma
Permanent Secretary for Justice

PERMANENT SECRETARY FOR JUSTICE

Date: 14/06/16

ANNUAL BOARD OF SURVEY ON DRAWINGS ACCOUNT CHEQUES - 2015

DEPARTMENT/ DIVISION: **JUSTICE DEPARTMENT**

STATION: **SUVAVOU HOUSE**

In accordance with the instructions contained in your memorandum ref: *Jus 001/2/3* we have examined the *Permanent Secretary for Justice* Drawings Account Cheques issued on the last day of the financial year ended 31st December, 2015 and report as follows:

DRAWINGS ACCOUNT NO: 704686

BANK: BSP

I]	Amount of Unpresented cheques at the end of previous Month i.e 30 th Nov, 2015	\$ 85,484.60
II]	Amount of EFT & cheques issued during the month i.e December 2015	<u>\$ 644,923.45</u>
III]	Total – Add [I] and [II]	\$ 730,408.05
V]	<u>Subtract:</u> Amount of cheques presented during the month Of December 2015 as per Bank Statement.	<u>\$ 470,876.84</u>
	Total:	\$ 259,531.21
	<u>Add:</u> AP 470 Adjustments	<u>\$ 22,571.00</u>
	Total:	\$ 282,102.21
V]	Amount of unpresented cheques at the close of the financial Year ended 31 st December 2015.	\$ 282,102.21
VI]	Number of last cheque issued on the last day of financial Year ended 31 st December 2015. Cheque No: 22381 Date: 29/12/15 Amount: \$718.75 EFT No: 3029 Date: 29/12/15 Amount: \$43.85	
VII]	The total amount of unpresented cheques at the end of the Financial year has been verified with the closing balance Of the Payment Cash Book & EFT Cash Book figure of \$282,102.21 [Attach certified copy of unpresented cheque list from the A/Principal Accounts Officer of the Dept/ Ministry].	

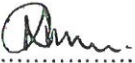
GENERAL COMMENTS OF THE BOARD

We have inspected the Drawings Account for Justice Department for the year 2015 and have fully endorsed the same.

MEMBERS OF THE BOARD OF SURVEY

President

Name: *Amit Kumar* Post: *A/SAS*

Signature.....

Member

Name: *Ana Dainiteri* Post: *A/AS*

Signature.....
Date.....*14/6/16*

Copy to:

Chief Accountant, Treasury
Auditor General

UNPRESENTED CHEQUES AS AT 31/12/2015

21931	15-Nov	AP5999	X-94839	\$	63.00
21932	15-Nov	AP6004	X-94877	\$	45.00
2346	30-Jul-15	TAZMEEN NISHA		\$	13.00
2349	30-Jul-15	SARAFINA TAMANISAQA		\$	36.00
2484	4-Sep-15	FLOYD C STEVEN		\$	9.00
2485	7-Sep-15	RAM'S MAINTENANCE		\$	560.00
2486	7-Sep-15	TAZMEEN NISHA		\$	13.00
2510	15-Sep-15	TAZMEEN NISHA		\$	13.00
2553	25-Sep-15	458 KONTIKI FINANCE		\$	31.49
2555	29-Sep-15	TAZMEEN NISHA		\$	13.00
21923	2-Oct-15	VINIANA IBECO BALENA		\$	72.00
21924	2-Oct-15	ANA DAINITERI		\$	45.00
21925	2-Oct-15	VASITI ADIMAIRA		\$	27.00
21926	2-Oct-15	ASIVINA ERENASAU		\$	72.00
21927	2-Oct-15	JOTIKA DEVI PRASAD		\$	63.00
21928	2-Oct-15	PRANITA KRISHNAN		\$	27.00
21929	2-Oct-15	SAMUELA KOROI		\$	63.00
21930	2-Oct-15	SHINAL S MAHARAJ		\$	45.00
22171	6-Oct-15	BRED BANK		\$	401.42
2836	3-Dec-15	X-14355	X-14355	\$	72.00
2837	3-Dec-15	POSTF001	POSTF001	\$	212.41
22289	11-Dec-15	FUJIX001	FUJIX001	\$	10,940.00
22290	11-Dec-15	UNIVE001	UNIVE001	\$	987.25
2901	18-Dec-15	ASALE001	ASALE001	\$	546.12
22303	22-Dec-15	AUTOC001	AUTOC001	\$	8,770.00
22304	22-Dec-15	GEMIT001	GEMIT001	\$	36,500.00
22305	22-Dec-15	GOVER001	GOVER001	\$	475.00
22306	22-Dec-15	RICOH001	RICOH001	\$	3,045.00
22307	22-Dec-15	GOVER001	GOVER001	\$	300.00
22308	22-Dec-15	RICOH001	RICOH001	\$	1,470.00
22309	22-Dec-15	GOVER001	GOVER001	\$	300.00
22310	22-Dec-15	GOVER001	GOVER001	\$	400.00
22311	22-Dec-15	GOVER001	GOVER001	\$	950.00
22312	22-Dec-15	GOVER001	GOVER001	\$	511.00
22313	22-Dec-15	AUTOC001	AUTOC001	\$	1,320.00
22314	22-Dec-15	GOVER001	GOVER001	\$	4,300.00
22315	22-Dec-15	JANTY002	JANTY002	\$	1,802.80
22317	22-Dec-15	MASSS001	MASSS001	\$	9,500.00
22318	22-Dec-15	OFFIC003	OFFIC003	\$	3,950.00
22319	22-Dec-15	R.C.M001	R.C.M001	\$	1,393.00
22320	22-Dec-15	RICOH001	RICOH001	\$	1,311.00
22321	22-Dec-15	TAPPC001	TAPPC001	\$	2,249.28
22322	22-Dec-15	VISIO001	VISIO001	\$	616.00
22323	22-Dec-15	AUTOC001	AUTOC001	\$	2,860.00
22324	22-Dec-15	GOKAL001	GOKAL001	\$	3,900.00

Certified Correct

[Signature]
S. No. Jushu 14/06/16

22325	22-Dec-15	GOVER001	GOVER001	\$	300.00
22326	22-Dec-15	R.C.M001	R.C.M001	\$	2,250.00
22327	22-Dec-15	RICOH001	RICOH001	\$	1,354.47
22329	22-Dec-15	AUTOC001	AUTOC001	\$	1,152.00
22330	22-Dec-15	GOVER001	GOVER001	\$	1,556.00
22331	22-Dec-15	RICOH001	RICOH001	\$	1,827.00
22332	22-Dec-15	TRADE002	TRADE002	\$	870.00
22333	22-Dec-15	UNIQUE001	UNIQUE001	\$	950.00
22340	23-Dec-15	VINOD001	VINOD001	\$	827.00
22341	23-Dec-15	WESTE002	WESTE002	\$	6,986.16
22346	23-Dec-15	GEMIT001	GEMIT001	\$	11,394.00
22347	23-Dec-15	R.C.M001	R.C.M001	\$	4,095.00
22348	23-Dec-15	R.C.M001	R.C.M001	\$	1,799.90
22354	24-Dec-15	JANTY002	JANTY002	\$	959.95
22355	24-Dec-15	LINC0001	LINC0001	\$	612.00
22362	24-Dec-15	OFFIC003	OFFIC003	\$	1,975.00
22363	24-Dec-15	WESTE002	WESTE002	\$	2,860.00
22364	29-Dec-15	P-W/CFL 327	P-W/CFL 327	\$	288.18
22365	29-Dec-15	P-W/CFL 327	P-W/CFL 327	\$	288.18
22367	29-Dec-15	P-W/CFL 327	P-W/CFL 327	\$	533.90
22369	29-Dec-15	UNIQUE001	UNIQUE001	\$	1,962.00
22370	29-Dec-15	FNPFO01	FNPFO01	\$	40,056.75
22371	29-Dec-15	FORTE001	FORTE001	\$	88,825.01
22373	29-Dec-15	GOVER001	GOVER001	\$	550.00
22374	29-Dec-15	GOVER001	GOVER001	\$	160.00
22375	29-Dec-15	JANTY001	JANTY001	\$	1,104.00
22376	29-Dec-15	WESTE002	WESTE002	\$	1,800.00
22378	29-Dec-15	TELEC001	TELEC001	\$	2,804.19
22379	29-Dec-15	RAMSC001	RAMSC001	\$	950.00
22381	29-Dec-15	CAM001	CAM001	\$	718.75
TOTAL:				\$	282,102.21

Official Receiver (Bankruptcy) Reconciliation Statement as at 31st May 2017

Balance as per Cash Book

\$ 248,682.16

Add:

Unpresented Cheque as per listing

\$ 1,060.00

\$ 249,742.16

Add:

Bank Credits not on Cash Book

Cash deposit - OR Lautoka - 10/05/13	\$ 18.40
Cheque deposit - 30/08/16	\$ 200.00
Cheque deposit - 26/10/16	\$ 200.00
Direct cash deposit - 08/11/16	\$ 50.00
Direct cheque deposit - 08/11/16	\$ 50.00
Cash deposit - 24/01/17	\$ 200.00
Cash deposit iro Mabaisena Eleni- 26/01/17	\$ 10.00
Cheque deposit incorrectly lodged - 24/02/17	\$ 546.00
Direct deposit - Case 68/2009 Vuidreketi	\$ 450.00
Direct deposit - Case 02/15 - Makereta Gounder - 19/05/17	\$ 60.00

\$ 1,784.40

\$ 251,526.56

Less:

Receipts not credited bay Bank as at statement date

RR No 43226 - 43229 lodged on 13/07/12	\$ 221.20
RR No 41115 - 41118 lodged on 19/07/12	\$ 560.00
RR No 43657 - 43660 (Ltka office) lodged on 30/01/13	\$ 1,387.00
RR No 43663 - 43664 (Ltka office) not shown on bank statement on 05/02/13	\$ 230.00
RR No 43677 (Ltka office) not shown on bank statement on 13/02/13	\$ 20.00
RR No 43699 (Ltka office) not shown on bank statement on 08/03/13	\$ 40.00
RR No 45462 - 45468 (OR Suva) not shown on b/statement on 29/04/13	\$ 453.20
RR No 43741- 43742 (Ltka office)not shown on b/statemen on 19/04/13	\$ 140.00
RR No 43966 - Suva not appearing on bank statement on 11/12/13	\$ 50.00
RR No 47087 - (Ltka office) not appearing on bank statement on 29/01/14	\$ 150.00
RR No 49390 - 49395 on 06/06/14. Awaiting replacement cheques	\$ 21.85
RR No 46160 not shown on b/statemen on 22/01/15	\$ 20.00
RR No 47688 not shown on b/statemen on 03/02/15	\$ 381.56
RR No 46162 not shown on b/statemen on 03/02/15	\$ 0.70
RR No 46399 - 46341 not shown on b/statemen on 25/05/15	\$ 240.00
RR No 36404 - 36407 not shown on b/statemen on 15/10/15	\$ 230.00
RR No 36744 - 36745 (Ltka office) lodged but not credited by bank on 12/07/16	\$ 400.00
RR No 36848 (Ltka office) lodged but not credited by bank on 17/10/16	\$ 10.00
RR No 39003 (Labasa office) lodged but not credited by bank on 23/05/17	\$ 20.00
RR No 39005 (Labasa office) not shown on b/statement on 31/05/17	\$ 20.00

\$ 4,595.51

Balance as per bank statement dated 31/05/17

\$ 246,931.05

Totals:

Unpresented Cheques as at 31/05/17

Date	Particulars
23/03/17	Govt Printing - Gazette
30/05/17	Elia Rokowailoa

Chq No	Debit	Remarks
5285	\$ 60.00	
5293	\$ 1,000.00	
Total:	\$ 1,060.00	

Prepared By:

Sereana L

Date:

15/6/17

Checked By:

Josevata R
SAC

Date:

21/06/17

Approved By:

Mr Sharvada Sharma
Solicitor General and Permanent Secretary for Justice

Date:

29/5

Bankruptcy Cash Book - May 2017

Date	Particulars	Reference	Debit	Credit	Balance
	Bal c/f from April 2017				\$ 243,078.72
1/5/2017	Kanta Wati -On Acct	52726		\$ 50.00	\$ 243,128.72
1/5/2017	Credit Corporation - proof of debt for Edwin Kishore	52727		\$ 0.60	\$ 243,129.32
1/5/2017	FDB - On acct	52728		\$ 174.40	\$ 243,303.72
2/5/2017	Youth & Sports on account of Elima Talatu	52729		\$ 20.00	\$ 243,323.72
2/5/2017	Parshotam Lawyers - Search	52730		\$ 21.80	\$ 243,345.52
2/5/2017	Vinod Lal - On Acct	52731		\$ 70.00	\$ 243,415.52
2/5/2017	HFC Searches	52732		\$ 54.50	\$ 243,470.02
2/5/2017	FDB - Searches	52733		\$ 218.00	\$ 243,688.02
2/5/2017	Tota Ram Sharma on account	36911		\$ 100.00	\$ 243,788.02
3/5/2017	HFC Searches	52734		\$ 87.20	\$ 243,875.22
4/5/2017	FDB - Searches	52735		\$ 109.00	\$ 243,984.22
4/5/2017	HFC Searches	52736		\$ 21.80	\$ 244,006.02
4/5/2017	Fji Sun advertisements for Cynthia T & Rohiteshwar Prasac	5290	\$ 184.80		\$ 243,821.22
5/5/2017	Credit Corporation - petition for Birend Singh	52737		\$ 150.00	\$ 243,971.22
5/5/2017	Rattan Lal - searches	52738		\$ 10.90	\$ 243,982.12
5/5/2017	HFC Searches	52739		\$ 54.50	\$ 244,036.62
8/5/2017	Joeli Drodrolagi - searches	52740		\$ 10.90	\$ 244,047.52
8/5/2017	Parshotam Lawyers - Search	52741		\$ 32.70	\$ 244,080.22
8/5/2017	Gyaneshwar Raj Velly - on account	36912		\$ 50.00	\$ 244,130.22
9/5/2017	FDB - Searches	52742		\$ 316.10	\$ 244,446.32
9/5/2017	Youth & Sports on account of Elima Talatu	52743		\$ 20.00	\$ 244,466.32
9/5/2017	Rt Peceli Rinakama - on account	52744		\$ 10.90	\$ 244,477.22
9/5/2017	Credit Corporation - petition fees for 2 Companies	52745		\$ 300.00	\$ 244,777.22
9/5/2017	Parshotam Lawyers - Search	52746		\$ 21.80	\$ 244,799.02
9/5/2017	Jayanti Makanjee - on account	36913		\$ 50.00	\$ 244,849.02
9/5/2017	Abdul Aziz partial payment iro Kanta Wati & Nur Ali	5291	\$ 1,000.00		\$ 243,849.02
10/5/2017	USP on account of Laisa Yaya	52747		\$ 50.00	\$ 243,899.02
10/5/2017	HFC Searches	52748		\$ 54.50	\$ 243,953.52
10/5/2017	HFC Searches	52749		\$ 87.20	\$ 244,040.72
11/5/2017	Cancelled Receipt	52750			\$ 244,040.72
11/5/2017	FDB - Searches	52801		\$ 196.20	\$ 244,236.92
11/5/2017	Reginald Lal - searches	52802		\$ 10.90	\$ 244,247.82
11/5/2017	Cancelled Receipt	52803			\$ 244,247.82
11/5/2017	Youth & Sports on account of Elima Talatu	52804		\$ 20.00	\$ 244,267.82
12/5/2017	Dominion Insurance - Searches	52805		\$ 10.90	\$ 244,278.72
12/5/2017	HFC Searches	52806		\$ 54.50	\$ 244,333.22
12/5/2017	FDB - Searches	52807		\$ 174.40	\$ 244,507.62
12/5/2017	Shavin Kumar - on account	36914		\$ 20.00	\$ 244,527.62
15/5/2017	FDB - Searches	52808		\$ 98.10	\$ 244,625.72
16/5/2017	HFC Searches	52809		\$ 21.80	\$ 244,647.52
16/5/2017	Paras Ram - on account	52810		\$ 100.00	\$ 244,747.52
17/05/17	Williams & Goslings on account of Gilendra Kumar	52811		\$ 750.00	\$ 245,497.52
17/05/17	Williams & Goslings on account of Gilendra Kumar	52812		\$ 750.00	\$ 246,247.52
17/05/17	HFC Searches	52813		\$ 10.90	\$ 246,258.42
17/05/17	George Shiu Raj - on account	52814		\$ 10.90	\$ 246,269.32
17/05/17	Elia Rokowailoa being partial payment iro Gilendra Kumar	5292	\$ 500.00		\$ 245,769.32
18/05/17	FDB - Searches	52815		\$ 152.60	\$ 245,921.92
18/05/17	Robert & Marieta Rigamoto on acct of bank no 17/13	52816		\$ 120.00	\$ 246,041.92
18/05/17	HFC Searches	52817		\$ 76.30	\$ 246,118.22
18/05/17	FDB - Searches	52818		\$ 119.90	\$ 246,238.12
19/05/17	Credit Corporation -searches	52819		\$ 10.90	\$ 246,249.02
19/05/17	Pio Kameli Tabaiwalu search fees	52820		\$ 10.90	\$ 246,259.92
19/05/17	FDB - Searches	52821		\$ 32.70	\$ 246,292.62
19/05/17	Marama Tubuna on account	52822		\$ 549.98	\$ 246,842.60
19/05/17	Satish Kumar on account	36915		\$ 10.00	\$ 246,852.60

22/05/17	Asgar Ali on account	36916		\$	200.00	\$ 247,052.60
22/05/17	Satish Kumar on account	36917		\$	10.00	\$ 247,062.60
22/05/17	Vimal Ronil/Vikash Dayal on account	36918		\$	500.00	\$ 247,562.60
23/05/17	Youth & Sports on account of Elima Talatu	52823		\$	20.00	\$ 247,582.60
23/05/17	Bharat Jogic search fees	52824		\$	10.90	\$ 247,593.50
23/05/17	Cancelled Receipt	52825				\$ 247,593.50
23/05/17	HFC Searches	52826		\$	65.40	\$ 247,658.90
23/05/17	HFC Searches	52827		\$	87.20	\$ 247,746.10
23/05/17	John Junior Wise on account	52828		\$	500.00	\$ 248,246.10
23/05/17	FDB - Searches	52829		\$	119.90	\$ 248,366.00
23/05/17	Kitione Toroca on account	39003		\$	20.00	\$ 248,386.00
24/05/17	Credit Corporation searches	52830		\$	43.60	\$ 248,429.60
24/05/17	Cancelled Receipt	52831				\$ 248,429.60
24/05/17	Dineshwar Rao on account	36919		\$	50.00	\$ 248,479.60
25/05/17	Nilesh Sharma Lawyers - proof of debt for Iliesa Lalabalavu	52832		\$	0.60	\$ 248,480.20
25/05/17	Josese Litidamu Atama	36920		\$	170.00	\$ 248,650.20
26/05/17	FDB - Searches	52833		\$	119.90	\$ 248,770.10
26/05/17	Mikaele Leawere searches	52834		\$	10.90	\$ 248,781.00
26/05/17	Aseri Radroro searches	52835		\$	10.90	\$ 248,791.90
29/05/17	Satish Kumar on account	36921		\$	10.00	\$ 248,801.90
30/05/17	Kamini Devi on account of Bharat Lal	52836		\$	100.00	\$ 248,901.90
30/05/17	Youth & Sports on account of Elima Talatu	52837		\$	20.00	\$ 248,921.90
30/05/17	USP on account of Laisa Yaya	52838		\$	50.00	\$ 248,971.90
30/05/17	Bank of Baroda on account of Mikaele Naduva	52839		\$	545.31	\$ 249,517.21
30/05/17	Salesh Kumar on account	52840		\$	150.00	\$ 249,667.21
30/05/17	Kitione Toroca on account	39004		\$	20.00	\$ 249,687.21
30/05/17	Elia Rokowailoa being partial payment iro Gilendra Kumar	5293	\$ 1,000.00			\$ 248,687.21
31/05/17	Opposition Chambers searches	52841		\$	21.80	\$ 248,709.01
31/05/17	Amar Deo on account	39005		\$	20.00	\$ 248,729.01
31/05/17	Bank charges for May 2017	JV 01/05/17	\$	46.85		\$ 248,682.16

Statement of Account



Branch details
PACIFIC HOUSE
BANK OF SOUTH PACIFIC
3314400
(00002)

From date
(of last statement issued) 31/05/2017

To date
(as at close of business) 31/05/2017

(Please inform your nearest branch of any exception, error or change of address)

Account name(s)
OFFICIAL RECEIVER BANKRUP
BANK OF SOUTH PACIFIC
GROUND FLOOR, PACIFIC HOUSE
SUVA

Statement page number 001/001

Overdraft Limit

Account type
And Number
COMMERCIAL CHEQUE ACCOUNT 110831

Balance Available 246,195.84

Processing Date	Effective Date	Transaction Description	Debits	Credits	Balance
		BALANCE BROUGHT FORWARD			246,947.10
31/05/17	31/05/17	CASH DEPOSIT DEP		21.80	246,968.90
31/05/17	31/05/17	ACCOUNT SERVICE FEE	5.00		246,963.90
31/05/17	31/05/17	ACTIVITY FEE	25.65		246,938.25
31/05/17	31/05/17	CHEQUE COLLECTION FEE	7.20		246,931.05
		TOTALS	37.85	21.80	246,931.05
		**** END OF STATEMENT ****			

0.14 - 130.2

DEBIT INTEREST RATE APR (Annual Percentage Rate) Excess rate Casual overdraft rate 17.00%	CREDIT INTEREST RATE \$1 - & ABOVE - 0.00%

Official Receiver (Liquidation) Reconciliation Statement as at 31st May 2017

Balance as per Cash Book - May 2017

\$ 538,665.40

Add:

Unpresented Cheque as per listing

\$ 11,098.20

Add:

Bank Credits not on Cash Book

Statement on 7/11/12

\$ 1.15

Cheque deposit on 28/06/13 not receipted (WBC chq no 322)

\$ 504.00

Cheque deposit - Please Global Ltd on 16/02/17

\$ 64.00 \$ 569.15

\$ 11,667.35

\$ 550,332.75

Less:

Bank debits not in Cashbook

Presented Chq No 3889 more by \$0.06 on 03/11/14

\$ 0.06

Less:

Receipts not credited by Bank as at statement date

Suva RR # 37403 on 11/09/15

\$ 3.45

Suva RR # 37796 short stated by bank on 22/12/15

\$ 35.00

Suva RR # 39444 and 39445 on 08/11/16

\$ 100.00 \$ 138.45

Less:

Incorrect lodgment to Bankruptcy and receipted to Liquidation iro Allied Security

\$ 546.00

Less:

Dishonoured Cheque

Rasala Shipping Services

\$ 5,000.00

\$ 5,684.51

Balance as per bank statement dated 31/05/17

\$ 544,648.24

Unpresented Cheques as at 31/05/17

Date	Particulars	Chq No	Debit	Remarks
23/03/17	Govt Printing - on account of Tropic Health Incorporation	5630	\$ 15.00	To be presented
23/03/17	Govt Printing - on account of Mirbat Ltd	5630	\$ 15.00	To be presented
4/5/2017	Korean Auto Traders for MISEL account	5688	\$ 3,630.00	To be presented
30/5/17	Digicel Fiji Ltd for MISEL account	5722	\$ 190.20	To be presented
31/05/17	Fiji Ports Corporation - for MISEL	5723	\$ 2,672.60	To be presented
31/05/17	Safequip Fiji Ltd being for MISEL	5724	\$ 3,902.00	To be presented
31/05/17	RC Manubhai & Co Ltd for MISEL	5725	\$ 673.40	To be presented
Total :			\$ 11,098.20	

Prepared By:

Sereana L
AO

Date:

19/9/17

Checked By:

Josevata R
SAO

Date:

20/09/17

Approved By:

Mr Sharvada Sharma
Solicitor General & Permanent Secretary for Justice

Date:

29/9

Liquidation Cash Book - May 2017

Date	Particulars	Reference	Debit	Credit	Balance
	Bal c/f from April 2017				\$510,063.76
1/5/2017	Fiji Fish on account of MISEL	52754		\$ 320.00	\$510,383.76
1/5/2017	Shiv Enterprise on account of MISEL	52755		\$ 7,491.10	\$517,874.86
1/5/2017	Credit Corp being search fees	52756		\$ 21.80	\$517,896.66
2/5/2017	Yuh Yow on account of MISEL	52757		\$ 8,900.00	\$526,796.66
2/5/2017	Fiji Ports on account of MISEL	52758		\$ 2,672.60	\$529,469.26
2/5/2017	Green Gold Sawmill on account of MISEL	52759		\$ 100.00	\$529,569.26
2/5/2017	HFC - search fees	52760		\$ 10.90	\$529,580.16
3/5/2017	Said Timber (Fiji) Ltd on account of Scud Timber Fiji Ltd	52761		\$ 5,000.00	\$534,580.16
3/5/2017	HFC - search fees	52762		\$ 32.70	\$534,612.86
3/5/2017	Faiz Khan Lawyers - search fees	52763		\$ 21.80	\$534,634.66
3/5/2017	D Gokal on account of Allied Security	52764		\$ 633.60	\$535,268.26
3/5/2017	Mcgregor Investment Ltd on account of Allied Security	52765		\$ 2,376.00	\$537,644.26
3/5/2017	Tebara Halal Meats on account of Allied Security	52766		\$ 504.00	\$538,148.26
3/5/2017	Tebara Halal Meats on account of Allied Security	52767		\$ 504.00	\$538,652.26
3/5/2017	Mcgregor Investment Ltd on account of Allied Security	52768		\$ 1,188.00	\$539,840.26
3/5/2017	D Gokal on account of Allied Security	52769		\$ 366.30	\$540,206.56
4/5/2017	Dawasamu Transport on account	52770		\$ 1,000.00	\$541,206.56
4/5/2017	Neel Shivam Lawyers - POD for Rituna Fisheries	52771		\$ 54.50	\$541,261.06
4/5/2017	Credit Corp - being search fees	52772		\$ 21.80	\$541,282.86
4/5/2017	Mr Koh on account of MISEL	52773		\$ 320.00	\$541,602.86
4/5/2017	Electrolink on account of MISEL	52774		\$ 10.00	\$541,612.86
4/5/2017	Fiji Sun Ltd being advert costs for Scuba Timber Fiji Ltd & Modern Investment	5686	\$ 184.80		\$541,428.06
4/5/2017	RC Manubhai & Co Ltd for MISEL purchases	5687	\$ 84.75		\$541,343.31
4/5/2017	Korean Auto Traders Ltd being repair of MISEL vehicle	5688	\$ 3,630.00		\$537,713.31
4/5/2017	Clutch System (Fiji) Ltd for MISEL purchases	5689	\$ 380.00		\$537,333.31
5/5/2017	Credit Corp - being search fees	52775		\$ 119.90	\$537,453.21
5/5/2017	Cancelled	52776			\$537,453.21
5/5/2017	Yuh Yow on account of MISEL	52777		\$ 8,500.00	\$545,953.21
5/5/2017	HFC - search fees	52778		\$ 10.90	\$545,964.11
5/5/2017	BSP-MISEL wages for 26/04/17 - 02/05/17	5690	\$ 4,838.40		\$541,125.71
5/5/2017	OR-MISEL wages for 26/04/17 - 02/05/17	5691	\$ 778.29		\$540,347.42
5/5/2017	Salvation-mileage claim for March 2017	5692	\$ 215.04		\$540,132.38
5/5/2017	OR-ALLIED wages for w/e 26/04/17 - 02/05/17	5693	\$ 1,055.84		\$539,076.54
5/5/2017	BSP-ALLIED wages for w/e 26/04/17 - 02/05/17	5694	\$ 1,295.52		\$537,781.02
8/5/2017	Cancelled	52779			\$537,781.02
8/5/2017	Cancelled	52780			\$537,781.02
8/5/2017	China Railway on account of MISEL	52781		\$ 20.00	\$537,801.02
8/5/2017	Vasarua Fisheries Ltfd on account of MISEL	52782		\$ 30.00	\$537,831.02
9/5/2017	MISEL on account	52783		\$ 20.00	\$537,851.02
9/5/2017	Fiji Gas on account of MISEL	52784		\$ 50.00	\$537,901.02
9/5/2017	EK Marine on account of MISEL	52785		\$ 20.00	\$537,921.02
9/5/2017	Durutalo Lawyers being search fees	52786		\$ 10.90	\$537,931.92
9/5/2017	Cromptons being POD on account	52787		\$ 54.50	\$537,986.42
9/5/2017	Unwired Fiji - internet usage for April 17 for MISEL	5695	\$ 47.00		\$537,939.42
9/5/2017	WAF - Jan 17 - April 17 for MISEL	5696	\$ 1,366.10		\$536,573.32
10/5/2017	HFC - search fees	52788		\$ 10.90	\$536,584.22
10/5/2017	Edtac Construction on account of MISEL	52789		\$ 2,500.00	\$539,084.22
10/5/2017	Blue Lagoon Poold Ltd on account of MISEL	52790		\$ 70.00	\$539,154.22
10/5/2017	Triniz Superstore on account of MISEL	52791		\$ 650.00	\$539,804.22
10/5/2017	Fiji Gas on account of MISEL	52792		\$ 10.00	\$539,814.22
10/5/2017	Millenium Apparel on account of Allied Security	52793		\$ 1,352.40	\$541,166.62
10/5/2017	HFC - search fees	52794		\$ 10.90	\$541,177.52
11/5/2017	LTA on account of MISEL	52795		\$ 20.00	\$541,197.52
11/5/2017	Credit Corp - being search fees	52796		\$ 87.20	\$541,284.72
11/5/2017	Tokalau Shipping on account of MISEL	52797		\$ 700.00	\$541,984.72
11/5/2017	Oceania Gas being MISEL purchases	5697	\$ 1,052.00		\$540,932.72
11/5/2017	Colour Market being MISEL purchases	5698	\$ 95.00		\$540,837.72
11/5/2017	Carpenters being MISEL purchases	5699	\$ 470.00		\$540,367.72
12/5/2017	HFC - search fees	52798		\$ 10.90	\$540,378.62
12/5/2017	BSP-MISEL wages for 03/05/17 - 09/05/17	5700	\$ 4,639.45		\$535,739.17
12/5/2017	OR - MISEL wages for w/e 03/05/17 - 09/05/17	5701 (i)	\$ 707.41		\$535,031.76
12/5/2017	OR-MISEL being fuel payment for MISEL - May 17	5701 (ii)	\$ 150.00		\$534,881.76
12/5/2017	OR - MISEL being taxi fare reimbursment	5701 (iii)	\$ 31.00		\$534,850.76
12/5/2017	TFL being for MISEL payment for April 2017	5702	\$ 170.64		\$534,680.12
12/5/2017	OR-ALLIED wages for w/e 03/05/17 - 09/05/17	5703	\$ 1,171.52		\$533,508.60
12/5/2017	BSP-ALLIED wages for w/e 03/05/17 - 09/05/17	5704	\$ 1,171.37		\$532,337.23

15/5/2017	MISEL on account	52799		\$	10.00	\$532,347.23
15/5/2017	MISEL on account	52800		\$	10.00	\$532,357.23
15/5/2017	Footwear Industries on account of MISEL	52851		\$	160.00	\$532,517.23
15/5/2017	Lajendra Law - Petition fees for Rehoboth Infrastructure Ltd	52852		\$	763.00	\$533,280.23
15/5/2017	MISEL on account	52853		\$	10.00	\$533,290.23
15/5/2017	MISEL on account	52854		\$	20.00	\$533,310.23
15/5/2017	MISEL on account	52855		\$	55.00	\$533,365.23
15/5/2017	China Railway on account of MISEL	52856		\$	1,400.00	\$534,765.23
15/5/2017	Reddy & Nandan Lawyers petition fees for Azad Logging	52857		\$	763.00	\$535,528.23
17/5/2017	Chub Safety on account of MISEL	52858		\$	15.00	\$535,543.23
17/5/2017	HFC - search fees	52859		\$	10.90	\$535,554.13
17/5/2017	Fiji Muslim League on account of Allied Security	52860		\$	1,092.00	\$536,646.13
17/5/2017	Gem (Fiji) Ltd being for MISEL repair	5705	\$	75.00		\$536,571.13
17/5/2017	Kasabias being MISEL purchases	5706	\$	14.15		\$536,556.98
17/5/2017	Fiji Bandag being for MISEL battery purchases	5707	\$	220.00		\$536,336.98
17/5/2017	Safequip Fiji Ltd being for MISEL purchases	5708	\$	1,437.40		\$534,899.58
17/5/2017	Patel&Sharma - petition fees for Vivek Investment Ltd	36607		\$	700.00	\$535,599.58
17/5/2017	Patel&Sharma - petition fees for LiftTrans (Fiji) Ltd	36608		\$	700.00	\$536,299.58
18/5/2017	Credit Corp - being search fees	52861		\$	54.50	\$536,354.08
18/5/2017	Kishore Kumar on account of MISEL	52862		\$	30.00	\$536,384.08
18/5/2017	Naravatu Truck on account of MISEL	52863		\$	600.00	\$536,984.08
18/5/2017	HFC - search fees	52864		\$	21.80	\$537,005.88
18/5/2017	Emelee No. 3 on account of MISEL	52865		\$	13,000.00	\$550,005.88
19/5/2017	Kelton Investment on account of MISEL	52866		\$	30.00	\$550,035.88
19/5/2017	Allied Security on account	52867		\$	4,752.05	\$554,787.93
19/5/2017	BSP-ALLIED being wages for w/e 10/05/17 - 16/05/17	5709	\$	1,153.62		\$562,071.81
19/5/2017	OR-ALLIED being wages for w/e 10/05/17 - 16/05/17	5710	\$	1,200.83		\$560,870.98
19/5/2017	Salvation being mileage calim for 5th April - 2nd May 2017	5711	\$	141.12		\$560,729.86
19/5/2017	OR-MISEL being wages for w/e 10/05/17 - 16/05/17	5712	\$	695.06		\$560,034.80
19/5/2017	BSP-MISEL being wages for w/e 10/05/17 - 16/05/17	5713	\$	5,148.38		\$554,886.42
22/5/2017	Scud Timber (Fiji) Ltd on account	52868		\$	5,000.00	\$559,787.93
22/5/2017	Cookes United on account of MISEL	52869		\$	170.00	\$559,957.93
22/5/2017	MISEL on account	52870		\$	180.00	\$560,137.93
22/5/2017	MISEL on account	52871		\$	260.00	\$560,397.93
22/5/2017	Toa (Fiji) Broiler Department	52872		\$	2,827.50	\$563,225.43
23/5/2017	HFC - search fees	52873		\$	21.80	\$543,353.32
23/5/2017	MISEL on account	52874		\$	30.00	\$543,383.32
24/5/2017	Lal Patel & Bale Lawyers on account of Black Meredian Watches Ltd	52875		\$	763.00	\$544,146.32
24/5/2017	Vetau Landowners Association being search fees	52876		\$	10.90	\$544,157.22
25/5/2017	MISEL on account	52877		\$	80.00	\$544,237.22
26/05/17	Fiji Sun Ltd being advert costs for Bligh Water Shipping Ltd	5714	\$	186.80		\$554,699.62
26/05/17	Janty Bondwell Ltd being server repair for MISEL	5715	\$	124.00		\$554,575.62
26/5/2017	FEA being MISEL bill for April 2017	5716	\$	2,618.59		\$551,957.03
26/05/17	OR-MISEL petty cash	5717	\$	100.00		\$551,857.03
26/05/17	OR-MISEL being wages for w/e 17/05/17 - 23/05/17	5718	\$	665.54		\$551,191.49
26/05/17	BSP-MISEL being OT wages for w/e 26/04 - 02/05/17	5719(i)	\$	641.89		\$550,549.60
26/05/17	BSP-MISEL being OT wages for w/e 10/05 - 13/05/17	5719(ii)	\$	96.58		\$550,453.02
26/05/17	BSP-MISEL being OT wages for w/e 03/04/17 - 09/05/17	5719(iii)	\$	62.66		\$550,390.36
26/05/17	BSP-MISEL being wages for w/e 17/05 - 23/05/17	5719(iv)	\$	4,698.22		\$545,692.14
26/05/17	BSP-ALLIED wages for w/e 17/05 - 23/05/17	5720	\$	1,029.46		\$544,662.68
26/05/17	OR-ALLIED wages for w/e 17/05 - 23/05/17	5721	\$	1,331.16		\$543,331.52
29/5/2017	MISEL on account	52878		\$	50.00	\$544,287.22
29/5/2017	MISEL on account	52879		\$	50.00	\$544,337.22
29/5/2017	MISEL on account	52880		\$	50.00	\$544,387.22
29/5/2017	MISEL on account	52881		\$	190.00	\$544,577.22
29/5/2017	MISEL on account	52882		\$	90.00	\$544,667.22
30/5/2017	Digicel Fiji Ltd being MISEL mobile usage for Apr 2017	5722	\$	190.20		\$544,477.02
31/5/2017	Fiji Ports Corporation - being refunds for MISEL wrong deposits	5723	\$	2,672.60		\$541,804.42
31/5/2017	Safequip Fiji Ltd being for MISEL purchases for safety boots	5724	\$	3,902.00		\$537,902.42
31/5/2017	RC Manubhai & Co Ltd for MISEL purchases	5725	\$	673.40		\$537,229.02
31/5/2017	Bred Bank on account of National Computer Co Ltd	52883		\$	35.33	\$537,264.35
31/5/2017	Dawasamu Transport on account	52884		\$	1,000.00	\$538,264.35
31/5/2017	Oceania printery on account of MISEL	52885		\$	170.00	\$538,434.35
31/5/2017	Tebara Halal Meats on account of Allied Security	52886		\$	230.00	\$538,664.35
31/5/2017	Vishwa on account of MISEL	52887		\$	50.00	\$538,714.35
31/05/2017	Liquidation Bank fees for MaY 2017	JV 01/05/17	\$	48.95		\$538,665.40
TOTAL:			\$	52,661.74	\$	81,263.38

Statement of Account



Branch details
PACIFIC HOUSE
BANK OF SOUTH PACIFIC
3314400
(00002)

From date
(of last statement issued)

30/05/2017

To date
(as at close of business)

31/05/2017

(Please inform your nearest branch of any exception, error or change of address)

Account name(s)
OFFICIAL RECEIVER COMPANY
BANK OF SOUTH PACIFIC
GROUND FLOOR, PACIFIC HOUSE
SUVA

Statement page number

001/001

Overdraft Limit

Account type
And Number

COMMERCIAL CHEQUE ACCOUNT

108695

Balance Available

543,932.91

Processing Date	Effective Date	Transaction Description	Debits	Credits	Balance
		BALANCE BROUGHT FORWARD			546,141.25
31/05/17	31/05/17	CASH DEPOSIT		1,050.00	547,191.25
1/05/17	31/05/17	CHEQUE DEPOSIT		435.33	547,626.58
31/05/17	31/05/17	PRESENTED CHEQUE 000000005714	186.80		547,439.78
31/05/17	31/05/17	PRESENTED CHEQUE 000000005715	124.00		547,315.78
31/05/17	31/05/17	PRESENTED CHEQUE 000000005716	2,618.59		544,697.19
31/05/17	31/05/17	ACCOUNT SERVICE FEE	5.00		544,692.19
31/05/17	31/05/17	ACTIVITY FEE	35.55		544,656.64
31/05/17	31/05/17	CHEQUE COLLECTION FEE	8.40		544,648.24
		TOTALS	2,978.34	1,485.33	544,648.24
		**** END OF STATEMENT ****			

DEBIT INTEREST RATE APR (Annual Percentage Rate) Excess rate Casual overdraft rate	CREDIT INTEREST RATE \$1 - & ABOVE - 0.00%
17.00%	

Please refer overleaf for statement information.