



OFFICE OF THE PRESIDENT
REPUBLIC OF FIJI
SUVA

19 March, 2018

File Ref: 1/A/1

**Honourable Ashneel Sudhakar
Chairman, Public Accounts Committee
Parliament of the Republic of Fiji
Government Buildings
Suva.**

Dear Hon. Chairman,

Re: Clarification of Issues – Refer No: PARL 3-1

Greetings from the Office of the President!

1. I acknowledge receipt of your letter dated 7th March, 2018, inviting the Office of the President to respond to questions raised by the Public Accounts Committee after scrutinizing the Auditor General's Reports for the year ended 31st July 2016 (General Administration Sector (Volume 2), and for the Office to physically present its views before the Honourable Committee.
2. I am pleased to provide the Office's written response.
3. I also confirm the presence of the Senior Management of the Office of the President before the Honourable Committee on Tuesday 20 March 2018 at 9.20am. The delegation from the Office will include the following officials:
 - 3.1 Mr. Pene Nonu Baleinabuli - Official Secretary
 - 3.2 Mrs. Alena Mataitoga - Principal Assistant Secretary
 - 3.3 Mrs. Kiti Temo - Senior Assistant Secretary
 - 3.4 Mr. Krishneel Kumar - Manager Finance
 - 3.5 Mr. Saimoni Ratukadreu - Manager Properties
4. Thank you for the opportunity to help address the issues raised by the Auditor – General's Office.
5. Should there be any need for further clarification, please do not hesitate to contact the undersigned on 3314244.

Yours sincerely,

[P.N. Baleinabuli]

Official Secretary to the President

**RESPONSES TO THE STANDING COMMITTEE ON PUBLIC ACCOUNTS –
AUDIT REPORT OF 2016 (JANUARY TO JULY)**

Parliamentary Paper No.	Question	Response								
<p>Report of the Auditor General Volume 2: Audit Report on the General Administration Sector (Parliamentary Paper No. 100 of Audit for</p>	<p>Background Information: <ul style="list-style-type: none"> ▪ Role and functions of the entity ▪ Organisation Structure – total number of staff </p>	<ul style="list-style-type: none"> • The President is vested with the Executive Authority of the State in accordance with Chapter 4:81 (2) of the 2013 Constitution of the Republic of Fiji. The President is also the Commander-in-Chief of the Republic of Fiji Military Forces in accordance with Chapter 4:81(3) of the Constitution. He is also the Chancellor of the Order of Fiji under the Fiji Honours and Awards Act of 1995. The Office of the President, in close 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. 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. • Total number of staff as at December 2016 was 37 (excluding the position of His Excellency the President and his Aide de Camp). Please refer to Organisational Structures attached as Appendix B. <p>The Operating Trust Fund Accounts are credit accounts in nature. The accounts should have credit or zero balance. The Office of the President, like all other Government Agencies, credit funds into the various Trust Fund Accounts and effect payments (debit) by the end of each month.</p> <p>The Balance backlog in the RFA account accumulated from 2008 and was cleared in 2016. The particulars on the accumulated balances are as stated below:</p> <p>Accumulated Balances:</p> <table border="0"> <tr> <td>2008 – 2011:</td> <td>\$42,725.66</td> </tr> <tr> <td>2012:</td> <td>\$42,851.66</td> </tr> <tr> <td>2013:</td> <td>\$146,818.31</td> </tr> <tr> <td>2014:</td> <td>\$746,326.03</td> </tr> </table>	2008 – 2011:	\$42,725.66	2012:	\$42,851.66	2013:	\$146,818.31	2014:	\$746,326.03
2008 – 2011:	\$42,725.66									
2012:	\$42,851.66									
2013:	\$146,818.31									
2014:	\$746,326.03									

<p>2016 Accounts)</p>	<p>highlighted in the Auditor-General's Report. ➤ Please advise the committee on the issue of anomalies in the Revolving Fund Account and inform whether this issue has been resolved. If not, why?</p>	<p>However, due to the lack of capability in the Office, there was a significant amount of mis-postings in the Operating Trust Fund Account. This led to significant debit balances or overdrawn accounts.</p> <p>The establishment of a fully-fledged Accounts Section, in addition to the recruitment of a qualified and experienced Accountant, have helped to address the issue of mis-postings:</p> <ul style="list-style-type: none"> • Reconciliations have been carried out to identify the Mis-posting and these have been adjusted accordingly. • Extra Trust Allocations have been deactivated and closed by the Ministry of Economy • At the end of 2015, all the Trust Fund Allocations have a zero balance. <u>There are no more debits or overdrawn accounts.</u> • The Office of the President and the Ministry of Economy will continue to ensure improved control and monitoring of the Operating Trust Fund Account. For instance, the Payment Clerk in the Office of the President can only payout (debit) the Funds that have been credited to a particular Trust Allocation. The monitoring is done by both the Ministry of Economy (FMIS) and the Office of the President's Accountant (Manager Finance). • The Office is pleased to advise the Standing Committee on Public Accounts that, with the assistance of the Ministry of Economy, it has cleared its RFA through savings from other allocations in 2016 (please refer to the attached GL671 Report). The remaining balance of \$3.25 is the unutilized RFA refund to the Government's Consolidated Fund Account at HFC. • The Office commits itself to ensuring that the anomalies highlighted by the Auditor-General in previous years will not recur. The Office has put in place risk management strategies that will ensure that the Office fully complies with the Finance Management Act 2004, the Financial Instructions 2010, and the Office's Finance Manual 2013, among other relevant legislations.
-----------------------	--	---

Reference:

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	1501.90	789398.85-	787897.05-		6	6
13	.00	.00	.00		0	0
FT	189317.12	969011.62-	779694.50-		90	90

Deposit Slip:

HFC BANK

Date: 29 07 2016

Account name: CFA

Account number: 7133510

Notes & Coins:

Total Cheques:

Total Deposits: \$3

Teller Stamp & Initials: TELLER 02 JUL 2016

Proceeds of Cheques, etc. are not available until cleared.

**INSTITUTIONAL STRENGTHENING, HUMAN RESOURCES DEVELOPMENT AND IMPROVEMENTS TO THE
FINANCIAL MANAGEMENT CAPABILITIES IN THE OFFICE OF THE PRESIDENT
2012-2018**

Pre-June 2012	June 2012	2013	2014	2015
<ul style="list-style-type: none"> 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) 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 	<ul style="list-style-type: none"> New Management in place. Situational analysis conducted. 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. For a sustainable and long-term solution, the Office needed to create a dedicated 	<ul style="list-style-type: none"> 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. 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 	<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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. Accounting staff undertook more training programmes with the Ministry of Finance 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

<p>President did not have a fully-fledged Accounts Section</p> <ul style="list-style-type: none"> • There was no dedicated space for accounting records. The accounting records were merged with the Administration, Transport, and Registry records. • Lack of capacity building - there were no documented training programme for staff across the entire Office. • The Office did not have any Training Vote for staff development • No Staff Board in the Office of the President - all staffing decisions were referred to the Office of the Prime Minister. • The retirement of Senior Assistant Secretary in December 2011 affected the Office's accounting 	<p>Accounts Officer position and a fully-fledged Accounts Section in accordance with the Finance Management Act and Financial Instructions. The Office requested the Public Service Commission for an Accounts Officer position at AC03 Grade (annual salary of \$26,000) to attract a graduate and experienced accountant.</p> <ul style="list-style-type: none"> • 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. • PSC approved the creation of an Accounts position BUT at a lower level (AC04-Grade – annual salary of \$19,000). 	<p>functions were evidently a major challenge.</p> <ul style="list-style-type: none"> • The Staff Board strengthened its efforts to trade-off existing positions to create a dedicated Accounts Officer position and a fully-fledged Accounts Section. 	<p>Government:</p> <ul style="list-style-type: none"> • Recruited a formally qualified and experienced Accountant (an Accounting/Economic s graduate with 10 years' experience) at AC-03 level carrying a salary of \$26,000 per annum. • Recruited two Accounts Clerks at \$12,000 each per annum. • Completed the physical restructure of the Office, which included a dedicated and secure space for the Accounts Section. • Secured a Training Budget for the staff • Implemented a systematic Training/capacity-building programme, which required all staff to attend not less than two competency-based training programmes per year. • The establishment of 	<p>– including better management of records and improved reconciliation of accounts, etc.</p>
---	---	---	---	---

operations.	The Office was advised to trade-off positions to create the Accountant position.		the Staff Board led to the substantive filling of 36 out of 37 functional positions, which allowed the Office to operate consistently at 97% capacity.	
His Excellency the President's number of engagements per year	180	306	360	228
Number of Speeches/Statements delivered by His Excellency	67	152	70	57

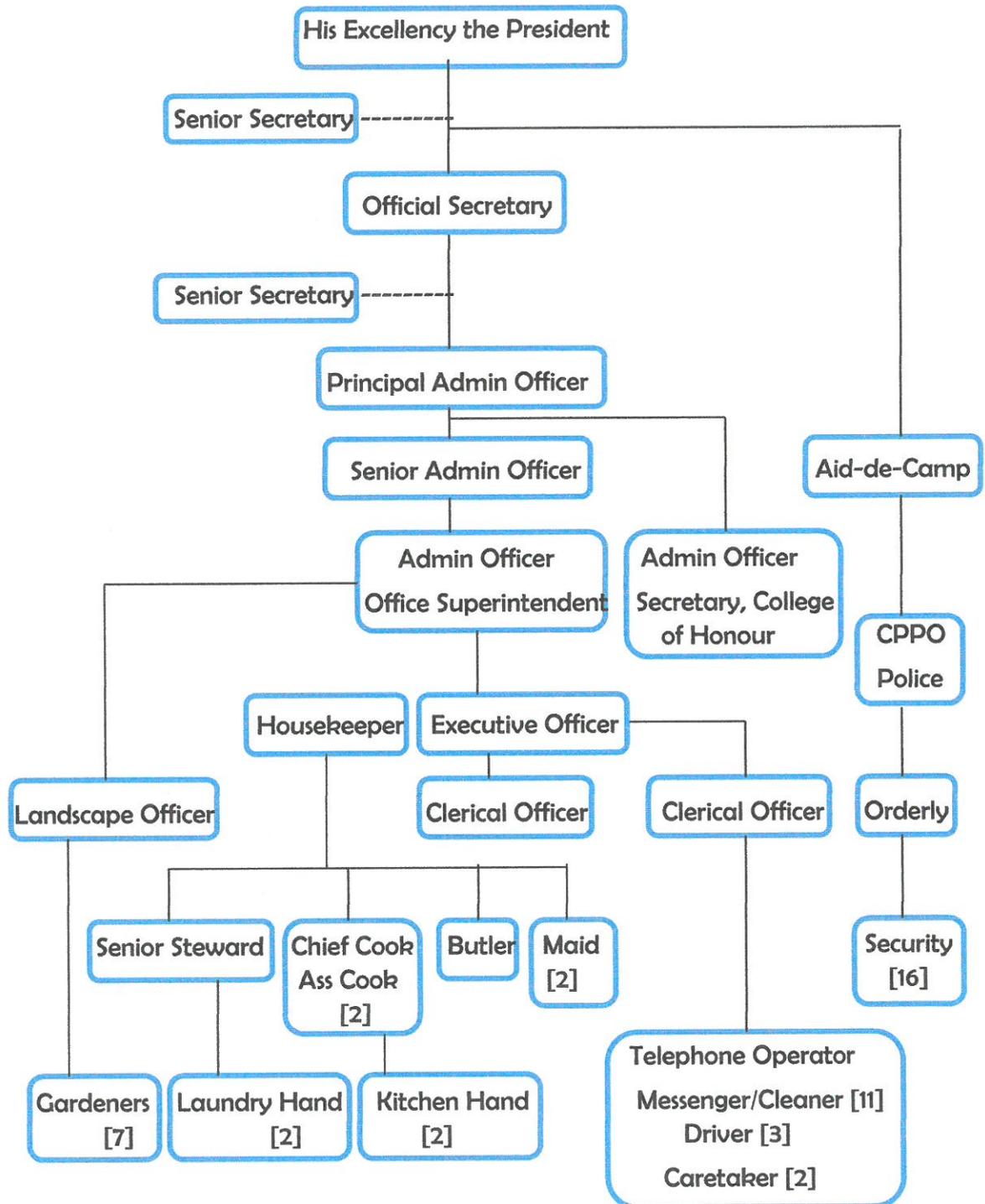
	2016 (Jan-July)	August 2016 – July 2017 Commencement of Government's new Financial Year	2017-2018
	<ul style="list-style-type: none"> • With the support of the Ministry of Economy, the Office has cleared all outstanding accounts in the Revolving Fund Account (RFA) – please refer to the GL671 included in the attached Response to the PAC. • Proper accounting procedures in place, including strict compliance with the Finance Management Act 2004, Financial Instructions 2010 and the Office's Finance Manual 2013. Record keeping and management of documents continue to be improved in earnest. • 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 	<ul style="list-style-type: none"> • The Audit Report for 2016-2017 (copy attached) noted only two administrative issues – a clear sign that the Office has improved its financial management capabilities. • Despite the significant increase in the President's engagements, the Office is able to ensure that it has highly competent and knowledgeable staff to look after its back-office operations and, importantly, to comply with all the financial regulations. • Staff capacity building continues to be strengthened through local and overseas courses. This also included all the Accounts Staff attending refresher training with the Ministry of Economy on 	<ul style="list-style-type: none"> • Following the Open Merit Recruitment and Selection Process, a replacement Manager Finance was recruited in August of 2017. Mr. Krishneel Kumar has a Masters in Commerce majoring in Accounting and comes with vast experience in a statutory body - the Fiji Commerce Commission where he was Manager Corporate Services covering both finance and administration. • The Office has also recruited two new Accounts Clerks – one with a Diploma in Accounting with over 10 years of experience in the private sector (recruited in December 2017) and the second clerk with a Degree in Accounting with 3 years of experience in the public

	<p>the Fiji Institute of Accountants.</p> <ul style="list-style-type: none"> The renewed focus on human resources development has led to a number of significant achievements: By December 2012, the Office had less than 10% of staff with either formal or competency-based qualifications. <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</p>	<p>FMS on a monthly basis to be abreast with changes and improvements implemented in Government</p> <ul style="list-style-type: none"> The Manager Finance Mr. Paula Naitoko resigned in July 2017. Mr. Naitoko set-up the Office's accounts section from 2014. He helped clear all the outstanding accounts and ensured that the Office followed the financial regulations. He helped establish a self-accounting entity to improve both the operational aspects of the accounts and the accountability of the Office. He has now taken on a senior accounting position in the Office of the Prime Minister. 	<p>sector (contract to be signed before 29 March 2018)</p> <ul style="list-style-type: none"> With three highly qualified staff, the office will ensure that all accounting processes and guidelines will continue to be followed. The office has also devised risk management strategies as part of its internal controls (Please refer to Annex 3). As of March 2018, the number of qualified staff including academic and competency-based qualifications has increased to 92% (Please refer to Annex 4: Staff List as at March 2018). The Office will ensure that all its staff are suitably qualified and competent to serve Fiji's President and Head of State in a modern and progressive nation State.
--	--	--	---

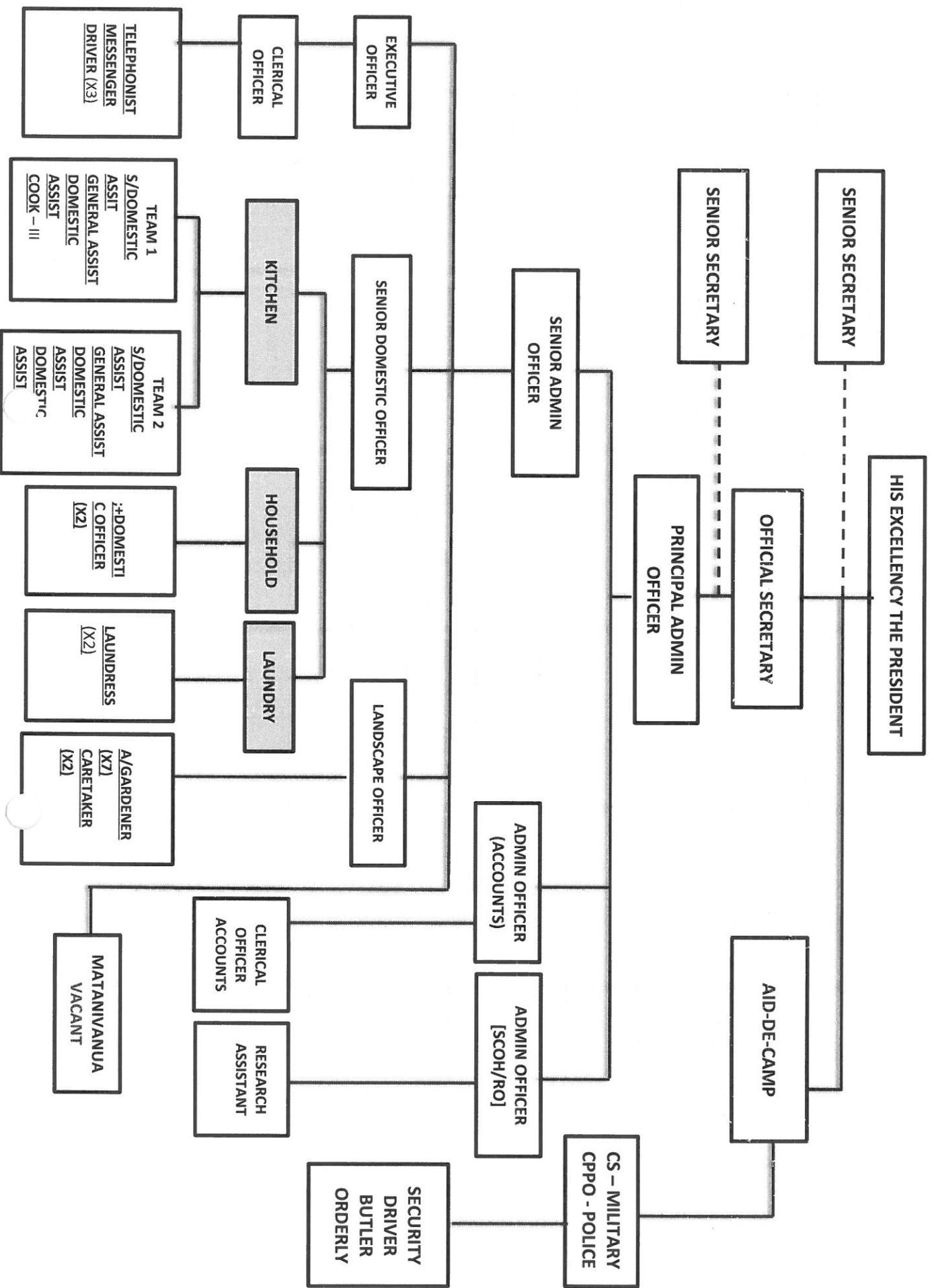
	<p>operations including especially the management of accounts, among others.</p> <ul style="list-style-type: none"> • The Office's revised target in as far as the management of its accounts is concerned is to achieve zero-audit queries. • The overarching focus of the Office now is not only to continue 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. 		
His Excellency the President's number of engagements per year	381	405	
Number of Speeches/Statements delivered by His Excellency	65	65	

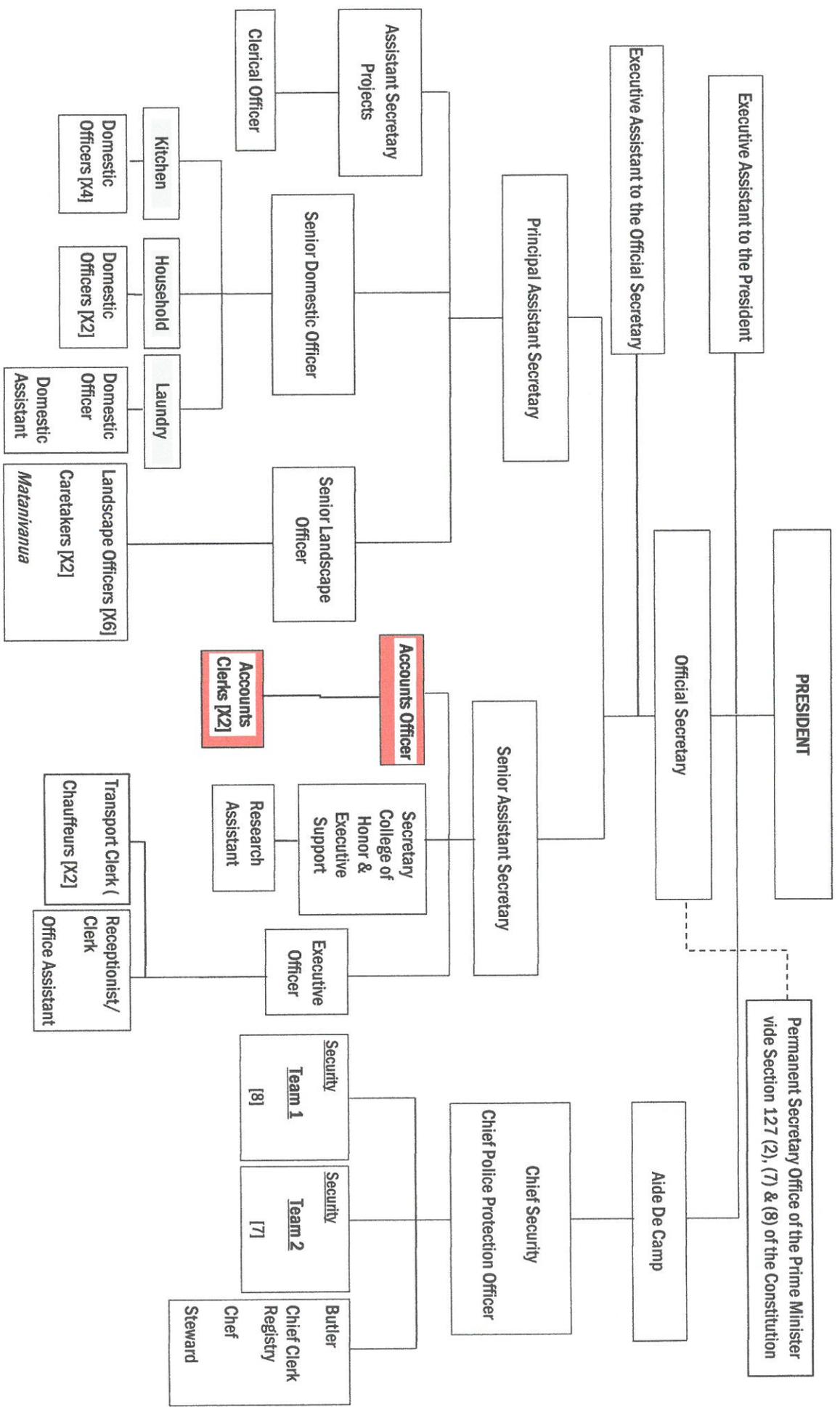
Attached: Organisational Structures for 2011, 2012, 2014, 2015 and 2017.

OFFICE OF THE PRESIDENT
2011 ORGANISATION STRUCTURE

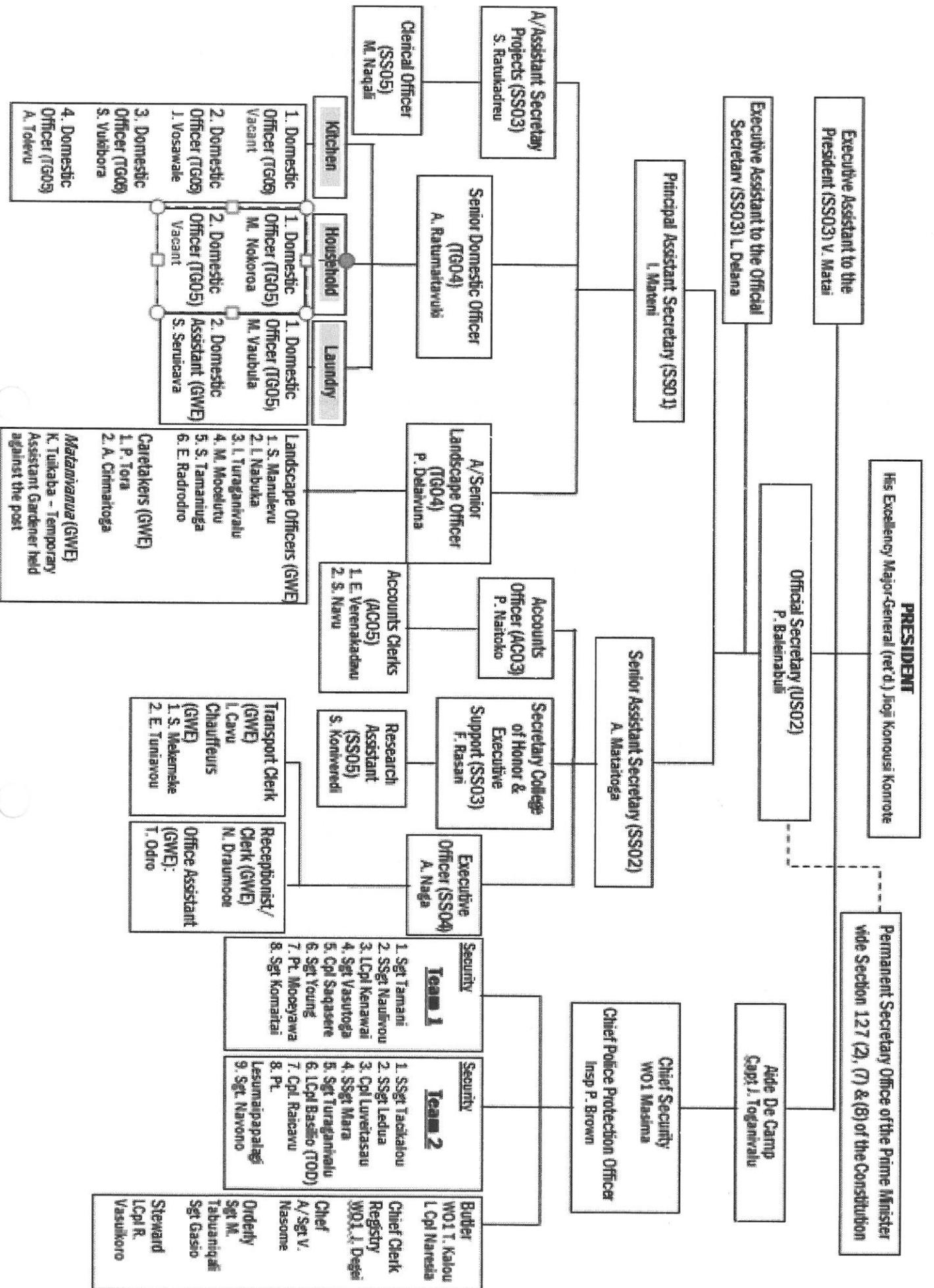


OFFICE OF THE PRESIDENT 2012 ORGANISATION STRUCTURE



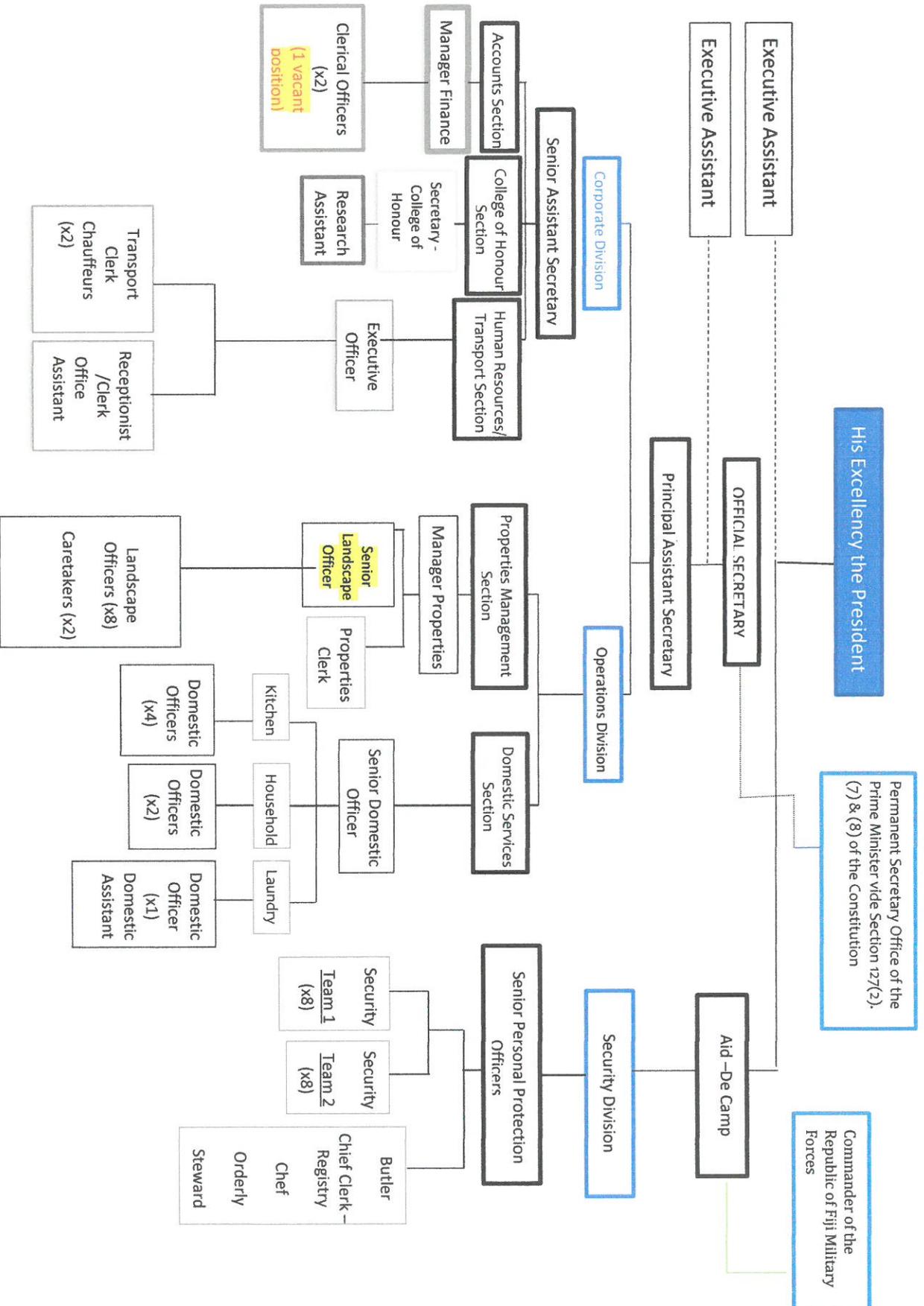


**OFFICE OF THE PRESIDENT
ORGANIZATION STRUCTURE – NOVEMBER 2015**

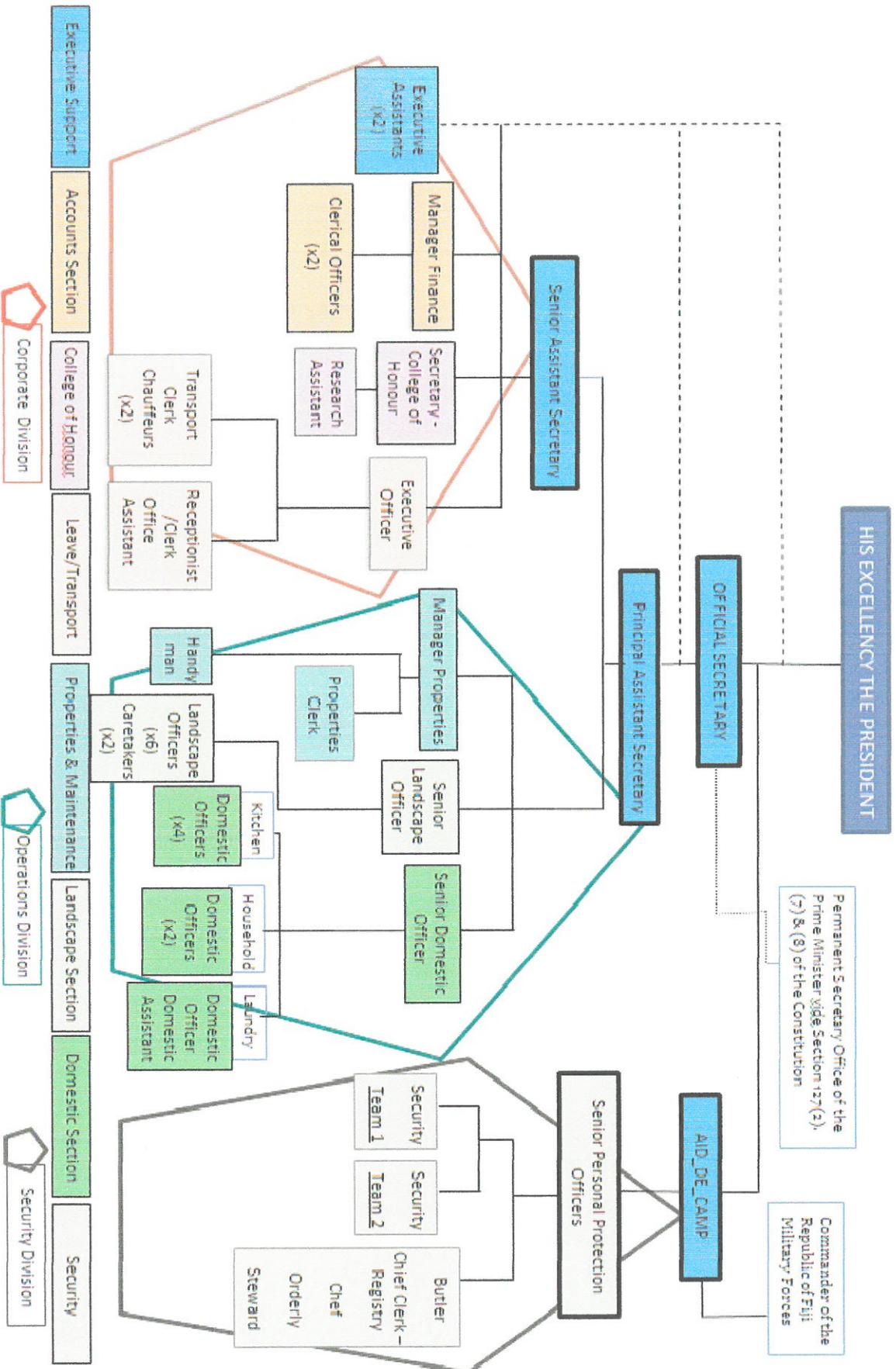


OFFICE OF THE PRESIDENT

ORGANISATION STRUCTURE AND REPORTING RELATIONSHIPS - 2017



ORGANISATION STRUCTURE 2017 - 2018



OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing

6-8th Floor, Ratu Sukuna House
2-10 McArthur St
P. O. Box 2214, Government Buildings
Suva, Fiji



File: 456

8 March 2018

His Excellency The President
Major General (Ret'd) Jioji Konusi Konrote
Office of the President
Berkley Crescent
SUVA

Your Excellency

OFFICE OF THE PRESIDENT
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2017

The audited financial statements for the Office of the President for the year ended 31 July 2017 together with my audit report on them are enclosed.

Particulars of the errors and omission arising from the audit have been forwarded to the management of the Office for necessary action.

Yours faithfully

Ajay Nand
AUDITOR-GENERAL

cc Mr. Pene Baleinabuli Nonu, The Official Secretary, Berkley Crescent, Suva

Encl.

OFFICE OF THE PRESIDENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT.....	3
MANAGEMENT CERTIFICATE.....	5
STATEMENT OF RECEIPTS AND EXPENDITURE.....	6
APPROPRIATION STATEMENT.....	7
STATEMENT OF LOSSES.....	8
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS.....	9

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8TH Floor, Ratu Sukuna House
2-10 McArthur St
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 330 9032
Fax: (679) 330 3812
E-mail: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



INDEPENDENT AUDITOR'S REPORT

OFFICE OF THE PRESIDENT

I have audited the financial statements of the Office of the President, which comprise the Statement of Receipts and Expenditure, Appropriation Statement and Statement of Losses for the year ended 31 July 2017, and the notes to the financial statements including a summary of significant accounting policies.

In my opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the *Auditor's Responsibilities* paragraph of my report. I am independent of the Office of the President in accordance with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Management's Responsibilities for the Financial Statements

The management of the Office of the President are responsible for the preparation of the financial statements in accordance with the Financial Management Act, Finance Instructions 2010 and Finance (Amendment) Instructions 2016, and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

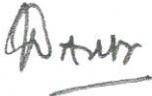
As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Office of the President.

I communicate with the Office of the President regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
08 March 2018

OFFICE OF THE PRESIDENT

MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2017

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Office of the President and its financial position for the year ended 31 July 2017; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act, Finance Instructions 2010 and Finance (Amendment) Instructions 2016.



Pene Nonu Baleinabuli
Official Secretary

Date: 6th March 2018



Krishneel Kumar
Accounts Officer

Date: 6th MARCH 2018

OFFICE OF THE PRESIDENT

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2017

	Notes	12 months 2017 (\$)	7months 2016 (\$)
RECEIPTS			
State Revenue			
Commission		1,040	676
Total Revenue		<u>1,040</u>	<u>676</u>
EXPENDITURE			
Operating Expenditure			
Established Staff		634,847	380,706
Unestablished Staff		189,884	111,735
Travel & Communications		465,514	866,952
Maintenance & Operations		380,314	365,878
Purchase of Goods & Services		184,652	118,421
Total Operating Expenditure		<u>1,855,211</u>	<u>1,743,692</u>
Value Added Tax		103,355	40,501
TOTAL EXPENDITURE	3	<u>1,958,566</u>	<u>1,784,193</u>

OFFICE OF THE PRESIDENT

APPROPRIATION STATEMENT
FOR THE YEAR ENDED 31 JULY 2017

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Carry Over (\$)	Lapsed Appropriation (\$)
				a	b		(a-b) Note 5
	Operating Expenditure						
1	Established Staff	649,621	(6,562)	643,059	634,847	---	8,212
2	Government Wage Earners	230,604	(30,787)	199,817	189,884	---	9,933
3	Travel & Communication	311,900	159,054	470,954	465,514	---	5,440
4	Maintenance & Operations	483,400	(94,315)	389,085	380,314	---	8,771
5	Purchase of Goods & Services	157,400	32,186	189,586	184,652	---	4,934
	Total Operating Expenditure	1,832,925	59,576	1,892,501	1,855,211	---	37,290
	Capital Expenditure						
8	Capital Construction	1,492,248	(59,576)	1,432,672	---	---	1,432,672
	Total Capital Expenditure	1,492,248	(59,576)	1,432,672	---	---	1,432,672
13	Value Added Tax	220,000	---	220,000	103,355	---	116,645
	TOTAL EXPENDITURE	3,545,173	---	3,545,173	1,958,566	---	1,586,607

OFFICE OF THE PRESIDENT

STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2017

Loss of Money

There was no loss of money recorded for the year ended 31 July 2017.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2017.

Loss (other than money)

There was no reported loss (other than money) recorded for the year ended 31 July 2017. The Board of Survey was conducted by the Office and the following items worth \$7,073 were recommended for write off:

Category	Cost (\$)
Office Equipment	313
Furniture & Fittings	220
Computer Hardware	6,540
Total	7,073

The Permanent Secretary of the Ministry of Economy is yet to approve the write off of the unserviceable assets reported in the Board of Survey report.

OFFICE OF THE PRESIDENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2017

NOTE 1: REPORTING ENTITY

Under the Constitution of the Republic of Fiji, the President is the Head of State and the Executive Authority of State. The President is also the Commander-in-Chief of the Republic of Fiji Military Forces and performs ceremonial functions for the military in this capacity. The President is also the Chancellor of the Order of Fiji and oversees the recognition of both citizens and non-citizens for their contributions at the community, national and international levels that help Fiji develop as a nation.

The President is apolitical and symbolizes national unity for all Fijians. The President's responsibilities include approving all Constitutional appointments, opening each annual session of Parliament with an address outlining the policies and programmes of the Government, assenting to Bills passed by Parliament, receiving the credentials of foreign diplomats and conducting State Visits to strengthen Fiji's diplomatic and foreign relations. The President also maintains an active programme of community engagements.

The Office of the President's primary role is to assist the President in fulfilling all constitutional, official and ceremonial obligations. They provide direct policy advice on matters of national interest by providing a full range of administrative, protocol, domestic and landscape services on a daily basis. The Office of the President also coordinates security services to the President through the Republic of Fiji Military Forces and the Fiji Police Force.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting

In accordance with Government accounting policies, the financial statements of the Office of the President is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71 (1) of the Finance Instruction 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trade and Manufacturing Accounts.

(b) Accounting for Value Added Tax (VAT)

All income and expenses are VAT exclusive. The Office on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Economy. VAT input on the other hand is claimed on payments made to the suppliers and the sub-contractors for expenses incurred.

OFFICE OF THE PRESIDENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2017

NOTE 2: STATEMENT OF ACCOUNTING POLICIES (continued...)

The VAT payment as per the statement of receipts and expenditure relates to the VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to Fiji Revenue and Customs Services (FRCS). Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

(c) Comparative Figures

The Office changed its reporting period from 1 August to 31 July as per the Ministry of Economy circular number 04/16 due to a change in the whole of government reporting period.

Hence, the 2016 financial reporting period is for 7 months effective from 1 January 2016 to 31 July 2016. In comparison, the 2017 financial reporting period is for 12 months effective from 1 August 2016 to 31 July 2017. This was provided for in the Financial Management (Amendment) Act 2016.

d) Revenue Recognition

Revenue is recognised when the actual cash is received by the Office.

NOTE 3: SIGNIFICANT VARIATIONS

The financial year end for Government was changed from 31 December to 31 July in accordance with the Financial Management (Amendment) Act. The financial statements for the year ended 2017 is for 12 months whereas the financial period for 2016 reflect transactions for a seven-month period, thus the significant variances with the comparative balances are noted.

NOTE 4 SIGNIFICANT APPROPRIATION SAVINGS

The Office incurred significant savings in its Capital Construction allocation. A revised budget of \$1,432,672 was approved to be used during the financial year. However, the fund was not utilised resulting in a saving of \$1,432,672 or 100%. This was due to the Office deferring the Coronation Ground Drainage Phase 2 project until the Master Plan for the upgrading of the entire Presidential Compound has been considered and funded by Government. The upgrading of the Vakatonuloa and the installation of the fire alarm system project was only able to commence in the 2017-2018 financial year under Government's revised approach to upgrading the Executive Residences comprising the State House, the Prime Minister's Residence, the Chief Justice's Residence and the Borron House. Under the new approach to managing the upgrading of the Executive Residences, Government transferred all responsibilities of the projects to the Construction Implementation Unit (CIU) under the Ministry of Economy. This meant that the Office of the President had to return all the project funds that were allocated in the 2016-2017 financial year.

OFFICE OF THE PRESIDENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
 FOR THE YEAR ENDED 31 JULY 2017

NOTE 5: APPROPRIATION CHANGES

There were no redeployments of the Office's funds during the year. Other movements were made through virements as follows:

Virement Number	From	To	Amount (\$)
V01001	SEG 8	SEG 1	
		SEG 2	3,113
		SEG 3	38,960
		SEG 4	72
DV0101	SEG 4	SEG 4	42,000
DV0102	SEG 1	SEG 4	6,000
	SEG 2	SEG 4	10,000
	SEG 5	SEG 4	4,000
DV0103	SEG 4	SEG 3	125,000
DV0104	SEG 1	SEG 5	7,000
	SEG 2	SEG 5	3,000
DV0105	SEG 4	SEG 4	20,000
DV0106	SEG 5	SEG 5	20,000
DV0107	SEG 2	SEG 4	10,000
DV0108	SEG 1	SEG 5	5,000
	SEG 2	SEG 5	3,900
	SEG 4	SEG 5	10,000
DV0109	SEG 1	SEG 4	5,100
	SEG 2	SEG 4	5,000
DV0110	SEG 2	SEG 4	2,000
	SEG 5	SEG 4	547
DV0111	SEG 4	SEG 5	3,180
	SEG 5	SEG 5	7,140
DV0112	SEG 3	SEGs 3,4,5	36,921



OFFICE OF THE PRESIDENT RISK MANAGEMENT STRATEGIES

The strategies that will be put in place to mitigate/address the possible risks with the accounting processes are:

- Advanced and accurate planning and monitoring of all requests and purchases by the Heads of Sections and the Accounts team(Update of Annual Procurement Plan);
 - All Heads of Sections are to submit a monthly plan for all purchases two months before the new financial year and to strictly monitor its implementation to avoid delays ;
 - Continuous update of Standard Operating procedures on all programmes and accompanying purchases required;
 - Monthly and quarterly financial reports to be submitted to report on usage rate and allocations not being utilised as per APP,
 - Board of Survey to be carried out in the agency bi-annually for the update of the Asset Management Register;
 - Financial Performance reporting compliance, including reconciliations on Salaries, Wages, RFA, IDC and SLG 86 are to be submitted before the 15th of the following month;
 - Internal Audit to be carried out bi-annually comprising of a member from the Ministry of Economy and the Office of the President Accounts Team; and
 - The agency is to fully comply with the Finance Management Act 2004, Financial Instructions 2010, the Office Financial Manual 2013, and the Procurement Regulations 2010.
-



OFFICE OF THE PRESIDENT STAFF LIST

Civil Servants as at 12 March, 2018

No.	Job Title	Band/ Step	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 (RETD)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, Queenscliff, psc.Graduate , Australian Army Officer cadet School, Port Sea New Zealand Army; Administration and Tactical Schools, Waiguru	26/12/1947	SUVA_ CENTRAL	\$130,000.00	20852	12/11/2015	1966	Contract	11/11/2018	
2.	Official Secretary	K/4	BALEINABULI GARISAU PENESIO NONU MR.	<ul style="list-style-type: none">MBAPost Grad Dip. General ManagementPGCert HRMPGCert Diplomacy & International AffairsPGDip Diplomacy & International Affairs - Candidate	08/09/1970	SUVA_ CENTRAL	\$76,852.80	59665	17/07/2017	02/04/1990	Contract	16/07/2020	



3.	Principal Assistant Secretary	H/4	MATATOOGA ALENA VAKALOLOMA MRS.	<ul style="list-style-type: none"> Post Grad Cert. in Public Administration BED Dip. Education 	12/10/1967	SUVA_CENTRAL	\$44,564.50	54687	15/03/2016	26/01/2004	Contract	14/03/2019
4.		G/2	TEMO MOUNMOU KITI MRS.	<ul style="list-style-type: none"> Post Graduate Diploma in Public Admin and Management- Candidate BED (Literature and Language & Education) 	26/11/1979	SUVA-CENTRAL	\$32,038.10	80604	09/01/2017	18/01/2006	Contract	08/01/2020
5.	Senior Assistant Secretary Accounts Officer/ Manager Finance	F/3	KUMAR KRISHNEEL MR.	<ul style="list-style-type: none"> Master of Commerce in Professional Accounting Post graduate Diploma in Professional Accounting Bachelor of Commerce Degree(Double Majors) Accounting & Information System Diploma in Business Accounting at FIT Certificate in Business Banking at FIT 	24/05/1987	SUVA_CENTRAL	\$26,301.00	92075	08/09/2017	08/09/2017	Contract	08/09/2020
6.	Assistant Secretary/ Manager Properties	F/3	RATUKADREU VETTAYAKI SAIMONI 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	\$26,283.53	94368	09/01/2017	12/12/2000	Contract	08/01/2020



7.	Executive Assistant To the Official Secretary	F/4	PRASAD SANJUANA SHAREEN MS.	<ul style="list-style-type: none"> Masters in Commerce (Mngt. & Public Admin) 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	\$26,883.00	92547	22/05/2017	2002	Contract	21/05/2020	Resigned on 9 March, 2018
8.	Assistant Secretary/ Secretary College of Honour	F/3	TUQIRI MERE MS.	<ul style="list-style-type: none"> Bachelor of Arts (major in Journalism) – University of Hawaii 	05/04/1971	SUVA_CENTRAL	\$26,283.53	96449	11/11/2003	08/01/2018	Contract	07/01/2020	
9.	Executive Assistant to His Excellency	F/3	CAVU SALAWAQA ROSALINI MRS.	<ul style="list-style-type: none"> Executive MBA - Candidate Bachelor of Commerce Diploma in Business Administration Certificate in Computing 	27/08/69	SUVA_CENTRAL	\$26,283.53	62735	1994	19/02/2018	Contract	18/02/2021	
10.	Senior Landscape Officer	F/3	Vacant	<ul style="list-style-type: none"> 		SUVA_CENTRAL	\$26,283.53				Contract		Post-processin g in progress



11.	Senior Domestic Officer	G/3	RATUMAIYALE MESULAME MR.	<ul style="list-style-type: none"> • Certificate in Managing Customer Complaints • Certificate in Effective Stock taking skills • Certificate in Finance course for Executives and Managers Course • Telephone Etiquette Skills Course-FNU • Develop and Implement OHS & Management System • Quality Awareness workshop Quality Control Circle-QCC • Advanced Floral Arrangement & Decorations • Public Area Cleaning & Chemical Use • Train the trainer Module 1 and II 	27/07/1970	SUVA_CENTRAL	\$34,707.95	96256	15/01/2018	21/08/17	Contract	14/01/2021
12.	Executive Officer	E/2	SUBRAMANI ROZELEEN MRS.	<ul style="list-style-type: none"> • Bachelor of Commerce – Human Resource Management & Employment Relations and International Business & Marketing - USP • Diploma in Information Systems Management 	31/08/1985	SUVA_CENTRAL	\$20,506.50	96448	08/01/2018	08/01/2018	Contract	07/01/2021
13.	Clerical Officer/ Research Officer	C/3	KONIVEREDI SEREANA TAWASE MS.	<ul style="list-style-type: none"> • Post Graduate Certificate in Public Admin and Management- Candidate • Bachelor of Commerce 	02/05/1986	SUVA_CENTRAL	\$14,095.31	94525	11/11/2017	11/11/2014	Contract	10/11/2020
14.	Clerical Officer/ Properties Management Unit	C/3	WAQALAVI NAQALI MAKELESI MRS	<ul style="list-style-type: none"> • Bachelor of Arts – Geography & Economics • Horticulture and Landscaping certificate- Stage 1 	12/10/1985	SUVA_CENTRAL	\$14,095.31	94562	13/01/2018	23/07/2012	Contract	12/02/2021



			Care- Pasifika Institute of Tourism Studies																	
20.	Domestic Officer	B/5	VUKIBORA DAVETA SALOME MRS.	<ul style="list-style-type: none"> Certificate in Basic Commercial Cooking- Candidate Certificate in Professional Housekeeping 	18/09/1973	SUVA_CENTRAL	\$14,051.78	94285	25/07/2017	7/5/2012	Contract	24/07/2020								
21.	Domestic Officer	B/5	VAUBULA MERE MELISE MRS.	<ul style="list-style-type: none"> Certificate in Professional Housekeeping Horticulture and Landscaping 	19/01/1965	SUVA_CENTRAL	\$14,051.78	94286	25/07/2017	5/6/2012	Contract	24/07/2020								
22.	Domestic Officer	B/5	TIGAREA AKANISI MRS.		19/02/1965	SUVA_CENTRAL	\$14,051.78	95278	04/01/2016	04/01/2016	Contract	04/01/2019								
23.	Domestic Officer- Chef	E/3	FIU PITA AINSLEY MR.	<ul style="list-style-type: none"> Advanced Culinary Skills- Attainment Certificate – TPAF Culinary skills Training – Overseas Chef Preparation Skills Training- FNTC Costing and Planning Management Training Certificate 2 Security Guarding WSI TAFE, Australia/TPAF, Fiji- Attainment Certificate 	12/03/1984	SUVA_CENTRAL	\$22,215.38	96551	18/01/2018	18/01/2018	Contract	17/01/2021								
24.	Domestic Officer	B/5	DEVI RENUKA ROSELYN 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 	27/06/1974	SUVA_CENTRAL	\$14051.78	95462	15/03/2016	15/03/2016	Contract	15/03/2019	Re-deployed Officer							



			<ul style="list-style-type: none">• 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 23 January, 2018

	Job Title	Band/ Step	Name	Qualification	DOB	Location	Wages (per Hour)	FNPF No.	Date Promoted	Date Joined	Terms	Date Contract Expires/ Date of Retirement	Comment
24.	Landscape Officer	A/4	NABUJKA INOSI MR.	<ul style="list-style-type: none">• Horticulture and Landscaping certificate- Stage 1• Certificate in Small Engine Service and Repair	12/12/1963	TAVAKUBU WESTERN	\$5.90	NB212	09/07/2017	15/05/1995	GWE-Cont.	12/12/2018	
25.	Landscape Officer	A/4	MANULEVU SOSICENI MR.	<ul style="list-style-type: none">• Horticulture and Landscaping certificate- Stage 1• Certificate in Small Engine Service and Repair	26/02/1974	SUVA CENTRAL	\$5.90	UW825	09/07/2017	05/07/1999	GWE- Cont.	08/07/2022	
26.	Landscape Officer	A/3	KOTOBALAVU ILIESA MR.	<ul style="list-style-type: none">• School of Maritime (Year 1)• Engineer Sea	28/01/1981	TAUNOVO_ CENTRAL	\$5.37	IK122	25/07/17	25/07/17	GWE - Cont.	24/07/2020	



27.	Caretaker	A/3	TORAL L. PECCELL MR.	Time (Year 2) • Horticulture and Landscaping certificate- Stage 1 • Certificate in Small Engine Service and Repair	21/02/1970	SUVA CENTRAL	\$5.37	250728	25/07/2017	08/07/2008	GWE - CONT.	24/07/2020	
28.	Caretaker	A/3	CAMA ISIMELLI MR.	• Building/Carpenry (Basic Skills in Block laying & Plastering)	01/12/1980	SUVA CENTRAL	\$5.37	VP541	25/07/2017	25/07/2017	GWE - CONT.	24/07/2020	
29.	Landscape Officer	A/3	Vacant	•		SUVA CENTRAL	\$5.37				GWE - CONT.		Post-processing in progress
30.	Landscape Officer	A/3	RADRODRO ETONIA MR.	• Horticulture and Landscaping certificate- Stage 1 • Certificate in Small Engine Service and Repair	05/03/1987	SUVA CENTRAL	\$5.37	YQ337	25/07/2017	25/03/2013	GWE - CONT.	24/07/2020	
31.	Landscape Officer	A/3	KINI JOLAME MR.		13/06/1977	SUVA CENTRAL	\$5.37	99916	12/01/2017	12/01/2017	GWE - CONT.	09/01/2020	
32.	Landscape Officer	A/3	WAKA NEMANI MR.		07/07/1969	SUVA CENTRAL	\$5.37	99917	09/01/2017	09/01/2017	GWE - CONT.	09/01/2020	
33.	Transport Clerk/ Chauffeur	B/1	CAVU MOSIMALUA INIASI. V. MR.	• Certificate in Heavy Machinery • Horticulture and Landscaping Certificate- Stage 1	18/07/1981	SUVA CENTRAL	\$5.37	99908	25/07/2017	05/11/2012	GWE - CONT.	24/07/2020	
34.	Chauffeur/ Messenger	B/1	TUNIAYVOU EPINERI MR.	• Certificate in Mechanical Engineering(6 modules)- Candidate • Vocational Course in Automobile:	21/10/1969	SUVA CENTRAL	\$5.37	NE387	25/07/2017	16/01/2014	GWE-CONT.	24/07/2020	



					Manu, Koto, Peceli, Cama, LO, Etiona, Kmi, Nemani, Inasi, Epineri, Seruwaia, Laisiani, Sereima	<ul style="list-style-type: none"> 2020. New SLO will turn 55 as well in 2020.
4.	Staff Resignations 2017-2018	7/37	18.9%		Evisaki R. (Clerk-Accounts), Paula N. (MF), Maika M. (LO), Peter (SLO), Ravneel (Clerk-Accounts), Eremasi (LO), Shareen P. (EA to OS)	
5.	Gender segregation: Percentage of females and males	20 Males & 18 Females	52.6% Males 47.4% Females			<ul style="list-style-type: none"> The new recruits whose Contracts are expected to be signed before the end of March, include two males and one female
6.	Gender segregation in leadership (HOS) positions	5/9 Males 4/9 Females	55.5% Males 44.5% Females		Males –OS, MP, SLO, SDO, MF Females – PAS, SAS, SCOH, EO	
7.	Percentage of qualified staff	35/38	92%			<ul style="list-style-type: none"> Three staff without any formal or competency-based qualifications. Competency-based trainings are being organised for them.
8.	Percentage of staff with academic qualifications compared to competency-based or technical qualifications	17/38	44.7%			<ul style="list-style-type: none"> Of the three new recruits, two will come with academic qualifications and one with competency-based training (LO).