



OFFICE of the AUDITOR GENERAL  
*Republic of Fiji*

# **2016-2017 Financial Year:**

## **Volume 2**

### **General Administration Sector – Government Ministries and Departments**

1. Head No. 1 – Office of the President
2. Head No. 2 – Office of the Prime Minister
3. Head No. 10 – Fijian Elections Office
4. Head No. 16 – Ministry of Communication, Department of Information & Communication
5. Head No. 16A – Department of Information Technology and Computing Services



OFFICE OF THE PRESIDENT  
REPUBLIC OF FIJI  
SUVA

05 September, 2019

1/A/1

**Honourable Alvick Maharaj**  
**Chairperson - Public Accounts Committee**  
**Parliament of the Republic of Fiji**  
**Government Buildings**  
**Suva**

Dear Hon. Maharaj,

Re: **Clarification of Issues – 2017 Audit Report on General Administration Sector**

*Greetings from the Office of the President!*

1. It is with humility and respect that I acknowledge receipt of your letter dated 26<sup>th</sup> August, 2019 wherein inviting the Office of the President to provide written responses on the three issues, Appropriation Statement, Timeliness of draft financial statement and timeliness of signing the audited financial statement in reference to Standing Orders 109 (2) (d) of the Parliament of the Republic of Fiji and most importantly that the public Accounts committee has been tasked to scrutinize the abovementioned report.
2. I am pleased to provide the Office's written e-copy response to your office by the 6<sup>th</sup> of September, 2019 and I have attached a hard copy with this letter.
3. Thank you sincerely for the opportunity given to the Office of the President to explain on its 2017 Audit Report.
4. Should there be any need for further clarification, please do not hesitate to contact the undersigned on 3314244.

Yours respectfully,

Jiko Rasoqosoqo (Mr.)  
**Official Secretary to the President**



## OFFICE OF THE PRESIDENT

The Office of the President duly acknowledges with appreciation the opportunity to respond to the Office of the Auditor General Report - **2017 Audit Report on General Administration Sector** (Parliamentary Paper No. 07 of 2019).

The following questions were raised to which the Office has responded accordingly.

### ***Head No. 1 – Office of the President***

#### ***Appropriation Statement***

*A saving of \$1,586,607 or 45% of the total budget was noted for financial year 2017. The majority saving was from the funds allocated for Capital Construction.*

#### **Q1. What were the reasons for the deferment of capital projects namely the Coronation Ground Drainage, upgrading of the Vakatumuloa and installation of the Fire alarm system?**

The Office incurred significant savings in its Capital Construction allocation for the said period. 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 Vakatumuloa and the installation of the fire alarm system projects were commenced only in the 2017-2018 financial year under ***Government's revised approach to upgrading the Executive Residences comprising of 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.

## **Timelines of draft financial statements**

*The Committee notes that the draft financial statements were submitted for audit late (after 16 October 2017).*

### **Question 2**

***What were the reasons for the delay in submission and what mechanisms have the Office put in place to ensure that draft financial statement are submitted to OAG on time?***

The delay in submission of the Office's draft financial statements was due to the transition and familiarization period of the newly appointed Manager Finance upon the resignation of his predecessor in July 2017 to join the Office of the Prime Minister. The new Manager Finance commenced duties at the end of August 2017 and he was recruited from the private sector following the Open Merit Recruitment Process, hence he had to quickly manage and resolve the closing of all the Accounts and to also submit the Financial Statement on 16 October, 2017.

The mechanisms that the Office has implemented to ensure that the draft financial statements are submitted to the Office of the Auditor General in a timely manner is to strictly adhere with MOE's Timeline for Closing of Accounts and to improve its financial management operations in accordance with the Finance Management Act of 2004, the Financial Instructions and the Office's Finance Manual. The Timeline for Closing of Accounts and submission of Financial Statement is enclosed as **Annex 1**.

The Office of the President through the continued support of the Ministry of Economy and findings/recommendations of the Auditor-General over the years has enhanced the office to elevate and improve its financial management operations up to par through a collaboration of efforts in relation to:

- a. the recruitment of a qualified and highly experienced Accounts Officer/Manager Finance and Clerical Officers also in 2014 and in 2017 consecutively;
- b. the establishment of a self-accounting operation by 2015;
- c. the clearance of all outstanding reconciliations by 2016; and
- d. the ongoing recruitment and training of replacement accounting personnel including a new Finance Manager who is not only experienced but is also highly qualified.

### **Timelines of signing the audited financial statements**

*The Committee notes that the audited financial statements were signed after 15 days from issue for signing.*

#### **Question 3**

**What mechanisms have the Office put in place to ensure that audited financial statement are signed on timely basis and returned to OAG for issue of audit opinion?**

The Office through the Manager Finance are strictly adhering and implementing the aforementioned Timelines matrix in Annex 1 to monitor and ensure that the Audit report shall be signed off within 48 hours upon receiving of audited financial statement and returned to OAG for issue of the audit opinion.

To conclude, the Office of the President is always guided by the Ministry of Economy and the Office of the Auditor General's recommendation and guidance which has immensely assisted the Office to improve its financial management capabilities and to be in-line with the whole-of-Government approach to improve public sector management and remains committed to fulfilling its roles guided by appropriate accounting processes and procedures.

**Appendix 1: Timelines for Closing of Accounts and Submission of FS**

<b>Dates</b>	<b>Activity</b>	<b>Officer Responsible</b>
31-May	Cut-off date for issue of LPO's	Official Secretary
23-Jul	Cancelled outstanding PO's to be completed	Manager Finance
29-Jul	Payments for essential items only	Official Secretary
29-Jul	Complete all payments for all outstanding invoices and commitments	Manager Finance
16-Jul	Cut-off date for Excess Approval submission for current financial year	Manager Finance
6-Mar	Open payables and undisbursed vouchers for August to May to be cleared	Manager Finance
31-Jul	Lodgement of all Revenues	Manager Finance
8-Jul	BLC account zerorised	Manager Finance
31-Jul	Clearance of unrepresented cheques	Manager Finance
8-May	Clearance of all stale cheques	Manager Finance
8-Jul	July Journals to be processed	Manager Finance
8-Dec	Initial GL report	Manager Finance
19-Aug	Supplementary Journals	Manager Finance
23-Aug	Final GL Report	Manager Finance
7-Oct	Unutilized SLG 84 funds returned	Manager Finance
8-May	IDC Clearance	Manager Finance
30-Aug	IDC reconciliation submission	Manager Finance
19-Jul	Retired of Imprest	Manager Finance
16-Aug	Virement submission to Budget & Planning	Manager Finance
23-Aug	Virement submission to FMIS	Manager Finance
31-May	Tender Board approval obtained from FPO for RIE release	Manager Finance
17-Jun	Final submission for approval of applications for RIE	Manager Finance
15-Aug	Submission of all Reconciliation to MOE	Manager Finance
23-Aug	Misallocation/over-expenditure to be regularised	Manager Finance
30-Aug	Arrears of revenue return	Manager Finance
29-Jul	Last day for payment of deductions	Manager Finance
31-Oct	Submission of Agency Financial Statement to Auditor General	Official Secretary
Within 48 Hours	Signed Off Agency Financial Statement to Auditor General and Return	Official Secretary
31-Dec	Submission of Agency Annual Report to Minister	Official Secretary



OFFICE OF THE PRIME MINISTER

5<sup>th</sup> September, 2018

Hon. Alvick Maharaj

Chairman Public Accounts Committee.

Parliament Complex

Government Building

**Suva.**

Dear Sir,

**RE: RESPONSE TO ISSUES ON THE OFFICE OF THE PRIME MINISTER 2017 AUDIT REPORT.**

Sir, we acknowledge receiving your letter on the above subject, dated 26<sup>th</sup> August, 2019.

Please, with the concurrence of our Permanent Secretary, find attached our response on the Committee questions.

For any further clarification on the subject, appreciate if correspondence is forwarded to the undersigned on email address [mrokosuka@govnet.gov.fj](mailto:mrokosuka@govnet.gov.fj) or telephone contact on 3211653.

Thank you

  
Moape Rokosuka

For **Permanent Secretary, Office of the Prime Minister.**

**Office of the Prime Minister Management Comment on 2017 Audit Report**

No	Audit Issue	Audit Recommendation	OPM Management response	Way Forward
1	The Committee notes that a sum of \$5,818,901 relating to small grant projects was carried over.	What were the reasons the funds had to be carried over into the 2018 financial year	The OPM was appropriated \$9m for the Small Grant Projects in the 2016/17 budget estimate. Towards the end of the financial year -31 July 2017, \$5.82m in small grant projects were un-utilized (not paid/spent) but had projects that were committed for -work had commenced that were "in progress" and therefore funds were needed for these projects .These included 38 projects. There was no carry over as OPM only utilized the fund allocated in the 2016/17 budget	The OPM will ensure that funds allocated for Small Grant in a given financial year are fully utilized In that year.
2	The Committee notes the draft financial statement were submitted for audit late after 16 October 2017	What were the reasons for the delay in submission and what mechanism have the OPM put in place to ensure that draft financial statement are submitted to OAG on time	The late submission was due to the internal process taken to finalize the report since OPM needed to take all reasonable measures in ensuring that information provided in AFS was accurate and reliable	The OPM will ensure that it prioritize submission of its AFS in future to meet submission timeline.
3	The Committee notes that the management comments provided to OAG were after 21days from the date the draft management letter was issued	What mechanism have the Office put in place to ensure that management comments are provided on a timely manner to OAG	The late submission was due to the delay in signing of the AFS by OPM management since they were officially engaged abroad. We have to await for their return to office in order to sign the AFS before submitting it to OAG's Office.	The OPM will ensure that it prioritize the submission of its AFS to meet submission timeline.



# FIJIAN ELECTIONS OFFICE

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Fax : 3316 026

[www.feo.org.fj](http://www.feo.org.fj)

03 September 2019

Hon. Alvick Maharaj  
The Chairperson  
Public Accounts Committee  
Parliament of the Republic of Fiji  
Government Building  
Suva

Dear Chairperson

## **Clarification of Issues – 2017 Audit Report on General Administration Sector.**

Warm Greetings from the Fijian Elections Office [FEO].

Reference is made to your letter dated 26/08/2019 file reference 06/11-07/15 regarding the above. Our comments are as follows:

### **10.4 Appropriation Statement**

The updating of appropriation statement is the responsibility of Ministry of Economy. At the time the audit was being conducted, the Office of the Auditor General highlighted that the grant released to FEO did not match the grant that was recorded in the FMIS. The total grant released to the FEO was \$10,871,659 yet only \$7,167,078 was recorded in FMIS. The FEO sent a letter to the Office of the Auditor General advising that Ministry of Economy is resolving the issue and will post the variance (refer email correspondence attached). The Ministry of Economy has now confirmed that the variance has been posted and updated in the FMIS. Confirmation of the posting has been attached for your ease of reference.

### **10.6 Quality of draft financial statement.**

The FEO had engaged KPMG to facilitate the compilation of the financial statement on IFRS for SME's for 2017. KPMG was engaged due to the following reasons:

- a. FEO was too new after the transition in 2016 to move into IFRS reporting independently.
- b. FEO required knowledge of expert reporting on IFRS for SME's.

*My Election, My Fiji*

*Handwritten signature*

- c. Correct practice had to be ascertained to record the donor assets and the treatment of donor revenue and government grant.
- d. The IFRS standards changes on an annual basis.
- e. The engagement also enhanced the knowledge through training of staff and capacity building.
- f. The Office of the Auditor General noted different treatment for assets and revenue which was different from the transition report compiled by KPMG.

The FEO has engaged KPMG to assist in the compilation of the Financial Statements for the year 2017 and 2018. KPMG verifies the posting of items in the financial statement with the relevant sections referenced to the IFRS for SME's. The engagement of consultant has given assurance that good quality draft financial statements are submitted for audit.

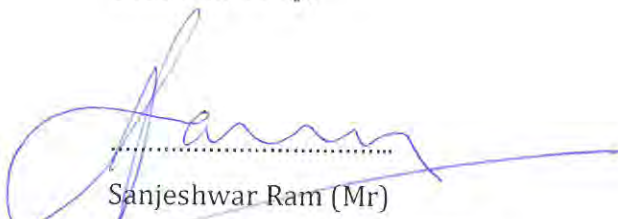
#### **10.16 Anomalies in recording of Cash**

FEO has agreed with the audit comments that the cash receipt was posted through raising general journal. The receipts were issued for all the payments received and reconciled daily with the bank lodgement as a control measure. Going forward, the funds received is posted according to the receipts numbers as per the receipt book kept in the office .Confirmation of the posting has been attached for your ease of reference.

Following its establishment in 2014, the FEO has enthusiastically embraced that it has to have complete autonomy. This is new from Fiji and in the past, independent institutions still used FMIS. The area of accounts reporting is still not clear as there is no clear direction on which standards are to be applied and as such the FEO has sourced services of KPMG to assist in managing this transition.

Attached are the supporting documents pertaining to this issue.

Yours sincerely,



Sanjeshwar Ram (Mr)  
*Director Corporate Services*

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**Variance in appropriation Statement**

11 messages

**Romika D. Sewak** <romika.sewak@feo.org.fj>

Mon, Sep 2, 2019 at 9:01 AM

To: "Raveena D. Kumar" &lt;raveena.kumar@economy.gov.fj&gt;

Cc: Sanjeshwar Ram &lt;sanjeshwar.ram@feo.org.fj&gt;, vamarasi.kotobalavu@economy.gov.fj, "Atin V. Chand" &lt;atin.chand@economy.gov.fj&gt;

Good morning Raveena

Warm Greetings from Fijian Elections Office [FEO].

There was a variance in the appropriation statement from Ministry of Economy posting in 2016-2017.

The total grant released to FEO was \$10,871,659 but only \$7,167,078 was recorded by MoE.

At the time audit was conducted we have written to Auditor General that MoE will resolve the matter and Vamarasi was working on this at this time.

Kindly requesting if you can confirm if the issue has been resolved.

Also find attached for your reference.

Thanks

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**Kind Regards,****Romika Sewak** | Accountant|Finance and Administration|Corporate Services|**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |

59-63 High Street, Toorak, Suva, Fiji |

**Mobile:** (679) 8906084 |**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)

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 **Appropriation Statement-2017.pdf**  
453K**Romika D. Sewak** <romika.sewak@feo.org.fj>

Tue, Sep 3, 2019 at 2:26 PM

To: "Raveena D. Kumar" &lt;raveena.kumar@economy.gov.fj&gt;

Cc: Sanjeshwar Ram &lt;sanjeshwar.ram@feo.org.fj&gt;, vamarasi.kotobalavu@economy.gov.fj, "Atin V. Chand" &lt;atin.chand@economy.gov.fj&gt;

Good afternoon Raveena

Can you please send us the Appropriation statement for the year 2016-2017.

Kindly awaiting for your response as this has to be submitted to Public Accounts Committee on 04/09.

Thanks

---

**Kind Regards,****Romika Sewak** | Accountant|Finance and Administration|Corporate Services|**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |

59-63 High Street, Toorak, Suva, Fiji |

**Mobile:** (679) 8906084 |**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |

9/4/2019

Fijian Elections Office Mail - Variance in appropriation Statement

Email: [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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**Raveena D. Kumar** <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)> Tue, Sep 3, 2019 at 2:30 PM  
To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>  
Cc: Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>, "Vamarasi M. Kotobalavu" <[vamarasi.kotobalavu@economy.gov.fj](mailto:vamarasi.kotobalavu@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>

Rahat

Please assist Romika here. I have already sent this to someone and yet not actioned.

Regards,  
Raveena Kumar

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---

**A K** <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)> Tue, Sep 3, 2019 at 2:41 PM  
To: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>  
Cc: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>, "Vamarasi M. Kotobalavu" <[vamarasi.kotobalavu@economy.gov.fj](mailto:vamarasi.kotobalavu@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>

Good afternoon S(MT)

This issue is rectified. We have collaborated with Vama the officer who was handling this case before being transferred from FMIS.

The adjustment posting was made on Friday (30/08/2019) by Veceli under the FR Team.

Thank you,  
Apenisa.

[Quoted text hidden]

---

**Romika D. Sewak** <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)> Tue, Sep 3, 2019 at 2:59 PM  
To: A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>  
Cc: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>, "Vamarasi M. Kotobalavu" <[vamarasi.kotobalavu@economy.gov.fj](mailto:vamarasi.kotobalavu@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>

Hi Apenisa

Can you please forward the confirmation from the FMIS.

I'll need this to be attached with the PAC report.

Thank you

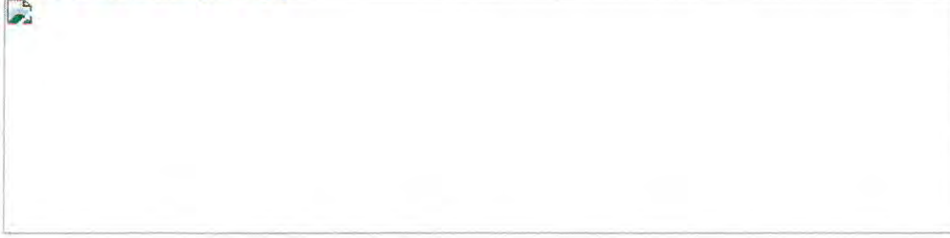
---  
**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |

9/4/2019

Fijian Elections Office Mail - Variance in appropriation Statement

Email: [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>

Tue, Sep 3, 2019 at 3:41 PM

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Cc: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

Hi Romika,

Attached as requested.

Thank you,  
Apenisa.

[Quoted text hidden]

 Elections.pdf  
6424K

A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>

Tue, Sep 3, 2019 at 3:54 PM

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Cc: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

We are also pulling the Appropriation Statement and will be sending a copy shortly.

Thank you,  
Apenisa.

[Quoted text hidden]

Raveena D. Kumar <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>

Tue, Sep 3, 2019 at 6:30 PM

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>, A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>

Cc: Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

Can we please know what is the PAC question on.

Regards,  
Raveena Kumar

[Quoted text hidden]

Romika D. Sewak <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Wed, Sep 4, 2019 at 8:12 AM

To: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>

Cc: A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

Good morning Raveena

Kindly find attached the issue raised by PAC.

Thanks

---

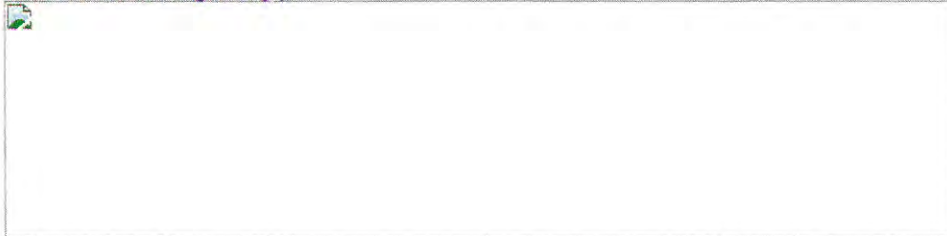
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
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9/4/2019


Fijian Elections Office Mail - Variance in appropriation Statement

Email: [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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 **Appropriation Statement-2017.pdf**  
453K

A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>

Wed, Sep 4, 2019 at 2:22 PM

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Cc: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

Thank you Romika.

In summary :

The gap of \$3,704,581 reflected in the Auditor General's Report is the amount not posted to SEG 6 (Operating Grants & Transfers) as a result of a new financial system implementation done by FEO. This created a variance between the two financial systems and subsequent reporting lines.

The Report reads as " This resulted in the variance of \$3,704,581 between the actual amount received by FEO and the amount shown in the records of MOE"

The Journal adjustment passed on Friday (30/09/2019) was debited to SEG 6 to close this variance off, and rectify the Audit issue.

Thank you,  
Apenisa.

[Quoted text hidden]

Romika D. Sewak <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Wed, Sep 4, 2019 at 2:57 PM

To: A K <[apenisakorodrau@gmail.com](mailto:apenisakorodrau@gmail.com)>

Cc: "Raveena D. Kumar" <[raveena.kumar@economy.gov.fj](mailto:raveena.kumar@economy.gov.fj)>, Mohammed Rahat <[mohammed.rahat@economy.gov.fj](mailto:mohammed.rahat@economy.gov.fj)>, "Atin V. Chand" <[atin.chand@economy.gov.fj](mailto:atin.chand@economy.gov.fj)>, Simon Singh <[simon.singh@economy.gov.fj](mailto:simon.singh@economy.gov.fj)>

Thanks Apenisa

---

**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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[Quoted text hidden]

## Posting of Expenditure in FMIS

13 messages

**Romika D. Sewak** <romika.sewak@feo.org.fj>

Mon, Nov 5, 2018 at 9:39 AM

To: Farisha Bi &lt;farisha.bi@auditorgeneral.gov.fj&gt;

Cc: vamarasi.kotobalavu@economy.gov.fj, "Nina S. Filipe" &lt;nina.filipe@feo.org.fj&gt;, Sanjeshwar Ram &lt;sanjeshwar.ram@feo.org.fj&gt;

Hi Farisha

We have now confirmed the funds that was received from MoE \$10,871,658.81 and this has been confirm by Vama and from our report.

Refer attached excel for the grant received from MoE.

Thanks

---

Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|

**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |

59-63 High Street, Toorak, Suva, Fiji |

Mobile: (679) 8906084 |

Phone: (679) 331 6225 | Fax: (679) 331 6026 |

Email: [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)


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---

**2 attachments**
**31706.xlsx**  
 50K


**FMIS AND 31706 GL.xlsx**  
 902K

**Farisha Bi** <farisha.bi@auditorgeneral.gov.fj>

Mon, Nov 5, 2018 at 10:42 AM

To: "Romika D. Sewak" &lt;romika.sewak@feo.org.fj&gt;

Cc: "Vamarasi M. Kotobalavu" &lt;vamarasi.kotobalavu@economy.gov.fj&gt;, "Nina S. Filipe" &lt;nina.filipe@feo.org.fj&gt;, Sanjeshwar Ram &lt;sanjeshwar.ram@feo.org.fj&gt;, Dineshwar Prasad &lt;dineshwar.prasad@auditorgeneral.gov.fj&gt;

Hi Romika

Please advise the changes that needs to be made in the financial statement.

Thanks.



Farisha Bi Nawaz

Senior Auditor

8/28/2019

Fijian Elections Office Mail - Posting of Expenditure in FMIS

**Office of the Auditor General**

8th Floor | Ratu Sukuna House| MacArthur Street| Suva

P.O. Box 2214| Government Buildings| Suva| Republic of Fiji.

**Email:** [farisha.bi@auditorgeneral.gov.fj](mailto:farisha.bi@auditorgeneral.gov.fj) | **Tel:** (679)3309032 | **Ext:** 393227 | **Direct:** 8921546 | **Fax:** (679)3303812 | **Helpdesk:** [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj) | **Webpage:** [www.oag.gov.fj](http://www.oag.gov.fj)

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[Quoted text hidden]



image001.png  
14K

Farisha Bi <[farisha.bi@auditorgeneral.gov.fj](mailto:farisha.bi@auditorgeneral.gov.fj)>

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Cc: Dineshwar Prasad <[dineshwar.prasad@auditorgeneral.gov.fj](mailto:dineshwar.prasad@auditorgeneral.gov.fj)>, "Nina S. Filipe" <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>

Mon, Nov 5, 2018 at 11:06 AM

Hi Romika

Please note that the variance which is quite material gives rise to an emphasis of matter (EOM) in the audit report as discussed with you. Even though the variance is resolved we may not know it until this posted in FMIS and we sight this changes.

You need to provide us in writing that the variance was resolve with MOE. We will need this to delete the EOM. We don't know when the adjustment in FMIS will take place and this letter will enable us to delete the EOM.

Appreciate if this can be provided at the earliest to finalize you accounts.

Thanks.



Farisha Bi Nawaz

Senior Auditor

**Office of the Auditor General**

8th Floor | Ratu Sukuna House| MacArthur Street| Suva

P.O. Box 2214| Government Buildings| Suva| Republic of Fiji.

**Email:** [farisha.bi@auditorgeneral.gov.fj](mailto:farisha.bi@auditorgeneral.gov.fj) | **Tel:** (679)3309032 | **Ext:** 393227 | **Direct:** 8921546 | **Fax:** (679)3303812 | **Helpdesk:** [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj) | **Webpage:** [www.oag.gov.fj](http://www.oag.gov.fj)

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**From:** Romika D. Sewak [mailto:romika.sewak@feo.org.fj]  
**Sent:** Monday, November 05, 2018 9:39 AM  
**To:** Farisha Bi  
**Cc:** Vamarasi M. Kotobalavu; Nina S. Filipe; Sanjeshwar Ram  
**Subject:** Posting of Expenditure in FMIS

Hi Farisha  
[Quoted text hidden]



image001.png  
14K

---

**Romika D. Sewak** <romika.sewak@feo.org.fj> Mon, Nov 5, 2018 at 10:38 AM  
To: Farisha Bi <farisha.bi@auditorgeneral.gov.fj>  
Cc: vamarasi.kotobalavu@economy.gov.fj, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Hi

The changes will be in Note 18.Related party transaction

- (i) During the year FEO received an operating grant of \$10,871,658.81 (2016: \$3,508,815) from the Government of Fiji.(i) During the year FEO received an operating grant of \$10,679,284 (2016: \$3,508,815) from the Government of Fiji.

Thanks

---  
**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** romika.sewak@feo.org.fj



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2 attachments

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8/28/2019

Fijian Elections Office Mail - Posting of Expenditure in FMIS



image003.png  
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Romika D. Sewak <romika.sewak@feo.org.fj>  
To: Farisha Bi <farisha.bi@auditorgeneral.gov.fj>  
Cc: Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>

Mon, Nov 5, 2018 at 10:46 AM

Hi Farisha

The records in our system is correct and I think Ministry of Economy can give in writing as FMIS is not updated.

Thanks

---  
**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
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2 attachments



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Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>  
To: "Romika D. Sewak" <romika.sewak@feo.org.fj>, Farisha Bi <farisha.bi@auditorgeneral.gov.fj>  
Cc: "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>

Mon, Nov 5, 2018 at 3:54 PM

Hi Romika

Please be advised that the purpose of the letter is to formally advise us that Ministry of Economy has resolved the variance and FEO is undertaking that their records are correct. We would like to finalize this audit and we will remove the Emphasis of Matter upon the confirmation we receive from FEO as adjustment to FMIS may take some time. Alternatively, we could proceed with the Emphasis of Matter in the Audit Report.

Thanks

8/28/2019

Fijian Elections Office Mail - Posting of Expenditure in FMIS

Dinesh

[Quoted text hidden]

Romika D. Sewak <romika.sewak@feo.org.fj>

Mon, Nov 5, 2018 at 4:30 PM

To: Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Cc: Farisha Bi <farisha.bi@auditorgeneral.gov.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>

Bula Director

We will facilitate the letter tomorrow.

Currently we are busy with Prepoll deployment.

Thanks

---  
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** romika.sewak@feo.org.fj



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[Quoted text hidden]

Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Tue, Nov 6, 2018 at 9:16 AM

To: "Romika D. Sewak" <romika.sewak@feo.org.fj>

Cc: Farisha Bi <farisha.bi@auditorgeneral.gov.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>

Thanks Romika. Your assistance is appreciated.

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[Quoted text hidden]

**Farisha Bi Nawaz**

[Quoted text hidden]

Farisha Bi <farisha.bi@auditorgeneral.gov.fj>

Tue, Nov 6, 2018 at 11:03 AM

To: "Romika D. Sewak" <romika.sewak@feo.org.fj>

Cc: "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Good Morning Romika

Kindly requesting if the letter can be forwarded today or if the timeline can be provided so that we can submit the file for AG's clearance.

Thanks.

8/28/2019

Fijian Elections Office Mail - Posting of Expenditure in FMIS



Farisha Bi Nawaz

[Quoted text hidden]  
[Quoted text hidden]



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Republic of Fiji

image001.png  
14K

Romika D. Sewak <romika.sewak@feo.org.fj> Tue, Nov 6, 2018 at 10:05 AM  
To: Farisha Bi <farisha.bi@auditorgeneral.gov.fj>  
Cc: "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Good morning Farisha

We are doing the letter today.

Thanks

---

**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** romika.sewak@feo.org.fj



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**2 attachments**



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Farisha Bi <farisha.bi@auditorgeneral.gov.fj> Tue, Nov 6, 2018 at 11:13 AM  
To: "Romika D. Sewak" <romika.sewak@feo.org.fj>  
Cc: "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

Thanks Romika.

8/28/2019

Fijian Elections Office Mail - Posting of Expenditure in FMIS



Farisha Bi Nawaz

Senior Auditor

Office of the Auditor General

8th Floor | Ratu Sukuna House| MacArthur Street| Suva

P.O. Box 2214| Government Buildings| Suva| Republic of Fiji.

Email: [farisha.bi@auditorgeneral.gov.fj](mailto:farisha.bi@auditorgeneral.gov.fj)|Tel:(679)3309032| Ext:393227| Direct:8921546 Fax: (679)3303812|Helpdesk: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)|Webpage: [www.oag.gov.fj](http://www.oag.gov.fj)

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Romika D. Sewak <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

To: Farisha Bi <[farisha.bi@auditorgeneral.gov.fj](mailto:farisha.bi@auditorgeneral.gov.fj)>

Cc: "Nina S. Filipe" <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>, Dineshwar Prasad <[dineshwar.prasad@auditorgeneral.gov.fj](mailto:dineshwar.prasad@auditorgeneral.gov.fj)>

Tue, Nov 6, 2018 at 11:26 AM

Hi

Refer attached letter as requested and also the email confirmation that the posting will be done by them.

Thanks

---

Kind Regards,

Romika Sewak | Accountant|Finance and Administration|Corporate Services|

Fijian Elections Office | PO Box 2528, Government Building Suva, Fiji |

59-63 High Street, Toorak, Suva, Fiji |

Mobile: (679) 8906084 |

Phone: (679) 331 6225 | Fax: (679) 331 6026 |

Email: [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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[Quoted text hidden]

8/28/2019

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3 attachments



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image003.png  
11K

 Expenditure posting in FMIS.pdf  
1380K

Farisha Bi <farisha.bi@auditorgeneral.gov.fj>

Tue, Nov 6, 2018 at 12:30 PM

To: "Romika D. Sewak" <romika.sewak@feo.org.fj>

Cc: "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, Dineshwar Prasad <dineshwar.prasad@auditorgeneral.gov.fj>

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[Quoted text hidden]

[Quoted text hidden]

**Farisha Bi Nawaz**

[Quoted text hidden]

[Quoted text hidden]



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14K

# FIJIAN ELECTIONS OFFICE

59 - 63 High Street, Toorak  
P. O. Box 2528, Government Buildings, Suva

Phone : 3316 225  
Fax : 3316 026

[www.feo.org.fj](http://www.feo.org.fj)

**06 November 2018**

The Auditor General  
Office of Auditor General  
P.O.Box 2214  
Government Building  
**SUVA**

Dear Sir,

## **Fijian Elections Office – Posting of Expenditure in FMIS**

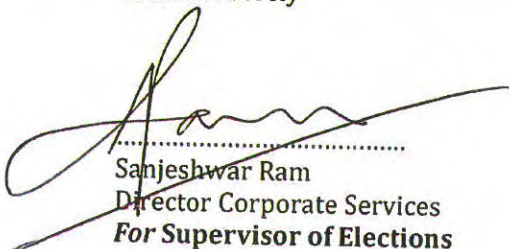
Warm Greetings from Fijian Elections Office.

The purpose of the letter is to formally advise you that Ministry of Economy will resolve the variance in the expenditure posting in their system in terms of grant released to FEO.

FEO expenditure posting was not fully posted in FMIS thus there was a huge variance which the audit highlighted as emphasis of the matter. Expenditure and the grant received from Ministry of Economy has been reconciled and FEO confirms that the total grant received from Ministry of Economy is \$10,871,658.81.

Enclosed please find the email confirmation from Ministry of Economy that the journals will be posted and the grant received shown in FEO records.

Yours sincerely



Sanjeshwar Ram  
Director Corporate Services  
**For Supervisor of Elections**

11/8/2018

Fijian Elections Office Mail - Posting in FMIS

FIJIAN ELECTIONS OFFICE  
*My Election, My Fiji*

Romika D. Sewak <romika.sewak@feo.org.fj>

## Posting in FMIS

9 messages

Romika D. Sewak <romika.sewak@feo.org.fj>

Mon, Oct 29, 2018 at 2:22 PM

To: vamarasi.kotobalavu@economy.gov.fj

Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Isireli Robanakadavu <isireli.robanakadavu@feo.org.fj>

Good Afternoon Vama

Can you please advise us how much is your balance for our posting in FMIS.

Our balance is \$10,679,284 received from the Ministry.

Thank you

—  
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
Fijian Elections Office | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
Mobile: (879) 8906084 |  
Phone: (679) 331 8225 | Fax: (679) 331 6026 |  
Email: romika.sewak@feo.org.fj



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Vamarasi M. Kotobalavu <vamarasi.kotobalavu@economy.gov.fj>

Mon, Oct 29, 2018 at 3:06 PM

To: "Romika D. Sewak" <romika.sewak@feo.org.fj>

Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Isireli Robanakadavu <isireli.robanakadavu@feo.org.fj>

Attached the reconciliation.

Will be there shortly with the JV's.

Thanks

VAMA

From: Romika D. Sewak [mailto:romika.sewak@feo.org.fj]

Sent: Monday, October 29, 2018 2:23 PM

To: Vamarasi M. Kotobalavu

Cc: Sanjeshwar Ram; Nina S. Filipe; Isireli Robanakadavu


Subject: Posting in FMIS

[Quoted text hidden]

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### 2 attachments

 Copy of Elections drawings FINAL Vama (2).xlsx  
883K

 Elections.docx  
64K

Romika D. Sewak <romika.sewak@feo.org.fj>

Mon, Oct 29, 2018 at 4:59 PM

To: vamarasi.kotobalavu@economy.gov.fj

Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Isireli Robanakadavu <isireli.robanakadavu@feo.org.fj>



11/6/2018

Fijian Elections Office Mail - Posting in FMIS

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[Quoted text hidden]

Vamarasi M. Kotobalavu <vamarasi.kotobalavu@economy.gov.fj>  
To: "Romika D. Sewak" <romika.sewak@feo.org.fj>  
Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>

Tue, Oct 30, 2018 at 6:34 PM


Hi Romika,

So if we take that figure this what needs to be posted in the GL seg 06 \$3,704,581.26 let me know if you agree I will bring the new set of JV's to be signed. Attached is a copy for your ease of reference.

ELECTIONS - SYSTEMS	10,871,658.81
MOE ELECTIONS FMIS	\$7,167,077.55
YET TO POST INTO FMIS	3,704,581.26 YET TO POST TO SEG 06

From: Romika D. Sewak [mailto:romika.sewak@feo.org.fj]  
Sent: Monday, October 29, 2018 5:00 PM  
To: Vamarasi M. Kotobalavu  
Cc: Sanjeshwar Ram; Nina S. Filipe; Isireli Robanakadavu  
Subject: Re: Posting in FMIS

[Quoted text hidden]  
[Quoted text hidden]

 Copy of Elections drawings FINALIZED VAMA.xlsx  
928K

Romika D. Sewak <romika.sewak@feo.org.fj>  
To: vamarasi.kotobalavu@economy.gov.fj

Tue, Oct 30, 2018 at 6:51 PM

Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Isireli Robanakadavu <isireli.robanakadavu@feo.org.fj>

Yes agreed

This balances with our record.

Thanks

Kind Regards,

Romika Sewak | Accountant|Finance and Administration|Corporate Services|  
Fijian Elections Office | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
Mobile: (679) 8906084 |  
Phone: (679) 331 6225 | Fax: (679) 331 6026 |  
Email: romika.sewak@feo.org.fj



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Expense Date	Document	Document No.	G/L Account No.	Description	Amount	GL Account Type	Bank Account No.	Entry No.	RTVAT Amount
8/3/2016		GI009321	31706	FUNDED FROM MOE	-9,207.73	Bank Account	WBC		41676 0.00
8/4/2016		GI009322	31706	FUNDED FROM MOE	-332.50	Bank Account	WBC		41678 0.00
8/5/2016		GI009323	31706	FUNDED FROM MOE	-1,021.69	Bank Account	WBC		41680 0.00
8/8/2016		GI009324	31706	FUNDED FROM MOE	-34.79	Bank Account	WBC		41682 0.00
8/9/2016		GI009326	31706	FUNDED FROM MOE	-671.69	Bank Account	WBC		41702 0.00
8/10/2016		GI009327	31706	FUNDED FROM MOE	-2,603.17	Bank Account	WBC		41704 0.00
8/11/2016		GI009328	31706	FUNDED FROM MOE	-306.50	Bank Account	WBC		41706 0.00
8/12/2016		GI009329	31706	FUNDED FROM MOE	-800.58	Bank Account	WBC		41708 0.00
8/15/2016		GI009332	31706	FUNDED FROM MOE	-879.00	Bank Account	WBC		41725 0.00
8/17/2016		GI009333	31706	FUNDED FROM MOE	-23,831.85	Bank Account	WBC		41727 0.00
8/19/2016		GI009334	31706	FUNDED FROM MOE	-5,238.18	Bank Account	WBC		41729 0.00
8/23/2016		GI009335	31706	FUNDED FROM MOE	-30,053.17	Bank Account	WBC		41731 0.00
8/24/2016		GI009336	31706	FUNDED FROM MOE	-7,031.01	Bank Account	WBC		41733 0.00
8/25/2016		GI009337	31706	FUNDED FROM MOE	-2,700.73	Bank Account	WBC		41735 0.00
8/26/2016		GI009338	31706	FUNDED FROM MOE	-2,937.81	Bank Account	WBC		41737 0.00
8/29/2016		GI009339	31706	FUNDED FROM MOE	-25,901.59	Bank Account	WBC		41739 0.00
8/30/2016		GI010376	31706	Operating Bank Account - W	-6,930.69	G/L Account	10201		46373 0.00
8/30/2016		GI010825	31706	FUNDED FROM MOE	-6,930.69	G/L Account	10201		47994 0.00
8/30/2016		GI010825	31706	FUNDED FROM MOE	6,930.69	G/L Account	10201		48027 0.00
8/30/2016		GI010376	31706	Operating Bank Account - W	6,930.69	G/L Account	10201		48031 0.00
8/30/2016		GI010865	31706	Westpac Banking Cooperatio	-6,930.69	Bank Account	WBC		48146 0.00
8/31/2016		GI009342	31706	FUNDED FROM MOE	-21,139.19	Bank Account	WBC		41745 0.00
9/1/2016		GI009354	31706	FUNDED FROM MOE	-43,806.23	Bank Account	WBC		41779 0.00
9/2/2016		GI009355	31706	FUNDED FROM MOE	-12,858.60	Bank Account	WBC		41781 0.00
9/5/2016		GI009350	31706	FUNDED FROM MOE	-3,771.11	Bank Account	WBC		41771 0.00
9/6/2016		GI009351	31706	FUNDED FROM MOE	-3,386.37	Bank Account	WBC		41773 0.00
9/8/2016		GI009352	31706	FUNDED FROM MOE	-3,189.26	Bank Account	WBC		41775 0.00
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9/12/2016		GI009359	31706	FUNDED FROM MOE	-23,424.38	Bank Account	WBC		41791 0.00
9/13/2016		GI009360	31706	FUNDED FROM MOE	-21,063.89	Bank Account	WBC		41801 0.00
9/14/2016		GI009361	31706	FUNDED FROM MOE	-22,420.17	Bank Account	WBC		41803 0.00
9/15/2016		GI009362	31706	FUNDED FROM MOE	-2,873.02	Bank Account	WBC		41805 0.00
9/16/2016		GI009363	31706	FUNDED FROM MOE	-54.38	Bank Account	WBC		41807 0.00
9/19/2016		GI009354	31706	FUNDED FROM MOE	-47.00	Bank Account	WBC		41809 0.00
9/20/2016		GI009365	31706	FUNDED FROM MOE	-4,785.00	Bank Account	WBC		41811 0.00
9/21/2016		GI009366	31706	FUNDED FROM MOE	-11,407.86	Bank Account	WBC		41813 0.00
9/22/2016		GI009367	31706	FUNDED FROM MOE	-10,311.17	Bank Account	WBC		41815 0.00
9/23/2016		GI009368	31706	FUNDED FROM MOE	-6,551.82	Bank Account	WBC		41817 0.00
9/26/2016		GI009369	31706	FUNDED FROM MOE	-13,513.14	Bank Account	WBC		41819 0.00
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9/28/2016		GI009371	31706	FUNDED FROM MOE	-5,410.83	Bank Account	WBC		41826 0.00
9/29/2016		GI009372	31706	FUNDED FROM MOE	-13,373.31	Bank Account	WBC		41828 0.00
9/30/2016		GI009374	31706	FUNDED FROM MOE	-7,561.45	Bank Account	WBC		41832 0.00
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10/7/2016		GI009387	31706	FUNDED FROM MOE	-4,246.25	Bank Account	WBC		41875 0.00
10/11/2016		GI009388	31706	FUNDED FROM MOE	-143.83	Bank Account	WBC		41877 0.00
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10/13/2016		GI009390	31706	FUNDED FROM MOE	-3,529.50	Bank Account	WBC		41881 0.00
10/14/2016		GI009391	31706	FUNDED FROM MOE	-4,257.33	Bank Account	WBC		41883 0.00
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10/18/2016		GI009393	31706	FUNDED FROM MOE	-4,981.89	Bank Account	WBC		41887 0.00
10/19/2016		GI009394	31706	FUNDED FROM MOE	-37,248.18	Bank Account	WBC		41889 0.00
10/20/2016		GI009426	31706	FUNDED FROM MOE	-3,690.57	Bank Account	WBC		41984 0.00
10/21/2016		GI009427	31706	FUNDED FROM MOE	-8,038.03	Bank Account	WBC		41986 0.00
10/24/2016		GI009428	31706	FUNDED FROM MOE	-1,834.83	Bank Account	WBC		41988 0.00
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10/25/2016		GI009430	31706	FUNDED FROM MOE	18,313.99	Bank Account	WBC		42008 0.00
10/26/2016		GI009433	31706	FUNDED FROM MOE	-6,284.39	Bank Account	WBC		42022 0.00
10/27/2016		GI009441	31706	FUNDED FROM MOE	-48,026.46	Bank Account	WBC		42057 0.00
10/28/2016		GI009443	31706	FUNDED FROM MOE	-2,145.80	Bank Account	WBC		42061 0.00
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11/3/2016		GI009446	31706	FUNDED FROM MOE	-9,865.87	Bank Account	WBC		42067 0.00
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11/7/2016		GI009448	31706	FUNDED FROM MOE	-3,755.60	Bank Account	WBC		42071 0.00
11/8/2016		GI009449	31706	FUNDED FROM MOE	-1,995.74	Bank Account	WBC		42076 0.00
11/9/2016		GI009451	31706	FUNDED FROM MOE	-30,692.72	Bank Account	WBC		42082 0.00
11/10/2016		GI009467	31706	FUNDED FROM MOE	-3,072.14	Bank Account	WBC		42127 0.00
11/11/2016		GI009468	31706	FUNDED FROM MOE	-4,476.09	Bank Account	WBC		42135 0.00
11/14/2016		GI009469	31706	FUNDED FROM MOE	-566.43	Bank Account	WBC		42137 0.00
11/15/2016		GI009470	31706	FUNDED FROM MOE	-51,251.74	Bank Account	WBC		42139 0.00
11/16/2016		GI009471	31706	FUNDED FROM MOE	-12,519.61	Bank Account	WBC		42141 0.00
11/17/2016		GI009472	31706	FUNDED FROM MOE	-14,759.31	Bank Account	WBC		42143 0.00
11/18/2016		GI009473	31706	FUNDED FROM MOE	-2,752.36	Bank Account	WBC		42145 0.00
11/21/2016		GI009474	31706	FUNDED FROM MOE	-24,059.82	Bank Account	WBC		42147 0.00
11/22/2016		GI009475	31706	FUNDED FROM MOE	-14,151.26	Bank Account	WBC		42149 0.00
11/23/2016		GI009476	31706	FUNDED FROM MOE	-11,183.31	Bank Account	WBC		42151 0.00
11/24/2016		GI009477	31706	FUNDED FROM MOE	-16,156.95	Bank Account	WBC		42153 0.00
11/26/2016		GI009478	31706	FUNDED FROM MOE	-59,215.38	Bank Account	WBC		42155 0.00
11/29/2016		GI009479	31706	FUNDED FROM MOE	-2,313.45	Bank Account	WBC		42157 0.00
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12/2/2016		GI009486	31706	FUNDED FROM MOE	-26,728.86	Bank Account	WBC		42176 0.00
12/3/2016		GI009487	31706	FUNDED FROM MOE	-1,082.18	Bank Account	WBC		42178 0.00
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12/7/2016		GI009489	31706	FUNDED FROM MOE	-37,814.89	Bank Account	WBC		42182 0.00
12/8/2016		GI009504	31706	FUNDED FROM MOE	-132,635.45	Bank Account	WBC		42279 0.00
12/9/2016		GI009506	31706	FUNDED FROM MOE	-25,707.14	Bank Account	WBC		42302 0.00
12/13/2016		GI009507	31706	FUNDED FROM MOE	-16,855.44	Bank Account	WBC		42304 0.00

12/14/2016	GJ009508	31706	FUNDED FROM MOE	-15,064.86	Bank Account	WBC	42306	0.00
12/15/2016	GJ009509	31706	FUNDED FROM MOE	-33,661.13	Bank Account	WBC	42308	0.00
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12/19/2016	GJ009511	31706	FUNDED FROM MOE	-6,284.47	Bank Account	WBC	42312	0.00
12/20/2016	GJ009512	31706	FUNDED FROM MOE	-25,737.20	Bank Account	WBC	42314	0.00
12/21/2016	GJ009513	31706	FUNDED FROM MOE	-4,975.04	Bank Account	WBC	42316	0.00
12/22/2016	GJ009514	31706	FUNDED FROM MOE	-8,136.89	Bank Account	WBC	42318	0.00
12/23/2016	GJ009515	31706	FUNDED FROM MOE	-15,987.79	Bank Account	WBC	42320	0.00
12/28/2016	GJ009516	31706	FUNDED FROM MOE	-11,950.52	Bank Account	WBC	42322	0.00
12/29/2016	GJ009517	31706	FUNDED FROM MOE	-28,732.38	Bank Account	WBC	42324	0.00
12/30/2016	GJ009519	31706	FUNDED FROM MOE	-14,260.42	Bank Account	WBC	42328	0.00
1/1/2017	GJ009738	31706	FUNDED FROM MOE	-13,241.80	Bank Account	WBC	43142	0.00
1/1/2017	GJ009738	31700	FUNDED FROM MOE	13,241.80	Bank Account	WBC	45088	0.00
1/3/2017	GJ009520	31706	FUNDED FROM MOE	-41,807.44	Bank Account	WBC	42330	0.00
1/4/2017	GJ009522	31706	FUNDED FROM MOE	-11,111.35	Bank Account	WBC	42334	0.00
1/5/2017	GJ009523	31706	FUNDED FROM MOE	-426.48	Bank Account	WBC	42336	0.00
1/6/2017	GJ009524	31706	FUNDED FROM MOE	-35,795.65	Bank Account	WBC	42338	0.00
1/10/2017	GJ009525	31706	FUNDED FROM MOE	-15,489.37	Bank Account	WBC	42340	0.00
1/11/2017	GJ009526	31706	FUNDED FROM MOE	-56,730.64	Bank Account	WBC	42342	0.00
1/12/2017	GJ009527	31706	FUNDED FROM MOE	-22,983.99	Bank Account	WBC	42344	0.00
1/13/2017	GJ009533	31706	FUNDED FROM MOE	-21,523.98	Bank Account	WBC	42373	0.00
1/16/2017	GJ009545	31706	FUNDED FROM MOE	-37,560.28	Bank Account	WBC	42402	0.00
1/17/2017	GJ009547	31706	FUNDED FROM MOE	-608.93	Bank Account	WBC	42408	0.00
1/18/2017	GJ009548	31706	FUNDED FROM MOE	-2,706.57	Bank Account	WBC	42433	0.00
1/19/2017	GJ009549	31706	FUNDED FROM MOE	-3,205.00	Bank Account	WBC	42435	0.00
1/20/2017	GJ009550	31706	FUNDED FROM MOE	-2,417.36	Bank Account	WBC	42467	0.00
1/20/2017	GJ009550	31706	FUNDED FROM MOE	-47,828.29	Bank Account	WBC	42469	0.00
1/23/2017	GJ009551	31706	FUNDED FROM MOE	-50,278.36	Bank Account	WBC	42471	0.00
1/24/2017	GJ009553	31706	FUNDED FROM MOE	-2,469.32	Bank Account	WBC	42492	0.00
1/25/2017	GJ009556	31706	FUNDED FROM MOE	-14,744.24	Bank Account	WBC	42504	0.00
1/26/2017	GJ009557	31706	FUNDED FROM MOE	-101.92	Bank Account	WBC	42506	0.00
1/27/2017	GJ009558	31706	FUNDED FROM MOE	-20,850.39	Bank Account	WBC	42508	0.00
1/30/2017	GJ009560	31706	FUNDED FROM MOE	-5,054.60	Bank Account	WBC	42512	0.00
1/31/2017	GJ009561	31706	FUNDED FROM MOE	-58,278.46	Bank Account	WBC	42514	0.00
2/1/2017	GJ009582	31706	FUNDED FROM MOE	-72,142.16	Bank Account	WBC	42516	0.00
2/2/2017	GJ009563	31706	FUNDED FROM MOE	-1,142.50	Bank Account	WBC	42518	0.00
2/3/2017	GJ009564	31706	FUNDED FROM MOE	-33,013.95	Bank Account	WBC	42520	0.00
2/7/2017	GJ009565	31706	FUNDED FROM MOE	-8,237.10	Bank Account	WBC	42522	0.00
2/8/2017	GJ009566	31706	FUNDED FROM MOE	-11,729.13	Bank Account	WBC	42524	0.00
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2/10/2017	GJ009568	31706	FUNDED FROM MOE	-1,790.24	Bank Account	WBC	42528	0.00
2/13/2017	GJ009569	31706	FUNDED FROM MOE	-785.33	Bank Account	WBC	42530	0.00
2/15/2017	GJ009570	31706	FUNDED FROM MOE	-34,181.23	Bank Account	WBC	42532	0.00
2/16/2017	GJ009571	31706	FUNDED FROM MOE	-92,095.20	Bank Account	WBC	42534	0.00
2/17/2017	GJ009572	31706	FUNDED FROM MOE	-5,412.56	Bank Account	WBC	42536	0.00
2/20/2017	GJ009573	31706	FUNDED FROM MOE	-1,500.00	Bank Account	WBC	42538	0.00
2/21/2017	GJ009574	31706	FUNDED FROM MOE	-7,287.21	Bank Account	WBC	42540	0.00
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2/23/2017	GJ009576	31706	FUNDED FROM MOE	8,126.60	Bank Account	WBC	42549	0.00
2/23/2017	GJ009577	31706	FUNDED FROM MOE	-8,126.10	Bank Account	WBC	42550	0.00
2/24/2017	GJ009578	31706	FUNDED FROM MOE	-43,641.82	Bank Account	WBC	42552	0.00
2/27/2017	GJ009579	31706	FUNDED FROM MOE	-17,745.69	Bank Account	WBC	42554	0.00
2/27/2017	GJ009579	31706	FUNDED FROM MOE	17,745.69	Bank Account	WBC	42557	0.00
2/27/2017	GJ009580	31706	FUNDED FROM MOE	-14,745.69	Bank Account	WBC	42558	0.00
2/28/2017	GJ009581	31706	FUNDED FROM MOE	-1,108.80	Bank Account	WBC	42560	0.00
3/1/2017	GJ009582	31706	FUNDED FROM MOE	-106,736.23	Bank Account	WBC	42564	0.00
3/2/2017	GJ009583	31706	FUNDED FROM MOE	-53,861.74	Bank Account	WBC	42566	0.00
3/3/2017	GJ009584	31706	FUNDED FROM MOE	-5,085.75	Bank Account	WBC	42568	0.00
3/6/2017	GJ009585	31706	FUNDED FROM MOE	-7,020.82	Bank Account	WBC	42570	0.00
3/7/2017	GJ009586	31706	FUNDED FROM MOE	-16,458.67	Bank Account	WBC	42572	0.00
3/8/2017	GJ009587	31706	FUNDED FROM MOE	-13,751.70	Bank Account	WBC	42574	0.00
3/9/2017	GJ009588	31706	FUNDED FROM MOE	-717.58	Bank Account	WBC	42576	0.00
3/10/2017	GJ009589	31706	FUNDED FROM MOE	-65,360.77	Bank Account	WBC	42578	0.00
3/13/2017	GJ009590	31706	FUNDED FROM MOE	-25,006.52	Bank Account	WBC	42580	0.00
3/14/2017	GJ009591	31706	FUNDED FROM MOE	-903.50	Bank Account	WBC	42582	0.00
3/15/2017	GJ009592	31706	FUNDED FROM MOE	-37,970.39	Bank Account	WBC	42584	0.00
3/16/2017	GJ009593	31706	FUNDED FROM MOE	-71,103.61	Bank Account	WBC	42586	0.00
3/17/2017	GJ009594	31706	FUNDED FROM MOE	-11,754.45	Bank Account	WBC	42588	0.00
3/20/2017	GJ009595	31706	FUNDED FROM MOE	-30,306.55	Bank Account	WBC	42590	0.00
3/21/2017	GJ009596	31706	FUNDED FROM MOE	-8,579.11	Bank Account	WBC	42592	0.00
3/22/2017	GJ009597	31706	FUNDED FROM MOE	-95,884.42	Bank Account	WBC	42594	0.00
3/23/2017	GJ009598	31706	FUNDED FROM MOE	-3,952.26	Bank Account	WBC	42600	0.00
3/24/2017	GJ009599	31706	FUNDED FROM MOE	-8,037.48	Bank Account	WBC	42602	0.00
3/27/2017	GJ009600	31706	FUNDED FROM MOE	-14,102.03	Bank Account	WBC	42604	0.00
3/28/2017	GJ009601	31706	FUNDED FROM MOE	-51,924.59	Bank Account	WBC	42608	0.00
3/29/2017	GJ009602	31706	FUNDED FROM MOE	-55,791.87	Bank Account	WBC	42610	0.00
3/30/2017	GJ009603	31706	FUNDED FROM MOE	-66,872.38	Bank Account	WBC	42614	0.00
3/30/2017	GJ009604	31706	FUNDED FROM MOE	-66,022.79	Bank Account	WBC	42624	0.00
4/3/2017	GJ009605	31706	FUNDED FROM MOE	-59,346.57	Bank Account	WBC	42630	0.00
4/4/2017	GJ009606	31706	FUNDED FROM MOE	-3,634.40	Bank Account	WBC	42634	0.00
4/5/2017	GJ009607	31706	FUNDED FROM MOE	-18,812.12	Bank Account	WBC	42636	0.00
4/6/2017	GJ009608	31706	FUNDED FROM MOE	-16,517.66	Bank Account	WBC	42638	0.00
4/7/2017	GJ009609	31706	FUNDED FROM MOE	-7,834.15	Bank Account	WBC	42644	0.00
4/10/2017	GJ009610	31706	FUNDED FROM MOE	-10,846.36	Bank Account	WBC	42657	0.00
4/11/2017	GJ009644	31706	FUNDED FROM MOE	-39,657.24	Bank Account	WBC	42858	0.00
4/12/2017	GJ009545	31706	FUNDED FROM MOE	-28,242.59	Bank Account	WBC	42862	0.00
4/13/2017	GJ009546	31706	FUNDED FROM MOE	-69,238.52	Bank Account	WBC	42864	0.00
4/18/2017	GJ009647	31706	FUNDED FROM MOE	-15,253.35	Bank Account	WBC	42868	0.00
4/19/2017	GJ009649	31706	FUNDED FROM MOE	-39,297.40	Bank Account	WBC	42872	0.00
4/20/2017	GJ009650	31706	FUNDED FROM MOE	-28,574.94	Bank Account	WBC	42876	0.00
4/21/2017	GJ009651	31706	FUNDED FROM MOE	-104,042.98	Bank Account	WBC	42890	0.00
4/24/2017	GJ009652	31706	FUNDED FROM MOE	-12,117.00	Bank Account	WBC	42884	0.00

4/25/2017	GJ009653	31706	FUNDED FROM MOE	-1,800.70	Bank Account	WBC	42888	0.00
4/26/2017	GJ009654	31706	FUNDED FROM MOE	-62,354.31	Bank Account	WBC	42892	0.00
4/27/2017	GJ009655	31706	FUNDED FROM MOE	-67,792.30	Bank Account	WBC	42896	0.00
4/28/2017	GJ009656	31706	FUNDED FROM MOE	-48,671.17	Bank Account	WBC	42898	0.00
5/1/2017	GJ009739	31705	FUNDED FROM MOE	-13,241.80	Bank Account	WBC	43148	0.00
5/2/2017	GJ009740	31706	FUNDED FROM MOE	-12,357.07	Bank Account	WBC	43152	0.00
5/3/2017	GJ009741	31706	FUNDED FROM MOE	-2,468.28	Bank Account	WBC	43156	0.00
5/4/2017	GJ009769	31706	FUNDED FROM MOE	-12,940.64	Bank Account	WBC	43212	0.00
5/4/2017	GJ009770	31706	FUNDED FROM MOE	-112,000.00	Bank Account	WBC	43216	0.00
5/8/2017	GJ009771	31706	FUNDED FROM MOE	-28,766.13	Bank Account	WBC	43218	0.00
5/8/2017	GJ009772	31705	FUNDED FROM MOE	-4,738.76	Bank Account	WBC	43234	0.00
5/10/2017	GJ009773	31706	FUNDED FROM MOE	-46,521.27	Bank Account	WBC	43236	0.00
5/11/2017	GJ009774	31706	FUNDED FROM MOE	-117,719.21	Bank Account	WBC	43277	0.00
5/12/2017	GJ009775	31706	FUNDED FROM MOE	-67,612.52	Bank Account	WBC	43289	0.00
5/15/2017	GJ009785	31706	FUNDED FROM MOE	-5,203.63	Bank Account	WBC	43354	0.00
5/16/2017	GJ009786	31706	FUNDED FROM MOE	-36,928.12	Bank Account	WBC	43360	0.00
5/17/2017	GJ009787	31706	FUNDED FROM MOE	-147,475.12	Bank Account	WBC	43364	0.00
5/18/2017	GJ009789	31706	FUNDED FROM MOE	-92,974.68	Bank Account	WBC	43370	0.00
5/19/2017	GJ009791	31706	FUNDED FROM MOE	-41,305.35	Bank Account	WBC	43376	0.00
5/22/2017	GJ009792	31706	FUNDED FROM MOE	-36,937.47	Bank Account	WBC	43380	0.00
5/23/2017	GJ009794	31706	FUNDED FROM MOE	-95,418.09	Bank Account	WBC	43390	0.00
5/24/2017	GJ009795	31706	FUNDED FROM MOE	-37,885.66	Bank Account	WBC	43396	0.00
5/25/2017	GJ009796	31706	FUNDED FROM MOE	-79,432.94	Bank Account	WBC	43398	0.00
5/26/2017	GJ010006	31706	FUNDED FROM MOE	-27,863.84	G/L Account	31705	44310	0.00
5/29/2017	GJ010007	31706	FUNDED FROM MOE	-65,075.26	G/L Account	31705	44312	0.00
5/30/2017	GJ010008	31706	FUNDED FROM MOE	-32,023.49	G/L Account	31705	44314	0.00
5/31/2017	GJ009800	31706	FUNDED FROM MOE	-45.00	Bank Account	WBC	43418	0.00
6/1/2017	GJ009803	31706	FUNDED FROM MOE	-118,629.77	Bank Account	WBC	43431	0.00
6/1/2017	GJ009803	31706	FUNDED FROM MOE	118,629.77	Bank Account	WBC	43436	0.00
6/1/2017	GJ010009	31706	FUNDED FROM MOE	-118,553.77	G/L Account	31705	44316	0.00
6/2/2017	GJ009805	31706	FUNDED FROM MOE	-14,716.50	Bank Account	WBC	43443	0.00
6/5/2017	GJ009806	31706	FUNDED FROM MOE	-50,828.20	Bank Account	WBC	43445	0.00
6/6/2017	GJ009808	31705	FUNDED FROM MOE	-56,885.10	Bank Account	WBC	43449	0.00
6/7/2017	GJ009809	31706	FUNDED FROM MOE	-26,201.25	Bank Account	WBC	43453	0.00
6/8/2017	GJ009810	31706	FUNDED FROM MOE	-91,751.96	Bank Account	WBC	43455	0.00
6/9/2017	GJ009811	31706	FUNDED FROM MOE	-390,098.57	Bank Account	WBC	43462	0.00
6/12/2017	GJ009812	31706	FUNDED FROM MOE	-50,620.70	Bank Account	WBC	43472	0.00
6/14/2017	GJ009813	31706	FUNDED FROM MOE	-46,136.12	Bank Account	WBC	43474	0.00
6/15/2017	GJ009814	31706	FUNDED FROM MOE	-41,255.67	Bank Account	WBC	43476	0.00
6/16/2017	GJ009817	31706	FUNDED FROM MOE	-72,649.19	Bank Account	WBC	43502	0.00
6/16/2017	GJ009817	31706	FUNDED FROM MOE	72,649.19	Bank Account	WBC	43507	0.00
6/16/2017	GJ009819	31706	FUNDED FROM MOE	-71,609.69	Bank Account	WBC	43508	0.00
6/19/2017	GJ009821	31706	FUNDED FROM MOE	-31,184.13	Bank Account	WBC	43515	0.00
6/20/2017	GJ009822	31706	FUNDED FROM MOE	-84,805.87	Bank Account	WBC	43518	0.00
6/21/2017	GJ009823	31706	FUNDED FROM MOE	-66,082.04	Bank Account	WBC	43522	0.00
6/22/2017	GJ009824	31706	FUNDED FROM MOE	-329,028.90	Bank Account	WBC	43528	0.00
6/23/2017	GJ009825	31706	FUNDED FROM MOE	-116,118.75	Bank Account	WBC	43536	0.00
6/26/2017	GJ009826	31706	FUNDED FROM MOE	-1,800.00	Bank Account	WBC	43540	0.00
6/27/2017	GJ009827	31705	FUNDED FROM MOE	-5,822.09	Bank Account	WBC	43542	0.00
6/28/2017	GJ009828	31706	FUNDED FROM MOE	-5,088.80	Bank Account	WBC	43546	0.00
6/29/2017	GJ009829	31706	FUNDED FROM MOE	-44,862.09	Bank Account	WBC	43550	0.00
7/3/2017	GJ009833	31706	FUNDED FROM MOE	-17,078.55	Bank Account	WBC	43574	0.00
7/4/2017	GJ009836	31706	FUNDED FROM MOE	-128,639.92	Bank Account	WBC	43633	0.00
7/5/2017	GJ009855	31706	FUNDED FROM MOE	-55,711.34	Bank Account	WBC	43712	0.00
7/6/2017	GJ009858	31706	FUNDED FROM MOE	-165,814.01	Bank Account	WBC	43724	0.00
7/7/2017	GJ009859	31706	FUNDED FROM MOE	-56,723.83	Bank Account	WBC	43730	0.00
7/10/2017	GJ009862	31706	FUNDED FROM MOE	-11,289.30	Bank Account	WBC	43758	0.00
7/11/2017	GJ009863	31706	FUNDED FROM MOE	-98,074.96	Bank Account	WBC	43774	0.00
7/12/2017	GJ009864	31705	FUNDED FROM MOE	-136.66	Bank Account	WBC	43776	0.00
7/13/2017	GJ009865	31706	FUNDED FROM MOE	-6,681.38	Bank Account	WBC	43782	0.00
7/14/2017	GJ009865	31706	FUNDED FROM MOE	-275,583.65	Bank Account	WBC	43785	0.00
7/17/2017	GJ009546	31706	FUNDED FROM MOE	-608.93	Bank Account	WBC	42404	0.00
7/17/2017	GJ009546	31706	FUNDED FROM MOE	608.93	Bank Account	WBC	42407	0.00
7/17/2017	GJ009867	31706	FUNDED FROM MOE	-27,468.65	Bank Account	WBC	43794	0.00
7/18/2017	GJ009868	31706	FUNDED FROM MOE	-19,978.82	Bank Account	WBC	43798	0.00
7/19/2017	GJ009869	31706	FUNDED FROM MOE	-70,981.75	Bank Account	WBC	43802	0.00
7/20/2017	GJ009870	31706	FUNDED FROM MOE	-107,104.65	Bank Account	WBC	43806	0.00
7/21/2017	GJ009871	31706	FUNDED FROM MOE	-135,772.98	Bank Account	WBC	43812	0.00
7/21/2017	GJ009871	31706	PETTY CASH	-591.08	Bank Account	WBC	43818	0.00
7/24/2017	GJ009872	31706	FUNDED FROM MOE	-69,900.06	Bank Account	WBC	43822	0.00
7/24/2017	GJ009872	31706	PETTY CASH	508.95	Bank Account	WBC	43828	0.00
7/25/2017	GJ009873	31706	FUNDED FROM MOE	-16,046.35	Bank Account	WBC	43830	0.00
7/25/2017	GJ009874	31706	FUNDED FROM MOE	-87,947.63	Bank Account	WBC	43834	0.00
7/27/2017	GJ009875	31706	FUNDED FROM MOE	-257,190.53	Bank Account	WBC	43844	0.00
7/28/2017	GJ009895	31706	FUNDED FROM MOE	-303,519.24	Bank Account	WBC	44160	0.00
7/31/2017	GJ009452	31706	Government Grant Income		G/L Account	10709	42086	0.00
7/31/2017	GJ009996	31705	FUNDED FROM MOE	-1,729,663.69	Bank Account	WBC	44171	0.00
7/31/2017	GJ009998	31706	FUNDED FROM MOE	-218,798.77	Bank Account	WBC	44263	0.00
7/31/2017	GJ010095	31706	Accrual 2017-grant income	-722,455.23	G/L Account	10709	44841	0.00
7/31/2017	GJ010266	31706	Government Grant Income		G/L Account	31705	45573	0.00
7/31/2017	GJ010318	31705	Salaries-record FMIS posting	-253,676.98	G/L Account	42602	46212	0.00
7/31/2017	GJ010318	31706	Salaries-record FMIS posting	-204,456.50	G/L Account	42602	46216	0.00
7/31/2017	GJ010318	31706	Salaries-record FMIS posting	-241,159.36	G/L Account	42602	46218	0.00
7/31/2017	GJ010318	31706	Salaries-record FMIS posting	-81,912.45	G/L Account	42602	46218	0.00
7/31/2017	GJ010375	31706	petty cash retirement	1,000.00	G/L Account	10101	48214	0.00
7/31/2017	GJ015496	31706	audit adjustment	722,455.23	G/L Account	10709	67647	0.00
7/31/2017	GJ015501	31706	Audit adjustment-accrual		G/L Account	10709	67722	0.00
7/31/2017	GJ016459	31706	KPMG ADJ-FNU LEVY JAN-JU		G/L Account	10709	72040	0.00
7/31/2017	GJ016459	31706	KPMG ADJUST FNU LEVY JU		G/L Account	10709	72044	0.00
7/31/2017	GJ018442	31706	Receivable from government		G/L Account	10709	80117	0.00
7/31/2017	GJ021955	31706	Final Audit adj-fmpf		G/L Account	10709	94150	0.00
7/31/2017	GJ021956	31706	Final Audit adj	105,871.56	G/L Account	41501	94151	0.00
7/31/2017	GJ021956	31706	Final Audit adj	9,528.44	G/L Account	43502	94153	0.00

7/31/2017	GJ010876	31706	Close Income Statement	11,517,139.62	G/L Account	48221	0.00
7/31/2017	GJ019170	31706	Close Income Statement	256,965.30	G/L Account	82486	0.00
7/31/2017	GJ021958	31706	Close Income Statement	-64,502.00	G/L Account	94152	0.00
				0.00			

Total fund: 11,709,602.92  
(1,030,318.53) receivable from govt  
192,374.42



## DRAWINGS ACCOUNT RECONCILIATION -FIJIAN ELECTIONS OFFICE

MONTH : JULY 2017

ALLOCATION : F-10101-10999-530201

### AP470 Section

	UNPRESENTED CHEQUES LISTING		\$ 118,756.19	
ADD	AP470 ISSUED CHEQUES & EFT		\$ 10,368,579.36	
	TOTAL CHEQUES & EFT ISSUED		\$ 10,487,335.55	
LESS	PRESENTED CHEQS	Dr in the bank statement	\$(10,243,557.29)	
				\$ 243,778.26
LESS				
	26-Jul-17	EFT Payment 26/07/17	68,653.05	
	27-Jul-17	EFT Payment 27/07/17	66,606.97	
	31-Jul-17	EFT Payment 31/07/17	2,746.86	
			138,006.88	\$ (138,006.88)

### CURRENT UNPRESENTED CHEQUES - JULY 2017

\$ 105,771.38

### GL SECTION

#### GL CLOSING BALANCE - JULY 2017

\$ (3,486,156.59)

17-May-17	GJ009787	(147,475.12)
01-Jun-17	GJ009803	(118,629.77)
11-May-17	GJ009774	(117,719.21)
01-Mar-17	GJ009582	(106,736.23)
21-Apr-17	GJ009651	(104,042.98)
22-Mar-17	GJ009597	(95,884.42)
23-May-17	GJ009794	(95,418.09)
18-May-17	GJ009789	(92,974.68)
16-Feb-17	GJ009571	(92,095.20)
08-Jun-17	GJ009810	(91,751.96)
20-Jun-17	GJ009822	(84,805.87)
25-May-17	GJ009796	(79,432.94)
01-Feb-17	GJ009562	(72,142.16)
16-Jun-17	GJ009819	(71,609.69)
16-Mar-17	GJ009593	(71,103.61)
13-Apr-17	GJ009646	(69,238.52)
27-Apr-17	GJ009655	(67,792.30)
12-May-17	GJ009775	(67,612.52)
30-Mar-17	GJ009603	(56,872.38)
21-Jun-17	GJ009823	(66,082.04)
30-Mar-17	GJ009604	(66,022.79)
10-Mar-17	GJ009589	(65,360.77)
29-May-17	GJ010007	(65,075.26)
26-Apr-17	GJ009654	(62,354.31)
03-Apr-17	GJ009605	(59,345.57)
06-Jun-17	GJ009808	(56,885.10)
29-Mar-17	GJ009602	(55,791.87)
02-Mar-17	GJ009583	(53,861.74)
28-Mar-17	GJ009601	(51,924.59)
05-Jun-17	GJ009806	(50,828.20)
12-Jun-17	GJ009812	(50,620.70)
28-Apr-17	GJ009656	(48,671.17)
10-May-17	GJ009773	(46,521.27)
24-Feb-17	GJ009578	(43,641.82)
19-May-17	GJ009791	(41,305.35)
15-Jun-17	GJ009814	(41,255.67)
11-Apr-17	GJ009644	(39,657.24)
19-Apr-17	GJ009649	(39,297.40)
15-Mar-17	GJ009592	(37,970.39)
24-May-17	GJ009795	(37,885.66)
22-Jun-17	GJ009824	(37,717.40)

22-May-17	GJ009792	(36,937.47)
16-May-17	GJ009786	(36,928.12)
15-Feb-17	GJ009570	(34,181.23)
03-Feb-17	GJ009564	(33,013.95)
30-May-17	GJ010008	(32,023.49)
20-Mar-17	GJ009595	(30,306.55)
08-May-17	GJ009771	(28,766.13)
20-Apr-17	GJ009650	(28,574.94)
12-Apr-17	GJ009645	(28,242.59)
26-May-17	GJ010006	(27,863.84)
07-Jun-17	GJ009809	(26,201.25)
13-Mar-17	GJ009590	(25,006.52)
05-Apr-17	GJ009607	(18,812.12)
09-Feb-17	GJ009567	(17,024.86)
06-Apr-17	GJ009608	(16,517.66)
07-Mar-17	GJ009586	(16,458.67)
18-Apr-17	GJ009647	(15,253.35)
27-Feb-17	GJ009580	(14,745.69)
02-Jun-17	GJ009805	(14,716.50)
27-Mar-17	GJ009600	(14,102.03)
08-Mar-17	GJ009587	(13,751.70)
01-May-17	GJ009739	(13,241.80)
02-May-17	GJ009740	(12,357.07)
24-Apr-17	GJ009652	(12,117.00)
17-Mar-17	GJ009594	(11,754.45)
08-Feb-17	GJ009566	(11,729.13)
10-Apr-17	GJ009610	(10,846.36)
21-Mar-17	GJ009596	(8,579.11)
07-Feb-17	GJ009565	(8,237.10)
23-Feb-17	GJ009577	(8,126.10)
24-Mar-17	GJ009599	(8,037.48)
07-Apr-17	GJ009609	(7,834.15)
21-Feb-17	GJ009574	(7,287.21)
06-Mar-17	GJ009585	(7,020.82)
17-Feb-17	GJ009577	(5,412.56)
15-May-17	GJ009785	(5,203.63)
03-Mar-17	GJ009584	(5,085.75)
08-May-17	GJ009772	(4,738.76)
23-Mar-17	GJ009598	(3,952.26)
04-Apr-17	GJ009606	(3,634.40)
03-May-17	GJ009741	(2,468.28)
25-Apr-17	GJ009653	(1,800.70)
26-Jun-17	GJ009826	(1,800.00)
10-Feb-17	GJ009568	(1,790.24)
12-Jul-17	GJ009864	(1,707.76)
20-Feb-17	GJ009573	(1,500.00)
02-Feb-17	GJ009563	(1,142.50)
28-Feb-17	GJ009581	(1,108.80)
14-Mar-17	GJ009591	(903.50)
13-Feb-17	GJ009569	(785.33)
09-Mar-17	GJ009588	(717.58)
22-Feb-17	GJ009575	(437.00)
01-Sep-17	GJ010005	(6.00)
24-May-17	GJ009795	(37,885.66)
28-Apr-17	GJ009656	(45,760.14)
22-Jun-17	GJ009824	(108,729.01)
<b>Yet to post in FMIS</b>		<b>(3,704,581.26)</b>

① \$ 3,704,581.26 \$ 3,704,581.26  
JV 6648

29 June 2017	Acc 1 Adv	595.00
19 April 2017	Acc/Adv	135.00
23 February 2017	Acc/adv	54.50
6 April 2017	Acc/adv	1,377.56
		2,162.06

\$ (2,162.06) \$ (2,162.06)  
JV 6649



Less

11 May 2017	Deposit	4,072.85
26 April 2017	Deposit	1,474.80
2 May 2017	Deposit	225.00
15 May 2017	Deposit	360.00
16 June 2017	Deposit	1,039.50
21 June 2017	Deposit	120.00
22 June 2017	Deposit	611.55
14 July 2017	Deposit	10.00
8 May 2017	Deposit	513.05
22 June 2017	Deposit	40.95
29 June 2017	Deposit	1,185.00
29 June 2017	Deposit	1,361.00
29 June 2017	Deposit	6,060.00
3 July 2017	Deposit	186.05
3 July 2017	Deposit	80.00
3 July 2017	Deposit	30.00
5 July 2017	Deposit	2,788.00
5 July 2017	Deposit	191.00
6 July 2017	Deposit	4,055.00
21 July 2017	Deposit	590.00
21 July 2017	Deposit	530.00
27 July 2017	Deposit	45.00
30 March 2017	Deposit	25.07
13 January 2017	Deposit	50,936.03
		76,529.85

\$ (76,529.85) \$ (76,529.85)

②

JV6651

20 January 2017	Deposit	2,417.36
17 May 2017	Deposit	5,104.50
31 May 2017	Deposit	309.25
6 June 2017	Deposit	2,614.90
24 July 2017	Deposit	263.00
30 March 2017	Deposit	1,502.80
12 July 2017	Deposit	340.00
3 August 2017	Deposit	30.00
21 June 2017	Deposit	2,104.62
9 June 2017	Deposit	1,061.54
9 June 2017	Deposit	265.38
22 May 2017	Deposit	1,952.86
25 May 2017	Deposit	624.61
25 May 2017	Deposit	530.77
10 July 2017	Deposit	887.08
10 July 2017	Deposit	308.64
10 July 2017	Deposit	607.69
10 July 2017	Deposit	308.64
10 July 2017	Deposit	111.16
10 July 2017	Deposit	50.00
27 July 2017	Deposit	1,511.90
27 July 2017	Deposit	805.00
27 July 2017	Deposit	50.00
22 May 2017	Deposit	2,222.31
27 July 2017	Deposit	30.00
22 March 2017	Deposit	500.00
22 March 2017	Deposit	629.00
21 July 2017	Deposit	491.05
24 July 2017	Deposit	508.95
15 May 2017	Deposit	1,050.00
20 July 2017	Deposit	0.04
9 June 2017	Deposit	265.38
30 March 2017	Deposit	66.00
30 March 2017	Deposit	901.35
1 August 2016	Deposit	50.80
1 September 2017	Deposit	6.00
31 May 2017	Deposit	455.00
5 July 2017	Deposit	12.00
12 July 2017	Deposit	424.62

14 July 2017 Deposit  
 22 May 2017 Deposit

882.40  
 1,704.78  
 33,961.38

3

\$ (33,961.38) \$ (33,961.38)  
 JV 6650

**CURRENT UNPRESENTED CHEQUES - JULY 2017**

\$ 105,771.38

**CURRENT UP LISTING**

<i>Cheque</i>	<i>Date</i>	<i>Description</i>	<i>Amount</i>
	31-Jul-17 6641	FNPF-June-2017-Est Staff	13,889.01
	31-Jul-17 6644	FNPF-June-2017-Short Term S	49,332.23
	31-Jul-17 6646	FNPF JUNE	12,243.22
	31-Jul-17 6647	FNPF JUNE - Manual Payment	12,675.75
	31-Jul-17 6640	FNPF-June-2017-Est & Short T	270.00
	31-Jul-17 6642	FNPF-June-2017-Est Staff-Emp	17,361.17
			\$ 105,771.38

**CURRENT UNPRESENTED CHEQUES - JULY 2017**

\$ 105,771.38

6648

### JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer, \_\_\_\_\_

Number: _____ month _____ year _____
--------------------------------------

Reasons for adjustment: Adjustments for payments  
not reflected in Seg 06.

Source Reference:

Debit: <u>1-10101-10999-060101</u>		
	<u>3,704,581</u>	<u>26</u>
Total:	<u>3,704,581</u>	<u>26</u>

Credit: <u>1-10101-10999-530201</u>		
	<u>3,704,581</u>	<u>26</u>
Total:	<u>3,704,581</u>	<u>26</u>

Signature [Signature]  
01/11/18  
 Verified and endorsed.  
 Distribution:

Date \_\_\_\_\_  
[Signature]  
 Adjustment Approved.  
 Designation: 01/11/18  
 Date \_\_\_\_\_

①

6651

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer.

Number: \_\_\_\_\_ month \_\_\_\_\_ year \_\_\_\_\_

Reasons for adjustment: Adjustment for Bank statement  
credits to be posted by Revenue.

Source Reference:

Debit: 1-10101-10999-530201

76,529 85

Total: 76,529 85

Credit: 1-10101-10999-279999

76,529 85

Total: 76,529 85

Signature [Signature]

Date \_\_\_\_\_

A/c 01/11/18  
Verified and endorsed.

Distribution :  
\_\_\_\_\_  
\_\_\_\_\_

[Signature]  
Adjustment Approved.

Designation \_\_\_\_\_

Date 01/11/18

②

**Vamarasi M. Kotobalavu**

**From:** Romika D. Sewak <romika.sewak@feo.org.fj>  
**Sent:** Tuesday, October 30, 2018 6:52 PM  
**To:** Vamarasi M. Kotobalavu  
**Cc:** Sanjeshwar Ram; Nina S. Filipe; Isireli Robanakadavu  
**Subject:** Re: Posting in FMIS

Yes agreed

This balances with our record.

Thanks

---  
**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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Refer attached

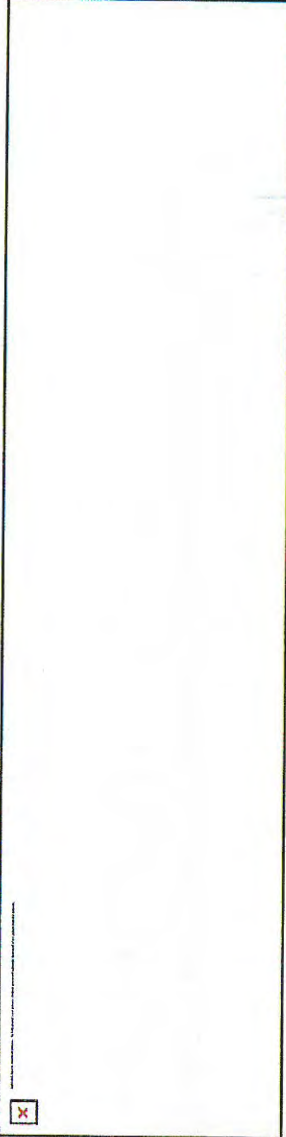
Refer to your FEO SHEET and our sheet 31706 which is balanced.

Total grant is \$10,871,658.81

Thanks

---  
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



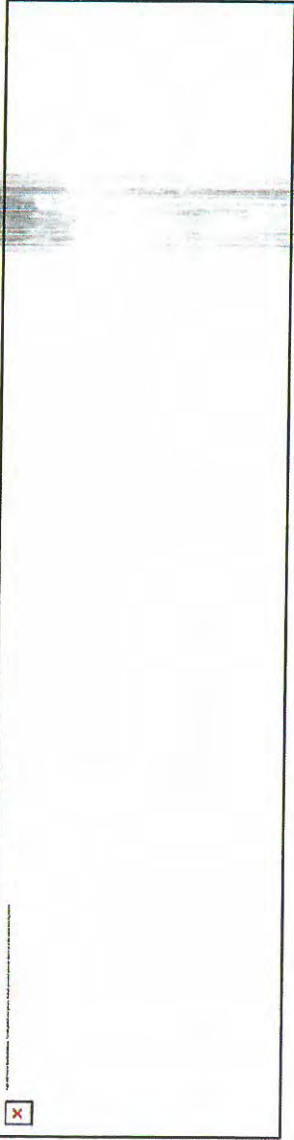
This communication is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, re-transmission, dissemination or other use of, or taking any action in reliance on, this communication by persons or entities other than the

Our balance is \$10,679,284 received from the Ministry.

Thank you

---  
**Kind Regards,**

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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6650

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer.

Number: _____ month _____ year _____
--------------------------------------

Reasons for adjustment: Clearance of SLG 86.

Source Reference:

Debit:		
<u>1-10101-10999-861901</u>	<u>2,263</u>	<u>95</u>
<u>1-10101 - 10999 - 861309</u>	<u>305</u>	<u>76</u>
<u>1-10101 - 10999 - 861920</u>	<u>31,391</u>	<u>67</u>
Total:	<u>33,961</u>	<u>38</u>
Credit:		
<u>1-10101 - 10999 - 530201</u>		
	<u>33,961</u>	<u>38</u>
Total:	<u>33,961</u>	<u>38</u>

Signature [Signature]  
01/16/18  
 Verified and endorsed.  
 Distribution:

Date \_\_\_\_\_  
[Signature]  
 Adjustment Approved. FC  
 Designation.  
 Date 29/10/2018.



## Elections Office SLG 86 Reconciliation

Ministry	Allocations	Descriptions		2016	2017	2018
Fijian Elections	1101011099986190 1	201 PD TAX ARREARS / PAYE	A	\$ (263.95)	\$ (2,263.95)	\$ (2,263.95)
	1101011099986130 9	388 PD PSC SCHOLARSHIP LOAN	A	\$ -	\$ (305.76)	\$ (305.76)
	1101011099986192 0	501 P D EMPLOYEES FNPF	A	\$ (16,689.64)	\$ (31,391.67)	\$ (31,391.67)

Attached is the GL movements for 2017

## Elections Office

### 201 PD TAX ARREARS / PAYE (11010110999861901) FOR FINANCIAL YEAR 2017

Opening Balance	\$ (263.00)
Add: Debits	\$ -
	<u>\$ (263.00)</u>
Less: Credits	\$ (2,000.00)
GL balance as at 31 July 2017	<u>\$ (2,263.00)</u>

JNID	DATE	DESCRIPTION	DR	CR
		2016 Carry forward		\$ (263.00)
		<i>2017 Movements</i>		
10158	17-Apr	06/11/2016-MR CHEN&ALISI SITTING ALLOWAN	\$ -	\$ (400.00)
10158	17-Apr	06/11/2016-MR CHEN&ALISI SITTING ALLOWAN	\$ -	\$ (600.00)
10159	17-Apr	07/11/16-JAMES & LARRY SITTING ALLOWANCE	\$ -	\$ (200.00)
10159	17-Apr	07/11/16-JAMES & LARRY SITTING ALLOWANCE	\$ -	\$ (600.00)
10160	17-Apr	08/11/16-DAVID ARMS SITTING ALLOWANCE	\$ -	\$ (200.00)
			<u>\$ -</u>	<u>\$ (2,263.00)</u>

## Elections Office

### 388 PD PSC SCHOLARSHIP LOAN (11010110999861309) FOR FINANCIAL YEAR 2017

Opening Balance	\$ -
Add: Debits	\$ -
	<u>\$ -</u>
Less: Credits	\$ (305.76)
GL balance as at 31 July 2017	<u>\$ (305.76)</u>

JNID	DATE	DESCRIPTION	DR	CR
PAY20A	17-Feb	388 W/PSC	\$ -	\$ (101.92)
PAY21A	17-Mar	388 W/PSC	\$ -	\$ (101.92)
PAY22A	17-Mar	388 W/PSC	\$ -	\$ (101.92)
			<u>\$ -</u>	<u>\$ (305.76)</u>

## Elections Office

### 501 P D EMPLOYEES FNPF 11010110999861920 FOR FINANCIAL YEAR 2017

Opening Balance	\$ (16,689.64)
Add: Debits	\$ 66,051.02
	<u>\$ 49,361.38</u>

10145	17-Mar	JV17/10/16-WAGES PAY 43/2016 UNESTABLIS	\$ -	\$ (498.39)
10144	17-Mar	JV 16/10/16-UNESTABLISHED STAFF TO FMI	\$ -	\$ (525.35)
10198	17-May	WAGES PAY 52/2016-UNESTABLISHD	\$ -	\$ (539.62)
10200	17-May	JV20/12/16-WAGES PAY 51/2016-UNESTABLIS	\$ -	\$ (563.47)
10132	17-Mar	JV4/10/16-POST UNEST WAGES PAY 41/2016	\$ -	\$ (577.92)
10137	17-Mar	JV9/10/16-POST WAGES PAY 40/2016 UNESTA	\$ -	\$ (650.96)
10162	17-Apr	10/11/16-WAGES UNEST PAY 44/2016 TO FMI	\$ -	\$ (663.60)
10124	17-Feb	JV15/9/16-POST WAGES 29/2016 TO FMIS	\$ -	\$ (674.49)
10117	17-Feb	JV8/9/16-POST WAGES-PAY 38/2016 SEPTEMB	\$ -	\$ (714.87)
10096	17-Jan	JV7/8/16-POST WAGES PAY 31/2016-AUGUST	\$ -	\$ (790.84)
10197	17-May	JV17/12/16-WAGES PAY 01/2017-UNESTABLIS	\$ -	\$ (983.77)
10128	17-Feb	JV19/9/16-POST FNPf AUG PAYMNT DONE SEP	\$ 1,804.97	\$ -
10146	17-Mar	18/10/16-POSTING OF FNPf FOR MONTH OC	\$ 2,181.06	\$ -
10175	17-Apr	23/11/16-FNPf MONTH OCT TO PAID NOVEM	\$ 2,252.62	\$ -
10107	17-Jan	JV-18/07/16- FNPf-JULY- 2016	\$ 4,873.53	\$ -
PAY16	A 01/17	501 X/FPF	\$ -	\$ (5,513.62)
PAY17	A 01/17	501 X/FPF	\$ -	\$ (5,821.87)
PAY19	A 02/17	501 X/FPF	\$ -	\$ (6,062.85)
PAY26	A 05/17	501 X/FPF	\$ -	\$ (6,087.30)
PAY22	A 03/17	501 X/FPF	\$ -	\$ (6,126.55)
PAY18	A 02/17	501 X/FPF	\$ -	\$ (6,210.21)
PAY24	A 04/17	501 X/FPF	\$ -	\$ (6,235.44)
PAY21	A 03/17	501 X/FPF	\$ -	\$ (6,281.11)
PAY23	A 04/17	501 X/FPF	\$ -	\$ (6,331.31)
PAY25	A 05/17	501 X/FPF	\$ -	\$ (6,339.37)
PAY20	A 02/17	501 X/FPF	\$ -	\$ (6,498.43)
10107	17-Jan	JV-18/07/16- FNPf-JULY- 2016	\$ 11,146.17	\$ -
10128	17-Feb	JV19/9/16-POST FNPf AUG PAYMNT DONE SEP	\$ 11,782.20	\$ -
10212	17-Jun	JV2/1/17-ADJST MISPOST FOR FNPf OCT-NOV	\$ 12,407.66	\$ -
10146	17-Mar	18/10/16-POSTING OF FNPf FOR MONTH OC	\$ 18,786.49	\$ -
			<b>\$ 66,051.02</b>	<b>\$ (97,442.69)</b>
				<b>\$ (31,391.67)</b>





Romika D. Sewak <romika.sewak@feo.org.fj>

**Engagement contract Amendments**

7 messages

**Romika D. Sewak** <romika.sewak@feo.org.fj> Thu, Apr 26, 2018 at 10:10 AM  
To: Reshma Chand <rchand@kpmg.com.fj>, rrchand@kpmg.com.fj  
Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Ana S. Mataciwa" <ana.mataciwa@feo.org.fj>, Mohammed Saneem <saneem@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>

Goodmorning All  
Warm greetings from FEO  
We have read the contract and same has been vetted by our legal unit.  
Kindly requesting if below clause can be amended.  
Clause 3  
It states that either party can terminate the commencement by giving three months written notice.  
FEO would like to have it amended to 1 months written notice by either party.  
Also we agree to the scheduled meeting for 3.00 p.m on Monday as discussed with Mr.Ram  
Looking forward for your reply and working with your team.  
Thanks

**Renu Chand** <rrchand@kpmg.com.fj> Thu, Apr 26, 2018 at 3:52 PM  
To: "Romika D. Sewak" <romika.sewak@feo.org.fj>, Reshma Chand <rchand@kpmg.com.fj>  
Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Ana S. Mataciwa" <ana.mataciwa@feo.org.fj>, Mohammed Saneem <saneem@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Shalini Desai <sdesai@kpmg.com.fj>, Priya Prasad <pprasad@kpmg.com.fj>

Hello Romika  
  
This is duly noted. We are arranging for our engagement letter to be amended and this will be emailed to you this afternoon.  
  
Look forward to meeting with you and the team on Monday at 3pm.

Regards  
Renu

**Renu Chand** | Partner  
KPMG  
Level 3 Jetpoint Complex | Martintar | Queens Road | Nadi | Fiji  
PO Box 11449 | Nadi Airport | Fiji  
T +679 672 7188 | F +679 672 7183 | M +679 999 6386  
rrchand@kpmg.com.fj

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[Quoted text hidden]  
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8/21/2019

Fijian Elections Office Mail - Engagement contract Amendments

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\*\*\*\*\*

**Renu Chand** <rrchand@kpmg.com.fj>

Thu, Apr 26, 2018 at 4:59 PM

To: "Romika D. Sewak" <romika.sewak@feo.org.fj>, Reshma Chand <rchand@kpmg.com.fj>

Cc: Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>, "Ana S. Mataiciwa" <ana.mataiciwa@feo.org.fj>, Mohammed Saneem <saneem@feo.org.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Shalini Desai <sdesai@kpmg.com.fj>, Priya Prasad <pprasad@kpmg.com.fj>, Natasa Shiwagni Dutt <ndutt@kpmg.com.fj>

Good afternoon Romika

Further to my email below, please refer to the revised engagement letter (attached) for signing.

Let me know if you have any further queries.

Regards

Renu

**Renu Chand** | Partner

KPMG

Level 3 Jetpoint Complex | Martintar | Queens Road | Nadi | Fiji

PO Box 11449 | Nadi Airport | Fiji

T +679 672 7188 | F +679 672 7183 | **M +679 999 6386**

[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)

Protect the environment: think before you print

**From:** Renu Chand

**Sent:** Thursday, 26 April 2018 3:52 p.m.

**To:** 'Romika D. Sewak' <romika.sewak@feo.org.fj>; Reshma Chand <rchand@kpmg.com.fj>

**Cc:** Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>; Ana S. Mataiciwa <ana.mataiciwa@feo.org.fj>; Mohammed Saneem <saneem@feo.org.fj>; Nina S. Filipe <nina.filipe@feo.org.fj>; Shalini Desai <sdesai@kpmg.com.fj>; Priya Prasad <pprasad@kpmg.com.fj>

**Subject:** RE: Engagement contract Amendments

Hello Romika

This is duly noted. We are arranging for our engagement letter to be amended and this will be emailed to you this afternoon.

Look forward to meeting with you and the team on Monday at 3pm.

Regards

Renu

**Renu Chand** | Partner

KPMG

Level 3 Jetpoint Complex | Martintar | Queens Road | Nadi | Fiji

8/21/2019

Fijian Elections Office Mail - Engagement contract Amendments

PO Box 11449 | Nadi Airport | Fiji

T +679 672 7188 | F +679 672 7183 | M +679 999 6386

[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)

Protect the environment: think before you print

**From:** Romika D. Sewak [<mailto:romika.sewak@feo.org.fj>]

**Sent:** Thursday, 26 April 2018 10:10 a.m.

**To:** Reshma Chand <[rchand@kpmg.com.fj](mailto:rchand@kpmg.com.fj)>; Renu Chand <[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)>


**Cc:** Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>; Ana S. Mataiciwa <[ana.mataiciwa@feo.org.fj](mailto:ana.mataiciwa@feo.org.fj)>; Mohammed Saneem <[saneem@feo.org.fj](mailto:saneem@feo.org.fj)>; Nina S. Filipe <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>

**Subject:** Engagement contract Amendments

Goodmorning All

[Quoted text hidden]

[Quoted text hidden]

 **MX-M453N\_20180426\_150654.pdf**  
714K

**Romika D. Sewak** <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Fri, Apr 27, 2018 at 9:09 AM

To: Renu Chand <[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)>

Cc: Reshma Chand <[rchand@kpmg.com.fj](mailto:rchand@kpmg.com.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>, "Ana S. Mataiciwa" <[ana.mataiciwa@feo.org.fj](mailto:ana.mataiciwa@feo.org.fj)>, Mohammed Saneem <[saneem@feo.org.fj](mailto:saneem@feo.org.fj)>, "Nina S. Filipe" <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>, Shalini Desai <[sdesai@kpmg.com.fj](mailto:sdesai@kpmg.com.fj)>, Priya Prasad <[pprasad@kpmg.com.fj](mailto:pprasad@kpmg.com.fj)>, Natasa Shiwagni Dutt <[ndutt@kpmg.com.fj](mailto:ndutt@kpmg.com.fj)>

Good morning Renu.

Letter is received with thanks

The amendments looks ok.

Thanks

---  
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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[Quoted text hidden]

**Renu Chand** <[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)>

Fri, Apr 27, 2018 at 9:29 AM

To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>

Cc: Reshma Chand <[rchand@kpmg.com.fj](mailto:rchand@kpmg.com.fj)>, Natasa Shiwagni Dutt <[ndutt@kpmg.com.fj](mailto:ndutt@kpmg.com.fj)>

Hi Romika

8/21/2019

Fijian Elections Office Mail - Engagement contract Amendments

Please arrange for signing and email to us.

See you on Monday.

Regards

Renu

**From:** Romika D. Sewak [mailto:romika.sewak@feo.org.fj]

**Sent:** Friday, 27 April 2018 9:09 a.m.

**To:** Renu Chand <rrchand@kpmg.com.fj>

**Cc:** Reshma Chand <rchand@kpmg.com.fj>; Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>; Ana S. Mataciwa <ana.mataciwa@feo.org.fj>; Mohammed Saneem <saneem@feo.org.fj>; Nina S. Filipe <nina.filipe@feo.org.fj>; Shalini Desai <sdesai@kpmg.com.fj>; Priya Prasad <pprasad@kpmg.com.fj>; Natasa Shiwagni Dutt <ndutt@kpmg.com.fj>

**Subject:** Re: Engagement contract Amendments

Good morning Renu.

Letter is received with thanks

The amendments looks ok.

Thanks

---  
Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** romika.sewak@feo.org.fj

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[Quoted text hidden]

[Quoted text hidden]

---

**Romika D. Sewak** <romika.sewak@feo.org.fj>

To: Renu Chand <rrchand@kpmg.com.fj>

Cc: Reshma Chand <rchand@kpmg.com.fj>, Natasa Shiwagni Dutt <ndutt@kpmg.com.fj>, "Nina S. Filipe" <nina.filipe@feo.org.fj>, Sanjeshwar Ram <sanjeshwar.ram@feo.org.fj>

Fri, Apr 27, 2018 at 11:30 AM

Hi Renu

I have discussed this with Director and he has advised that we can sign it on Monday.

Please advise if this is ok.

Thanks



---  
Kind Regards,  
**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)



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Fri, Apr 27, 2018 at 11:29 AM

**Renu Chand** <[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)>  
To: "Romika D. Sewak" <[romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)>  
Cc: Reshma Chand <[rchand@kpmg.com.fj](mailto:rchand@kpmg.com.fj)>, Natasa Shiwagni Dutt <[ndutt@kpmg.com.fj](mailto:ndutt@kpmg.com.fj)>, "Nina S. Filipe" <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>, Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>

This is fine.

Regards

Renu

**Renu Chand** | Partner

KPMG  
Level 3 Jetpoint Complex | Martintar | Queens Road | Nadi | Fiji

PO Box 11449 | Nadi Airport | Fiji

T +679 672 7188 | F +679 672 7183 | M +679 999 6386

[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)

Protect the environment: think before you print

**From:** Romika D. Sewak [<mailto:romika.sewak@feo.org.fj>]  
**Sent:** Friday, 27 April 2018 11:31 a.m.  
**To:** Renu Chand <[rrchand@kpmg.com.fj](mailto:rrchand@kpmg.com.fj)>  
**Cc:** Reshma Chand <[rchand@kpmg.com.fj](mailto:rchand@kpmg.com.fj)>; Natasa Shiwagni Dutt <[ndutt@kpmg.com.fj](mailto:ndutt@kpmg.com.fj)>; Nina S. Filipe <[nina.filipe@feo.org.fj](mailto:nina.filipe@feo.org.fj)>; Sanjeshwar Ram <[sanjeshwar.ram@feo.org.fj](mailto:sanjeshwar.ram@feo.org.fj)>  
**Subject:** Re: Engagement contract Amendments

Hi Renu

I have discussed this with Director and he has advised that we can sign it on Monday.

Please advise if this is ok.

8/21/2019

Fijian Elections Office Mail - Engagement contract Amendments

Thanks

---

Kind Regards,

**Romika Sewak** | Accountant|Finance and Administration|Corporate Services|  
**Fijian Elections Office** | PO Box 2528, Government Building Suva, Fiji |  
59-63 High Street, Toorak, Suva, Fiji |  
**Mobile:** (679) 8906084 |  
**Phone:** (679) 331 6225 | **Fax:** (679) 331 6026 |  
**Email:** [romika.sewak@feo.org.fj](mailto:romika.sewak@feo.org.fj)

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[Quoted text hidden]

[Quoted text hidden]

[Quoted text hidden]



KPMG  
BSP Suva Central  
Renwick Road, Suva  
GPO Box 32, Suva  
Fiji  
T: +679 330 1155  
F: +679 330 1312

**Private and confidential**  
Mr. Mohammed Saneem  
Supervisor of Elections  
Fijian Elections Office  
P. O. Box 2528  
Government Buildings  
Suva

Our ref FEOXXX18B-  
18EngLtr(Acc&Tax)-  
L2504-RRCsrd.docx  
Contact Renu Chand/  
Reshma Chand

25 April 2018

**By email**

Dear Sir

**Fijian Elections Office**  
**- Engagement letter – professional services**

This letter confirms the scope and related terms of your engagement with KPMG to provide professional services to Fijian Elections Office (FEO).

**1. KPMG entities covered by this engagement letter**

The KPMG entity covered by this engagement letter is:

- KPMG Fiji

**2. Party covered by this engagement letter**

The party covered by this engagement letter is:

- Fijian Elections Office

**3. Engagement term**

Your engagement will commence from 25 April 2018 to 31 December 2019 and can be terminated by either party on provision of three months written notice, or such other agreed timeframe.



Fijian Elections Office  
Fijian Elections Office  
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#### 4. Your KPMG team

The KPMG team responsible for ensuring the delivery of the services to FEO will be:

Name	Position	Telephone (Ext)	E-mail
Renu Chand	Engagement	672 7188 (294)	<a href="mailto:rrchand@kpmg.com.fj">rrchand@kpmg.com.fj</a>
Reshma Chand	Director	330 1155 (276)	<a href="mailto:rchand@kpmg.com.fj">rchand@kpmg.com.fj</a>
Natasa Dutt	Manager	330 1155 (265)	<a href="mailto:ndutt@kpmg.com.fj">ndutt@kpmg.com.fj</a>

#### 5. KPMG's responsibilities

The services will be provided under the direction of KPMG, a part of KPMG International, and may include participation of other member firms or entities of KPMG International. KPMG Fiji is a separate legal entity from other member firms of KPMG International.

Advice relative to matters outside Fiji will be based on advice provided by the KPMG member firms in the particular country and on the relevant authorities in that country. In rendering such advice, we may also consider treaties (including tax treaties), their technical explanations and judicial and administrative interpretations thereof.

#### 6. KPMG terms and conditions of business

The standard terms and conditions in relation to our engagement are attached herein as **Appendix 1**. This Engagement Letter, together with the terms and conditions of business (together called "this Agreement") will apply to all work KPMG undertakes for FEO with respect to this engagement. Please read the Agreement carefully.

#### 7. Replacements

This letter and **Appendices 1, 2 and 3**, are the only communications governing our relationship.

#### 8. Governing law and jurisdiction

We draw your attention to clause 15 of **Appendix 1**, where this engagement will be governed by, and construed in accordance with, the laws applicable in the Republic of Fiji.

#### 9. Party representatives

To facilitate the provision of the agreed services and communications generally, both KPMG and FEO will appoint a person to act as the Engagement Representatives. The Engagement Representatives will act as a formal contact for each respective organization. Either party may replace their nominated representative at any time by notice in writing to the other party.



Fijian Elections Office  
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25 April 2018

FEO agrees to notify all "Stakeholders" in FEO's assignment and any other relevant persons within FEO of KPMG's appointment and request their co-operation in providing any relevant information on a timely basis to enable KPMG to deliver the agreed services.

#### **10. Scope of services**

The professional services to be rendered by the KPMG entities as part of this agreement are set out in **Appendix 2**.

Any further services, in addition to those outlined in **Appendix 2**, can be agreed in writing by the parties and confirmed via the issue and acceptance of an addendum to the Scope of Services (**Appendix 2**).

##### **10.1 Accounting services**

On the basis of information that you will provide, we will assist you in the preparation and presentation of the financial statements for the entity, as outlined in **Appendix 2**.

The purpose for which the financial statements will be used is to provide full-year financial information showing the entity's financial position at the financial reporting date of July 31, 20X1 and financial performance for the year then ended. The financial statements will be solely for your use, and will not be distributed to other parties.

##### *Our Responsibilities*

A compilation engagement involves applying expertise in accounting and financial reporting to assist you in the preparation and presentation of financial information. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provide to us for the compilation engagement, or otherwise to gather evidence to express an audit opinion or a review conclusion. Accordingly, we will not express an audit opinion or a review conclusion on whether the financial statements are prepared in accordance with the basis of accounting you have specified, as described above.

KPMG, will not, pursuant to this agreement, perform any management functions for the Fijian Elections Office nor make any management decisions. Management functions or decisions include the selection of suitable accounting policies and their consistent application, making judgements and estimates that are reasonable and prudent, including whether a note is considered material for disclosure purposes, stating whether the Financial Statements have been prepared in accordance with the specified financial reporting framework, and preparing the Financial Statements on the going concern basis pursuant to the judgement that the [entity name] will continue in business.

We will perform the compilation engagement in accordance with the International Standard on Related Services (ISRS) 4410 (Revised), Compilation Engagements. ISRS 4410 (Revised) requires that, in undertaking this engagement, we comply with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care. For that purpose, we are required to comply with the International Ethics Standards Board for Professional Accountants' Code of Ethics for Professional Accountants (IESBA Code).



*Fijian Elections Office  
Fijian Elections Office  
- Engagement letter - professional services  
25 April 2018*

#### *Your Responsibilities*

The compilation engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the preparation and presentation of the financial statements in accordance with the financial reporting framework you have adopted for the financial statements. Accordingly, you have the following overall responsibilities that are fundamental to our undertaking the compilation engagement in accordance with ISRS 4410 (Revised):

- (a) Responsibility for the financial statements and the preparation and presentation thereof in accordance with a financial reporting framework that is acceptable in view of the intended use of the financial statements and the intended users.
- (b) Responsibility for the accuracy and completeness of the records, documents, explanations and other information you provide to us for the purpose of compiling the financial statements.
- (c) Responsibility for the judgments needed in the preparation and presentation of the financial statements, including those for which we may provide assistance in the course of the compilation engagement.

#### *Our Compilation Report*

As part of our engagement, we will issue our report attached to the financial statements compiled by us, which will describe the financial statements, and the work we performed for this compilation engagement. The proposed wording of the report is set out below. The report will also note that the use of the financial statements is restricted to the purpose set out in this engagement letter, and that use and distribution of our report provided for the compilation engagement is restricted to you, as the management of entity.

#### *Compilation report*

*We have compiled the accompanying financial statements of Fijian Elections Office based on information you have provided. These financial statements comprise the statement of financial position of Fijian Elections Office as at July 31, 20X1, the statement of income and retained earnings and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.*

*We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.*

*We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with International Financial Reporting Standards for Small- and Medium-sized Entities (IFRS for SMEs). We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.*

*These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.*

*Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information you*



*Fijian Elections Office*  
*Fijian Elections Office*  
*- Engagement letter - professional services*  
*25 April 2018*

*provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with IFRS for SMEs.*

*[Date of the compilation report]*

*KPMG*

*Suva, Fiji*

*Chartered Accountants*

#### *Nature and limitations*

Directors and other officers and management of the *Fijian Elections Office* are ultimately responsible for both the accuracy and completeness of the information supplied to us and responsible to users for the financial information compiled by us. This includes the maintenance of adequate accounting records and establishing and maintaining adequate internal controls, including those for the selection and application of appropriate accounting policies, and preventing and detecting fraud and error. Such internal controls reduce but do not eliminate the risk of misstatements in the financial statements from fraud or error. Directors and other officers assume responsibility for such risk. Our engagement cannot be relied upon to disclose whether fraud or errors, or illegal acts exist. However we will inform you of any such matters which come to our attention.

The information will be prepared in accordance with International Standard on Related Services applicable to compilation engagements. Any known departures from this framework will be disclosed within the financial statements and when considered necessary will be referred to in our compilation report.

We understand that the intended use and distribution of the information we have compiled is exclusively for the benefit of the *Fijian Elections Office* and that should this change in a material respect, that you will inform us. We do not accept responsibility to any other person for the contents of the financial statements.

We expect management and staff to make available to us the books of the *Fijian Elections Office*, including any registers and general documents and provide us with any information, explanations and assistance we require or is relevant for the purpose of this engagement.

#### **10.2 Income tax returns and other returns**

Should we be required to prepare/review tax returns (as defined in the Third Schedule of the Tax Administration Act 2009) based on various information provided by you (including, if applicable, financial statements), this will be performed in accordance with relevant tax law as it is interpreted. The responsibility for ensuring full and correct disclosure of all relevant information to the Fiji Revenue and Customs Service ("FRCS") lies with the directors.

We will not audit or independently verify the accounting records or information that you provide to us. Accordingly, our engagement cannot be relied upon to uncover errors or omissions in the underlying information incorporated in the tax returns, or irregularities, should any exist. We will rely on your representation that the accounting records and information is correct, and that the company has complied with the documentation requirements of the tax legislation.



*Fijian Elections Office*  
*Fijian Elections Office*  
*- Engagement letter - professional services*  
*25 April 2018*

All returns are subject to examination by the FRCS. In the event of an examination, the company may be requested to produce documents, records or other evidence to substantiate items shown on the tax returns.

We will comment on matters, which come to our attention during the course of our preparation and review of the returns. Our preparation and review of the returns does not constitute a prudential tax audit and cannot be relied upon as such. A prudential tax audit is a far more comprehensive and complex task, designed to identify the major areas where there are tax planning opportunities and potential tax exposures.

The returns will be prepared/reviewed on the basis of current taxation law, as we understand it to apply to the period of the tax return at the time of preparation/review. Unless specifically requested by you, our preparation/review of the returns will not be updated to take account of subsequent changes to taxation legislation as interpreted.

We understand that a partner from KPMG will be nominated tax agent of FEO and that KPMG will be the address for the serving of tax notices on behalf of the entity. We will check all notices of assessment; statements of tax account and other notices received and advise of any errors contained therein.

### ***10.3 Reliance on information provided by you***

Where this engagement also extends to the provision of advice and assistance on specific proposals or transactions, the advice will be given on the basis of the facts you supply and, although we may ask questions in relation to the proposals or transactions or seek further clarification in relation to the facts, we will not independently verify the facts supplied.

### ***10.4 Deliverables***

Our tax advice and assistance as well as advisory services will be provided on a timely basis. If the advice is required to be provided by a certain date, we should be informed of this at the time of instruction.

### ***10.5 Advice generally***

We have included key representatives of FEO on our mailing list so that you are kept up to date with taxation and certain other relevant regulatory developments. The terms of our engagement do not, however, extend to informing you of all amendments to laws or other changes to the law or the Commissioner's practice. Any advice and assistance provided pursuant to a request will be provided for your use only.

Accordingly, neither KPMG nor any member or employee of KPMG will undertake responsibility in any way whatsoever to any person or company other than for any errors or omissions in the advice given. Advice provided by KPMG will be limited to Fiji tax and advisory matters and unless specific arrangements are otherwise made will not specially consider other legislative or commercial implications that may arise from the proposal discussed.





*Fijian Elections Office  
Fijian Elections Office  
- Engagement letter - professional services  
25 April 2018*

### **10.6 Other taxes**

KPMG has extensive experience in direct tax as well as indirect tax areas such as stamp duty, value added tax, capital gains tax, fringe benefits tax, customs duty, training levy and other government taxes. Advice and assistance in these areas will be provided if specifically requested. Where such advice is requested, in the absence of alternative arrangements, the above terms relating to the provision of tax advice will apply.

### **11. Client's responsibilities relating to tax returns**

With respect to a particular tax return, it is our responsibility to certify that the return has been prepared in accordance with the information supplied. It is the responsibility of the authorised officer or the taxpayer to declare that the particulars in the return are true and correct. Therefore, the ultimate responsibility for the content and accuracy of the return remains with the authorised officer or taxpayer. Preparation of the return does not constitute a prudential tax audit and cannot be relied upon as such.

#### **11.1 Full and timely disclosure**

In relation to taxation services provided, for KPMG to fully and properly advise FEO, FEO should provide full information on all matters affecting the tax position covered by the assignment. You shall inform us of any information or developments which may come to your notice and which are relevant to the services.

Information will be provided to KPMG by either e-mail or in writing (i.e. via letter or facsimile) from the relevant representative as advised to KPMG.

#### **11.2 Timetable**

If complete information is not received from FEO within the timescale requested for preparation of any financial statements and returns, such that the preparation and submission of the relevant returns or submissions or payments are delayed, we accept no responsibility for any penalties or interest that may arise.

This timing assumes that all relevant information and documentation is made available to us promptly and when required by us. Where information is not provided to us in a timely manner, we cannot guarantee work will be completed within the abovementioned timeframe, although we will use all reasonable endeavours to meet this timeframe.

### **12. Tax Administration Act 2009**

The provisions of the Tax Administration Act 2009 govern the taxation aspects of our engagement. For the particulars of the decree, please visit <http://www.frco.org.fj/> or contact Lisa Apted (Partner in charge of Taxation) to discuss the operation of the provisions.

### **13. Future changes in the law and interpretation of the law**

Advice provided by KPMG is limited to Fiji tax and advisory matters. Unless specifically requested to do so, we will not specially consider other legislative or commercial implications that may arise from the proposal discussed.



Fijian Elections Office  
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Our tax advice is provided on the basis of the current taxation law and practice. This view of the tax law may differ from the view ultimately adopted by the FRCS and the Courts.

The Fiji Government is continually undertaking and considering taxation changes. Historically, changes have generally been prospective. However, there have been recent examples of changes applying retrospectively. The possible retrospective implementation of any tax change creates an environment of uncertainty that inherently leads to increased risks in placing reliance on tax advice generally.

Unless instructed by you advice will not be updated to take account of subsequent changes or even potentially retrospective application of tax or other law reforms.

#### 14. Timing

We will endeavour to complete each assignment within the timeframe agreed with you.

However, the timely completion of work assumes that all relevant information and documentation is made available to us promptly and when required by us. Where information is not provided to us in a timely manner, we cannot guarantee work will be completed within the agreed timeframe, although we will use all reasonable endeavours to ensure this is not the case.

#### 15. Agreed fees

Our fees for items in the scope of services are set out in **Appendix 2** including our hourly rates for consulting services. We commit to provide an estimate of our fees for a particular item of work which falls outside **Appendix 2** 'Scope of Services'.

Should you agree with our fees detailed in **Appendix Two**, please make arrangements to transfer FJD1,000 into our bank account as an advance payment towards our fees.

The details of our bank account are as follows:

Account name:	KPMG
Branch:	Suva branch
Bank:	Westpac Banking Corporation
Account number:	791074-00

\* \* \* \* \*

#### 16. Acknowledgement and acceptance

You may accept our offer to provide professional services, as outlined in **Appendix 2** and on the terms and conditions of business set out in this letter and **Appendix 1**, by signing the copy letter in the space provided and returning it to us. In the interim, by continuing to instruct us in respect of this engagement you are indicating your acceptance of these terms and conditions of business.

If you require any clarification in relation to any aspect of this letter or wish to further discuss the terms of our engagement, please contact me.



*Fijian Elections Office*  
*Fijian Elections Office*  
*- Engagement letter - professional services*  
*25 April 2018*

We look forward to a long association with you.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Renu Chand', written over a light blue horizontal line.

Renu Chand  
*Partner*

*Enclosures:*

- Acknowledgement page
- Appendix 1 - Terms and conditions of business
- Appendix 2 - Scope of services and fees



Fijian Elections Office  
Fijian Elections Office  
- Engagement letter - professional services  
25 April 2018

**Acknowledgement**

The party listed in this engagement letter hereby:

authorize

do not authorize

the use of e-mail and fax communications as a means of transmitting information relating to this engagement.

On behalf of the party listed in this engagement letter, I, \_\_\_\_\_, have read and understood the terms and conditions of this letter and I am authorized to agree and accept them.

Signature : \_\_\_\_\_

Position : \_\_\_\_\_

Date : \_\_\_\_\_

**SCOPE OF SERVICES AND FEES**

KPMG Entities: KPMG  
 Client entity: Fijian Elections Office (FEO)

**A. Accounting and taxation services**

Description of service	Fees F\$
(i) Value Added Tax(VAT)returns  Review monthly data entry for VAT returns from information provided by you (commencing from 1 July 2018).  This includes the following: <ul style="list-style-type: none"> <li>➤ Review of monthly data entry (VAT input and VAT output).</li> <li>➤ Reconciliation of VAT account balance as per the trial balance/general ledger to the SVA received from FRCS.</li> <li>➤ Providing comments in relation to review of the data entry and VAT reconciliations to you.</li> </ul> (Limited to 250 transactions per month)	950 per month
(ii) Financial statements  Prepare FEO's financial statements under IFRS for SMEs, including statement of cash flows, for the year ended 31 July 2017 and the years ending 31 July 2018 and 31 July 2019.  Includes: <ul style="list-style-type: none"> <li>➤ Reconciliation of the trial balance provided by you and preparing and processing journals for the same. Making necessary adjusting journals as and when required.</li> <li>➤ Finalising the financial statements and statement of cash flows and forwarding the same to you together with the working paper file.</li> </ul>	8,000 per annum
Additional services  Attend to various other matters, which arise from time to time and performed on an as needs basis as requested.	Hourly Fee
Liaising with external auditors  This includes any communications with your external auditors in relation to the financial statements prepared by us.	Hourly fee

**SCOPE OF SERVICES AND FEES (Cont'd)**

KPMG Entities: KPMG

Client entity: Fijian Elections Office (FEO)

**A. Accounting and taxation services (cont'd)**

Description of service	Fees F\$
Consulting rates	
Partner	455 per hour
Director	380 per hour
Assistant Manager to Senior Manager	185 - 295 per hour
Accountant to Senior Accountant	75 - 120 per hour
Assistant Accountant	50 - 65 per hour

**B. Out of pocket expense**

Out of pocket expenses	Covering reasonable expenses relating to stationery, printing, photocopying, binding, local telephone and facsimile charges, postage and local travel within the Suva and Nadi business centres.	5 percent of service fees.
	Does not include significant expenses relating to the above.	
	Does not include courier charges, meal allowances, international telephone charges, overseas travel and accommodation expenses, per diems, and other direct charges such as shelf companies, filing fees, immigration charges, advertisements and consultant charges.	

**NOTE:**

- 1 Our scope of services and agreed fees outlined in this Appendix 1 are subject to review annually. This may be supplemented by an addendum to Appendix 1 where there is a change in scope of services and/or fees.
- 2 Fees exclude VAT and out of pocket expenses.
- 3 Services required for countries or services other than those listed in the Agreement will be provided upon request.

Posting Date	Document N	Bank Accou	Description	Amount
18-07-19	GJ028702	HFC	RCPT#0741COMM-PAY24-PAY26/2019	310.47
18-07-19	GJ028703	HFC	RCPT# 0740-COMM-PAY21-23/2019	322.75
02-07-19	GJ028708	WBC01	RCPT#0744-REVERSAL-TITILIA DOMO	168.80
04-07-19	GJ028710	WBC01	RCPT#0735 ADDITIONAL GRANT-2018-2019	349,805.00
10-07-19	GJ028713	WBC01	RCPT#0737 REVERSAL ALLOWANCE-TNK	30.00
16-07-19	GJ028715	WBC01	RCPT#0738-TRANSFER OF FUNDS-HFC-WBC A/C	117,640.67
18-07-19	GJ028722	WBC01	RCPT#0739-OPR DED-PAY-21-PAY-26/2019	50.00
18-07-19	GJ028723	WBC01	RCPT#0739-OPR DED-PAY-22/2019-EST STAFF	141.85
18-07-19	GJ028724	WBC01	RCPT#0739-OPR DED-PAY-22/2019-EST STAFF	18.51
18-07-19	GJ028725	WBC01	RCPT#0739-OPR DED-PAY22/2019-EST STAFF	113.78
18-07-19	GJ028726	WBC01	RCPT#0739-OPR DED-PAY41/2019-SHORT STAFF	25.00
18-07-19	GJ028727	WBC01	RCPT#0739-OPR DED-PAY23/2019-EST STAFF	50.00
18-07-19	GJ028728	WBC01	RCPT#0739-OPR DED-PAY-24/2019-EST	66.83
18-07-19	GJ028729	WBC01	RCPT#0739-OPR DED-PAY-24/2019-EST STAFF	212.14
18-07-19	GJ028730	WBC01	RCPT#0739-OPR DED-PAY-24/2019-EST STAFF	47.70
18-07-19	GJ028731	WBC01	RCPT#0739-OPR DED-PAY-25/2019-EST STAFF	50.00
18-07-19	GJ028732	WBC01	RCPT#0739-OPR DED-PAY-26/2019-EST STAFF	50.00
18-07-19	GJ028733	WBC01	RCPT#0739-OPR DED-PAY-23/2019	196.00
31-07-19	GJ028738	WBC01	RCPT#0742-DOUBLE PAYMENT-ED	150.00
31-07-19	GJ028739	WBC01	RCPT#0743-PETTY CASH	229.45



## MINISTRY OF COMMUNICATIONS

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5<sup>th</sup> September, 2019

### By Hand Delivery

Hon. Alvick Maharaj  
Chairman  
Public Accounts Committee  
Parliament of Fiji  
Suva

Dear Chairman

### Re: Clarification of issues – 2017 Audit Report on the General Administration Sector

We acknowledge your correspondence dated 26<sup>th</sup> August 2019 in relation to the above matter. Our responses to the issues raised are as follows-

### Report of the Auditor General

#### Part A: Financial Statement

#### 16.2 Statement of Receipts and Expenditure

1. Special Expenditure increased in 2017 as a result of purchase of purchase of 50,000 set top boxes (Digital Receivers) for the rollout of National Digital TV which was scheduled for 2017. The total expenditure incurred was \$2,008,448.15.
2. The Fijian government had signed a loan agreement with the World Bank in December 2016 for extension of connectivity from Viti Levu to Vanua Levu, with the main cable landing site in Vanua Levu earmarked to be in Savusavu. The objective was to boost the ICT sector in Northern division; individuals, businesses, government agencies, and remote communities would receive improved access to and quality of Internet by making Internet access more affordable and widely available. The capital construction expenditure of \$4,014,641 was solely for the Cable Connectivity project.

#### 16.3 Appropriation statement

3. Positions were on hold for the Civil Service job evaluation exercise and reform process as at July and were later filled. Some key executive support positions were kept vacant. These awaited appointment of the Permanent and Deputy Secretary.  
To ensure effective service delivery, staffs were put on shift work and overtime when required.



4. \$9.16million was budgeted for the Cable Connectivity Project under Capital construction. The Loan agreement (between Ministry of Economy and World Bank) for this project was signed in December 2016 and was effective from 12<sup>th</sup> January 2017. The Project commenced in January and incurred an expenditure of \$4,014,641 was for a period of 7 months. Consequently there was savings of \$5,145,359.

#### 16.4 Telecommunication Development Trust Fund Account - Statement of Receipts and Payments

5. The 2 major projects that currently draw funds from the trust are Walesi and the Dept of Communications telecentre initiatives – the services provided are not limited to the Telecommunications sector but providing ICT services to all Fijian people.

Walesi: provides 100% DTV coverage to all Fijian families through terrestrial and satellite means

Telecentre Initiative: provides free internet facilities to students and community members living in the vicinity of the school.

It could be said that the telecommunication operators benefit from the telecentre initiative by entering into a long-term internet agreement with the Dept of Communications for providing broadband services to the respective Telecentres.

6. Walesi Ltd provides quarterly reports together with acquittals for the expenditures to the department. Board reports are also perused for monitoring purposes.

Telecentre initiative: monthly site and equipment reporting to monitor status of telecentre sites. The Department also receives volunteer reports on the usage of Telecentre sites which is verified by the heads of school where the Telecentres are based.

The Department of communication staff also do monthly site visits to check the condition of the Telecentres and replenish supplies.

7. Breakdown of Digital TV expenses (\$23,671,568):
  - i. Grants paid to Walesi Ltd - \$21,300,024
  - ii. Payment for consultant, suppliers and taxes - \$1,684,999
  - iii. Operational expenses for Walesi as at December 2016 - \$686,545  
(Note: Walesi took over its operations in January 2017)
8. Update as per **APPENDIX I**



.....  
Sharvada Sharma

**Solicitor General and Acting Permanent Secretary for Information & Communication**



**Update Report**  
**Walesi Limited**

**For the Quarter Ended**  
**31<sup>st</sup> July 2019**



## 1.0 Projects

### a) Site Build

The following sites have been earmarked for completion by 31<sup>st</sup> August 2019:

- Dogowale – Site lease and co-location agreements have been secured. Civil works on site have commenced
- Kavukavu – Site lease and co-location agreements have been secured. Civil works on site have commenced
- Gusunataga – Site access secured with TFL. Works to commence from 1<sup>st</sup> July 2019
- Wainiyabia – Site access secured with Digicel and clearing works have commenced
- Desvouex Peak – Road repairs completed and site access secured with TFL. Works will commence from 2<sup>nd</sup> week of July 2019

### b) Microwave Linking (DMR)

- ITC to Nako traffic has been successfully transferred to Walesi's own DMR as of June 2019
- The following links have been configured and tested with plans to transfer traffic in a fortnight: Nako<>Monasavu<>Koro'O<>Tuidreki<>Rakiraki<>Lololo
- Broadcaster Link equipment for FBC, FTV, MaiTV is expected to arrive by end of June 2019 and would be deployed by mid-July 2019.
- The activation of the ITC<>Nako link and the Broadcaster links would result in ~\$350,000 per annum cost saving currently being paid to TFL for Fibre links

### c) Nakobalevu Site Commissioning

- The site commissioning exercise was successfully carried-out jointly between Walesi/AVC/Hitech on 5th June 2019;
- AVC and Hitech have provided site build and hand-over documentation which is currently being reviewed by Walesi team and Mike Lancaster;
- The sign-off is expected to be completed by 2nd week of July 2019

### d) ITC Head-End and Expansion

- As part of the Nako commissioning the Head-end has also been properly configured and is currently being documented by AVC
- Two additional test channels have been added to the DTT platform to provision for Digicel's pay channel testing
- Planning works have also commenced to transfer the Head-end equipment from the ITC to the Walesi Container Pods at ITC

#### e) OTT – Walesi App

- Walesi App update planned for 17th June 2019 has been shelved as the vendor has not completed testing and the integration with Verimatrix CAS is pending
- The CAS enhancement would allow for Digicel's pay channels on the Walesi App platform
- Vodafone has carried out improvements on its core/internal network that connects to the OTT CDN servers to improve user experience and resiliency
- The App update has been earmarked for 31st July 2019

#### f) VSAT – Internet via Satellite

- As part of its initial satellite capacity acquisition is Walesi agreed to utilize 18MHz capacity for the 1st 2 years
- This capacity would automatically be upgraded to full 36MHz transponder from July 2019
- The initial 18MHz is costing Walesi \$513,948 FJD inclusive WTH tax (\$214,920 USD) per year while full 36MHz would cost \$1,027,833 FJD (\$429,840 USD)
- Walesi is currently using 9MHz for 8 channels of DTH service and 7MHz for VSAT trials
- We have had discussions with Eutelsat (satellite capacity provider) and Stellar (earth-station & hub provider) to configure the additional 18MHz for VSAT services for essential government services
- We are yet to receive design and cost proposals

#### g) FM Broadcast

- As per April 2019 Board paper, JDA and Southern Broadcast were engaged for scoping and preliminary project costing exercise
- Both entities have completed preliminary reports and have estimated overall project cost in the vicinity NZ\$400k for Nakobalevu site. All 8 sites for 6 FM stations is estimated at NZ\$4Mn
- Project has been parked pending further direction from shareholders and Board

#### h) Public Wi-Fi

- All Access Points have re-activated following meetings with TFL
- TFL has agreed to provide a SLA for the management of the public WiFi
- Walesi team has also engaged with Ruckus (vendor) to look into options of taking better control and having greater visibility of the Network
- Final proposals from both TFL and Ruckus are still pending
- Walesi has also engaged with RGNNet Australia to explore improved user experience and revenue generation opportunities. RGNNet currently provide WiFi services at Nadi Airport, Denarau, Tanoa Hotels, etc.

### i) Digital Signage

- Walesi had put out RFP for Digital Signages to be deployed at all 16 public WiFi sites
- Metro Media came out as the most preferable party considering costs, past experience and availability of resources
- Metro Media currently does Airport signages at Nadi and Nausori airports and do a substantial amount of outdoor digital signage in NZ
- We have also met with DataCom who are the revenue generation partners for Metro Media – Digital Signages

### j) Smart City/Traffic Monitoring

- Walesi has had demos from Conversant and Huawei for this
- Both vendors have agreed to provide proposals for Proof of Concept (PoC)
- We are yet to receive proposals

## 2.0 Marketing

### a) Subscriber & Usage Stats

PLATFORM	MAY'19 (New)	JUN'19 (New)	YTD
DTT – Set Top Boxes	322	102	119,180
DTH – Set Top Boxes	106	44	780
OTT – Registered Users	29,003	15,795	269,582
OTT – Total Data Usage from Telcos	22.86 TB	22.45 TB	141.37 TB
Public WiFi – Data Usage	3 TB	2.5 TB	18 TB
FNU WiFi – Data Usage	83 TB	31 TB	299 TB
Facebook Users	19,380	23,115	23,115
Instagram Users		449	449
STB Stock	31,100	30,620	30,620

### b) Events/Activities

- Walesi team conducted a roadshow in Savusavu on 15th to 18th May to coincide with the activation of the Naveria TXM site. 1,150 set-top boxes were distributed and installed
- Walesi participated in Govt Expo held at Korotasere from 28th to 30th May. The team managed to sell and install 29 satellite kits.
- Walesi is participating in the Tech show from 27th to 30th June 2019 in Suva
- Walesi team will be at the Showcase from 12th to 21st July 2019
- As part of its CSR activity, Walesi staff would participate in the Wheelbarrow Race which is a fundraising activity of the Hilton Special School. This would be on Saturday 20th July at Albert Park.

### c) Commercial/Hotel Installations

- We have so far installed 81 STBs in 23 Hotels across Fiji

**d) Regional Offices and Outlets**

- Suva Customer Service and Corporate office is currently being fitted out and we expect to officially open this from 1st August 2019
- Lautoka Regional Office is currently being renovated and fitted out and we expect to officially open this from 1st August 2019
- Labasa Regional office is yet to identified and rented. This is expected to accomplished in the next fortnight and targeted to open from 1st August 2019
- Pop-Up Customer Service centres – 5 towns have been identified for this. A RFP was advertised and General Machinery came out as the preferred supplier
- General Machinery has initially quoted \$288,000 for 4 container offices. Upon negotiations they have dropped the price to \$249,000
- Board approval is sought for the same

### 3.0 Update on Human Resources

**a) Staff Movements**

- Shivnesh Prasad officially completed his tenure as A/CEO on 21st June 2019
- Heena Khatri who is the Customer Services Coordinator has handed in her resignation and will exit Walesi on 12th July 2019. She will handover to Anthea Prasad in the interim
- The candidate identified for the role of Project Manager has declined the offer. We have re-advertised the position of Technical Manager
- We have hired 4 graduates to be attached to our NoC in order to take the load off CSO. These are on 3 months terms
- 2 technicians have been issued final warning letters following their involvement in a vehicle accident in Vanua Levu

**b) Organisation Structure and Additional Resources**

- The Management team would submit a proposed Organisation structure and request for additional resources in order to cater for the Regional Offices and Pop-up Outlets

**c) Employment Contracts**

- All employees have been issued fixed term contracts
- We expect to carry out Job Reviews in November and realign our resources accordingly

**d) Insurance – Medical Cover**

- A RFP has been put out to explore the options of providing medical insurance cover for all Walesi staff

**e) Training**

- The Technical Team would be put through a 2 days training program in order to enable them to better understand our power systems and to handle the same safely. This training will be provided by Hitech who designed our power systems

## 4.0 Finance

### a) Financial Reports

- Annual Accounts for 2015 & 2016 were submitted to Auditor-General's Office on 10th May 2019.
- Draft Annual Accounts for 2017 & 2018 have been completed and would be circulated for Board approval before being submitted to OAG

### b) VAT and Income Tax Returns

- Management team met with FRCS to discuss Late Lodgement Penalty that is being imposed by FRCS. FRCS has agreed in principle to waive the penalties provided Walesi submits all its VAT and Tax Returns by June 2019
- VAT Returns for 2017, 2018 and 2019 YTD has been submitted
- Tax Returns for 2015-2018 shall be submitted once OAG completes the audit exercise

### c) New Bank Account

- Ministry of Economy has given clearance for Walesi to open accounts at BSP
- This will be actioned once identification and verification requirements for shareholders is compiled

### d) Cost-Modelling

- Ivan Harre has been provided additional information and has refined the CAPEX and OPEX projections
- He is scheduled to be in Fiji on 3rd-5th July to work with Walesi team to finalise the model

### e) Changes in Bank Account Signatories

- The following signatories need to be revoked: Sharvada Sharma (former Chairperson), Shivnesh Prasad (Director and former A/CEO), Heena Khatri (Marketing Coordinator – Resigned)
- Details of Chairperson and Directors need to be updated at Registrar of Companies for this to effected

### f) Financial Policies, Systems and Processes

- Financial Analyst and Specialist, David Henvest has been engaged to undertake this exercise and make recommendations. He will be visiting Walesi on 3rd-5th July together with Ivan to initiate assessment

Sanjay Maharaj

Chief Executive Officer

Walesi Ltd

30/08/19

## Section 16 **Ministry of Communication** **Department of Information and Communication**

### **Roles and Responsibilities**

Modern technology can create many opportunities for media, businesses, education, health and finance. It provides access to a world of information and helps keep families and communities, often separated by vast distances, connected.

Government is committed to spreading the benefits of technology to all Fijians – to bridge the digital divide between the rural and urban, the rich and the poor. The benefits of technological advances should be equally accessible to all Fijians and not just the elite.

In pursuit of this goal, the Ministry of Communication is responsible for providing coordination, support and leadership on all matters of policy, law, regulation and strategy for the Information, Communication and Technology [ICT] sector.

The Ministry comprises the following Departments: Information, Communication and Information Technology and Computing Services.

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**PART A: FINANCIAL STATEMENT****16.1 Audit Opinion**

The audit of the 2017 accounts of the Department of Information and Communication resulted in an unqualified audit opinion.

**16.2 Statement of Receipts and Expenditure**

The Department of Information and Communication collected revenue totalling \$24,547 and incurred a total expenditure of \$9,589,654 for the year ended 31 July 2017. Details are provided in Table 16.1.

Table 16.1: Statement of Receipts and Expenditure for 2017

DESCRIPTION	31 July 2017 (\$)	31 July 2016 (\$)
<b>State Revenue</b>		
Revenue from Production of Film	413	606
Licence Telecom and TV	---	42
Other State Revenue	20,341	---
<b>Total State Revenue</b>	<b>20,754</b>	<b>648</b>
<b>Agency Revenue</b>		
Miscellaneous	3,793	8,080
<b>Total Agency Revenue</b>	<b>3,793</b>	<b>8,080</b>
<b>TOTAL REVENUE</b>	<b>24,547</b>	<b>8,728</b>
Established Staff	1,078,089	632,650
Government Wage Earners	148,439	78,164
Travel & Communication	253,981	114,302
Maintenance & Operations	97,774	57,463
Purchase of Goods & Services	770,654	395,590
Operating Grants & Transfers	549,142	283,150
Special Expenditure	2,205,091	150,665
<b>Total Operating Expenditure</b>	<b>5,103,170</b>	<b>1,711,984</b>
Capital Construction	4,014,641	---
<b>Total Capital Expenditure</b>	<b>4,014,641</b>	<b>---</b>
Value Added Tax	471,843	59,243
<b>TOTAL EXPENDITURE</b>	<b>9,589,654</b>	<b>1,771,227</b>

The financial year-end for Government was changed from 31 December to 31 July in accordance with the Financial Management Act. The financial statements for the period ended 2016 reflect transactions for a seven-month period whereas the financial statements for the year ended 2017 was for a 12-month period. This contributed to the significant variances with the comparative balances for some account areas.

### 16.3 Appropriation Statement

The Department incurred expenditures totalling \$9.59 million in 2017 against a revised budget of \$17.9 million, resulting in a savings of \$8.3 million or 47%. The savings was mainly attributed to capital expenditure

Details of expenditures against the revised budget are provided in Table 16.2.

**Table 16.2: Appropriation Statement for 2017**

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
1	Established Staff	1,652,292	(25,000)	1,627,292	1,078,089	549,203
2	Government Wage Earners	156,613	25,000	181,613	148,439	33,174
3	Travel & Communication	283,782	25,000	308,782	253,981	54,801
4	Maintenance & Operations	203,520	---	203,520	97,774	105,746
5	Purchase of Goods & Services	1,040,072	(25,000)	1,015,072	770,654	244,418
6	Operating Grants & Transfers	1,297,598	---	1,297,598	549,142	748,456
7	Special Expenditure	2,880,000	---	2,880,000	2,205,091	674,909
	<b>Total Operating Expenditure</b>	<b>7,513,877</b>	<b>---</b>	<b>7,513,877</b>	<b>5,103,170</b>	<b>2,410,707</b>
8	Capital Construction	9,160,000	---	9,160,000	4,014,641	5,145,359
	<b>Total Capital Expenditure</b>	<b>9,160,000</b>	<b>---</b>	<b>9,160,000</b>	<b>4,014,641</b>	<b>5,145,359</b>
13	Value Added Tax	1,221,000	---	1,221,000	471,843	749,157
	<b>TOTAL</b>	<b>17,894,877</b>	<b>---</b>	<b>17,894,877</b>	<b>9,589,654</b>	<b>8,305,223</b>

The Department collected revenue totalling \$24,547 in 2017, an increase of 181% from the previous year.

### 16.4 Main Trust Fund Account

Trust money is to be accounted for separately from public money and other money. Trust money is to be kept in a separate bank account pending its withdrawal for use. The Office of the Prime Minister operates and maintains four main trust fund bank accounts which includes the following;

#### 16.4.1 Telecommunication Development Trust Fund Account

The Telecommunication Promulgation and the Telecommunications (Trust Fund) Regulations 2016 established the Trust Fund Account for the purpose of imposing a levy on the interconnections to fund National developments in telecommunication such as Telecentres and the Digital Television expenditures. Carriers such as telecommunication companies are liable to pay to the Ministry a levy at such rate as may be specified by order to be published in the Gazette and different rates may be specified in respect of different types of interconnection. Funds are used for Information Communication Technology development purposes.

Details of receipts against payments are provided in Table 16.3.

Table 16.3: Telecommunication Development Trust Fund Account - Statement of Receipts and Payments

Descriptions	31 July 2017 (\$)	31 July 2016 (\$)
<b>Receipts</b>		
Telecommunication Companies Levies	6,320,657	3,781,662
Pay Reimbursement	188	73
Interest	12,708	12,291
Refund from JICA Project	1,312,320	---
<b>Total Receipts</b>	<b>7,645,873</b>	<b>3,794,026</b>
<b>PAYMENTS</b>		
DTV Expenses	23,671,568	1,881,838
Tele-centre Expenses	507,861	371,221
Bank Fees	225	93
VAT Payment to FRCA	1,291,940	---
<b>Total Payments</b>	<b>25,471,594</b>	<b>2,253,152</b>
<b>Net Surplus/(Deficit)</b>	<b>(17,825,721)</b>	<b>1,540,874</b>
Balance as at 1 August	21,428,144	19,887,270
<b>Closing Balance as at 31 July</b>	<b>3,602,423</b>	<b>21,428,144</b>

One of the core responsibilities of the Department of Communication is the implementation of the Digital Television Infrastructure. This involves the migration of television broadcasting from analogue to digital which ensures equal and equitable access to all operators.

The Department of Communication utilised a sum of \$23,671,568 from the main trust fund account during the financial year 2016-2017 for the Digital Television Infrastructure project which includes a grant of \$21,300,024 paid to Walesi Limited.

## Information Technology & Computing Services

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**Service Excellence through e-Governance**

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### External Memorandum

**From:** The Manager ITC Services

**To:** The Permanent Secretary for Communications, Information & ITC Services

**Date:** 06/09/2019

**Ref:** ITC 10/05

**Subject:** CLARIFICATIONS OF ISSUES – 2017 AUDIT REPORT ON GENERAL ADMINISTRATION SECTOR

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This is in reference to Parliament of Fiji correspondence to ITC via memorandum REF 611-7/15 dated 26<sup>th</sup> August 2019 on the above subject.

We hereby attach the department's responses to the queries raised by the Office of the Auditor General in the 2017 Audit Report.

We will be more than happy to give an oral presentation to the Public Accounts Committee or provide more information for clarifications.

.....

Nisar Ali

**Manager ITC Services**

Section 16A: Department  
of Information  
Technology and  
Computing Services

**ANSWERS TO AUDIT QUESTIONS**

# QUESTIONS

## **Part A: Financial Statements**

### **Section 16A.3 Appropriation Statement**

1. Explain the reasons for the significant lapses in Appropriation which total to \$8,290,118?

#### **Management's reply**

1.1 Due to the number of vacant positions, there were savings in the *SEG1 Established staff* and *SEG2 Un-established staff* allocations as follows:

- Personal Emoluments (PE) - \$1,649,172
- Wages - \$14,424

1.2 For the above reason, the following arose resulting in non-utilization of allocations

- CAPEX Projects were delayed
- Because of the delayed projects, there was savings in the following:
  - Overtime for established staff
  - Allowance for un-established staff

1.3 In terms of *SEG3 Travel and Communications*, there was reduction in:

- Use of travel and subsistence expenses
- Use of telephones and line rentals.

1.4 There was savings in the following allocations for *SEG4 Maintenance and Operations*

- Use of vehicles, fuel and oil
- Use of stationery and printing materials
- Use and payment of computer rentals
- Use of machines and power supply
- Use of water

1.5 There was savings in *SEG5 Purchase of Goods and Services* allocations

1.6 In *SEG7 Special Expenditures* there were delays in receiving completed invoices with supporting documents for Consultancy payments

1.7 The funds allocated for capital projects *SEG 9 Capital Purchases and SEG 10 Capital Grants & Transfers* were not fully utilized due to partial completion of work or work in progress.

- Digitization - The utilization of these funds is based upon request(s) from the three offices (BDM, Registrar of Companies and Titles Office) for the purchase of computers, special scanners and UPS to scan very old documents that are in hard copies.
- Central VOIP - ITC was dependent on TFL for the changes to be made in the Alcatel PABX
- Data Center Certification – majority of the policies for ISMS and QMS certification has been completed and further work on certification can commence once repairs to the Government Data Center have been completed.
- Government Fibre Network - ITC was dependent on Telnet and Fiji Roads Authority. Telnet was the contracted company carrying out the project and Fiji Roads Authority was responsible for approvals to have any diggings done on the roads
- National Switch / Fiji Pay. ongoing discussions on this project.

1.8 Savings in *SEG 11 Value Added Tax Input Tax* was due to reduction in Actual Expenditure.

## **Part B: Assessment of Financial Governance**

### **Section 16A.7 Timelines of Provision of Management Comments and Signing of Financial Statements**

2. Explain what measures have been taken to ensure that the Management responses and signed accounts are provided to the Office of the Auditor General on time?

#### **Management's reply**

- 2.1 Monitoring and follow-up by the management to ensure that the deadlines are met.
- 2.2 A deadline has been set prior to the deadline given by the Ministry of economy by the accounts department in regards to the submissions to the Auditor general's office.
- 2.3 Prioritizing the audit responses and urgency of providing signed accounts to the OAG's on time as utmost important.
- 2.4 Proper planning and time management to ensure that the responses and statements are completed on time.
- 2.5 Effective communication between the management and the accounts team has been implemented to ensure that above gets completed on time.



## **Part C: Significant Audit Findings**

### **Section 16A.8 Human Resources Constraint**

- 3 Please provide the current update on the vacant posts. If vacant posts still exist, would you advise the Committee on the measures taken to ensure that normal operations of the Department is not affected?

#### **Management's reply**

3.1 The current total staff roll and vacant posts is detailed below:

<b>Staffs Available</b>		<b>Vacant Posts</b>		<b>Total</b>
Established	Un-established	Established	GWEs	<b>108</b>
<b>37</b>	<b>2</b>	<b>68</b>	<b>1</b>	

3.2 Status of Vacant posts

<b>Status of Interviews and Appointments</b>	<b>Number of staff</b>
Appointees starting duty on 16.09.19	2
Posts processed and awaiting Steering Committee approval for the appointment	5
Interviews conducted & HR paper under process	3
Posts advertised & interviews to be conducted in September	4
<b>Total posts to be filled</b>	<b>14</b>
<b>Comments:</b> By the end of 2019 year, these 14 posts will be filled and the total vacant posts will decrease to 55.	

3.3. The Civil Service Reform Management Unit (CSRMU) has engaged an Organization Design Adviser (ODA), who is now available to study and review the organization structure of ITC Services. The review is in accordance with the strategic plan will assist in achieving the organization objectives, mission and vision.

3.4 ITC is multiskilling staff and ensuring that they are trained accordingly. Although the department is operating below the number of staffing it has been allocated, ITC services continued to provide services to its users and there is barely any disruption in the services. Staffs are trained to multi-task, where they are performing two or more tasks simultaneously and prioritizing work by effective planning to draw up a timeline for an action. Where staff was assigned more responsibilities, the salary was adjusted accordingly.

3.5 The department will await the outcome of the review by the CSRMU on right sizing the department and then intend to advertise and fill up the vacant positions. It is always a challenge to attract and retain IT staff at ITC as once they work in the state of the art Government Data Center; they get offered jobs in the private sector. We mitigate this by ensuring that we continuously mentor staff to up-skill themselves through further education, both local and overseas training.