



LIST OF WITNESSES WRITTEN EVIDENCES

Report of the Auditor General – 2017 Audit Report on Social Services Sector:
(Parliamentary Paper No. 8 of 2019)

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OFFICE of the AUDITOR GENERAL
Republic of Fiji

2016-2017 Financial Year:

Volume 3

Social Services Sector – Government Ministries and Departments

1. Head No. 21 – Ministry of Education, Heritage and Arts
2. Head No. 22 – Ministry of Health & Medical Services
3. Head No. 23 – Department of Housing
4. Head No. 24 – Ministry of Women, Children & Poverty Alleviation
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MINISTRY OF EDUCATION, HERITAGE AND ARTS

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File Ref: ESU1/1

Date: 6 September 2019

The Hon A Maharaj
Chairperson
Public Accounts Committee
Parliament
Suva

Dear Hon Chairperson

Clarification of issues: 2017 Audit Report on Social Services Sector

Thank you for your letter dated 28 August 2019 which we received on 2 September 2019 on this matter. Please find below for consideration our responses. We are available at your convenience to respond to further requests for clarification.

Underutilization of Capital Expenditure Budget

1. Can you provide an update on the status of cyclone rehabilitation of schools?

Agency	Total	Completed	Progress
CIU (Ministry of Economy)	206	156	50
AMU (MEHA)	150	147	3

These schools are those built back better through Government funding. They do not include those school re-built by foreign donors.

2. With the lack of personpower, how is the Ministry planning to tackle this problem in order to complete planned projects?

The Ministry works with the Ministry of Infrastructure and Transport (MIT) and the Construction Implementation Unit on TC Winston rehab projects. Large projects are contracted out, often through CIU and the tender process, to registered contractors while the Ministry engages other small contractors and school management for projects usually under \$50,000. Monitoring remains an issue due to the large scale (over 400 buildings constructed since TC Winston) and the work being around the country.

The remaining projects are scheduled to be completed by the end of December 2019. Part of the perceived delays are also linked to budget allocations being spread over a number of financial years.

3. What is the average turnaround time for the vetting of the Ministry's Memorandum of Agreement by SG's Office?
Turnaround time varies depending on the complexity of the MOA and the workload of the SG's office. The SG's office aims for 3 to 5 days but in some instances, it can be 2

weeks or up to 4 weeks or longer as the MOA has to go to the Ministry of Economy (budget office and CIU) before they are returned.

4. What approved building plans were followed in building new structures for schools damaged in the tropical cyclone? How did the Ministry monitor that this was complied with in all projects carried out during the rehabilitation process?

There were differing approaches:

- In the case of CIU, plans were approved by relevant specialists
- Some contracts were based on the design developed and built by the same contractor.
- Some were designed by consultants but built by other construction companies.
- For the Ministry, we used standard Ministry plans or in some schools, we used standard MIT plans.

Monitoring was done by CIU for projects under its auspices and by the Ministry with MIT for those under the Ministry.

For those projects being managed by some donor partners, they usually made arrangements for monitoring.

Unbudgeted Expenditure

5. On the issue of unbudgeted expenditures has this issue been rectified or how is the Ministry planning to bring in these capital projects into the plans of the Ministry?

Capital projects are always an expensive item. The Ministry submits a list of projects in priority order but due to limitations in funding, fewer projects than desired are approved and that is the list the Ministry implements. There are inevitably accidents which sometimes lead to the Ministry adding a project e.g. a fire at a school. The Ministry usually is advised by the Ministry of Economy to source such funding from within its current budget through virements and this leads to unbudgeted expenditure.

The Ministry is working on an infrastructure audit to be able to provide an evidence based list of schools requiring assistance. In cooperation with the urban planning project being led by the Ministry of Local Government, the Ministry will also begin to develop an infrastructure plan to guide future infrastructure investment. This should assist in more accurate budgeting.

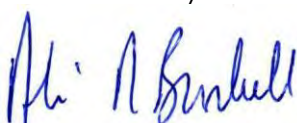
Building Grant

6. Has the Ministry implemented audit recommendations?

Yes, the Ministry has implemented the audit recommendations and continues to monitor the process.

As indicated, the Ministry will respond to any further clarification requested.

Yours faithfully



ALISON BURCHELL
Permanent Secretary



MINISTRY OF HEALTH AND MEDICAL SERVICES

File Ref: 6/11-7/06

Date: 21st Nov, 2019

The Chairman,
Public Accounts Committee,
Standing Committee on Public Accounts,
Parliament of Fiji,
P.O Box 2353, Government Buildings,
SUVA

Dear Sir,

Re: Clarification of Issues – 2017 Audit Report on Social Service Sector

Reference is made to your correspondence referenced 6/11-7/06 dated 28th August 2019.

The Ministry of Health and Medical Services acknowledge receipt of the correspondence from the Committee to provide clarifications on the Ministry's audit issues highlighted in the 2017 Audit Report.

The Ministry's written response with regards to the questions raised by the Committee is submitted herewith.

For further clarification and assistance, please do not hesitate to liaise with the Principal Accounts Officer on telephone number 3215718, or the Head of Finance on 3215711.

Thank you.

A handwritten signature in dark ink, appearing to read 'Bernadette Welch'.

Bernadette Welch PSM

Permanent Secretary

Encl: Ministry of Health and Medical Services response to public Accounts Committee Meeting (PAC) on 06/09/2019.

**MINISTRY OF
HEALTH AND
MEDICAL SERVICES**



**RESPONSES TO:
PUBLIC ACCOUNTS
COMMITTEE (PAC)
MEETING
ON 06/09/2019.**

2017 AUDIT ISSUES

1. What progress has the Ministry made to resolve the qualification and emphasis of matter paragraphs raised in the audit Report?

Qualification: *Trust Fund Account (Sahyadri Trust Account) - An unreconciled variance of \$114,950 exists between the Bank Reconciliation and the Cash at Bank general ledger balances for the Sahyadri Trust Fund Account.*

The variance indicates the following

- Previous months' and years' reconciliations have not been properly prepared thus variances/differences were carried forward as opening balances
- Current month's receipts and payments were not properly entered in FMIS (the proper accounting treatment of the two accounts) thus there were additional variances/differences identified in a month.
- Trust reconciliations were not prepared timely on monthly basis.

The agreement with Sahyadri had expired, thus, there was no transaction for the Sahyadri Trust (for the 2017/2018 financial year) except for bank charges. The Ministry had sought approval from Ministry of Economy to close the Sahyadri Trust Fund Account and transfer the remaining bank balance to the Consolidated Fund Account. However, approval has not been granted till to date (Refer to Appendix 1 for the copy of the Request letter and follow up email).

Emphasis of Matter:

- The Ministry did not prepare the board of survey report on the existence and condition of assets under its authority contrary to Section 49 of the Finance Instruction 2010.*
- Internal controls over account reconciliations were generally found to be weak and if not addressed promptly may result in material misstatements and possible financial loss in future.*

(i) As a way forward, the Ministry has already started refresher training at the Divisional offices/Cost Centres with the Permanent Secretary and has taken a lead role in ensuring Board of Survey are carried out when required.

(ii) A senior accounts staff (Accountant) is now appointed to conduct the Bank Reconciliations for the three drawings accounts (HQ, North and West). Furthermore, a new reconciliation process have been established every month especially the identification of the EFT in Unpresented cheques listing & verification, the follow up of Unpresented cheques and stale cheques, the identification and recording of all bank reversals and ensuring that the payment processes are completed .

2. Absence of Risk Management Policy

The management comment provided was that Ministry will draft a risk management policy to be completed by end of July 2018. What is the update on this?

A Risk Management Policing is now in place in the Ministry.

3. Finalisation of Financial Statements

What has the Ministry identified as the root cause of the delayed preparation and submission of the Agency Financial Statements for audit?

There were certain factors which contributed to this. This includes the inaccuracies noted in the three drawings accounts as a result of mass cancellation of vouchers, the inter drawings account numbers and the late clearance of open payables.

4. Internal Control Assessment not carried out

Has the Ministry commenced with the assessment of internal controls?

Yes, the Ministry has commenced with it and the Internal Control Report for April 2019 is appended in Appendix 3.

5. Arrears of Revenue

Before considering writing off the arrears, what other steps has the Ministry taken as a recovery measure?

The Ministry had continuously follow up (through verbal and email conversation) on collection to the arrears of revenue. The Ministry is currently formulating a Standard Operating Procedures (SOP) for Revenue Management which also incorporate Invoicing and Follow up procedures on Arrears of Revenue (Eg. 1st Reminder, 2nd Reminder, and Final Reminder/Notice). Once the processes are well established, it will be consistently used by all Health Facilities. The draft copy of the Ministry's SOP on Revenue Management is appended in Appendix 4.

6. Board of Survey Report Not Completed

(i) What was the reason for not carrying out the Board of Survey?

(ii) Has the Board of Survey being completed?

The Ministry has encountered challenges to complete all Board of Survey within a year at all its health facilities. The following challenges are noted at various health facilities / divisions:

- The recording of assets were not consistently done, thus board of survey cannot be completed;
- Staff at divisional level who are usually assigned to do BOS are holding duties for other posts. (Eg. A clerk in a sub-divisional hospital will be in charge of human resources, finance, fleet management, and assets;
- There were misunderstanding and different interpretations of the board of survey. Most of the board of survey conducted were only for the unserviceable items;
- There was lack of monitoring from the Asset Management Unit (AMU) at headquarters to implement certain processes to ensure that all the BOS are completed by a specified timeline within a year.

Going forward the Ministry will ensure to complete its annual BOS for the current financial year (2019/2020).

7. Conflict of Interest

Was there any investigation carried out by the Ministry on this issue. If yes, what is the update?

There was no investigation carried out by the Ministry. The case was referred to FICAC and the officer implicated was suspended on 21st February, 2018. However, the Ministry of Health have established and implemented the two new Standard Operating Procedures on Procurement and Minor Works. The SOP for minor works also includes declaration of Request for Quote (RFQ), which is similar to the tender processes whereby interest in any particular bidder is to be declared. The new SOP for Minor Works is appended in Appendix 5.

8. Revolving Fund Account (RFA)

Has there been any improvement on the clearance of the RFA outstanding balances?

The outstanding balance have reduced significantly. As at the June 2019 RFA Recon, the balance stands at \$9,142.50. The June 2019 RFA Recon balance stands at \$9,142.50. the June 2019 RFA Reconciliation is appended in Appendix 6.

9. Payroll Variance between FMIS and Person to Post Listing

Has the Ministry able to reconcile the variances between the Established and Unestablished staff payroll with the amounts in FMIS?

The audit findings and recommendation is acknowledged. Due to the significant number of transactions that is processed at the Ministry, there is a high risk that record keeping anomalies will arise. However, it does not indicate that internal control processes are lacking. The Ministry is and will continue to improve on internal control processes for payments and vigilant monitoring.

10. Procurement Anomalies

What step has been taken by the Ministry as it tries to improve on internal control processes for payments?

The Ministry has now established and implemented the new Standard Operating Procedures for Procurement which includes controls around obtaining quotations, evaluation of quotations, receiving goods, checklist for procurements and payments, and payments of goods & services. Furthermore, the Ministry had reviewed its Finance Manual in 2019, and one of the new processes specified therein was the section on Payment (section 2.8.12 – 2.8.21). The copy of the SOP for Procurement and section 2.8.12 – 2.8.21 of the Ministry's Finance Manual is appended in Appendix 7.

11. Expenditure Charged to Wrong Allocation

(i) What process has the Ministry implemented to avoid such mis-postings or to regularize mis-postings?

(ii) What action has been taken against staffs who initiated these transactions as it is clear from the management comments that mis-postings were done on purpose?

The Ministry has improved the vigilant monitoring of this and one of the areas in the new procurement SOP / checklist (Refer Appendix 8) is the checking of the general ledger

account number to be correct before it is posted. All the mis-posting noted were regularized accordingly. The misposting are done when there are no sufficient cash flow for the accurate allocation. However, due to the significant transactions processed daily, these misposting are not regularised.

12. Variance in Pharmaceutical Stock (Head of FPBS)

(i) Has the Ministry update its inventory systems at FPBS?

A Stock Take is usually conducted annually to correct the system of any variances, however, a routine activity is the stock adjustment undertaken by each respective department. An investigation is of how the variances occur is always established before a corrective measure is implemented.

(ii) What is the update of the investigation and action taken on the variance in stock?

The contributing factors to the Variances are indicated below with identified solutions in placed:

Variances Issues	Resolutions
Posting Errors by the pickers at the Warehouse	<ul style="list-style-type: none">• Monitoring Unit set up to strengthen Standard Operating Procedures for all respective department.• Enforcing responsibilities or ownership to the department supervisors.• Refreshment training & Workshops on Inventory Management & Warehousing• Employee rewarding system – Employee of the Month identified.
Take On Charge Errors by the Receipts Department	
Transferring items from one Bin location to another	
Closing errors by the Dispatch Team	
Item picked manually but not updated into the system	

This is an ongoing process with the continuous improvement on the existing structure. The Ministry has also initiated an independent comprehensive end-to-end supply chain review which will be completed in the current calendar year.

13. Vehicle Quarterly Reports not Prepared

(i) In the absence of quarterly reports, how is the Ministry monitoring its vehicles?

Weekly reports or weekly institutional fleet are submitted of which is compiled to the fleet manager.

(ii) What is the progress on preparation of the quarterly reports?

The Vehicle Reports for 2018 were all received from all Health Facilities, compiled by the Asset Management Unit and submitted to Ministry of Economy.

14. Purchases Made Without Tender Board Approval

(i) Why didn't the Ministry issue a tender for the re-fill of oxygen?

(ii) Didn't the Ministry carry out an investigation to determine the reason for the breach of the procurement procedures?

The Ministry of Health has established and implemented the new Standard Operating Procedures for Procurement and there is an Evaluation form where we can provide justification if it is a sole supplier. The provision of justification for sole supplier is provided in the Ministry's Finance Manual. However, the Ministry will liaise with the Ministry of Economy Procurement office to explore ways on how best we can make the tender for some of the items including the supply and refill of oxygen.

15. Fixed Asset Register not Updated

**What is the progress on the update of the Fixed Asset Register for the Ministry?
Please provide evidence.**

The Fixed Asset Register was established for all cost centres/facilities of the Ministry of Health in 2018. However, the continuity and consistency is still a challenge. Furthermore, there is less knowledge and implementation of the National Asset Management Framework (for whole of government) and currently Ministry of Economy has developed a strategy to implement the Framework. The Framework will provide a foundation upon which asset management, in its holistic sense can be assessed, and improved. Refer to Appendix 9 for the presentation on the National Asset Management Framework.

16. Lack of Monitoring in the Administration of Grant

Has the Ministry received the audited accounts from the grant recipients mentioned in the audit report?

The Ministry has received the audited accounts from the grant recipients mentioned in the audit report. The audited accounts is appended in Appendix 10.

Management
Comments to
Standing
Committee on
Public Accounts
2017 Audit
Report on Social
Services Sector

Department of
Housing

Head 23

2017

Section 23: Department of Housing

1. Statement of Losses

i) . What were the reasons for funds under "R" not released? Was it because the Department did not provide required documents? Please provide evidence.

As part of the Departments approved budget for 2016-2017 period, the all the expenditure items under the Operating Grants (SEG 6), Capital Construction (SEG8) and Capital Grants and Transfers (SEG 10) were held as restricted funds "R" under Ministry of Economy.

The Department requested the funding via Requisition to Incur Expenditure (RIE) for the following expenditure SEGs:

Operating Grants (SEG 6)

The Department derequisitioned sum of \$1,000,000 via RIE application under Public Rental Board subsidy vote and released to subsidy component of the government to Public Rental Board as per signed operating grant agreement.

Capital Construction (SEG8)

The Department derequisitioned sum of \$5,498,725.92 via RIE applications were submitted based on percentage of work completed under the following projects namely;

1. squatter upgrade and resettlement (\$2,122,851.73),
2. City Wide Squatter upgrade project (\$390,735.09); and,
3. Lagilagi Housing Development Programme - phase 2 (2,985,139.10).

Capital Grants and Transfers (SEG 10)

Financial Year 2016 to 2017 utilisation for SEG 10 under Capital Grants & Transfers reflected the following :-

➤ Budget Estimate	-	20,889,550
➤ Appropriation Changes	-	(3,253,802)
➤ Revised Estimate	-	17,635,748
➤ Actual Expenditure	-	8,355,155
➤ Lapsed Appropriation	-	9,280,593

The details of the different Capital Grants are as follows:-

#	Capital Grant	Budget (\$)	Revised Budget (\$)	Actual Expenditure (\$)	Variance (\$)	Remarks
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1	HART	500,000.00	500,000.00	287,500.00	212,500.00	The Programme involved construction and renovation of HART Homes. The delay was due to the unfavorable weather conditions (Winston Cyclone) where there was a shortage of building materials.
2	HA Social Policy	500,000.00	500,000.00	0	500,000.00	Housing Authority was in the processes of reviewing the Social Housing Policy to reduce the grant assistance ratio. hence, there was no submission for expenditure.
3	Sustainable Income Generating Project	341,332.00	341,332.00	207,945.21	133,388.79	The Programme was only focusing on the monitoring of the existing project and there were no grant release to the new projects due to rehabilitation process for Cyclone Winston.
4	First Home Buyers	10,000,000.00	6,746,198.38	3,340,000.00	3,408,196.38	The Programme is demand driven and the requisition for expenditure was based on applications received.
5	Housing Assistance to Fire Victims	500,000.00	500,000.00	245,000.00	255,000.00	The Programme depends on the number of applications received from fire victims.
6	Town Wide	4,000,000.00	4,000,000.00	525,601.19	3,474,398.81	The Programme looks after 26 informal settlements and there

						are processes involved on land development lease accusations, tender process for the ongoing informal settlement upgrading programs. the main focus during the year was the rehabilitation process for cyclone Winston.
7	PRB Simla Project	2,598,218.00	2,598,218.00	1299,109.00	1,299,109.00	The budget for PRB Simla Project was 50% utilized. Tender process for the building works was assessed where 6 companies bid for the tender. No decision made as none of the 6 companies met the requirement.
8	Housing Authority Matavolivoli	2,450,000.00	2,450,000.00	2,450,000.00	0	Capital Grant 100% utilised
TOTAL		20,889,550.00	17,635,748.38	8,355,155.40	9,282,592.98	

ii) What action has the Ministry taken to ensure that errors like negative expenditures do not re-occur in future?

As a way forward to alleviate this problem the Ministry is in a process of recruiting 3 Accounts Personnel in Accounts Section to increase the staffing capacity to effectively and efficiently provide the financial support services to avoid such anomaly.

The other measures that the Ministry has taken onboard are as follows:

1. Identify the anomalies in all underline reconciliations and undertake the adjustment exercise to ensure the reconciliation report are true & fair
2. Provision of FMIS training for Accounts Personnel
3. In house capacity building training to motivate staffs on procedures and processes pertaining to reconciliations.

4. All underline reconciliations are to be prepared on a monthly basis
5. All reconciliations prepared are verified and signed copy of the reconciliation is submitted to Ministry of Economy
6. Closely monitor the works of the subordinates to ensure the procedures and processes are adhered to at all times.

2. Timeliness of draft Financial Statements

What was the reason for delay in submission of draft financial statements and what strategies has been put in place by the Ministry to ensure timely submission of draft financial statements for audit, timely provision of management comments and signing of financial statements?

The Ministry had prepared draft financial statement based on the figures extracted from FMIS system after the closure of accounting period. Due to shortage of staffs in the Accounts Section then, the adjustments for misallocation of expenditures and variances were not cleared from the underline accounts on a timely basis as a result draft financial statement were submitted in late, followed by management comments and signing of agency financial statements accordingly.

As a way forward to alleviate this problem the Ministry is in a process of recruiting 3 Accounts Personnel in Accounts Section to increase the staffing capacity to effectively and efficiently provide the financial support services to avoid such anomaly. The other measures that the Ministry has taken onboard are as follows:

1. Identify the anomalies in all underline reconciliations and undertake the adjustment exercise to ensure the reconciliation report are true & fair
2. Provision of FMIS training for Accounts Personnel
3. In house capacity building training to motivate staffs on procedures and processes pertaining to reconciliations.
4. All underline reconciliations are to be prepared on a monthly basis
5. All reconciliations prepared are verified and signed copy of the reconciliation is submitted to Ministry of Economy
6. Closely monitor the works of the subordinates to ensure the procedures and processes are adhered to at all times.

The process will be up to date with effect from the 2019-2020 financial year statement.

3. Internal Control and Governance system

What is the update on the preparation and submission of annual reports?

The department is in consultation with Ministry of Local Government staffs to complete the pending annual reports from 2015-2018 of the department when they were under the Ministry.

A Committee has been formed to compile the pending Annual Reports from 2015 till to date. The Permanent Secretaries are closely monitoring the update of pending reports.

4. Anomalies in the Recruitment of Senior Consultant Engineer

i) What was the reason for such a short term engagement of the engineer and what works were carried out by the Engineer?

There is a skills shortage of Consultant Engineer in the Construction Sector in Fiji.

The Senior Consultant Engineer was engaged by the department initially for period of 3 months commencing on 18/6/2017 and his contract agreement were further extended till 26/3/2019.

The Senior Consultant Engineer provides Consultancy Services to the 3 Departments of the Ministry.

The said consultant's agreement were further extended by the Department till 26/3/2020.

The works were carried out by the Engineer?

The following projects is/was handled by the Engineer under the Informal Settlements projects:

CAUBATI INFORMAL SQUATTER SETTLEMENT (PHASE 1 AND 2) - 248 Lots / 8.7 Ha

NADONUMAI - 376 households / 23.16 Ha

WAIDAMUDAMU - 270 Lots / 13.23 Ha

WAKANISILA - 124 households / 7.77 Ha

SASAWIRA - 160 Lots / 4.00 Ha

RIVER ROAD - 14.13 Ha

QAUUA - 443 Lots / 26.5 Ha

The following projects is/was handled by the Engineer under the Local Government projects:

LANDSCAPING – CBD AREA, NADI

URBAN DESIGN - SAVUSAVU

URBAN DESIGN and TRAFFIC PLANNING OF LABASA CBD AREA

5. Incorrect posting of expenditures

i) What was the reason for making final payment of \$245,380 before the expiry of the defect liability period?

Notice of Stop Work Issued to Contractor by Project Architect

The Project Architect, APPi Design on 20 th January 2017 had issued a Notice of Stop Work to the Contractor: Fortech Construction Limited due to the Peoples Community Network was still working on obtaining Funds of \$3,253,801.62(VIP) from the Ministry. (*Please refer to Attachment 1- Site Instruction No. 10.*)

The Addendum to the Grant Agreement was signed between the Ministry and PCN on 30 January 2017 for the approval of funding of \$3,253,801.62(VIP) which was vired from the 1st Time Home

Owners Grant budgeted of \$10.0 million(VIP). *(Please refer to Attachment 2- Addendum to the Grant Agreement.)*

The final payment of \$245,380.16 was part of this funding of \$3,253,801.62(VIP) which was vired from 1 st Time Home Owners Grant. *(Please Attachment 3 – Virement Approval.)*

The Virement of Funds of \$3,253,801.62(VIP) from 1st Time Home Buyers Grant was approved by Ministry of Economy on 25th November 2016 as Budgeted only for 2016-17 Financial Year.

Payment Record of RIEs 1 st, 2nd, 3 rd & Final Payments

The 1 st Payment of \$800,000.00 was paid to Peoples Community Network on 10 February 2017 and the Official Receipt with the Acquittals was submitted by Peoples Community Network, and the Issued Payment Certificates 13, 14 & 15 was submitted by APPi Design, and; the Progress Reports 28, 29, 30 & 31 was submitted by Fortech Construction Ltd.

The 2 nd Payment of \$1,104,210.73 was paid to Peoples Community Network on 10 March 2017 and the Official Receipt with the Acquittals was submitted by Peoples Community Network, and; the Issued Payment Certificate 16 was submitted by APPi Design, and; the Progress Report 32 was submitted by Fortech Construction Ltd.

The 3 rd Payment of \$1,104,210.73 was paid to Peoples Community Network on 5 July 2017 and the Official Receipt with the Acquittals was submitted by Peoples Community Network, and, the Issued Payment Certificate 16 was submitted by APPi Design, and; the Progress Report 33 was submitted by Fortech Construction Ltd.

The Final Payment of \$245,380.16 was paid to Peoples Community Network on 5 July 2017 and the Official Receipt with the Acquittals was submitted by Peoples Community Network, and, the Issued Payment Certificate 16 was submitted by APPi Design, and; the Progress Report 33 was submitted by Fortech Construction Ltd.

ii) Has the outstanding works (community hall and kindergarten) been completed?

Commitment of Funding

The Peoples Community Network had committed to seeking for funding outside of government for the construction of a Community Hall/Office and Kindergarten as stated in the submission of Paper on Options dated 10 January 2015.

The Peoples Community Network had not secured funding outside government nor completed outstanding work (community hall and kindergarten).

6. Waiver of Tender

i) Did the contractor complete works in the electricity reticulation of Ledrusasa Squatter Upgrading Residential project?

Yes, the work were completed by the Contractor.

ii) What actions has been taken by the Department to ensure that these issues do not reoccur?

The Ministry has implemented measures and thorough checks to reinforce the process so there is no recurrence of the same.

7. Absence of underline Accounts Reconciliations

Please provide an update on the Drawings account and Revolving Fund account (RFA) reconciliations? Please provide evidence?

The department completed both the Drawings Account and Revolving Fund Account reconciliations for 2016-2017 period.

In 2018, as a way forward, the Ministry with the assistance from FMIS Division of Ministry of Economy had undertaken the reconciliation exercise from the inception of the department's Trust Fund Account. The said account was reconciled and adjusted and the unsubstantiated variances that had resulted from previous years misposting had been submitted via a Memorandum for Book Entry Adjustment to Ministry of Economy on 14/10/2018.

On 16th August 2019, the Ministry obtained confirmation from Ministry of Economy that request for book entry adjustment is in progress.



MINISTRY OF HOUSING & COMMUNITY DEVELOPMENT

**Chairperson
Standing Committee on Public Accounts
Parliament of the Republic of Fiji**

Date: 24 June, 2020

Attention: Hon. Alvick Maharaj

Dear Sir,

**Re: Supplementary Response to the Parliamentary Standing Committee on Public
Accounts on the 2016-17 Audit Report on Social Services Sector (PP No. 08 of
2019)**

**Reference is made to the Parliamentary Standing Committee on Public Accounts
on the 2016-17 Audit Report on Social Services Sector (PP No, 08 of 2019).**

Kindly find the Attached Supplementary Response.

Respectfully submitted on your request.

Please feel free to contact the undersigned for any further clarifications

Thank you.


**Sanjeeva Perera
Permanent Secretary for Housing & Community Development**

Ministry of Housing & Community Development

Supplementary Response: 2016-17 Audit Report on Social Services Sector (PP No. 08 of 2019)

1. Statement of Losses

Can the Department provide evidence of the Responses received for 1-5 on actions taken by the Ministry to ensure that errors such as negatives expenditures do not re-occur in future?

Supplementary Response

In 2019-2020, the Ministry for Housing & Community Development has established its own Accounts Unit. Currently, the Ministry has fully fledged accounts unit and has streamlined all the processes of the Ministry.

The current accounts unit comprises of:

- | | |
|--|---------------|
| 1. Senior Accounts Officer- Salesh Naidu | EDP No. 63422 |
| 2. Assistant Accounts Officer- Nileshni Devi | EDP No.96142 |
| 3. Clerical Officer- Danish A Ram | EDP No.99372 |

With the current team the Ministry's utilization for operating and capital grant release has significantly improved. All the RIE submissions made for the current financial year's operating and capital grant was approved by Ministry of Economy.

All reconciliations are up to date.

2. Timelines of draft Financial Statements

Can the Department provide conformation and evidence on whether it has recruited (3) Accounts Staff outlined in the response and please provide evidence of the anomalies identified as of date?

Supplementary Response

The three (3) Accounts staff recruited are listed below:

- | | |
|--|---------------|
| 1. Senior Accounts Officer- Salesh Naidu | EDP No. 63422 |
| 2. Assistant Accounts Officer- Nileshni Devi | EDP No.96142 |
| 3. Clerical Officer- Danish A Ram | EDP No.99372 |

3. Internal Control & Good Governance

What is the expected date of the Annual Report of the Ministry of Housing and Community Development to be released and what is the progress on this?

Supplementary Response

In the Financial Year; 2016-17; the Department of Housing was under the Ministry of Local Government, Housing & Environment, the Report is currently being complied, and shall be submitted to the Ministry of Local Government by 31st July, 2020.

4. Anomalies in the requirement of Senior Engineer Consultant

Can the Ministry clarify the statement and identify whether this is factually correct – “There is a skills shortage of Consultant Engineer in the Construction Sector in Fiji”.

Supplementary Response

Yes; In particular as relating to the Capital; Squatter Upgrading; Municipal Urban Designs; Master Planning; Environment Landfill Projects undertaken by the Ministry of Local Government, Housing & Environment in 2016-17; the Senior Technical Consultant was engaged to assist in providing professional technical design oriented advice and guidance to the Department of Local Government, Housing and the Department of Environment.

The Senior Technical Consultant is a qualified Architect and Urban Designer from Premier Institutions of India and has more than 45 years International Experience.

The area of urban development & scheme planning is extremely shortage of skills and those available are operating from their own private practice and come at a extremely high costs. Hence, not financially viable when handling multiple projects. .

5. Incorrect Posting of Expenditures

Please provide an update on the status of Lagilagi Settlement.

Supplementary Response

The Public Enquiry on Lagilagi Settlement has been completed by Fiji Competition and Consumer Council and a case has been filed for charges by FCCC.

The Ministry is currently compiling a Information Paper on Recommendations and is working on the transfer of Leases from Peoples Community Network to the Ministry. A detailed report for taking over of the project is expected to be submitted to Cabinet soon.

6. Waiver of Tender

Can the Ministry provide a copy of the Certificate of Completion on the works carried out in the electricity reticulation of Ledrusasa Squatter Upgrading Project.

Supplementary Response

The Electricity reticulation works of Ledrusasa Squatter Upgrading Project has been completed and the copy of the Certificate of Completion is submitted below as Attachment 1.



ENERGY FIJI LIMITED

Completion Certificate for High and Low Voltage Reticulation Works

9th December, 2019

The Director
Department of Housing
Ministry of Local Government, Urban Development, Housing & Environment
P.O. Box 2350
Government Buildings
Suva

Dear Sir/Madam,

RE: Scheme No. G100/15 – Electricity Supply to Ledrusasa Squatter Settlement Sub-Division at Legalega, Nadi

Please be advised that Energy Fiji Limited certify all Electrical HV and LV reticulation works carried out for above Scheme are in compliance with the EFL Construction Standards.

This Scheme was commissioned on **22nd February, 2018.**

Please contact us on telephone 666 4555 should you require further assistance on this.

Yours Sincerely,

Saimone Rogoimuri
Unit Leader Distribution Western
for Chief Executive Officer



MINISTRY OF WOMEN, CHILDREN AND POVERTY ALLEVIATION

5th Floor Civic Towers, Victoria Parade
PO Box 14068, Suva, Fiji Island

Tel: (679)3312 199 Fax: (679) 3303829 Website: www.welfare-women.gov.fj



Honorable Alvick Maharaj
The Chairperson
Public Accounts Committee

**RE: Response to Queries and Recommendations of the Public Accounts
Committee in Relation to the 2017 Audit Report on the Social Services Sector**

Dear Sir,

I wish to thank the Public Accounts Committee (PAC) for giving the Ministry for Women, Children and Poverty Alleviation an opportunity to provide responses in relation to the comments and queries of the PAC on the 2017 Audit Report on the Social Services Sector.

We are pleased to submit the responses from the Ministry in the enclosed attachment for the reference of the PAC. We will be happy to respond to any further queries that the PAC may have in relation to this submission, for which you may contact me on email jennifer.poole@govnet.gov.fj or phone 9991184.

The response is kindly forwarded for your further action.

Yours faithfully

Ms. Jennifer Poole
Permanent Secretary for Women, Children & Poverty Alleviation

PUBLIC ACCOUNTS COMMITTEE
2017 AUDIT REPORT ON SOCIAL SERVICES SECTOR

NO	ISSUE	MINISTRY'S COMMENTS
1	What Progress has been made to resolve the emphasis of matter paragraphs raised in the audit report?	The Ministry managed to complete the Board of Survey and have forwarded the report to the Ministry of Economy. We are currently awaiting their confirmation.
2	Annual Board of Survey not conducted i) What was the reason for not carrying out the Board of Survey? ii) Has the Board of Survey being completed?	i) The Board of Survey was not carried out due to staff shortage in Corporate Services and also the high turnover of staff. ii) Board of Survey has been conducted for the period 2018-2019 and has been submitted to Ministry of Economy. As mentioned above, MWCPA is now awaiting confirmation on the disposal of items.
3	Missing Payment Voucher and other Records What changes has the Ministry implemented to tackle the issue of missing records?	The Ministry has identified an officer who is solely responsible for the Payment Vouchers. This will ensure quality management and better focus in this area.
4	Fixed Asset and Expandable Items Register not maintained up-to-date What is the progress on the updating of the Fixed Asset Register (FAR) for the Ministry? Does the Ministry have a timeline for the completion of FAR?	The Fixed Asset Register has been completed and is now being maintained by Corporate Services Department of MWCPA.
5	Anomalies in the Social Welfare Program i) Does Ministry verify with FNPF to establish that the Social Welfare Scheme	i) The Ministry had in 2016 signed an MOA with FNPF for the sharing of information and for assistance in the verification of social protection applications. We had started with the verification too. However, it was noted that the data that was sent to

	<p>applicants are not in FNPF records receiving Pension? If Yes, where is this evidence in the individuals file?</p> <p>ii) If not, how then does the Ministry carry out this verification?</p> <p>iii) What is the update on the Ministry in the maintenance of individual case files?</p>	<p>FNPF could not be verified due to reasons such as birth certificate number from the new extract no being captured in the FNPF system for those holding onto the old copies of the birth certificate at that time. Also names of some women changed after marriage. We were requested to provide maiden names of female recipients. These were provided but it still could not be matched in their system.</p> <p>ii) Thus, the Ministry resorted to asking the recipients to provide a verification letter from FNPF to validate that they are not beneficiaries of the superannuation.</p> <p>iii) The Ministry is trying its best to ensure the safe keeping and maintenance of individual case files. The Ministry has procured new filing cabinets for the storing of these case files but again faces the challenge of office space, especially with the large volume of (Total number of recipients -89,283) cases to maintain in these file cabinets.</p>
6	<p>Pending Applications</p> <p>What strategies has Ministry implemented to ensure that applications are processed in a timely manner?</p>	<p>The Ministry is focused in ensuring that all applications are processed in time. However, there are several issues that hinders some of these applications not to be completed within the time frame given as in the SOPs. One of the challenges, especially for the Poverty Benefit Scheme is the home visit which is a requirement for the processing of the application. In maritime and rural communities, this poses as a challenge for the completion of a case, especially with the lack of appropriate transportation means at all times. The other challenge is the submission of incomplete documents, especially the Birth Certificates which is a requirement because the birth registration number is used as the primary key to process the application in the system. Without it, the case cannot be processed.</p>

		<p>In other occasions applications were submitted through 3rd parties, many times with incomplete documents. Therefore, it is quite a challenge to try and trace the applicant when there is no contact. There were situations where documents were lost or misplaced by officers because of the volume of applications that come in every day and also during handing over from one officer to another which add up to the delays.</p> <p>In trying to clear the pending cases, the Ministry:</p> <ul style="list-style-type: none"> i) conducts sweeps in the divisions, bringing officers from the District offices and working together in a district to clear the pending cases before moving to the other district (For example, officers from Ba and Tavua working together with officers in Rakiraki to clear the pending cases in Ra before they move to Tavua and then to Ba, however, this is a costly exercise. ii) Uses the REACH program to reach out to the rural and maritime communities. iii) Has reviewed its process and has amended its procedures to fast track the processing of these applications, for example, with the Care and Protection allowance for children in poor families which in the past required a home visit, has now been amended with only birth certificates and school letters required now for the processing of the application. <p>With the number of cases that were identified to be late in processing, the number of cases completed on time speaks volumes of the efforts that the Ministry is doing to ensure that the time frames are met. In the past financial year (2018-2019), the Ministry received a total of 20,099 new applications with the completion of 21,725 cases approved, (with a carry forward of 1,626 pending cases from the previous year) and a pending of 3,648 to be addressed in this new</p>
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		financial year.
7	Anomalies in hire of vehicles i) Why is Ministry still hiring vehicles despite being provided with leased vehicles? ii) Why was the hired vehicle taken out by a person who was not an employee of the Ministry? Is this allowed in Ministry? iii) Why was the Police report not obtained for the accident vehicle used by the Ministry? iv) What action has been taken by the Ministry to ensure that the issue above do not reoccur?	i. The leased vehicles were given to the Ministry in 2018. The hire of the vehicles were used during the Homes Care Initiative ii. The transport policy is the same throughout Government. This was an oversight by the Ministry and it was brought to our attention after the incident had happened. The Transport Officer at that time did not consult her supervisor at for advice but acted on her own accord. We have since terminated her from the Ministry. iii. The Ministry notes that the processes were not followed in regards to the accident reports. iv. The appointment of a Transport Officer who follows the processes through and always refers to the Transport Policy and also seeks the advise of his supervisors before he acts on issues he is not familiar with
8	Maintenance of Running sheets for rented vehicle i) Why wasn't a running sheet maintained for a hired land cruiser? ii) Can the Ministry explain the whereabouts of the vehicle for the 9 days (24/12/16-03/01/17) mentioned in the report? iii) What is the status of the internal investigation carried out by the Ministry on this?	i) While the policy is quite clear, we note the non-compliance on our part. We did inform the Senior Officer who was driving the hired vehicle at the time. However the running sheets were never filled. ii) Considering there were no running sheets provided, we were not able to ascertain the whereabouts of the vehicle as it was driven by a very Senior Officer of the Ministry. iii) The Ministry was not able to convene an investigation of the vehicle
9	Anomalies noted in SLG Accounts	The Ministry had requested for additional staff in 2019-20 FY budget and 4 posts was approved.

	What strategy does the Ministry have to overcome the issue of shortage of staff to prepare the account reconciliations?	
10	Stale cheques not journalized from Drawings Account Has Ministry journalized these stale cheques?	Since MOE was handling the Drawings account, stale cheques was journalize towards the end of the Financial Year.
11	Anomalies in the Revolving Fund Account(RFA) i) Has Ministry identified all those officers who have taken advances from Ministry and have yet to acquit. ii) What is the status of the preparation of reconciliation of the RFA?	i) The Ministry is in the process of identifying the balances in the RFA but recovery of salary is currently being imposed to officers for not acquitting on time. ii) Preparation of RFA reconciliation has been updated.
12	Unsubstantiated Operating Trust balances i) What is the status of the reconciliation of the operating trust accounts? ii) Has the Ministry being able to identify the subsidiary account that make up the total operating trust fund accounts?	i) The Ministry has identified most mispostings done and have rectified it. ii) The reconciliation of the Operating Trust accounts is up to date. iii) The Ministry has identified all subsidiary account with its separate outstanding balances.
13	Absence of Risk Management Policy What is the progress on the development of the Risk Management Policy?	The Ministry is in the process of developing a Risk Management Policy. The Ministry has however developed a Risk Management Matrix which is captured in the Ministry's Costed Operational Plan 2019-2020.



Honorable Alvick Maharaj
The Chairperson
Public Accounts Committee

**RE: Request for Supplementary Response: 2016-17 Audit Report on Social Services
Sector (PP No. 08 of 2019)**

Dear Sir,

I wish to thank the Public Accounts Committee (PAC) for giving the Ministry for Women, Children and Poverty Alleviation an opportunity to provide responses in relation to the comments and queries of the PAC on the 2016-17 Audit Report on Social Services Sector (PP No. 08 of 2019).

We are pleased to submit the responses from the Ministry in the enclosed attachment for the reference of the PAC. We will be happy to respond to any further queries that the PAC may have in relation to this submission, for which you may contact me on email jennifer.poole@govnet.gov.fj or phone 9991184.

The response is kindly forwarded for your further action.

Yours faithfully

Ms. Jennifer Poole

Permanent Secretary for Women, Children & Poverty Alleviation

16/06/20

PUBLIC ACCOUNTS COMMITTEE
2016-2017 SUPPLEMENTARY RESPONSE

NO	ISSUE	MINISTRY'S COMMENTS	
1	<p>Fixed Asset and Expandable Items Register not maintained up-to-date</p> <p>What is the progress on the updating of the Fixed Asset Register (FAR) for the Ministry?</p> <p>Does the Ministry have a timeline for the completion of FAR?</p>	<p>The Fixed Asset Register has been completed and is now being maintained by Corporate Services Department of MWCPSA.</p>	<p>The Fixed Assets Register has been completed and sent to MOE. Currently it is also maintained by Corporate Services Division.</p> <p>Evidence copy of approved BOS items from MOE attached herein.</p>
2	<p>Stale cheques not journalized from Drawings Account</p> <p>Has Ministry journalized these stale cheques?</p>	<p>Since MOE was handling the Drawings account, stale cheques was journalized towards the end of the Financial Year.</p>	<p>In this current fiscal year, MOE has been handling the Drawings account again, and in the process will advise the Ministry on the raising of Journals for written off stale cheques. SOP for journalizing the stale cheques as according to the Financial Instructions is detailed below:</p> <ul style="list-style-type: none"> • Unpresented Cheques in current Financial year can be regularized in current Financial year. • Previous years' Unpresented cheques can be regularized to Equity upon approval by PS MOE. <p>Evidence is provided in the latest current Drawings Account reconciliation.</p>

3	<p>Unsubstantiated Operating Trust balances</p> <p>i) What is the status of the reconciliation of the operating trust accounts?</p> <p>ii) Has the Ministry being able to identify the subsidiary account that make up the total operating trust fund accounts?</p>	<p>i) The Ministry has identified most mispostings done and have rectified it.</p> <p>ii) The reconciliation of the Operating Trust accounts is up to date.</p> <p>iii) The Ministry has identified all subsidiary account with its separate outstanding balances.</p>	<p>Evidence provided is the latest current Trust Account reconciliation also contains details of its subsidiary accounts.</p>
4	<p>Absence of Risk Management Policy</p> <p>What is the progress on the development of the Risk Management Policy?</p>	<p>The Ministry is in the process of developing a Risk Management Policy. The Ministry has however developed a Risk Management Matrix which is captured in the Ministry's Costed Operational Plan 2019-2020.</p>	<ul style="list-style-type: none"> • The Risk Management Policy is under draft • Due to the acute shortage of Staff within the Ministry, there were no dedicated Officers to be responsible for OHS Policy and Risk Management Policy • Both these documents and establishment processes are currently in progress with the engagement of a DCS from July 2019.

Assets	Amount (₹)
Computer Equipment	259,220.00
Office Furnitures	82,485.00
Total	341,705.00

Computer Equipment

Central Division	154,406.00
Western Division	61,864.00
Northern Division	42,950.00

Central Division

Vunidawa				
Laptop	1,500.00			
Laminating Machine	600.00			
Monitor	800.00			
Hp Scanjet	200.00			
Keyboard	40.00			
Mouse	40.00			
	3,180.00			

Chair Signed ✓ ITC
Member ✓ CO Asset of t
Member ✓ CO-MWCPA
Approved by PS Economy ✓ 20/8/2019

Nausori

HP Monitor	2,800.00			
Dell Monitor	1,600.00			
Optima Monitor	400.00			
HP Scanjet	800.00			
CPU	7,200.00			
Laminating Machine	300.00			
Keyboard	120.00			
Mouse	40.00			
Printer	1,200.00			
Fax Machine	900.00			
Laptop	3,000.00			
	18,360.00			

Chair Signed ✓ ITC
Member ✓ CO Asset of t
Member ✓ CO-MWCPA
Approved by PS Economy ✓ 20/8/2019

HQ Social welfare Suva

Laptop	19,500.00				
Printer	3,500.00				
Photocopier	5,800.00				
Desktop	52,200.00				
Optiplex	18,000.00				
Monitor	2,400.00				
Keyboard	600.00				
Laminator	2,196.00				
	104,196.00	Chair Signed	Member	Member	Approved by PS Economy
		✓ ITC	✓CO Asset of t	✓CO-MWCPA	✓ 20/8/2019

PMU					
Copier	10,000.00				
Printer	1,920.00				
Monitor	3,200.00				
CPU	10,800.00				
Keyboard	240.00				
Laptop	1,500.00				
Projector	460.00				
Laminating Machine	300.00				
Binding	250.00				
	28,670.00	Chair Signed	Member	Member	Approved by PS Economy
	18257	✓ ITC	✓CO Asset of t	✓CO-MWCPA	✓ 20/8/2019

Western Division

Sigatoka					
CPU	3,600.00				
Monitor	3,600.00				
Fax Machine	600.00				
Keyboard	80.00				
Printers	700.00				
Scanner	1,200.00				
Broadband connect	200.00				
Laptop	1,500.00				
	11,480.00	Chair Signed	Member	Member	Approved by PS Economy
	7800	✓ ITC	✓CO Asset of t	✓CO-MWCPA	✓ 20/8/2019

Nadi					
Monitor	1,200.00				
CPU	2,700.00				
Printer	600.00				
Laptop	1,500.00	<i>Chair Signed</i>	<i>Member</i>	<i>Member</i>	<i>Approved by PS Economy</i>
	6,000.00	√ ITC	√ CO Asset of t	√ CO-MWCPA	√ 20/8/2019
Lautoka					
Desktop	9,000.00				
Laptop	4,500.00				
Printer	400.00				
Monitor	1,200.00				
Keyboard	80.00				
Projector	800.00				
HP scanjet	1,400.00	<i>Chair Signed</i>	<i>Member</i>	<i>Member</i>	<i>Approved by PS Economy</i>
	17,380.00	15100 √ ITC	√ CO Asset of t	√ CO-MWCPA	√ 20/8/2019
Lautoka Golden Age Home					
CPU	3,600.00				
Monitor	800.00				
Keyboard	80.00				
Brother fax	400.00				
Hp officejet	400.00				
UPS	600.00	<i>Chair Signed</i>	<i>Member</i>	<i>Member</i>	<i>Approved by PS Economy</i>
	5,880.00	√ ITC	√ CO Asset of t	√ CO-MWCPA	√ 20/8/2019
Ba					
CPU	3,600.00				
Monitor	800.00				
Keyboard	80.00				
Brother fax	800.00				
HP Officejet	600.00	<i>Chair Signed</i>	<i>Member</i>	<i>Member</i>	<i>Approved by PS Economy</i>

UPS	5,880.00	✓ ITC	✓ CO Asset of t	CO-MWCPA	✓ 20/8/2019
Tavua					
UPS	600.00				
Monitor	800.00				
CPU	3,600.00				
Laminating machine	200.00				
HP Scanjet	400.00				
	5,600.00	Chair Signed	Member	Member	Approved by PS Economy
		✓ ITC	✓ CO Asset of t	CO-MWCPA	✓ 20/8/2019
UPS	600.00				
Monitor	800.00				
CPU	3,600.00				
Laminating machine	200.00				
HP Scanjet	400.00				
	5,600.00				
2 forms were in the file, 60/8/2019 and 61/8/2019					
had the same serial number, exclude this from the overall amount					
Rakiraki					
CPU	3,600.00				
Monitor	1,200.00				
Keyboard	120.00				
Mouse	24.00				
Scanner	600.00				
Printer	400.00				
HP Officerjet	300.00				
Brother MFC	400.00				
Laptop	3,000.00				
	9,644.00	Chair Signed	Member	Member	Approved by PS Economy
		✓ ITC	✓ CO Asset of t	CO-MWCPA	✓ 20/8/2019
Northern					
Taveuni					
Printer	450.00				

Laptop	1,500.00				
Scanner	200.00				
	2,150.00	✓ ITC	Member VCO Asset of t\CO-MWCPA	Member Approved by PS Economy	✓ 20/8/2019
Savusavu					
Monitor	1,600.00				
Keyboard	40.00				
Printer	400.00				
Laminating machine	750.00				
CPU	3,600.00				
Copier	4,000.00				
	10,390.00	✓ ITC	Member VCO Asset of t\CO-MWCPA	Member Approved by PS Economy	✓ 20/8/2019
Monitor					
	400.00				
CPU	1,800.00				
Keyboard	40.00				
UPS	450.00				
Printer	400.00				
	3,090.00	✓ ITC	Member VCO Asset of t\CO-MWCPA	Member Approved by PS Economy	✓ 20/8/2019
Nabouwalu					
Monitor	3,300.00				
Keyboard	40.00				
UPS	350.00				
	3,690.00	360.9 ✓ ITC	Member VCO Asset of t\CO-MWCPA	Member Approved by PS Economy	✓ 20/8/2019
Laptop					
	1,500.00				
Laminator	300.00				
Lamex	300.00				
	2,100.00	✓ ITC	Member VCO Asset of t\CO-MWCPA	Member Approved by PS Economy	✓ 20/8/2019

Labasa-Babasiga Golden Age Home

Mouse	40.00				
Monitor	400.00				
	440.00				
		Chair Signed	Member	Member	Approved by PS Economy
		✓ ITC	✓ CO Asset of t	✓ CO-MWCPA	✓ 20/8/2019
Labasa Office					
Printer Laser jet	450.00				
Monitor	400.00				
Keyboard	40.00				
	890.00				
		Chair Signed	Member	Member	Approved by PS Economy
		✓ ITC	✓ CO Asset of t	✓ CO-MWCPA	✓ 20/8/2019
Laptop	6,000.00				
Scanner	800.00				
Printer Laserjet	1,200.00				
Copier	600.00				
Monitor	2,000.00				
CPU	9,000.00				
Binding machine	600.00				
	20,200.00				
		Chair Signed	Member	Member	Approved by PS Economy
	11000	✓ ITC	✓ CO Asset of t	✓ CO-MWCPA	✓ 20/8/2019

Office Equipment & Furniture

Central Division	20,772.00
Western Division	44,773.00
Northern Division	16,940.00

Central Division

Vunidawa	
Padded Chair	267.00
Urn	179.00
Steel Cabinets	380.00
Swivle Chair	125.00
	951.00

Chair Signature Member Member Approved by PS Economy
✓ ITC ✓CO Asset ✓CO-MWCP, ✓ 20/8/2019

Nausori	
Padded Chair	300.00
Urn-Simmons	179.00
	479.00

Chair Signature Member Member Approved by PS Economy
✓ ITC ✓CO Asset ✓CO-MWCP, ✓ 20/8/2019

Nasinu	
Bar Fridge	300.00
High Swivel Chair	950.00
	1,250.00

Chair Signature Member Member Approved by PS Economy
✓ ITC ✓CO Asset ✓CO-MWCP, ✓ 20/8/2019

Fiji Juvenile Rehabilitation & Development Centre

Plastic Tank	980.00
Deep Freezer	950.00
Wheel Barrow	120.00
BBQ Stove	780.00
Cast Iron Burner	90.00
Machine Proma Power tool	300.00
Plainer	300.00
Stand fan	56.00
	3,576.00

Chair Signature Member Member Approved by PS Economy
✓ ITC ✓CO Asset ✓CO-MWCP, ✓ 20/8/2019

Old People's Home Samabula

Wheel chair	1,760.00			
Steel bed	200.00			
Walker	102.00			
Folding chair	160.00			
Lawn Mower	300.00			
Boonar Cupboard	120.00			
Drawers	400.00			
Sofa	75.00			
	3,117.00			

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset, CO-MWCP, ✓ 20/8/2019

HQ Social welfare Suva

Heavy Duty paper punch	800.00			
Steel Cabinet	3,420.00			
Work station	460.00			
Swivel Chairs	2,070.00			
Chairs	300.00			
Book shelves	200.00			
Folding chairs	320.00			
	7,570.00			

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset, CO-MWCP, ✓ 20/8/2019

PMU

Gas stove	469.00			
Urn	298.00			
Vaccum	159.00			
Workstation	1,797.00			
Stand Fan	57.00			
Samsung TV	1,049.00			
	3,829.00			

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset, CO-MWCP, ✓ 20/8/2019

Sigatoka					
Table	300.00				
Wooden table	400.00				
4 Seater chair	200.00				
High back chair	380.00				
Arm chair	400.00				
Swivle chair	190.00				
Water Purifier	200.00				
Urn	180.00				
Bar Fridge	400.00				
Side Table drawer	280.00				
	2,930.00				
		Chair Signe Member	Member	Approved by PS Economy	
		3230	✓ ITC	✓ CO Asset , CO-MWCP, ✓ 20/8/2019	
Nadi					
Cabinets	2,280.00				
Woodn table	400.00				
Arm chair	200.00				
Swirle chair	190.00				
Plastic Dips -single	108.00				
Cupboards	350.00				
Wood chair	600.00				
Low wooden Shelve	200.00				
Arm Chair-Grey	720.00				
Water Purifier	300.00				
Reception Counter	380.00				
Steel table	462.00				
Urn	138.00				
	6,328.00				
		Chair Signe Member	Member	Approved by PS Economy	
		✓ ITC	✓ CO Asset , CO-MWCP, ✓ 20/8/2019		
Lautoka					
Cabinet Drawers	2,660.00				
Wooden pad chair	330.00				
Workstation	700.00				

Swirle chair	190.00			
Compact drawer	200.00			
Standard brown table	500.00			
Standard grey table	200.00			
Water purifier	100.00			
Maroon fan	187.00			
Panasonic fan	399.00			
Workstation	550.00			
Urn	138.00			
Camera	189.00			
	6,343.00			
		<i>Chair Signe</i>	<i>Member</i>	<i>Approved by PS Economy</i>
		√ ITC	√ CO Asset	√ CO-MWCP, √ 20/8/2019

Lautoka Golden Age Home				
Brushcutter	899.00			
Fridge Maxton	2,500.00			
Generator	3,000.00			
TV Modyl	1,400.00			
Washing Machine	1,300.00			
JVC TV	1,299.00			
Singer Sewing machine	300.00			
	10,698.00			
		<i>Chair Signe</i>	<i>Member</i>	<i>Approved by PS Economy</i>
		√ ITC	√ CO Asset	√ CO-MWCP, √ 20/8/2019

Washing Machine	1,899.00			
Modyl	1,500.00			
Akita Tub	850.00			
Simmons	1,400.00			
Urn	180.00			
Singer sweing machine	589.00			
Taoster	60.00			
JVC TV	1,299.00			
	7,777.00			
		<i>Chair Signe</i>	<i>Member</i>	<i>Approved by PS Economy</i>
		√ ITC	√ CO Asset	√ CO-MWCP, √ 20/8/2019

Tavua

Cabinet	2,280.00
Wooden Table	1,200.00
Swirl Chair	570.00
Water Purifier	200.00
High back black	400.00
Urn	138.00
	4,788.00

Chair Signe Member Member Approved by PS Economy
 ✓ ITC ✓CO Asset ,CO-MWCP, ✓ 20/8/2019

Rakiraki	
Wooden table steel frame	350.00
Wooden table	1,200.00
Wooden Padded Chairs	600.00
High back chair	1,450.00
Arm chair	100.00
Cabinet	1,140.00
Shelves	280.00
Electric fan	99.00
Urn	130.00
Reception counter	380.00
Cupboard	180.00
	5,909.00

Chair Signe Member Member Approved by PS Economy
 ✓ ITC ✓CO Asset ,CO-MWCP, ✓ 20/8/2019

Northern

Taveuni	
Cabinet	760.00
High back chair	190.00
Plastic dip	10.00
Paper Holder	10.00
	970.00

Chair Signe Member Member Approved by PS Economy
 ✓ ITC ✓CO Asset ,CO-MWCP, ✓ 20/8/2019

Savusavu	
High back chair	760.00
Toaster	55.00

Steel Cabinet	1,140.00
Wooden Compact Drawer	105.00
Water Heater	60.00
Wooden table	350.00
Sewing machine	3,740.00
	6,210.00

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset ,CO-MWCP,✓ 20/8/2019

Nabouwalu
High back chair 190.00

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset ,CO-MWCP,✓ 20/8/2019

Labasa-Babasiga Golden Age Home

Double door Fridge	3,378.00
Bar Fridge	600.00
Microwave	295.00
Rice cooker	89.00
Samsung TV	2,000.00
	6,362.00

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset ,CO-MWCP,✓ 20/8/2019

Labasa Office

Steel Frame Chair	100.00
Foldable chair	160.00
Swivel Chair	250.00
Steel cabinet	1,140.00
Tent	1,000.00
	2,650.00

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset ,CO-MWCP,✓ 20/8/2019

Cabinet	380.00
Green Floral chair	89.00
Brown Floral chair	89.00
	558.00

Chair Signe Member Member Approved by PS Economy
✓ ITC ✓CO Asset ,CO-MWCP,✓ 20/8/2019

MINISTRY OF WOMEN, CHILDREN & POVERTY ALLEVIATION
TRUST FUND ACCOUNT RECONCILIATION FOR THE MONTH OF DECEMBER 2019

Balance brought forward from November 2019	S	(117,857.80)
Add Debits	S	96,426.20
Less Credits	S	102,102.55
Closing Balance for the month - December 2019	<u>S</u>	<u>(123,534.15)</u>

ALLOCATION	PARTICULARS	BALANCE
12410124999861101	202 PD OPR CURRENT YEAR	S 1,560.00
12410124999861102	384 PD OPR PREVIOUS YEAR	S 289.95
12410124999861105	267 PD PUBLIC RENTAL BOARD	S -
12410124999861202	241 PD CMLA	S -
12410124999861204	244 PD LIC	S -
12410124999861206	246 PD M & M	S -
12410124999861209	249 PD MARSH & MCLENNAN	S -
12410124999861306	263 PD HOUSING AUTHORITY	S -
12410124999861307	264 PD HOME FINANCE	S -
12410124999861308	266 PD FDB HOUSING	S -
12410124999861309	388 PD PSC SCHOLARSHIP LOAN	S (14,805.45)
12410124999861313	PD TELS LOANS REPAYMENT	S (808.64)
12410124999861402	203 PD RENT ARREARS	S -
12410124999861501	286 PD FIJI PUBLIC SERVICE ASSO	S -
12410124999861511	301 PD FPS CREDIT UNION	S -
12410124999861522	313 PD VITI N.T.W CREDIT UNION	S -
12410124999861525	316 PD SERVICE WORKER CU	S -
12410124999861532	PD PUBLIC EMPLOYEES UNION	S -
12410124999861533	WESRAM FINANCE	S -
12410124999861535	DOMINION FINANCE	S -
12410124999861536	326 HANDY FINANCE	S -
12410124999861537	CARPENTERS FINANCE FIJI LTD	S -
12410124999861599	PD OTHERS	S -
12410124999861616	PD MAINT NASINU	S -
12410124999861701	PD RATES SUVA	S -
12410124999861706	PD RATES LAUTOKA	S -
12410124999861716	PD RATES NASINU	S -
12410124999861866	PD POSEIDON FINANCE PTE LTD	S -
12410124999861899	440 PD FIXED RENT	S -
12410124999861901	201 PD TAX ARREARS / PAYE	S (10,331.34)
12410124999861915	400 PD FINES & TREASURY	S 160.00
12410124999861920	501 P D EMPLOYEES FNPF	S (99,439.97)
12410124999861923	PAYROLL DEDUCTION [UNIFORM]	S (158.70)
12410124999861924	MPAISA	S -
12410124999861926	PD-VINOD PATEL	S -
12410124999861927	PD-FUJIAN HOLDINGS UNIT TRUST	S -
12410124999861930	PD- UNIT TRUST OF FIJI	S -
12410124999861931	PD SUBRAILS FURNITURE	S -
12410124999861932	PD KONTIKI FINANCE LTD	S -
12410124999861933	NUPW CREDIT UNION	S -
12410124999861934	NUPW WELFARE	S -
TOTAL BALANCE		<u>S (123,534.15)</u>

PREPARED BY: Meenal Prasad DATE: 09/01/2020
A/Accounts Officer

VERIFIED BY: Atish Prasad DATE: 09/01/2020
A/ Senior Accounts Officer

CERTIFIED BY: Venina Duvuduvukula DATE: 09/01/2020
A/Principal Accounts Officer

DRAWINGS ACCOUNT RECONCILIATION - SOCIAL WELFARE & WOMEN			
MONTH: MARCH	BANK: RSP A/c 704868	ALLOCATION: 1-24101-24999-530301	

ALLOCATION: 1-24101-24999-530301

MONTH: MARCH	BANK: BSI 1967-1988		
AP470 Section			

336,607.01

PRESENTED CHEQUES - DR IN BANK STATEMENT

104.90

46,608.17

\$	383,320.08
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GL Section	
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(486,933.59)

2/3/2020	DEBIT ADJUSTMENT EFT FEES 28.2.20		13.20
3/3/2020	DEBIT ADJUSTMENT EFT FEES 2.3.20		5.10
4/3/2020	DEBIT ADJUSTMENT EFT FEES 3.3.20		0.30
5/3/2020	DEBIT ADJUSTMENT EFT FEES 4.3.20		5.60
6/3/2020	DEBIT ADJUSTMENT EFT FEES 5.3.20		2.60
9/3/2020	DEBIT ADJUSTMENT EFT FEES 6.3.20		6.00
11/3/2020	DEBIT ADJUSTMENT EFT FEES 10.3.20		5.50
12/3/2020	DEBIT ADJUSTMENT EFT FEES 11.3.20		5.80
13/3/2020	DEBIT ADJUSTMENT EFT FEES 12.3.20		1.10
17/3/2020	DEBIT ADJUSTMENT EFT FEES 16.3.20		2.00
17/3/2020	DEBIT ADJUSTMENT EFT FEES 13.3.20		1.90
18/3/2020	DEBIT ADJUSTMENT EFT FEES 17.3.20		7.20

19/3/2020	DEBIT ADJUSTMENT EFT FEES 18.3.20		3.80
20/3/2020	DEBIT ADJUSTMENT EFT FEES 19.3.20		5.40
23/3/2020	DEBIT ADJUSTMENT EFT FEES 20.3.20		0.50
25/3/2020	DEBIT ADJUSTMENT EFT FEES 24.3.20		4.40
26/3/2020	DEBIT ADJUSTMENT EFT FEES 25.3.20		4.80
27/3/2020	DEBIT ADJUSTMENT EFT FEES 26.3.20		2.80
30/3/2020	DEBIT ADJUSTMENT EFT FEES 27.3.20		2.20
31/3/2020	DEBIT ADJUSTMENT EFT FEES 30.3.20		4.40
31/3/2020	ACTY FEE		12.80
31/3/2020	SERV FEE		7.50
			104.90

104.90

104.90

ADD:

Foreign EFT			
17/3/2020	DEBIT ADJUSTMENT EFT FILE 17.3.20		46,608.17
			\$ 46,608.17

46,608.17

46,608.17

LESS:

CREDIT ADJ			
3/3/2020	DEP TRF RET- SURPLUS- SOCIAL WELFARE		800.2
3/3/2020	DEP TRF RET- SURPLUS- SOCIAL WELFARE		500.8
			1,301.00

(1,301.00)

(1,301.00)

IN AP NOT IN GL			
33448	27/03/2020	AARON ARIC MARK	276.00
33449	27/03/2020	ASALEO CARE (FIJI)	257.46
33450	27/03/2020	ASHABHAI & COMP	455.87
33451	27/03/2020	CREATIVE HOLDING	2,675.00
33452	27/03/2020	FIJI BANDAG	25.00
33453	27/03/2020	HARDIP NARAYAN B	373.07
33454	27/03/2020	KASABIA LIMITED	29.95
33455	27/03/2020	PACIFIC HAI AN COR	576.42
33456	27/03/2020	PREMIER DISTRIBUT	460.00
33457	27/03/2020	TRINETRA MARKETI	139.90
33476	30/03/2020	CHANDS GENERAL V	1,485.00
33477	30/03/2020	FIJI GAS LIMITED	565.04
33478	30/03/2020	GULABDAS & SONS	308.95
33479	30/03/2020	JANTA TEK LTD	1,051.00
33480	30/03/2020	R.B.PATEL GROUP L	135.00
33481	30/03/2020	TELECOM FIJI LTD	395.00
33482	30/03/2020	VISION MOTORS	3,659.95
33483	30/03/2020	WATER AUTHORITY	501.82
			13,370.43

13,370.43

13,370.43

Debit Adjustments in GL					
240085	4/1/2020	JV48/08			2,375.00
240085	4/1/2020	JV50/08			3,524.89
AP1997	3/18/2020	Voided	X62398	33306	1,103.50
AP9782	3/2/2020	Voided	BARODA	66786	28,722.00
AP9783	3/2/2020	Voided	BRED	66787	16,661.20
					52,386.59

52,386.59

52,386.59

Credit adjustments in GL					
AP1975	3/18/2020	Paid normally	X62398	33306	- 1,103.50
AP9766	3/2/2020	Paid normally	BARODA	66786	- 28,722.00
AP9766	3/2/2020	Paid normally	BRED	66787	- 16,661.20
240085	4/1/2020	JV49/08			- 4,479.02
					50,965.72

(50,965.72)

(50,965.72)

SLOW SWEEPS

(20.30)

(20.30)

ADD

IN BS NOT IN AP				
1/8/2019	PRESENTED CHQ #66156	66156	\$	40.00
1/8/2019	PRESENTED CHQ #66157	66157	\$	399.02
1/8/2019	PRESENTED CHQ #66158	66158	\$	160.00
1/8/2019	PRESENTED CHQ #66228	66228	\$	160.00
2/8/2019	PRESENTED CHQ #66525	66525	\$	1,000.00
13/8/2019	PRESENTED CHQ #66540	66540	\$	1,000.00
19/8/2019	PRESENTED CHQ #66541	66541	\$	1,000.00
27/8/2019	PRESENTED CHQ #66561	66561	\$	720.00
29/8/2019	DEBIT ADJUSTMENT EFT FILE 29.8.19		\$	2,899.89
29/8/2019	DEBIT ADJUSTMENT EFT FILE 29.8.19		\$	3,000.00
10/9/2019	PRESENTED CHQ #66585	66585	\$	950.00
13/9/2019	PRESENTED CHQ #66591	66591	\$	780.00
			\$	12,108.91

12,108.91

12,108.91

ADD:

Bank Errors				
22-Oct-18	DEBIT ADJUSTMENT GOVT EFT FILES - 22/10/2018		\$	610,000.00
18-Mar-19	DEBIT ADJUSTMENT EFT FILE-18/03/2019		\$	95.39
25/10/2019	DEBIT ADJUSTMENT EFT FILE 25.10.19		\$	2,200.00
29/11/2019	DEBIT ADJUSTMENT EFT FILE 29.11.19		\$	62,642.11
5/2/2020	DEBIT ADJUSTMENT EFT FILE 5.2.20		\$	536.90
			\$	675,474.40

675,474.40

675,474.40

ADD:

IN AP NOT IN GL				
3/12/2019	AUDIO VISUAL ELECTRO	31298	\$	2,800.00 N 10312002
3/12/2019	AVOLONIA L NACOLAIV	31299	\$	200.00 N 10312002
3/12/2019	KISHORES BARGAIN BOX	31300	\$	8.00 N 10312002
3/12/2019	MAHESH & SONS	31301	\$	60.00 N 10312002
3/12/2019	NAILAGA WOMEN RESOUR	31302	\$	1,650.00 N 10312002
3/12/2019	KELERA NAINIU	31303	\$	500.00 N 10312002
3/12/2019	NATIVI WOMENS GROUP	31304	\$	1,700.00 N 10312002
3/12/2019	SOVAIA RADINI	31305	\$	50.00 N 10312002
3/12/2019	SHAVNEIL SINGH	31306	\$	96.00 N 10312002
3/12/2019	NIUMAI MARAMA	31307	\$	664.00 N 10312002
3/12/2019	YOGITA A NAND T/A HI	31308	\$	120.00 N 10312002
7/1/2020	LAND TRANSPORT AUTHO	66740	\$	126.00 N 070120C1
14/01/2020	TEVITA BOLA	32166	\$	60.00 N 140120E2
14/01/2020	ALENA ROKOVEI RALULU	32172	\$	1,380.00 N 140120E4
14/01/2020	THE FIJI TIMES	32173	\$	343.20 N 140120E4
14/01/2020	PAULA KOROIVAWAI T/A	32174	\$	1,040.00 N 140120E5
14/01/2020	PATTERSON BROTHERS S	32175	\$	40.00 N 140120E5
14/01/2020	YATU LAU COMPANY LTD	32176	\$	1,725.00 N 140120E5
17/01/2020	FIJI ELECTRICITY AUT	32217	\$	4,312.80 N 170120E2
17/01/2020	UNIAISI RAVUSO TAMAN	32218	\$	40.00 N 170120E2
17/01/2020	NUNIA KINI	32219	\$	40.00 N 170120E2
17/01/2020	RAUIELI S MISKIVOS	32220	\$	40.00 N 170120E2
17/01/2020	VASEMACA UQUEUQE	32221	\$	40.00 N 170120E2
17/01/2020	QORIO NAITOQINIWA	32222	\$	20.00 N 170120E2
17/01/2020	MELI TAILAU	32223	\$	20.00 N 170120E2
17/01/2020	SHABANA SHAHNAAZ	32224	\$	20.00 N 170120E2
17/01/2020	ERONI TOUTOU	32225	\$	20.00 N 170120E2
17/01/2020	MOHAMMED SHAIR BUKSH	32226	\$	103.00 N 170120E2
17/01/2020	FIJI NATIONAL PROVID	32240	\$	123,601.66 N 17/0119E
17/01/2020	NILESHWARI BANDANA	32241	\$	220.00 N 170120E4
10/2/2020	EPELI ROKOWAQA	66772	\$	1,000.00 N 100220C4

10/2/2020	SHAFRAZ SHAH	66773	\$ 1,000.00	N 100220C4
11/2/2020	1 SAVENACA OSONARA	32620	\$ 128.00	N 110220E1
			\$ 143,167.66	

143,167.66

143,167.66

ADD:

VOID				
AP8992	6/12/2019	31155	\$ 540.00	
			\$ 540.00	

\$

540.00

\$

540.00

ADD:

BANK FEES				
31/12/2019	ACTY FEE		\$ 22.20	
31/12/2019	SERV FEE		\$ 7.50	
2/1/2020	DEBIT ADJUSTMENT EFT FEES 2.1.19		\$ 0.30	
6/1/2020	DEBIT ADJUSTMENT EFT FEES 6.1.20		\$ 6.20	
6/1/2020	DEBIT ADJUSTMENT EFT FEES 3.1.20		\$ 2.30	
14/1/2020	DEBIT ADJUSTMENT EFT FEES - 14.01.20		\$ 2.40	
14/1/2020	DEBIT ADJUSTMENT EFT FEES - 14.01.20		\$ 0.50	
14/1/2020	DEBIT ADJUSTMENT EFT FEES - 14.01.20		\$ 0.30	
14/1/2020	DEBIT ADJUSTMENT EFT FEES - 14.01.20		\$ 0.80	
17/1/2020	DEBIT ADJUSTMENT EFT FILE FEES - 16.01.20		\$ 4.70	
24/1/2020	DEBIT ADJUSTMENT B/O EFT FEES - 17-24/01/20		\$ 20.10	
3/2/2020	DEBIT ADJUSTMENT EFT FILE FEES-27/01-31/01/20		\$ 11.70	
10/2/2020	DEBIT ADJUSTMENT EFT FEES 3.2-7.2.20		\$ 20.00	
11/2/2020	DEBIT ADJUSTMENT EFT FEES - 10.02.20		\$ 6.00	
12/2/2020	DEBIT ADJUSTMENT EFT FEES - 11.2.20		\$ 4.60	
13/2/2020	DEBIT ADJUSTMENT EFT FEES 12.2.20		\$ 0.40	
14/2/2020	DEBIT ADJUSTMENT EFT FEES 13.2.20		\$ 2.20	
17/2/2020	DEBIT ADJUSTMENT EFT FEES 14.2.20		\$ 4.50	
18/2/2020	DEBIT ADJUSTMENT EFT FEES 17.2.20		\$ 0.40	
19/2/2020	DEBIT ADJUSTMENT EFT FEES 18.2.20		\$ 2.60	
20/2/2020	DEBIT ADJUSTMENT EFT FEES 19.2.20		\$ 0.20	
21/2/2020	DEBIT ADJUSTMENT EFT FEES 20.2.20		\$ 8.90	
24/2/2020	DEBIT ADJUSTMENT EFT FEES 21.2.20		\$ 2.90	
25/2/2020	DEBIT ADJUSTMENT EFT FEES 24.2.20		\$ 4.50	
27/2/2020	DEBIT ADJUSTMENT EFT FEES 26.2.20		\$ 2.00	
			\$ 138.20	

\$

138.20

\$

138.20

LESS:

CR ADJBS				
7/8/2019	CREDIT ADJUSTMENT REVERSA	27.3.19	\$ 8,630.00	
7/8/2019	CREDIT ADJUSTMENT ROE- EFT	5.7.19	\$ 10,353.57	
			\$ 18,983.57	

18,983.57

(18,983.57)

LESS:

in GL NOT IN AP				
AP5572	28/08/2019	Paid normally	30086	\$ 1,000.00
AP5577	28/08/2019	Paid normally	30087	\$ 1,375.00
				\$ 2,375.00

2,375.00

(2,375.00)

\$

383,320.08

CURRENT UNPRESENTED CHEQUES LISTING - MARCH 2020

UNPRESENTED CHEQUES				
31/Jul/18	VODAFONE	65569	\$ 227,252.00	310718C8
29/Jul/19	ROSHNI P DEVI	66524	\$ 40.00	290719C3
6/May/19	BANK OF SOUTH PACIFI	666715	\$ 5,577.78	060519C2
28/Nov/19	ERONL DELAI	66692	\$ 4,368.00	N 281119C2
21/Feb/20	PERMANENT SECRETARY	66779	\$ 1,645.63	N 210220C1
26/Mar/20	COMMISSIONER OF INLA	66796	\$ 6,983.71	N 260320C1
26/Mar/20	YATU LAU COMPANY LTD	66797	\$ 1,725.00	N 12603002
30/Mar/20	PERMANENT SECRETARY	66798	\$ 150.00	N 300320C1
31/Mar/20	PERMANENT SECRETARY	66799	\$ 240.00	N 310320C1
14/Mar/19	CREATIVE HOLDINGS LI	27092	\$ 2,230.00	140319E3

14/Mar/19	JAD INTERNATIONAL TR	27093	\$	304.00	140319E3
14/Mar/19	KINISENA ROKOIRA	27094	\$	180.00	140319E3
14/Mar/19	NATIONAL CENTRE FOR	27095	\$	200.00	140319E3
14/Mar/19	RASOI RESTAURANT	27096	\$	945.00	140319E3
14/Mar/19	R.C.MANUBHAI & CO. L	27097	\$	4,774.00	140319E3
14/Mar/19	SAFEQUIP FIJI LIMITE	27098	\$	450.00	140319E3
14/Mar/19	TELECOM FIJI LTD	27100	\$	1,979.69	140319E3
14/Mar/19	UNIAISI RAVUSO TAMAN	27101	\$	2,325.50	140319E3
14/Mar/19	RAJIELI S MISIKIVOS	27102	\$	4,000.00	140319E3
14/Mar/19	QORIO NAITOQINIWA	27103	\$	700.00	140319E3
14/Mar/19	THOMAS BALI	27104	\$	820.00	140319E3
14/Mar/19	KELERA LEWENILOVO	27105	\$	90.00	140319E3
27/Mar/19	AKOSITA DAIGA TUISA	27348	\$	30.00	270319E1
27/Mar/19	SELINA VANI	27349	\$	90.00	270319E1
27/Mar/19	TARAIVINI MARAMA	27350	\$	30.00	270319E1
27/Mar/19	VANI SAMUWAI SAUNIVA	27351	\$	30.00	270319E1
3/Jun/19	SAILASA BAKATA	28533	\$	351.50	030619E2
3/Jun/19	SINUKULA LEILENA L.	28534	\$	100.00	030619E2
3/Jun/19	TERESIA VIANA RALIKU	28535	\$	40.00	030619E2
3/Jun/19	LUISA BAINIKORO	28536	\$	100.00	030619E2
3/Jun/19	SEMI BUKARAU	28537	\$	60.00	030619E2
3/Jun/19	EMOSI ZINCK	28538	\$	1,530.00	030619E2
3/Jun/19	NITIKA CHAND	28539	\$	100.00	030619E2
3/Jun/19	KELENI VOLAVOLA	28540	\$	60.00	030619E2
3/Jun/19	MELANIA CAKAUTINI LA	28541	\$	68.48	030619E2
3/Jun/19	TARUNA GOUNDAR	28542	\$	80.00	030619E2
3/Jun/19	MILUKA NAIROGOSEI	28543	\$	60.00	030619E2
3/Jun/19	LOLOHEA TAUELAGI TOV	28544	\$	100.00	030619E2
3/Jun/19	RANADI BAKATA	28545	\$	60.00	030619E2
28/Aug/19	KALISITO BONAWAI	30084	\$	1,000.00	N 280819E2
28/Aug/19	MUKESH RAJ PRASAD	30085	\$	1,000.00	N 280819E2
28/Aug/19	FIJI ELECTRICITY AUT	30088	\$	22.18	N 280819E3
28/Aug/19	NEW WORLD LIMITED	30089	\$	851.31	N 280819E3
28/Aug/19	SUVA BOOK SHOP	30090	\$	651.40	N 280819E3
1/Jul/20	BSP LIFE (FIJI) LIM	32102	\$	115.10	N 070120E2
1/Jul/20	LIFE INSURANCE CORPO	32103	\$	41.54	N 070120E2
1/Jul/20	COMMISSIONER INLAND	32104	\$	16.30	N 070120E2
1/Jul/20	DOMINION FINANCE LIM	32105	\$	29.40	N 070120E2
1/Jul/20	KONTIKI FINANCE LIM	32106	\$	232.75	N 070120E2
1/Jul/20	SERVICE WORKER CREDI	32107	\$	54.70	N 070120E2
1/Jul/20	VITI NATIONAL TAUKEI	32108	\$	15.00	N 070120E2
1/Jul/20	HOUSING AUTHORITY	32109	\$	202.95	N 070120E2
1/Jul/20	PUBLIC RENTAL BOARD	32110	\$	21.14	N 070120E2
1/Jul/20	CENTRAL FINANCE LTD	32111	\$	57.00	N 070120E2
1/Jul/20	CARPENTERS FINANCE	32112	\$	24.70	N 070120E2
1/Jul/20	SUVA CITY COUNCIL	32113	\$	24.38	N 070120E2
1/Jul/20	SUBRAIL'S FURNITURE	32114	\$	208.44	N 070120E2
1/Jul/20	MERE MAKULAU	32115	\$	1,129.55	N 070120E2
2/Apr/20	NATIONAL UNION OF PU	32485	\$	53.46	N 040220E2
2/Apr/20	BSP LIFE (FIJI) LIM	32486	\$	876.10	N 040220E2
2/Apr/20	FIJICARE INSURANCE L	32487	\$	0.94	N 040220E2
2/Apr/20	LIFE INSURANCE CORPO	32488	\$	1,235.16	N 040220E2
2/Apr/20	COMMISSIONER INLAND	32489	\$	7.04	N 040220E2
2/Apr/20	PUBLIC EMPLOYEES UNI	32490	\$	2.48	N 040220E2
2/Apr/20	POSEIDON FINANCE PTE	32491	\$	62.04	N 040220E2
2/Apr/20	FIJI PUBLIC SERVICE	32492	\$	32.67	N 040220E2
2/Apr/20	MINISTRY OF FINANCE	32493	\$	22.07	N 040220E2
2/Apr/20	DOMINION FINANCE LIM	32494	\$	109.25	N 040220E2
2/Apr/20	KONTIKI FINANCE LIM	32495	\$	2,172.73	N 040220E2
2/Apr/20	NUPW CREDIT UNION	32496	\$	267.30	N 040220E2
2/Apr/20	FIJI PUBLIC SERVICE	32497	\$	68.13	N 040220E2
2/Apr/20	SERVICE WORKER CREDI	32498	\$	161.87	N 040220E2
2/Apr/20	PUBLIC RENTAL BOARD	32499	\$	186.12	N 040220E2
2/Apr/20	CENTRAL FINANCE LTD	32500	\$	451.25	N 040220E2
2/Apr/20	CARPENTERS FINANCE	32501	\$	954.32	N 040220E2
2/Apr/20	SUVA CITY COUNCIL	32502	\$	9.75	N 040220E2
2/Apr/20	FIJI DEVELOPMENT BAN	32503	\$	49.50	N 040220E2
2/Apr/20	FIJIAN HOLDINGS UNIT	32504	\$	53.90	N 040220E2
2/Apr/20	PERMANENT SECRETARY	32505	\$	195.00	N 040220E2
2/Apr/20	NASINU DOMESTIC COUR	32506	\$	50.00	N 040220E2
2/Apr/20	SUBRAIL'S FURNITURE	32507	\$	555.45	N 040220E2
2/Apr/20	VINOD PATEL	32508	\$	121.72	N 040220E2
31/Mar/20	FIJI ELECTRICITY AUT	33507	\$	53.70	N 310320E2

31/Mar/20	HOMES OF HOPE	33508	\$	50,000.00	N 310320E2		
31/Mar/20	LIFEBREAD STAY CONNE	33509	\$	50,000.00	N 310320E2		
			\$	383,320.08			
CURRENT UNPRESENTED CHEQUES - MARCH 2020						383,320.08	383,320.08
						\$	383,320.08

Prepared by:  16/06/2020

Checked by:  16/06/2020

Certified by:  16/06/2020



Parliament of Fiji
P.O. Box 2353
Government Buildings

PARLIAMENT

REPUBLIC OF FIJI

STANDING COMMITTEE ON PUBLIC ACCOUNTS



Tel: 679 3305 811
Fax: 679 3305 325
www.parliament.gov.fj

Parl Ref No: 6/11 – 7/13

28 August 2019

The Permanent Secretary
Ministry of Youth & Sports
Level 3, Nasoqo House, Gordon Street
Suva

Dear PS,

RE: Clarification of Issues – 2017 Audit Report on Social Services Sector

The Public Accounts Committee ('PAC') is currently scrutinizing the abovementioned report in accordance with its mandate as stipulated in the Standing Orders 109 (2) (d) of the Parliament of the Republic of Fiji.

During the Committee's deliberations, there were anomalies that the Members needed further clarification from your Office. The Committee would be grateful for your **Ministry's written response** to the **attached question** and send to our Secretariat before close of business on **Friday 6 September, 2019**.

The Committee wish to inform you that after the deliberation of your response, we may request your office to provide an oral presentation to the Public Account Standing Committee if the Committee may need more clarification or information.

For reference, copies of the Auditor General's Report can be retrieved from the Fiji Parliament website using the following link: <http://www.parliament.gov.fj/auditor-generals-report/>

For any more information or clarification, please contact our Committee Secretariat on phone number: 3305811 or email Ms. Priya Chand on: priya.chand01@parliament.gov.fj or Mr. Mateo Lagimiri on: mateo.lagimiri@parliament.gov.fj

Hon. Alvick Maharaj
Chairperson, Public Accounts Committee

RECEIVED

29 AUG 2019

**PERMANENT SECRETARY
FOR YOUTH & SPORTS**

PUBLIC ACCOUNTS COMMITTEE

QUESTIONS

Section 25 – Ministry of Youth & Sports

Operating Trust Account Anomalies

What measures has the Ministry taken to clear carried forward balances in the Operating Trust Fund account?



MINISTRY OF YOUTH AND SPORTS

Nasoqo House, 3 Gordon Street, Suva PO Box 2448, Government Buildings, SUVA
Tel: 679 3315960 Fax: 679 3305348 Email: mys.information@govnet.gov.fj Website: <http://www.youth.gov.fj/>

02 September 2019

The Honourable Chairperson
Public Accounts Committee
Parliament of Fiji
Government Buildings
Suva

Dear Sir

RE: Clarification of Issue – 2017 Audit Report for Ministry of Youth and Sports.

1. Reference is made to the letter dated 28 August 2019, enclosed please find clarification on the operating trust account anomalies highlighted in the 2017 office of Auditor General's Report on Social Service Sector for the Ministry of Youth and Sports.
2. Attached, also are the correspondence on further actions to be taken to clear the carried forward balances as reflected in the operating Trust fund account.
3. We sincerely look forward for further deliberations of the Ministry's responses and to provide the Public Accounts Standard committee oral presentation if necessary.

Your faithfully

.....
Mr. Jone Maritino Nemani
Permanent Secretary for Youth and Sports

All correspondence is addressed to the Permanent Secretary

Divisional Manager West	Divisional Manager North	Divisional Manager East	Divisional Manager Central
Level 1, Tavaia House	Level 2, Ro Qomate House	Level 1, Vishal Bhartiya Complex	Level 1, Vishal Bhartiya Complex
Tavewa Avenue, Lautoka	Hospital Road, Labasa	6 Waimanu Road	6 Waimanu Road
Phone:6667811 Fax:6667422	Phone:8813255 Fax: 8814022	Phone: 3312200 / 3300304	Phone: 3312200 / 3300304
		Fax:3315571/3100324	Fax:3315571/3100324



Clarification on Ministry of Youth and Sports; Audit Issue - 2017

Audit Issue: Operating Trust Account Anomalies

Measure taken by the Ministry to clear carried forward balances in the Operating Trust Fund Account?

The Ministry had completed its internal verification of all documents that could be obtained from 2011 to 2015 for which the accumulated balances could not be substantiated during the 2017 Audit process.

Thorough internal verification was conducted for all the related documents that could be obtained through the Finance Team and verified against the balances in the FMIS (Financial Management Information System). It was further noted that financial figures were mostly mis-posted due to clerical errors and oversights, also funds received for programs were not fully spent and posted to incorrect ledger accounts. Thus, upon verification of the financial mis-postings, internal adjustments were recommended and facilitated to correct accounts as phase 1 to clear carried forward balances.

Furthermore, the Ministry had written to the Ministry of Economy on 30 April 2018 through the Senior Accounts Officer (attachment 1) and on 31 July 2018 for adjustments of balances through the Permanent Secretary of Youth and Sports office (attachment 2) for final resolution and adjustment of the operating Trust fund anomalies.

The Ministry has also strengthen its reconciliation and supervisory checks in the Finance section through formulation of adequate standard operating procedures (SOPs) , which sets imperative procedures in timely rectification of balances within the operating trust fund account.

The Ministry through continuous consultation with the Ministry of Economy FMIS and Treasury Section would further initiate relevant adjustments of the carried forward balances in the operating Trust Funds Account.

Attachment 1

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
1/5/18	1173/38	Adjustment of balance within miscellaneous Trust Funds	Director FMS	James 02/05/18
3/5/18	1173/1-1	MYS19/2017-2018	ATT: Rohat, FMS, LT	Prantik 03/05
04/05/18		Advance of 50% payment - Fiji Savings & Credit Union - \$3250 - Southern Cross Hotel - \$10,395	Treasury	James 04/05



www.youth.gov.fj

Telephone: 3315960

Fax: 3305348

Ministry of Youth and Sports

3 GORDON STREET

NASOQO HOUSE

P.O. BOX 2448
GOVERNMENT BUILDINGS
SUVA, FIJI



"DYNAMIC YOUTH, LIVE BETTER THROUGH SPORTS"

MEMORANDUM

From: The Acting Permanent Secretary Youth and Sports

Phone: 3315960

To: The Permanent Secretary of Ministry of Economy

File: 1173/38

Dated: 30/04/2018

Re: Adjustment of balances within Miscellaneous Trust Funds (1-25101-25101-899999)

Attention: Director FMIS

Dear Madam

1. With reference to the above, we would like to further seek for guidance from your office on the balance held within Head 2500 – Ministry of Youth and Sports ; Operating Trust fund allocation [1-25101-25101-899999] as follows for which the Ministry had managed to extract references;

S/N	Date	Description	Balance – TD	Remarks
1	Sept, 2013	Performance Bond – Kumar's Earth Moving – Upgrading of Turagabeci primary School	(\$2,350.00)	Funds refunded to Contractor on 24/12/2013 but paid from Program 1; Activity 1; SEG 10 – Rural Sports fields instead of Miscellaneous Trust fund allocation. Chque # 045304 of 24/12/13.
2	December, 2014	Contract retention bond – Kumars Earth Moving – Gram Sangathan, Waikette, Lokia and Turagabeci Primary School	(\$2,000.00)	Funds refunded to Contractor but paid from Program 1; Activity 1; SEG 10 – Rural Sports fields instead of Miscellaneous Trust fund allocation - \$1,500.00. However, balance of \$500.00 not refunded for Turagabeci Primary School and contract had lapsed.
3	April 2015	Contract retention bond for Mamanuca grounds- Plant hire	(\$500.00)	Funds not refunded yet; contract had lapsed.
4	August 2015	Contract retention bond – General Machinery ; Thomas baker Memorial School	(\$4,985.00)	Funds refunded to Contractor on 16/12/2015 but paid from Program 1; Activity 1; SEG 10 – Rural Sports fields instead of Miscellaneous Trust fund allocation. EFT of 16/12/15.
5	Dec 2015	Contract retention bond – Kumars Waiqanake Grounds	(\$2,600.00)	Funds refunded to Contractor on 22/04/2016 but paid from Program 1; Activity 1; SEG 10 – Rural Sports fields instead of Miscellaneous Trust fund allocation. EFT of 22/04/2016.
6	July & Sept 2011	Ticket Sales Revenue – Ship of the World Program	(\$1,935.00)	Revenue collected from the Ticket sale on the SWP Cultural night via RR # 177942 (\$370.00) dated 11 August 2011 and RR # 177933 (\$1,565.00) dated 29 July 2011.


ALL CORRESPONDENCE TO BE ADDRESSED TO THE PERMANENT SECRETARY OF YOUTH AND SPORTS

7	October 2012	National Youth Band Revenue collections	(\$3,050.78)	Revenue collected from NYB engagements Revenue collected (\$6,481.00) less expenditures incurred (\$3,430.22), net revenue realized (\$3,050.78).
8	31 Dec 2013	Refund of TFL Phone charges	(\$16.00)	Revenue RR # 297731 of 31/12/13.
9	Nov 2012 - May 2013	SOS & Namosi Venture Funds	(\$1,276.00)	Funds receipted for Namosi ventures and SOS Training Workshops.
Total			(\$18,712.78)	

It's noted as per attached reference that funds reflected within Miscellaneous Trust Funds (1-25101-25101-899999) is mis-posted due to clerical errors and oversights. Also revenues received for projects were not fully spent and revenues not posted to correct revenue allocations.

2. Therefore, we would seek for your further considerations as per attached references for possible adjustment of these funds to previous years revenue allocation or adjusted as per further advice upon your review of the balances.

Your Sincerely


 Abdul Rasheed
 Senior Coordinator Finance

- A. Documents pertaining the tabulated adjustments.

ALL CORRESPONDENCE TO BE ADDRESSED TO THE PERMANENT SECRETARY OF YOUTH AND SPORTS

SUMMARY OF MISCELLANEOUS TRUST FUND
MISCELLANEOUS TRUST FUND - 1251012510189999

Date	Program Fund	Revenue	Expenditure	Balance	Particulars	Additional Comments	Action to be taken
Dec, 2012	Itesa Delana's Victory celebration		2,910.00	2,910.00	charges passed to trust but no funds to facilitate charges		
RURAL SPORTS FIELD DEVELOPMENT BOND AGREEMENT							
Sept, 2013	Kumars Earth Moving - for upgrading Turagabedi Primary School, Tallewu				Refund done from RSP		Raise a Jo transfer funds to revenue
Dec, 2014	Contract retention bond Rural Sports Field Dev. Kumars Earth Moving @ \$500 Gram Sangathun, Waikete Vlg, Lokita Vlg, Turagabedi Primary School	2000.00			Refund of bond done for Waikete & Lokita & Sangathun from RSP - none for Turagabedi	\$1500 refunded from RSP and balance of \$500 yet to be refunded for Turagabedi	Raise a Jo transfer funds to revenue
April, 2015	Contract for Mamanuca grounds - Plant Hire				no refund done	\$500 yet to be refunded	Raise a Jo transfer funds to revenue
Aug, 2015	Contract retention bond - General Machinery, RSP upgrade, Thomas Baker	4985.00			Refund done from RSP		Raise a Jo transfer funds to revenue
	Contract retention bond Earthlink - Waigandee grounds	2600.00			Refund done from RSP		Raise a Jo transfer funds to revenue
Dec, 2015	UNDP funds	18,110.45	21,054.76	2,954.31	Over-spend - Org have refund money		Refund done but is with MOE ODA unit
Dec, 2014 Jan, 15	UNFPA funds	26,507.02	29,107.02	2,600.00	Payment done after final acquittals submitted		This was a last minute refund of funds used for Jewelry making
July & Sept 2011	Ship of the World Program	1,935.00			Funds still available		Raise a Jo transfer funds to revenue
Dec, 2016	Chinese Grant	40,000.00	32,994.90		Funds still available		to utilise funds for Eastern division grant request
Dec, 2012	Child Protection	11,976.00	14,163.60		Funds over spend	\$5981 was collected as revenue \$3216.22 paid out as allowances and a balance of \$2764 available	Raise a Jo transfer funds to revenue
Oct, 2012	NTB funds						
Miscellaneous adjustments & revenue							
27/12/13	Adjustment of prior tax balance on SLG a/c	533.67	3,430.22		Funds still available		
31/12/13	refund of tifi phone charges on personal calls	16.00					
13-Dec	James G Smiths consultant fees for Short term		1,923.08				
30/4/14	Chq 48853 o/ draun @bank		0.01				
19/11/14	Adjustment of misposting no reference	58.50					
Nov-12 - May 13	FTA Housing - due 19/11/14		15.80				
	SOS & Namosi Venture funds	5,690.00	4,414.00				
Total available funds on trust miscellaneous				\$ (13,799.25)			

① ② ③ ④ ⑤ ⑥ ⑦ ⑧ ⑨

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
25/9/18	1193/38	Legal vetting of sports Board Agreement for FY 18/19	Office of The Secretary General	25/9/18
		1) FNCC - sports and 2) False - sports and 3) Fiji Sports Council 4) Betting Commission By:	General Secretary Level 9	
21/9/18	1193/38	Agreement of previous years regarding marketing fund Policies (2014-2017)	Acting Director FMS Level 9	21/9/18 21/9/18



Ref: 1173/38

Date: 30 July 2018

Ms M Konrote
Permanent Secretary
Ministry of Economy
Rotalabalavu House
Suva

Attention: Acting Director FMIS

Dear Colleague

Adjustment of Previous Years Revolving Operating Trust Fund Balances

With reference to the above, I would like to ask your approval to adjust the net amounts within SEG 86 (operating Trust Fund accounts) accumulated from previous financial years (2011 – 2015).

Previous year's audit reports of the Office of the Auditor General (OAG) consistently highlighted unverifiable balances as being the main cause of audit qualification issues for operating Trust Fund allocations. Following assessment and verification of the balances as accumulated in general ledgers, the following SEG 86 General ledgers had accumulated balances from previous financial years on the respective allocations as tabulated below:

S/N	Trust Account	GL Allocation	Amount (\$)	Remarks
1	PAYE	12510125101861901	4,617.53	Mis-posting errors; funds not reflected in GL
2	FNFP	12510125101861920	23,889.05	Mis-posting errors; Payments charged to expenditures allocations
3	Other Trust Fund	12510125101861599	7.87	Mis-posting errors
4	VAT on Revenue	12510125101862301	(576.10)	Mis-posting errors

Attached, please find references relating to the balances accumulated within Head 2500 revolving operating Trust fund allocations.

Please could you advise how we can finally resolve these issues speedily including possibly writing them off as they keep recurring.

ALL CORRESPONDENCE TO BE ADDRESSED TO THE PERMANENT SECRETARY OF YOUTH AND SPORTS

For any clarification, please do not hesitate to contact Senior Coordinator Finance Abdul Rasheed via email: scf@youthandsports.gov.fj.

Yours faithfully



ALISON BURCHELL

Acting Permanent Secretary

Annex:

- A. Summary of Balances
- B. PAYE
- C. FNPF
- D. Other Trust Fund and
- E. Vat on Revenue

PREVIOUS YEARS TRUST ACCOUNT FOR WRITE OFF

1 PAYE - 12510125101861901

Debit	4,834.89
Credit	(217.36)
Nett amount to write off for PAYE	4,617.53

2 FNPF - 12510125101861920

Debit	31,792.81
Credit	(7,903.76)
Nett amount to write off for FNPF	23,889.05

3 Other Trust Fund - 125101-25101-861599

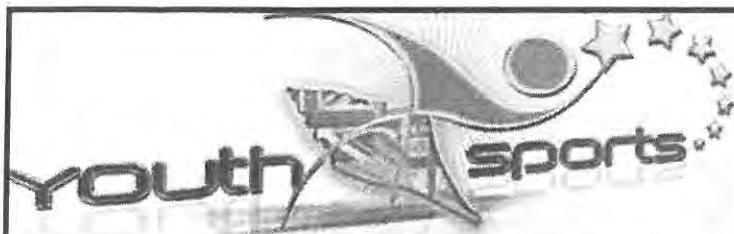
Debit	20.62
Credit	(12.75)
Nett amount to write off for Other trust fund	\$ 7.87

4 VAT ON REVENUE - 12510125101863201

Debit (variance in payment, misposting)	141.82
Credit (credit yet to post)	(717.92)
Nett amount to write off for VAT ON REVENUE	(576.10)

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
20/9/18	1173/38	Jurnal voucher		
		Abstract of RFA		
		Negative balance	Veeeli - Rm 15	Veeeli 20/9/18
		Previous years -		
		\$24,449.75.		
28/9/18	1173/38	Proposed implementation of AS 2 Transactive banking for MOYS.	Head of Treasury Ministry of Economy Level 7.	
28/9/18	1173/38	Adjustment of previous year's operating fund balances (2017-2018)	Acting Director - FMS Level 7	Shin 28/09/2018



www.youth.gov.fj

Telephone: 3315960

Fax: 3305348

Ministry of Youth and Sports

3 GORDON STREET

NASOQO HOUSE

P O BOX 2448
GOVERNMENT BUILDINGS
SUVA, FIJI



"DYNAMIC YOUTH, LIVE BETTER THROUGH SPORTS"

MEMORANDUM

From: The Acting Permanent Secretary Youth and Sports

Phone: 3315960

To: The Permanent Secretary of Ministry of Economy

File: 1173/38

Dated: 28/09/18


Re: Adjustment of Previous Years' Operating Trust Fund Balances (2011-2015).

Attention: Acting Director FMIS

Dear Sir

1. With reference to the above subject and the submissions to the Ministry of Economy dated 30 April 2018 (adjustment of previous years balances within miscellaneous Trust Funds) and 30 July 2018 (adjustment of previous years revolving operating trust fund balance), we would further seek for the necessary guidance to resolve this accumulated balances as highlighted in FY 16/17 audit findings from the Office Of Auditor General (OAG).
2. Previous years audit reports of the OAG, has consistently highlighted unverifiable balances as being the main cause of audit qualification issues for operating trust fund allocation.
3. Therefore, we humbly seek for your advice how we can finally resolve these issues speedily including possible writing the balances of as they keep on recurring.
4. Respectfully submitted for your consideration, guidance and approval, please.

Your Sincerely

MINISTRY OF YOUTH & SPORTS

.....
ABDUL RASHEED

Abdul Rasheed
Senior Coordinator Finance

ALL CORRESPONDENCE TO BE ADDRESSED TO THE PERMANENT SECRETARY OF YOUTH AND SPORTS

Annex:

- A.** Submission for adjustment for miscellaneous trust account dated 30 April 2018 ; *and*
- B.** Submission for adjustment for operating trust funds account dated 30 July 2018.

Cc : Head of Treasury.

Follow-up #

Abdul Rasheed

From: Afatareki Mataika
Sent: Friday, March 8, 2019 4:42 PM
To: Abdul Rasheed
Cc: Veceli Naisinibokola; Jeanne E. Mesulame
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years

Bula Mr Rasheed,

Your email is noted and I understand the consistent follow-ups and pressure from your end as we are also trying to minimize and eliminate these issues at whole of Government level.

Please note that I have discussed with M(T) on this issue and she was a bit busy this week in finalizing H4 & WoG audit responses. She has advised that she will look into it.

Vinaka

Afatareki Mataika
Ministry of Economy | FMIS Section | Ro Lalabalavu House | P O Box 2212 Government Buildings, Suva
Phone: (679) 3307 011 | Ext: 382256 | Fax: (679) 3305074 | Email: afatareki.mataika@govnet.gov.fj | Web: www.economy.gov.fj

From: Abdul Rasheed
Sent: Wednesday, March 6, 2019 8:00 AM
To: Afatareki Mataika
Cc: Veceli Naisinibokola; Jeanne E. Mesulame
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years
Importance: High

Good Morning Colleagues

Hope this email finds you in Good Health.

Kindly seeking an update with reference to earlier update on the Request sent in April 2018 for Financial adjustment of Operating Trust Funds from Previous Years as highlighted in the MoYS FY 16/17 Audit reports.

Regards

SCF



Mr Abdul Rasheed
|Senior Coordinator Finance| Youth and Sports

From: Abdul Rasheed
Sent: Friday, December 7, 2018 11:37 AM
To: Afatareki Mataika
Cc: Veceli Naisinibokola; Jeanne E. Mesulame
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years

Bula Afatareki

Noted with Thanks; any possibility if the requested adjustment could be early review for audit period adjustment.

Vinaka

SCF



Mr Abdul Rasheed
|Senior Coordinator Finance| Youth and Sports

From: Afatareki Mataika
Sent: Friday, December 7, 2018 11:22 AM
To: Abdul Rasheed
Cc: Veceli Naisinibokola; Jeanne E. Mesulame
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years

Bula Mr Rasheed,

I have followed up again with her this morning and she has advised that she is still going over it together with other minutes.

Also she has advised that for any adjustment it will be done in this new financial year.

Vinaka

Afatareki Mataika
Ministry of Economy | FMIS Section | Ro Lalabalavu House | P O Box 2212 Government Buildings, Suva
Phone: (679) 3307 011 | Ext: 382256 | Fax: (679) 3305074 | Email: afatareki.mataika@govnet.gov.fj | Web:
www.economy.gov.fj

From: Abdul Rasheed
Sent: Thursday, December 6, 2018 12:34 PM
To: Afatareki Mataika

Cc: Veceli Naisinibokola; Jeanne E. Mesulame
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years

Bula Afatareki

Any further updates on our request for adjustments

Regards

Abdul



Mr Abdul Rasheed
[Senior Coordinator Finance] Youth and Sports

From: Afatareki Mataika
Sent: Tuesday, November 13, 2018 3:23 PM
To: Abdul Rasheed
Cc: Veceli Naisinibokola
Subject: RE: Request for Adjustment of Accumulated Balance - Previous Years

Bula Mr Rasheed,

Just confirming for the **miscellaneous trust** the proposal for adjustment stands at **-\$18,712.78** but the current balance is only **-\$3,361.20**. An adjustment will create a contra balance.

Account ID:	1-25101-25101-899999				
Period From:	0	To:	12		
Fiscal Set 1:	A	2018	FJD	Source	
Fiscal Set 2:					

List of Accounts

Account ID	Org	Type	Status	Description	SLC
12510125101899999	0000	2	A	MISCELLANEOUS FUND OTHERS	-3,361.20

Secondly, for the Operating trust. We have submitted our review to Manger Treasury for her perusal and we will update once it has been returned.

Vinaka

Afatareki Mataika
Ministry of Economy | FMIS Section | Ro Lalabalavu House | P O Box 2212 Government Buildings, Suva
Phone: (679) 3307 011 | Ext: 382256 | Fax: (679) 3305074 | Email: afatareki.mataika@govnet.gov.fj | Web: www.economy.gov.fj

From: Abdul Rasheed
Sent: Tuesday, November 13, 2018 2:04 PM
To: Afatareki Mataika
Cc: Veceli Naisinibokola
Subject: Request for Adjustment of Accumulated Balance - Previous Years
Importance: High

Bula Afatareki

With reference to the attached copy of submission to the Ministry of Economy – FMIS ; we would like to further follow up on these submission to rectify the allocations and the audit issues.

The Ministry had managed to gather possible information and submitted to your office the memo attached with appropriate evidence to support the recommendations.

Hence , we look forward to hear from you soon for further discussion.

Vinaka

SCF



Mr Abdul Rasheed
[Senior Coordinator Finance] Youth and Sports
Ministry of Youth and Sports, Level 1, 3 Gordon Street, Suva, Fiji
PO Box 2448, Government Building, Suva, Fiji
Tel: +679 331 5960 **ext** 331131 | **MOB:** +679 9908951 | **Fax:** +679 3310 268

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Abdul Rasheed

From: Abdul Rasheed
Sent: Monday, August 5, 2019 8:35 AM
To: Mohammed Rahat
Cc: Jeanne E. Mesulame
Subject: RE: Follow up on adjustments
Attachments: Follow up on adjustments

Follow Up Flag: Follow up
Flag Status: Flagged

Good Morning Mr. Rahat

We would kindly seek for your further advice and updates on the request for adjustment of previous years balances with the Ministry's Operating Trust fund account.

This has been a recurring audit issue noted by OAG as the balances had been carried over into a number of financial years.

Look forward for your further deliberations on the requested adjustments, please.

Regards

Abdul

From: Veceli Naisinibokola
Sent: Monday, August 5, 2019 1:20 AM
To: Abdul Rasheed; Mohammed Rahat
Cc: Jeanne E. Mesulame
Subject: Re: Follow up on adjustments

Please liaise with PAO FMIS

Sent from my Samsung Galaxy smartphone.

----- Original message -----

From: Abdul Rasheed <scf@youthandsports.gov.fj>
Date: 02/08/2019 8:02 a.m. (GMT+12:00)
To: Veceli Naisinibokola <vnaisinibokola@economy.gov.fj>, Mohammed Rahat <mohammed.rahat@economy.gov.fj>
Cc: "Jeanne E. Mesulame" <jeanne.mesulame@youthandsports.gov.fj>
Subject: Follow up on adjustments

Good Morning Mr Veceli / PAO – FMIS

We would like to sincerely follow up on the pending adjustment from previous years as identified earlier by OAG , reflected on the respective allocations for the Ministry of Youth and Sports.

The request was made in the FY 17/18 for possible adjustments , however yet pending to date with no response / advice from the Ministry of Economy.

We would humbly request for your further consideration and advice on this adjustments to be furnished in FY 18/19 as this is a recurring audit issue for the Ministry.

Look forward for your further assistance and advice on the pending issue.

Vinaka

Abdul



Mr Abdul Rasheed

[Senior Coordinator Finance] Youth and Sports

Ministry of Youth and Sports, Level 1, 3 Gordon Street, Suva, Fiji

PO Box 2448, Government Building, Suva, Fiji

Tel: +679 331 5960 **ext** 331131| **MOB:** +679 9908951 |**Fax:** +679 3310 268

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MINISTRY OF AGRICULTURE

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File ref.: MOA 33/1

Date: 18 September 2019

The Chairman
Standing Committee on Public Accounts
Government Buildings
Suva

Dear Sir,

Re: Clarification of Issues- 2017 Audit Report on Economic Services Sector

Reference is made to your letter ref: Parl ref 6/11-7/11 dated 28th August 2019. Comments on questions raised are provided below:-

1. Appropriation Statement

What were the factors contributing to the delay in Tender process, vetting/finalization of contract documents and Requisition to incur Expenditure (RIE) application?

a. Tender Process

The Tender process cycle is independent and the Tender Committee members and management are fully accountable for the processes involved. If there is a demand for technical input such as in Road or Civil Works, it takes approximately 3-4 months from the calling to award of tender.

The initial concept is drawn up by the Agricultural Officers. This proves to be a challenge in terms of getting the right scope or specifications of the tender products given that the work/products can range from machines, construction of infrastructure (e.g. farm roads) to renovation of office buildings and staff quarters.

The Ministry does not have the capacity to conduct electrical, civil and mechanical work due to job specification of technical people and the relocation of the Land Water Resources Management (LWRM which was part of Ministry of Agriculture) were moved to the new Ministry of Waterways. Therefore, we continue to rely on Engineers who are with Ministry of Waterways, Ministry of Infrastructure and Transport. There is now serious discussions at Management level on the possibility of recruiting a qualified Engineer to look after these tasks which will greatly fast-track the process.

To help resolve this issue the Ministry has now;

- Appointed a tender committee to look after the whole tender process and also liaise with all stakeholders especially for those that require technical specifications.

- The Tender Committee and Management is taking a lead role in facilitating timely calling and awarding of the tender.
- The Ministry is also looking at creating trade positions on Civil Works/Engineers for timely scoping works.

b. Vetting and Finalization of Contract

The Ministry relies on the Office of the Solicitor General for the vetting of contracts. The Ministry is being proactive in providing details and complete information in a timely manner to fast track this process. The Management is also taking a lead role in liaising directly with the SG on urgent agreements.

c. Requisition to Incur Expenditure

In 2018, the Ministry was able to obtain early approval of RIE's due to better planning and early submission of RIE's.

2. Significant Deficiencies in Internal control

What mechanisms have the ministry put in place to address the deficiencies in internal control?

The Ministry is working closely with both our external and internal auditors in order to strengthen and communicate internal control policies to all staff of the Ministry.

As highlighted in the final management letter to the Ministry by the Office of the Auditor General, below are listed areas which the Ministry needed to strengthen and improve on.

a. Control Environment

The Ministry is trying to improve in this area through the following measures;

- The Ministry taken disciplinary action on twenty six Officers since 2018 as follows;

Issue	No. of Officers
Fraud	5
Abuse of Office	11
Non-Performance	10

- The Ministry is currently investigating another thirty two officers who have breached internal control with possible disciplinary action through suspension or termination of their contracts.

Issue	No. of Officers
Fraud	15
Abuse of Office	6
Non-Performance	11

- Improved on OMRS compliance rating from 47% in 2017 to 66% in 2018. The Ministry aims to achieve 90-100% in relation to OMRS compliance.
- The Ministry has conducted 30 in- house training including overseas training to build internal capacity.

b. Risk Assessment

- The Ministry is currently investigating 2 cases related to fraud and also have drawn up various Standard Operating Procedures (SOP) to help mitigate these risks. We also have a Compliance & Ethics Unit to train and handle all internal investigation.

c. Control Activities

The Ministry has developed SOP's and also trained officers on SOP to aid in internal control. The ministry recently engaged two consultants from the Civil Service Reform Unit to train our staff on how processes and systems can be reengineered to protect the interest of both, the government and the customers. This work is ongoing.

e. Information and Communication

Management has developed a Dashboard system where it tracks critical issues as well as those relating to internal control. This allows Executive Management to pinpoint possible deficient areas and take corrective measures early. These are either communicated through skype meetings with our key Divisional Officers or through internal circulars on process and procedures that need to be strengthened.

f. Monitoring Activities

For monitoring activities the Ministry has commenced its quarterly spot check on financial procedures and also stock take for TMA. The Divisions along with the M&E Unit are monitoring their respective programs which is an ongoing process. The Ministry is also strengthening its M&E Unit for all capital programs with regular reporting to Executive Management. During the last financial year the HQ M&E unit conducted monitoring exercise for all major capital projects. The Ministry in recognition of the importance of monitoring activities has also included this in our 5 year Strategic Development Plan.

Qualified Audit Opinion

Please advise the committee on the issue of retention fund in the LWRM Trust Fund and the treatment of expired drugs in the Trading and Manufacturing Account (TMA) and indicate whether this issue has been resolved. If not, why not.

The LWRM trust Fund has been reconciled and closed with balance of fund transferred to the Ministry of Waterways.

A Board of Survey team was appointed to look into the issue of expired drugs and this has been written off.

3. Untimely preparation of Reconciliation

How has the Ministry rectified the untimely preparation of reconciliation?

What strategies have the Department put in place to ensure that its people are able to deliver as required of their respective positions?

The Ministry in its effort to address the above issues invited the Salary section from the Ministry of Economy to conduct training on issues highlighted above on 05 May 2019. The training was instrumental in our performance in the 2018/2019 FY where our recon on (Salary & Wages) was consistent and the required information was correctly submitted to the Ministry of Economy. We are striving to maintain the same for the 2019/2020 FY.

4. Governance Issue – Trading and Manufacturing Account Operation

Why was the business plan during the 2016/2017 financial year for the operation of the TMA not prepared as required by section 29 of the Financial Instruction 2010?

Has the ministry prepared the business plan since the issue was raised? If yes, provide a copy and if not, please explain why this has not been prepared?

- I. Even though the business plan was not submitted to Ministry of economy, the Ministry has prepared a business plan. There were some improvements required by the PS on the report. This has been updated and will be incorporated in this year's report.

A number of deficiencies have been noted above, what has the ministry done to rectify the deficiencies noted above?

- II. The Ministry in its effort to address its TMA governance issue has:
 - a) Created an Assistant Accountant Post who now is responsible for the monthly submission of financial reports, monitoring TMA sales, liabilities and expenditure.
 - b) The ministry has also improved its processes whereby Divisions are submitting their monthly return in a timely manner whereby deficiencies are detected early. This reports includes;
 - Monthly stock take
 - Loss of livestock report
 - c) Appointed an Agricultural officer to review its TMA operation and draw up operational SOPs.

What procedures have the ministry put in place to address the issue of drugs expiration and livestock mortality?

The Ministry has now recruited three Veterinarians who are helping management ensure proper forecasting of stocks are carried out, avoiding overstocking, assisting our Clerks in forecasting threshold of expired drugs, monitor monthly stock return and submit quarterly stock take whereby expired drugs could be detected early and boarded. At the same time new stock can be ordered on time to replenish existing stock.

In regards to livestock mortality, the Ministry is now working with a Consultant to address worm resistance (trials on ivermectin), frequent dog trapping and safely close up stock at night.

Worm Resistance

A recent study with the help of Sheep and Goat Consultant was carried out on a sample of sheep stock from Nawaicoba Station. It was found that these sheep showed resistance to the current drenches that were being used. We are now looking at importing drenches from drench families that have not previously been used much in Fiji to be evaluated on government farms under controlled conditions and included in more sustainable approach to parasite control. The drenches would be an important part of a quarantine drenching system aimed at facilitating the sale of stock from government stations to farmers without promoting the spread of anthelmintic resistance.

Dog Problem

There had been dog attacks at livestock station. The increase in dog attack coincides with dog breeding season. As a result, the station staffs are trapping at regular intervals and also monitor through night patrols. In addition, the stock is moved to the paddocks in close proximity of staff quarters and also housed in the shed at night.

5. Anomalies in TMA closing Inventory for Drugs

What corrective measure has the ministry taken to ensure that its people are aware of the requirements of finance instruction and all other government regulation?

Has the Ministry resolve the unsubstantiated TMA Vat Charges? If yes, how, if not, why not?

- I. The Ministry has taken necessary measures to inform sections to abide with the procurement regulations accordingly and this includes the recording of stock at cost price.
- II. The 2018 – 2019 financial stock take report has been report on cost price and not on sales price.
- III. The Ministry has collected the source document related to TMA Vat charges and has completed the necessary adjustments.

6. What assurances can you provide the committee that the issues highlighted in the report including the qualification will not be repeated in the future?

The Ministry is vigilant in re-engineering its Standard Operating Procedures (SOP's) which deals with its systems and processes. All possible gaps are detected early and rectified. This is communicated to all staffs with regular follow up and training provided. This is evident as the Ministry has achieved a historic unqualified audit opinion in the 2018/2019 financial year.

The other key area is our recruitment in terms of personnel that are responsible to safeguard these processes throughout the ranks and in our stations throughout the country. It is safe to deduce that chances of these issues not to be repeated in the future is very minimal if; we select the right people and provide proper tools and a suitable working environment to assist them in carrying out their core roles. We assure that under our watch, we will not tolerate any personnel who are complacent in carrying out his or her core basic duties that compromises the safe guarding of government's interests.



David Kolitagane
Permanent Secretary