



LIST OF WITNESSES WRITTEN EVIDENCES

Report of the Auditor General – 2017 Audit Report on Economic Services Sector:
(Parliamentary Paper No. 9 of 2019)

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2016-2017 Financial Year:

Volume 4

Economic Services Sector – Government Ministries and Departments

1. Head No. 30 – Ministry of Agriculture
2. Head No. 32 – Ministry of Fisheries and Forests
3. Head No. 33 – Ministry of Lands & Mineral Resources
4. Head No. 34 – Ministry of Industry, Trade and Tourism
5. Head No. 35 – Ministry of Sugar Industry
6. Head No. 37 – Ministry of Local Government



MINISTRY OF AGRICULTURE

Hugh Robinson Complex
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Republic of Fiji.

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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



MINISTRY OF AGRICULTURE

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Facebook: Department Of Agriculture Fiji

File ref.: MOA 33/1

Date: 07 October 2020

The Chairman
Standing Committee on Public Accounts
Government Buildings
Suva

Dear Sir,

Re: Request for Supplementary Response – 2016- 2017 Audit Report on Economic Service Sector (Parliamentary Paper No. 9 of 2019)

Reference is made to your letter ref: Parl 6/11 dated 30th September 2020. Comments on questions raised are provided below:-

- 1. What is the current status of the 10-wheeler truck, a digger for the central division and the six tractors that were purchased and where are these machineries now (station)? Also, please confirm on whether Farmers pay any costs on the usage of these machineries, please provide detail breakdown of the costs involved, if any?**

The 10 wheeler truck and Digger machine procured in 2016-2017 is currently based at the Ministry of Agriculture, Central Division's Lakena Office and are in good working condition. The 10 wheeler truck is used in carting machines, planting materials and farm inputs within the division and also used in the Western, Northern and Eastern Division during cyclone rehabilitations and as and when required. The digger Machine is used for the Flatland Farming Program in the desilting and construction of farm drains.

The six (6) tractors procured are all in good and working conditions and are currently used at the three (3) Agriculture Stations and also by the three (3) farmer's groups in Central, Northern and Western division.

The three (3) Stations where the tractors are currently operating from are:

- 1] Seaqaqa Research Station, Macuata, Northern Division
- 2] Nabouwalu Agriculture Station, Bua, Northern Division
- 3] Keyasi Agriculture Station, Vatumali, Navosa, Western division

The three (3) farmer's groups are:

- 1) Veilomani Farmer's Group, Bua, Northern division
- 2) Kamal Prasad & sons, Waidalice, Tailevu, Central division
- 3) Binu – Sigatoka, Nadroga/ Navosa, Western division.

The three (3) tractors are been hired by the group members and farmers within the community at a rate of \$50/hour and \$100 per acre.

2. How many livestock (cattle) were purchased for Sigatoka and Koronivia Research Stations and what is the current balance for each station?

In 2016/17 financial year, a total of 30 cattle were bought as recipient for Embryo transfer from private farms. All these animals were bought for Sigatoka Research Station (SRS) since this station was free of T.B. None was bought for Koronivia Research Station (KRS) as this station was infected with T.B. The 30 cattle (cows) that were purchased from private farms was due to low number of recipients that were available from Sigatoka Research Station- 92 at that time to cater for the number of embryos that we had received. As a result, a total of 122 recipients were synchronized for the program.

Out of the 30 cows that were bought from private farms in 2016, 16 were culled as part of our culling and selection process over last 4 years. Fourteen (14) of these animals still remain on the ground and we continue to use them as recipient animals. Currently, there are a total of 208 cattle at SRS with 116 recipients (cross-bred) and 92 embryo transferred animals. There are 118 cattle at KRS of which 108 are Kiwi Cross and 10 are Brown Swiss dairy breed from Embryo Transfer.

Ritesh Dass
Permanent Secretary

PUBLIC ACCOUNTS COMMITTEE

Section 32 – MINISTRY OF FISHERIES

WRITTEN RESPONSE

1. What progress has been made to resolve each of the qualification and emphasis of matter paragraphs raised in the audit report?

We have relooked at our

2. Of the \$2.5 million put aside for the salvaging of logs after TC Winston, \$301,451 was utilised for this purpose. At the end of 2017, only \$1,896,419 is left in the TMA cash. Where did the rest go to?

Ministry of Forests to respond.

3. Revenue Anomalies – 32.12

Has Ministry been able to reconcile the revenue recorded in FMIS to TRS records? Please provide evidence.

Ministry of Forests to respond.

4. Unsubstantiated Accounts Receivable (AR) Balances – 32.14

Has Ministry identified all the subsidiary account for Accounts receivable totaling \$677,339 as at 31 July 2017?

Ministry of Forests to respond.

5. Anomalies in the Drawings Account – 32.15

(i) Can the Ministry explain the variance of \$924,966 in the Drawings Account?

(ii) What action has been taken to ensure that reconciliations are always up to date?

Ministry of Forests to respond.

6. Unsubstantiated Operating Trust Account balances – 32.17

Is Ministry able to provide details of Operating Trust Account balances totaling \$1,792,396?

The Ministry of Fisheries has rectified this issue and has been registered with VAT. We have made VAT payments for 2018/2019 for \$177,923.04 and \$36,949.25 quarterly payment for 2019/2020. Refer to copies of FRCS Receipts and Fisheries VAT Registration Certificate **[Annex 1]**

7. Expenditure Charged to Incorrect Allocation – 32.18

What has the Ministry implemented to avoid re-occurrence of the above issue?

Ministry of Forests to respond.

8. Anomalies in the Fisheries Main Trust Fund Account - 32.20

(i) Please provide an update on the transfer of the retention trust fund account?

- We have taken remedial steps in reopening the bank account with the new signatories as per minuted submission to the Permanent Secretary's Office for the reopening and changes to the signatories. We are closely liaising with Treasury Division of the Ministry of Economy as per email trails attached **[Annex 2]** on the reopening of the Bank Account that has been dormant for over 3 years. This will enable the Ministry to re-do a thorough bank reconciliation

with OAG, to substantiate the balances.

- We have obtained the Certificate of Balance of the Trust Account for 2017/2018 and 2018/2019 and submitted to the OAG. **[Annex 3]**

(ii) Is Ministry able provide a detailed listing for the closing balance of \$190,095?

- We have located the source documents [2 Trust Revenue Receipts Books which are now with the OAG Book 635301/350 and 635351/400] and attached is a summary of the 2 receipts with the comments **[Annex 4]**
- After reopening the Bank Account and on-line bank access, we will substantiate all the audit issues highlighted will assist the OAG on this.

9. Variance between Bank Reconciliation and FMIS General Ledger – 32.22

(i) Has the Ministry been able to reconcile its Bank Account?

(ii) What work has been done to reconcile the bank balance and the deferred income balance in FMIS?
Ministry of Forests to respond.

10. Journal Adjustments Passed without adequate Supporting Document – 32.23

(i) What measures has the Ministry implemented to ensure that journal adjustments are made with proper documents?

(ii) What has happened to those records not provided to audit?

(iii) What action will be taken by the Ministry to ensure that its Officers do not transfer funds from fund 1 to fund 4 and vice-versa?

Ministry of Forests to respond.

11. Failure to Lodge VAT Returns – 32.24

Has Ministry updated its lodgement of VAT returns?

Ministry of Forests to respond.

12. Officer Authorizing Payments above Approved Limit – 32.25

(i) If the FMIS has restrictions in place for the approval limits for the LPO's, how is it that officers continue to approve above their limits?

(ii) What improvement can the Ministry put in place to ensure this is not repeated?

Ministry of Forests to respond.

13. Procurement Anomalies -32.26

What measures have been implemented by the Ministry to ensure that there is no further breach of payment process as mentioned in the audit report?

Ministry of Forests to respond.

14. Purchases Made Without Tender Board Approval – 32.27

(i) How were the Companies selected?

(ii) Please provide an update on the outcome of the investigation?

Ministry of Forests to respond.

15. Absence of Risk Management Policy – 32.28

What is the progress on the risk management policy for the Ministry?

The Ministry has drafted a Risk Management Plan but is still undergoing reviews to finalize the Policy. A draft is available for viewing upon request.

16. Non-Compliance with Finance Manual – 32.25

Has the Ministry commenced with the carrying out of the internal control assessment?

Ministry of Forests to respond.

17. Finance Manual not Signed by Permanent Secretary for Ministry of Forests – 32.31

Does the Ministry has an approved Finance Manual?

Ministry of Forests to respond.

18. Board of Survey (BoS) Report Not Submitted – 32.31

Please provide an update on the Board of Survey of the Ministry?

The Ministry of Fisheries could not complete the Board of Survey Report due the inadequate staffing of the Corporate Services Division during the inception or set-up of the stand-alone Ministry since its split from the Ministry of Forests.

We have now actively attended to this reporting activity and our 2018/2019 BoS Report is available for viewing upon request as it is a very thick report.

19. Payroll Variance between FMIS and Payroll Summary Report – 32.33

Has the Ministry able to reconcile its Established and Unestablished staff payroll with FMIS?

Ministry of Forests to respond.

20. Viability of Trading & Manufacturing Account (TMA) – 32.34

Ministry's TMA showed net loss for the past 8 years. What has the Ministry done to improve the performance of its TMA operations?

Ministry of Forests to respond.

21. Trading and Manufacturing Activity Support Initiatives – 32.35

Does the Ministry has any work plan on the utilization of the funds received from Ministry of Economy?

Ministry of Forests to respond.



Please address all correspondence to the Chief Executive Officer

Phone: 324 3000
Ref: CSC/TIN# 90-00098-0-0 /OPS
Date 24-JAN-2019

MINISTRY OF FISHERIES
P O BOX 2212
SUVA
FIJI

Dear Sir/Madam

Re : Contractor Registration

Reference is made to your application as a contractor and your Tax identification number (TIN) has been allocated as :

90-00098-0-0 Miscellaneous Branch (BRANCH-99)

As a contractor, you are required to remit Provisional tax by the 30th of the month following the month in respect of which deductions were made. In the absence of any payment by the due date, 25% late payment penalty will be charged on the amount of remittance due for the month and recovery action including civil action will be taken against you .

Any further queries regarding the above should be directed to Enquiries Center on phone 3243000

Yours Faithfully

A handwritten signature in dark ink, appearing to read "Visvanath Das".

Visvanath Das
Chief Executive Officer
Fiji Revenue and Customs Service

Private Mail Bag, Suva, Fiji | Phone: (679) 324 3000 | Fax: (679) 331 5537 | Email: info@frcs.org.fj
| Web: www.frcs.org.fj
A world class revenue service delivering excellence in revenue collection, border protection, trade and travel facilitation

TIN: 900009800

Taxpayer Name: MINISTRY OF FISHERIES

Date & Time: 02/12/2019 | 20:23:29

Receipt Number: 187085004658

Payment Type: MIGRATION

Received By: MIGRATION

PERIOD	FILING CONF. NO	DESCRIPTION	AMOUNT (FJD)
July 2019	111000107414	Value Added Tax Assessment	177,923.04
TOTAL	One hundred seventy-seven thousand nine hundred twenty-three Fiji Dollars and four Cents		177,923.04

REV
VAT PAYMENT
2018/2019



FIJI REVENUE AND
CUSTOMS SERVICE

OFFICIAL RECEIPT

TIN: 900009800 Taxpayer Name: MINISTRY OF FISHERIES Date & Time: 02/12/2019 | 20:23:29

Receipt Number: 187085004659 Payment Type: Received By: MIGRATION

PERIOD	FILING CONF. NO	DESCRIPTION	AMOUNT (FJD)
October 2019	111000107474	Value Added Tax Assessment	36,949.25
TOTAL	Thirty-six thousand nine hundred forty-nine Fiji Dollars and twenty-five Cents		36,949.25

REV VAT PAYMENT
3 MONTHS
2019/2020

Did you know? 90% of taxpayers pay their taxes on time.

Taniela Naulu

From: Atin V. Chand
Sent: Friday, 13 December 2019 1:44 PM
To: Shiri K. Gounder
Cc: Sulueti T. Matavucu; Taniela Naulu; Vinay Krishna; Shavnil Kumar
Subject: RE: True Trust Account for Fisheries - 9801916447

Follow Up Flag: Follow up
Flag Status: Flagged

OIC (T),

Please note I have spoken to Mr. Naulu for a way forward.

I will update you on the same on your return.

Thanks

From: Taniela Naulu
Sent: Thursday, 12 December 2019 9:58 AM
To: Shiri K. Gounder; Atin V. Chand
Cc: Sulueti T. Matavucu
Subject: True Trust Account for Fisheries - 9801916447
Importance: High

Good morning Sirs,

We have had a lot of queries on this True Trust Account for Fisheries by the Auditors and PAC.

This Account was used for the 1/3 – 2/3 fisheries subsidy in 2008/09 and the project has since lapsed but we had maintained the bank account to transact Performance Bonds and retention monies for our Contractors for construction projects for Ministry of Fisheries & Forests at that time.

I attach a self- explanatory minute written to our Executive Management on 30/07/2019 but am still awaiting their response todote.

The WBC Trust Bank account has been dormant for about 3 years and I am the only signatory available. The others have retired and our former PS Mr. Naqali has passed away.

I had visited WBC [Leena Pratt] on 15/07/19 to enquire the reopening of the account but was told to get approval from Treasury. I emailed HOT then Mr. Pankaj & Raveena, but there were no feedbacks for the okay to reopen the account so that we can access on-line banking and extract BS to thoroughly reconcile the account.

Sirs, I humbly seek your assistance and advice as to what steps to take in re-opening the account, so that we can put the OAG & PAC issues to rest.

Your swift feedback on the same is highly appreciated.

Vinaka saka,

Taniela Naulu [Mr]
Manager Finance
Level G, Takayawa Bldg, 360 Toorak Rd.
P. O. Box 13026, Suva, Fiji
PH: +679 3301611
MB: +679 8917124



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Sent: Thursday, 11 December 2019 9:58 AM
To: John S. - Counselor Atty V. Chand
Cc: Suleva T. Motuvaka
Subject: True Trust Account for Fisheries - 980131147
Importance: High

Good morning Sirs,
We have had a lot of queries on the True Trust Account for Fisheries by the Auditor and PAC.
This Account was used for the 1/3 - 2/3 Fisheries account in 2018/19 and the project has since lapsed but we had maintained the bank account to transfer Performance Grants and retention monies for our Contractors for construction projects for Ministry of Fisheries & Forests at that time.

I attach a self-explanatory minute written to our Executive Management on 30/07/2019 but am still awaiting their response to date.

The WRC Trust Bank account has been dormant for about 3 years and I am the only signatory available. The others have retired and our former PS Mr. Nadeff has passed away.

I had visited WRC (Leena Prata) on 15/07/19 to enquire the reopening of the account but was told to get approval from Treasury. I emailed HOT then Mr. Perikaj & Ravenna, but there were no feedbacks for the okay to reopen the account so that we can access online banking and extract BS to thoroughly reconcile the account.

Sirs, I humbly seek your assistance and advice as to what steps to take in re-opening the account, so that we can put the OAG & PAC issues to rest.

PSF,

Ufs DS

Objective/Purpose

The purpose of this minute are as follows:

1. Provide an update of the reopening of our True Trust Account [WBC Bank] – **9801916447**, that was raised in the audit report in 2016/2017 and your concurrence to re-open the bank account
2. Seek your considerations on the new signatories to replace the former signatories; Mr. Inoke Wainiqolo [retired], Mrs. Luisa Biu [retired] and the late Mr. Sanaila Naqali.

Background

- The then Ministry of Fisheries & Forests had operated a $\frac{1}{3}$ & $\frac{2}{3}$ subsidy scheme way bank in 2004 and we used to provide $\frac{2}{3}$ of the cost of request from interested fishermen on fishery items, fish pond construction and fishing equipment etc to assist their SMEs., Royalty
- The Project had lapsed in 2009/2010 period but the Ministry of Fisheries & Forests maintained the bank account and was used to transact Performance Bonds and Retention funds for construction project Contractors.
- Attached is a listing of payments received to be reconciled thoroughly from 2013 – 2017 to substantiate the following:
 - Substantiate Performance Bonds still to be paid out
 - Refunds into the Consolidated Fund Account i.e. refunds for overseas travels for Hon Minister etc
 - Substantiate the withdrawals on other incoming payments in support for World Oceans Day, Makogai Rehab support from Chinese Embassy and Royalty payment disputes awaiting court proceedings

Major Issues of Concern/Justification

- Upon personally visiting WBC on 15th July 2019 to follow up on this issue, it was relayed that we cannot access the Audit Certificate balance as the account has been dormant and closed
- That upon advice we need to re-open the account with new signatories and prior approval from Treasury, Economy is to be sought
- We need to settle audit issues on this account i.e. on the provisions of the Audit Certificate of Balance and also to access on-line banking to retrieve past bank statements to conduct a thorough bank reconciliation

Consultation

We have liaised with WBC Snr Relationship Manager Ms. Leena Pratt and have included the Auditors from the OAG and Manager Treasury, Economy in my emails, as per copy attached.

Funding

Not applicable.

Recommendation

Your approval is sought to re-open the bank account with three [3] new signatories to replace the former staffs and recommending; [1] SAO – Sulueti Matavucu, [2] PEPO – Leilani Kotobalavu, [3] DS Atelaite Rokosuka, [4] PS Craig Strong and [5] PAO – Taniela Naulu - as the new set of signatories.

Sa vinaka saka,



T. Naulu

PAO

30th July 2019



Branch: Suva

Date: 16/10/19

To Whom It May Concern

Dear Sir,

I hereby certify that the Balance of Account No..... *****9801916447*****
styled, MINISTRY OF FOREST/FISHERIES-TRUST ACCT *****

.....
at the close of business on 31/07/18 was:

CREDIT \$ 261,684.38

(TWO HUNDRED AND SIXTY ONE THOUSAND, SIX HUNDRED AND EIGHTY
FOUR DOLLARS AND THIRTY EIGHT CENTS ONLY *****
.....)
.....)

Yours Faithfully

Manager



Note: The Balance shown in this certificate may be subsequently adjusted for:
a) cheques, etc., accepted for collection which are later returned unpaod; and
b) entries during the last few business days which are subject to verification and
authorization and may be adjusted by reversal entry on a later date.



Branch: Suva

Date: 16/10/19

To Whom It May Concern

Dear Sir,

I hereby certify that the Balance of Account No..... ****9801916447****
styled, MINISTRY OF FOREST/FISHERIES-TRUST ACCT

at the close of business on 31/07/19 was:

CREDIT \$ 261,946.13

(TWO HUNDRED AND SIXTY ONE THOUSAND, NINE HUNDRED AND FORTY.....
SIX DOLLARS AND THIRTEEN CENTS ONLY
.....)
.....)

Yours Faithfully

Manager



Note: The Balance shown in this certificate may be subsequently adjusted for:

- a) cheques, etc., accepted for collection which are later returned unpaod; and
- b) entries during the last few business days which are subject to verification and authorization and may be adjusted by reversal entry on a later date.

Revenue Receipts Listings 2013 - 2014					
Date	Receipt Nos.	Payee	Purpose	Amount	Remarks
7/05/2013	635301	Lands Ministry	FIA Assesent for Vuda Super Yacht in aka	5,780.00	
21/06/2013	635302	USP	Drikalu allowance SFM Training	285.00	
25/06/2013	635303	Labasa Town Council	Survey of damaged fishing ground	713.02	
25/06/2013	635304	Vitiland Corporation Ltd	Verification of Pine areas Kubulau	1,624.76	
19/07/2013	635305	HIS Hand Trading	Compensation assesment for Sueng Bae Lee Marina at Naiyaca, Labasa	1,287.04	To be retained
14/08/2013	635306	Lands Ministry	FIA Assesentby Rockpalm Ltd for proposed foreshore dev at Denerau, Nadi	8,951.00	
19/08/2013	635307	WAF	FIA survey for Matovo T/Plant at Sigatoka	5,442.00	
23/08/2013	635308	Commissioner Easter Div	Ration for J Baleimoala on board BNT	165.60	
30/10/2013	635309	PS Foreign Affairs	Fuel Card for EPG	299.78	
5/12/2013	635310	Cancelled		-	
5/12/2013	635311	FLAMMA	Accomdatation, Catering & Acc Advance	7,277.00	
23/12/2013	635312	Camcorr Holdings	FIA Survey	3,000.00	
16/01/2014	635313	Cathay Hotels	Security deposit refunds	4,203.14	To be transferred to CFA
20/01/2014	635314	Binesh Dayal	Reimbursement of airfare to NZ	1,440.00	To be transferred to CFA
29/01/2014	635315	Alitia Bainivalu	Reimbursement of airfare to Aussie	1,893.00	To be transferred to CFA
17/02/2014	635316	National Hire Rental	repayment of overpayment of upgrading CIS	3,000.00	To be transferred to CFA
11/03/2014	635317	National Hire Rental	repayment of overpayment of upgrading CIS	1,000.00	To be transferred to CFA
15/08/2014	635318	National Hire Rental	repayment of overpayment of upgrading CIS	5,000.00	To be transferred to CFA
15/08/2014	635319	National Hire Rental	repayment of overpayment of upgrading CIS	2,000.00	To be transferred to CFA
4/09/2014	635320	National Hire Rental	repayment of overpayment of upgrading CIS	400.00	To be transferred to CFA
13/10/2014	635321	JICA OEC	Training Expenses	11,746.00	
13/10/2014	635322	Callison Pacific Pine Chemical	Supervision Training	1,945.20	
14/10/2014	635323	FRA	BNT Fuel - Lakeba	5,000.00	
16/10/2014	635324	Fiji Nature Cnservaion Trust	Fiji Code of harvsting practice workshp	4,093.00	
27/10/2014	635325	Fiji Nature Cnservaion Trust	Forest Harvesting Monitoring Prog	14,403.00	
6/11/2014	635326	Yavusa Wahuna	Survey of Yavusa Qoligoli Fijian Resort	1,000.00	
1/11/2017	635327	Worldwide Fund for Nature	Rewa Festival Bilibili race sponsr	500.00	
14/02/2017	635328	Commissioner Easter Div	OT for Jone Vakarewa	177.94	
				92,626.48	

Trust Revenue Receipt Listings 2014 - 2017					
Date	Receipt Nos.	Payee	Purpose	Amount	Remarks
1/12/2014	635351	Cancelled			
2/12/2014	635352	DFO- Southern	Royalty Fees for disputed land at Nakini	1,487.40	To be retained awaiting Court proceedings - Forestry
4/12/2014	635353	GIZ	Final payment of loal subsidy Nakavu	15,700.00	To be retained for Forestry
22/12/2014	635354	Serenity Shores Invnt Ltd	Royalty Fees for disputed land at	3,434.97	To be retained awaiting Court proceedings - Forestry
16/04/2015	635355	Lands Dept	FIA - Mr. A Irshad	3,890.80	
30/07/2015	635356	PSC	Repair works at Qrts 54 Barton Place	15,000.00	
5/06/2015	635357	Lands Dept	FIA Nanukulevu dock construction - Taveuni	5,735.00	
11/08/2015	635358	Parmars Footwear		9,209.21	
	635359	Cancelled		-	
	635360	Cancelled		-	
7/10/2015	635361	Classic Builders	Bond Payment	14,434.10	To be retained - Bond
23/11/2015	635362	Lands Dept	FIA	1,179.00	
27/11/2015	635363	Arjun Naidu Builder	Tender Payment WSC155/2015	28,290.00	To be retained - Bond
5/09/2016	635364	FPO	10% retention	6,299.60	To be retained - Retention
6/09/2015	635365	FPO	5% retention Classic	7,242.20	To be retained - Retention
18/01/2017	635366	FPO	Caboni	3,722.64	To be retained - Retention
26/05/2017	635367	White Pearl Traders	World Ocean Day	500.00	
26/05/2017	635368	Vanua Fishing	World Ocean Day	500.00	
26/05/2017	635369	Golden Ocean	World Ocean Day	1,000.00	
1/06/2017	635370	Ariana Fish Ltd	World Ocean Day	600.00	
2/11/2017	635371	DF	Makogai Rehab- Chinese Embassy	40,000.00	To be retained
17/11/2017	635372	PMO	COP23 OT allowance	953.99	
				159,178.91	



MINISTRY OF FORESTRY

HEADQUARTERS

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Ref: FO/G/8-2

Date: 19/12/2019

Hon. Alvick Maharaj
Chairperson
Public Accounts Committee
Parliament of the Republic of Fiji
Government Buildings
SUVA

Dear Sir,

**Re: RESPONSE TO QUERIES ON SELECTED ON SELECTED 2017 AUDITORS-
GENERAL'S REPORTS ON ECONOMIC SERVICES SECTOR**

I refer to your letter dated 28th August 2019, and am pleased to submit the Ministry of Forestry's responses together with the evidence.

In particular, I am pleased to advise that the Ministry has fully implemented virtually all the recommendations raised by the Public Accounts Committee, and it is making concerted efforts to address the very few remaining issues.

We thank you for this opportunity to address the issues and wish to assure you of the Ministry's full support in improving its financial management practices.

Yours sincerely,

G. P. N. Baleinabuli
Permanent Secretary

PUBLIC ACCOUNTS COMMITTEE QUESTIONS

Section 32 – Ministry of Forestry WRITTEN RESPONSE

1. What progress has been made to resolve each of the qualification and emphasis of matter paragraphs raised in the audit report?

The Ministry has rectified the records in the Statement of Receipts and Expenditure for the year ended 31 July 2017 as follows:

- SLG 84 Account has been reconciled and recorded accordingly
[Report Annexed 4B](#)
 - We have requested the Ministry of Economy to write off the un-reconciled accountable advances carried forward from the previous years.
[Report Annex 3](#)
 - We have reviewed our Accountable Advance implementation processes as we have implement advance checklist. For all advance less than \$20k this must be approved by the Conservator of Forests and Director Corporate Services. Advances over \$20k but less than \$50k must be approved by the Permanent Secretary for Forestry.
[Report Annex 11](#)
 - True Trust Fund Account has been referred to Ministry of Fisheries.
 - We have improved our revenue collection strategies on scaling fees for the Native Timber and miscellaneous revenue. Timber Revenue System (TRS) data have been implemented at HQ Accounts Section whereby data sent from the divisions is reconciled with FMIS GL Account.
[Report Annex 2](#)
 - We have improved on the internal control environment and risk management strategies to curb any anomalies.
[Report Annex 10B](#)
- Of the \$2.5 million put aside for the salvaging of logs after TC Winston, \$301,451 was utilized for this purpose. At the end of 2017, only \$1,896,419 is left in the TMA cash. Where did the rest go to?

The total paid for salvaging of fallen logs from respective sites to Nasinu was \$646,919.73. Refer to the Table below for the breakdown.

Name of the Company	Total Amount till December 2017	Remarks
Kishore Kumar	\$149,951.87	Hauling of Logs from Dawasamu and Navua
New Time Limited	\$380,235.04	Hauling of logs from Nadarivatu
Nadarivatu Sawmillers	\$116,732.82	Hire of Loaders for Mobilization of Logs In Yard
Total	\$646,919.73	

Whilst the Financial Year ended on 31/07/2017, the Operations however continued until December 2017 thus there is a variance of \$43,338.73 between the ending Bank Balance figure for audit and Ministry.

Evidence is at Annex 1

3. Revenue Anomalies

Has Ministry been able to reconcile the revenue recorded in FMIS to TRS records? Please provide evidence.

Yes the Ministry has taken steps to address the issues raised as follows:

- TRS Revenue update and TRS Data base has been stored at the HQ Accounts Section to reconcile the revenue input from the divisions daily.
- This is to reconcile the TRS data base inputs from the divisions against FMIS inputs at HQ.
- The Ministry has developed an additional feature to the TRS system which automatically updates the FMIS records at HQ when revenue is entered from divisions by the Data Entry Operator. Variances can be monitored and corrected before reconciliation is done at the end of the month.
- Staff training is conducted on revenue collection, Timber Revenue System data input guidelines, FMIS users refresher training
- The Debtor Register is being maintained and report is annexed.
- Quarterly Revenue inspection is being conducted and report is annexed.
- Close monitoring of revenue and surprise checks on revenue collectors and report is

annexed.

Evidence is at Annex 2

4. Unsubstantiated Accounts Receivable (AR) Balances

Has Ministry identified all the subsidiary account for Accounts receivable totaling \$677,339 as at 31 July 2017?

The Ministry had requested for write off on these substantial amount to the Ministry of Economy on two occasions; one on 11th Sept 2018 and 2nd February 2019.

- We had the evidence that all the receipts was lodged but due to system failure and incomplete process in the FMIS these amounts was still hanging in the system as outstanding thus the reason for request for write off.
- Currently we had strengthened our revenue collection strategy at HQ against FMIS and reconcile daily with the division revenue lodgments.
- Revenue checklist has been implemented on weekly basis for the divisions to update on their revenue collection. Report annexed.
- The Debtor's Register has being maintained and report is annexed.
- Quarterly Revenue inspection is being conducted and report is annexed.
- Close monitoring of revenue and surprise checks on revenue collectors and report is annexed.

Evidence is at Annex 3

5. Anomalies in the Drawings Account

- Can the Ministry explain the variance of \$924,966 in the Drawings Account?
- The Ministry has rectified the variances noted between its reconciliation statements and general ledger and adjusted accordingly in FY 2017/2018 and report is annexed.

Evidence is at Annex 4A

- What action has been taken to ensure that reconciliations are always up to date?
- The issue has been resolved and the Ministry is now up to date with all its reconciliations and submits by the 15th of each month.
- This has been made possible by the recruitment of a qualified and experienced Senior Accounts Officer (SAO) who is responsible for ensuring that monthly financial reports are submitted on time to the Ministry of Economy and Report is annexed.

Evidence is at Annex 4B

6. Unsubstantiated Operating Trust Account balances

Is Ministry able to provide details of Operating Trust Account balances totaling \$1,792,396

- Operating Trust Fund Account reconciliation has been done and submitted to Ministry of Economy before 15th of every month.
- Ministry has rectified the balance in the Operating trust account and adjusted it accordingly.
- The challenge was in reconciling prior years' balance for adjustments.

Evidence is at Annex 5

7. Expenditure Charged to Incorrect Allocation

What has the Ministry implemented to avoid re-occurrence of the above issue?

The Ministry has implemented the following measures to avoid charges to incorrect allocation:

- Ensure that all transactions are posted to their correct allocation in the FMIS general ledger.
- Misposting are corrected simultaneously and posted into the FMIS general ledger.
- Virement application has been implemented to curb over expenditure.
- Adjustments in our cash flow to achieve monthly expenditures
- Compost Report is extracted on weekly basis whereby weekly reconciliation is done to avoid incorrect postings and adjustments of negative balances.
- The Ministry has put in place close monitoring of payments and AP user modules.
- All procurement are cross checked with procurement checklists with correct allocation stated to be used.
- Accounts checklist is implemented which provides guidance in procurement, budget allocation balance and approval to process. JVs are done to correct misallocation of purchases.

Evidence is at Annex 6

8. Anomalies in the Fisheries Main Trust Fund Account

- (i) Please provide an update on the transfer of the retention trust fund account?
The transfer of Ministry of Fisheries trust account was addressed to Fisheries Finance manager.
- (ii) Is Ministry able provide a detailed listing for the closing balance of \$190,095?
Ministry of Fisheries will be in a better position to answer this as this trust account is monitored by the Ministry.

9. Variance between Bank Reconciliation and FMIS General Ledger

- Has the Ministry been able to reconcile its Bank Account?
- Yes, the TMA FMIS figure is reconciled with Current Bank Balance. The only item which is yet to rectify is the carried forward balance from 2014/2015 Financial Period.
- The carried forward balance of **\$106,773.94** from 2014/2015 period have been rectified as per annexed journal voucher.
- What work has been done to reconcile the bank balance and the deferred income balance in FMIS?
- We have carried out the reconciliation for 2016/2017 again in the year 2018 to ascertain the root cause of the problem and thus have acted accordingly to resolve the issue.

Evidence is at Annex 7

10. Journal Adjustments Passed without adequate Supporting Document

(i) What measures has the Ministry implemented to ensure that journal adjustments are made with proper documents?

- The Ministry is closely monitoring all the adjustments, checking all the supporting documents and require justification for the Journal adjustments.
- The documents are then scanned and saved in the Finance share drive whereas the hard copies are filed away.
- What has happened to those records not provided to audit?
- We admit that these records were for the Ministry of Fisheries and our understanding is that it must be with Accounts Section at Ministry of Fisheries.
- What action will be taken by the Ministry to ensure that its Officers do not transfer funds from fund 1 to fund 4 and vice-versa?
- The issue has been resolved and the Ministry is now closely monitoring the processing of Fund 1 and fund 4 and report is annexed.

Evidence is at Annex 8

11. Failure to Lodge VAT Returns

Has Ministry updated its lodgment of VAT returns?

- Yes the Ministry's Operating Fund Account VAT return has been updated and VAT payment has been lodged to FRCA on monthly basis.
- The TMA operation has been running on loss for the past 8 consecutive years therefore could not ascertain monthly VAT return payment accordingly.

Evidence is at Annex 9

12. Officer Authorizing Payments above Approved Limit

- If the FMIS has restrictions in place for the approval limits for the LPO's, how is it that officers continue to approve above their limits?

The Ministry acknowledges the recommendation and have taken applicable action.

- Approval to release Purchase Order on line above his/her limit has to be obtained from the Ministry of Economy- FMIS Unit. We cannot release purchase order unless FMIS has given approval to release on line. Refer annexed for approval given.

Evidence is at Annex 10A

- We have strengthened our internal controls in approving Purchase Orders on line whereby only the Director Corporate Services, Conservator of Forests and the Permanent Secretary of Forestry are responsible for releasing Purchase Orders on line for the Ministry. Refer table below:

Name	Designation	Approving Limits
Ms Laite Cavu	Director Corporate Services	\$0 - \$20,000
Ms Sanjana Lal	Conservator of Forests	\$0 - \$20,000
Mr Pene G. N Baleinabuli	Permanent Secretary for Forestry	\$0 - \$50,000

(ii) What improvement can the Ministry put in place to ensure this is not repeated?

The Ministry has taken the following actions to address this:

- Implementation of procurement and accountable advance checklist.
- Review the procurement delegation approval as per stipulated in the Ministry's Finance Manual for 2018 - 2019.

- Approval of minutes for issue of Accountable Advance and Purchase Orders must be approved by CF and DCS for all procurement below \$20k and more than \$50k approval must be sought from the PSF.

Evidence is at Annex 10B

13. Procurement Anomalies

What measures have been implemented by the Ministry to ensure that there is no further breach of payment process as mentioned in the audit report?

We have strengthened our internal control mechanisms on procurement procedures and put strict measures on all payments :

- Procurement checklist has been implemented when enquiring for procurement, including 3 quotes, vendor details, bank account number, TIN ,amount, allocation to be used, purpose for the request and authorizing officer to endorse approving the payment.
- Approval of minutes for issue of Accountable Advance and Purchase Orders must be approved by CF and DCS for all procurement below \$20k and more than \$20k approval must be sought from the PSF.
- We have reviewed our procurement delegation in the Forestry Finance Manual whereby only the CF, DCS and the Permanent Secretary for Forestry are responsible to release Purchase orders on line as detailed in the above table on question 12.

Evidence is at Annex 6 & 11

14. Purchases Made Without Tender Board Approval

- How were the Companies selected?
- The selection of these two companies was to facilitate the need at the time, when the Ministry of Forestry embarked on a national salvaging operation of damaged trees and its immediate conversion to timber in support of the DISMAC program on Housing Rehabilitation and Reconstruction, after TC Winston.
- Due to the short time frame, taking into consideration its rugged terrain and damaged road and the unwillingness of the companies that were previously approached to cart logs from these two sites, we had no other option but hire these two companies to cart logs from Nakavu and Nadarivatu.
- The Ministry acknowledges that there was no Major Tender approval given to the salvage operation of damaged trees. It was concerned about the log defects at the two sites after TC Winston, and tried to meet the demands from the public for sawn

logs.

- Way forward: the Ministry has appointed a Procurement Advisor who looks after all purchase and services for more than \$50k.
- All procurement above \$50k are forwarded to Major Tender Board for approval and some are already approved as annexed.

Evidence is at Annex 12

- Please provide an update on the outcome of the investigation?
- Investigation is still on going with FICAC.

15. Absence of Risk Management Policy

What is the progress on the risk management policy for the Ministry?

The Ministry has a current Risk Management Policy.

Evidence is at Annex 13

16. Non-Compliance with Finance Manual

Has the Ministry commenced with the carrying out of the internal control assessment?

Yes the Ministry has carried internal control measures that are stipulated in our Finance Manual. We have implemented the following measures:

- Monthly submission of internal control to PSF
- Maintain of Journal Voucher Register
- Conduct of training to all staff to combat risk areas
- Issued warning letters to Officers not complying with control measures.

Evidence is at Annex 10B

17. Finance Manual not Signed by Permanent Secretary for Ministry of Forests

Does the Ministry has an approved Finance Manual?

- Yes, we are currently using the 2018 – 2019 Finance Manual.
- The Finance Manual for 2019 – 2020 has been reviewed and vetted by the Policy Unit of the Ministry of Economy. It is currently undergoing minor amendments before it is endorsed and distributed to all staffs.

Evidence is at Annex 11

18. Board of Survey (BoS) Report Not Submitted

Please provide an update on the Board of Survey of the Ministry?

The Ministry had conducted the Board of Survey for 2017 – 2018 and 2018 – 2019 and complied with Fiji Procurement Office Regulation.

- Approval for disposal and write off of unserviceable items and equipments has been obtained from the Ministry of Economy.
- The Procurement Advisor had already started updating the Ministry's assets in the FMIS assets module and work closely on all our tender applications with Fiji Procurement Office - Major Tender Board.
- The Ministry will ensure that the Board of Survey is conducted on annual basis to ensure the proper recording of assets is carried out and its.

Evidence is at Annex 14

19. Payroll Variance between FMIS and Payroll Summary Report

Has the Ministry able to reconcile its Established and Unestablished staff payroll with FMIS?

Yes, currently the Ministry has reconciled the payroll with the FMIS.

- Currently, the weekly reconciliation are thoroughly checked against the P2P, payroll against FMIS general ledger.
- Causes of variance is the payment of Project Officers from project allocation and payment of FNPF.

20. Viability of Trading & Manufacturing Account (TMA)

Ministry's TMA showed net loss for the past 8 years. What has the Ministry done to improve the performance of its TMA operations?

- The Ministry has moved all the staffs wages to SEG 2
- We have appointed a Business Manager for the swift Operations of the TMA operation.
- We have further assured that there is prompt supply of logs for continued operations by engaging a contractor through a tender process.
- In order to improve our production efficiency, we have alternatively bought two portable sawmill which has enable us to boost daily production.

Evidence is at Annex 15

21. Trading and Manufacturing Activity Support Initiatives

Does the Ministry has any work plan on the utilization of the funds received from Ministry of Economy?

Yes the Ministry has a work plan for the TMA

Initially the funds were not injected by Ministry of Economy but was a transfer from Ministry of Forestry's budgetary allocation to FUND 4 (TMA). The transfer was done to Ministry of Economy's approval dated 16/05/2016.

The Ministry intends to utilize the funds to assist the following Maritime Pine schemes.

- Gau Scheme
- Kadavu Schemes
- Lakeba Scheme

Assist in the market of sawn timber and logs for the Maritime Pine Schemes.

Evidence is at Annex 15



MINISTRY OF FORESTRY

HEADQUARTERS

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MEMORANDUM

From: Permanent Secretary for Forestry
Date: 27/05/2020
To: Chairperson, Public Accounts Committee
File Ref: FO/G/5-25
Re: **Clarification on the 2016-2017 Audit Report on T C Winston salvaging of Logs Operation**

I refer to your memorandum reference Parl File Ref No: 6/11-7/04 dated 20/05/2020 on further clarification on the 2016 – 2017 audit on the salvaging of logs after TC Winston and the status of TMA operation.

We have reconciled our Bank Statement from 01/07/2017 to 31/07/2017 and concludes that the closing figure as at 31/07/2017 was \$2,022,431.41. The amount stated as \$1,896,419 as the closing balance on 31/07/2017 and is derived from the Ministry of Economy – FMIS closing balance as at 31st July, 2017. **Refer Bank Statement - Appendix 1**

The total cost of salvaging operation after TC Winston amounting to **\$463,968.43** excluding the Wages and FNPF payment for the TMA employees. **Refer Total Salvage Operation Excel Sheet Appendix 2.**

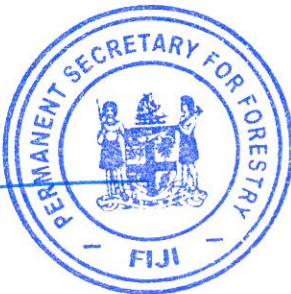
Total Balance as at 23/06/2016	2,499,055.00
Total Salvage Operation Cost Refer Appendix 3	<u>463,968.43</u>
Balance as at 31/07/2017	<u>2,022,431.41</u>

Refer Bank Statement Appendix 3 and Reconciliation with additional deposit and operating expenditure. Refer Appendix 3

There was no variation or misappropriation as stipulated in the audit report, the funds allocated was used the purpose its intended to and the remaining balance of **\$2,022,431.41** in the banks statement as at 31/07/2017. **Refer Appendix 4.**

Apologies for the delay which was due to our heavy commitment in the budget submission process.

G. P.N Baleinabuli
Permanent Secretary





GOVERNMENT CHEQUE ACCOUNT

Account Number : 191888

Transactions From 01/07/2017 To 31/07/2017

Date	Description	Credit (FJD)	Debit (FJD)	Balance (FJD)
31/07/2017	CHQ COL FEE		4.00	2,022,431.41
31/07/2017	PRESENTED CHQ #5118		62,258.31	2,022,435.41
31/07/2017	CSH DEP FOR EXCESS PAYMENT- M. I SHAH	100.00		2,084,693.72
28/07/2017	CSH DEP 3200 forestry tud nasinu	4,751.50		2,084,593.72
27/07/2017	PRESENTED CHQ #6956		1,504.78	2,079,842.22
27/07/2017	PRESENTED CHQ #5113		79.37	2,081,347.00
27/07/2017	PRESENTED CHQ #5112		2,971.98	2,081,426.37
27/07/2017	CHQ CSH #5117		568.26	2,084,398.35
27/07/2017	PRESENTED CHQ #5108		5,391.40	2,084,966.61
26/07/2017	PRESENTED CHQ #5114		1,168.21	2,090,358.01
26/07/2017	CHQ DEP 3200 forestry	3,960.00		2,091,526.22
26/07/2017	CHQ DEP FORESTRY LAUTOKA	368.00		2,087,566.22
26/07/2017	CHQ PRES BOB S/ANS #5115		2,662.76	2,087,198.22
26/07/2017	CHQ PRES ANZ S/ANS #5116		12,318.38	2,089,860.98
25/07/2017	PRESENTED CHQ #5111		680.16	2,102,179.36
21/07/2017	CHQ DEP 3200 - forestry	4,371.18		2,102,859.52
21/07/2017	CSH DEP 3200 - forestry	2,442.90		2,098,488.34
21/07/2017	CHQ PRES BRED S/ANS #5106		9,909.89	2,096,045.44

20/07/2017	CHQ PRES BOB S/ANS #5104		3,263.12	2,106,011.48
19/07/2017	PRESENTED CHQ #5099		1,068.73	2,109,274.60
19/07/2017	CHQ DEP 3200 FORESTRY LABASA	184.00		2,110,343.33
19/07/2017	CHQ PRES WBC SA CHQ # 5088 A/C # 191888 #5088		57,432.54	2,110,159.33
19/07/2017	CHQ DEP 3200 forestry tud nasinu	1,288.00		2,167,591.87
19/07/2017	CSH DEP 3200 forestry tud nasinu	3,105.00		2,166,303.87
19/07/2017	CHQ PRES BRED S/ANS #5105		14,108.93	2,163,198.87
19/07/2017	CHQ CSH #5101		604.56	2,177,307.80
18/07/2017	PRESENTED CHQ #5065		129.50	2,177,912.36
18/07/2017	PRESENTED CHQ #5084		972.78	2,178,041.86
18/07/2017	CHQ DEP 3200 FORESTRY	3,000.00		2,179,014.64
18/07/2017	CSH DEP 3200 FORESTRY	2,993.55		2,176,014.64
18/07/2017	CHQ DEP 3200 FORESTRY- LTKA	920.00		2,173,021.09
14/07/2017	CSH DEP Forestry Nadarivatu	15.00		2,172,101.09
14/07/2017	CSH DEP 3200 - forestry nasinu - TUD	2,347.60		2,172,086.09
13/07/2017	PRESENTED CHQ #5090		3,824.90	2,169,738.49
13/07/2017	PRESENTED CHQ #5079		9,702.60	2,173,563.39
13/07/2017	PRESENTED CHQ #6948		82.00	2,183,265.99
13/07/2017	PRESENTED CHQ #5094		238.59	2,183,347.99
13/07/2017	CHQ PRES BRED S/ANS #5098		8,879.29	2,183,586.58
12/07/2017	PRESENTED CHQ #5093		1,501.73	2,192,465.87
12/07/2017	CHQ PRES BOB S/ANS #5097		3,177.25	2,193,967.60
12/07/2017	CHQ DEP 3200 FORESTRY	9,265.00		2,197,144.85
12/07/2017	CSH DEP 3200 FORESTRY	5,376.60		2,187,870.95

11/07/2017	PRESENTED CHQ #5092		15,000.00	2,102,503.25
11/07/2017	INW DISHN HFC,NIRU HIRE,P/D		6,890.50	2,197,503.25
11/07/2017	CHQ DEP 3200 forestry nasinu tud	319.00		2,204,393.75
11/07/2017	CSH DEP 3200 forestry nasinu tud	2,059.20		2,204,074.75
07/07/2017	CREDIT ADJUSTMENT B/O RFMF	3,115.00		2,202,015.55
07/07/2017	CHQ PRES BRED S/ANS #5091		19,539.26	2,198,900.55
07/07/2017	CSH DEP nadarivatu	249.90		2,218,439.81
06/07/2017	PRESENTED CHQ #5082		178.40	2,218,189.91
06/07/2017	PRESENTED CHQ #5083		1,030.79	2,218,368.31
06/07/2017	CHQ CSH #5087		247.92	2,219,399.10
06/07/2017	CHQ DEP 3200 - FORESTRY	7,206.40		2,219,647.02
06/07/2017	CSH DEP 3200 - FORESTRY	731.75		2,212,440.62
06/07/2017	CHQ PRES BOB S/ANS #5089		3,177.25	2,211,708.87
04/07/2017	PRESENTED CHQ #5081		627.79	2,214,886.12
04/07/2017	CSH DEP 3200 forestry tud nasinu	2,640.05		2,215,513.91
03/07/2017	CHQ PRES BRED S/ANS #5080		12,320.94	2,212,873.86



GOVERNMENT CHEQUE ACCOUNT

Account Number : 191888

Transactions From 01/06/2016 To 31/10/2016

Date	Description	Credit (FJD)	Debit (FJD)	Balance (FJD)
31/10/2016	CHQ COL FEE		1.60	2,472,324.74
28/10/2016	CHQ DEP #6815		9,609.65	2,472,326.34
27/10/2016	PRESENTED CHQ #6820		352.50	2,481,935.99
27/10/2016	CHQ DEP 3200/FORESTRY HQ	3,160.00		2,482,288.49
27/10/2016	CSH DEP 3200/FORESTRY HQ	360.00		2,479,128.49
26/10/2016	PRESENTED CHQ #6819		1,061.87	2,478,768.49
26/10/2016	CSH DEP 3200 forestry-TUD, NASINU	118.05		2,479,830.36
24/10/2016	PRESENTED CHQ #6807		2,386.00	2,479,712.31
24/10/2016	PRESENTED CHQ #6755		372.05	2,482,098.31
20/10/2016	PRESENTED CHQ #6817		278.39	2,482,470.36
19/10/2016	PRESENTED CHQ #6816		1,052.35	2,482,748.75
19/10/2016	CHQ DEP #6805		7,970.00	2,483,801.10
13/10/2016	PRESENTED CHQ #6802		314.41	2,491,771.10
13/10/2016	PRESENTED CHQ #6801		1,058.48	2,492,085.51
13/10/2016	CHQ DEP #6804		13,165.44	2,493,143.99
13/10/2016	CHQ DEP #6806		8,730.01	2,506,309.43
13/10/2016	CHQ PRES ANZ S/ANS #6803		5,945.00	2,515,039.44
11/10/2016	CHQ DEP #6800		26,130.88	2,520,984.44
06/10/2016	PRESENTED CHQ #6798		403.28	2,547,115.32

05/10/2016	PRESENTED CHQ #6797		1,112.00	2,547,510.00
05/10/2016	CHQ DEP FORESTRY 3200 LTKA	3,600.00		2,548,631.25
05/10/2016	CHQ DEP 3200 FORESTRY	3,910.00		2,545,031.25
05/10/2016	CSH DEP 3200 forestry nasinu	20.00		2,541,121.25
03/10/2016	CHQ DEP 3200 FORESTRY TUD , NASINU	4,657.24		2,541,101.25
03/10/2016	CSH DEP 3200 FORESTRY TUD , NASINU	1,260.46		2,536,444.01
30/09/2016	ACTY FEE		10.40	2,535,183.55
30/09/2016	SERV FEE		7.50	2,535,193.95
30/09/2016	CHQ COL FEE		2.00	2,535,201.45
30/09/2016	PRESENTED CHQ #6796		352.50	2,535,203.45
30/09/2016	CHQ DEP 3200 Forestry Ltk	3,800.00		2,535,555.95
28/09/2016	PRESENTED CHQ #6795		1,061.87	2,531,755.95
23/09/2016	PRESENTED CHQ #6794		352.50	2,532,817.82
23/09/2016	CHQ DEP FORESTRY (3200) LAUTOKA	1,000.00		2,533,170.32
23/09/2016	CSH DEP FORESTRY (3200) LAUTOKA	600.00		2,532,170.32
22/09/2016	PRESENTED CHQ #6761		60.00	2,531,570.32
21/09/2016	PRESENTED CHQ #6793		1,056.66	2,531,630.32
21/09/2016	CHQ DEP 3200 FORESTRY	60.00		2,532,686.98
21/09/2016	CSH DEP 3200 FORESTRY	34.30		2,532,626.98
20/09/2016	PRESENTED CHQ #6788		4,111.03	2,532,592.68
20/09/2016	CSH DEP 3200 forestry nasinu	520.00		2,536,703.71
20/09/2016	CHQ DEP 3200 forestry nasinu	12,795.98		2,536,183.71
20/09/2016	CSH DEP 3200 forestry nasinu	2,030.15		2,523,387.73
15/09/2016	PRESENTED CHQ #6790		370.51	2,521,357.58
15/09/2016	CHQ PRES ANZ S/ANS #6791		25 000 00	2 521 728 00

14/09/2016	PRESENTED CHQ #6789		1,049.17	2,540,720.09
12/09/2016	CHQ DEP FORESTRY-LTKA	2,362.50		2,547,777.26
08/09/2016	PRESENTED CHQ #6786		271.01	2,545,414.76
08/09/2016	PRESENTED CHQ #6785		780.65	2,545,685.77
08/09/2016	CHQ CSH #6787		4,680.59	2,546,466.42
06/09/2016	PRESENTED CHQ #6784		318.64	2,551,147.01
05/09/2016	CSH DEP forestry-3200 lautoka	3,661.63		2,551,465.65
05/09/2016	CSH DEP 3200-forestry hq	250.00		2,547,804.02
01/09/2016	PRESENTED CHQ #6776		12.00	2,547,554.02
01/09/2016	PRESENTED CHQ #6770		12.00	2,547,566.02
31/08/2016	PRESENTED CHQ #6783		678.06	2,547,578.02
29/08/2016	PRESENTED CHQ #6782		306.50	2,548,256.08
26/08/2016	PRESENTED CHQ #6781		968.51	2,548,562.58
24/08/2016	PRESENTED CHQ #6778		10.00	2,549,531.09
24/08/2016	PRESENTED CHQ #6772		10.00	2,549,541.09
24/08/2016	PRESENTED CHQ #6771		70.00	2,549,551.09
24/08/2016	PRESENTED CHQ #6771		30.00	2,549,621.09
19/08/2016	CHQ CSH #6780		4,220.42	2,549,651.09
12/08/2016	PRESENTED CHQ #6756		300.00	2,553,871.51
12/08/2016	PRESENTED CHQ #6667		1,318.60	2,554,171.51
10/08/2016	PRESENTED CHQ #6774		246.84	2,555,490.11
10/08/2016	PRESENTED CHQ #6773		914.08	2,555,736.95
09/08/2016	CHQ CSH #6757		182.74	2,556,651.03
09/08/2016	CHQ DEP #6769		2,942.14	2,556,833.77
04/08/2016	PRESENTED CHQ #6768		334.63	2,559,775.91
02/08/2016	PRESENTED CHQ #6767		971.98	2,560,110.54

02/08/2016	PRESENTED CHQ #6764		10.00	2,561,062.52
02/08/2016	PRESENTED CHQ #6763		70.00	2,561,092.52
02/08/2016	PRESENTED CHQ #6766		302.22	2,561,162.52
02/08/2016	PRESENTED CHQ #6760		33.42	2,561,464.74
01/08/2016	PRESENTED CHQ #6762		12.00	2,561,498.16
31/07/2016	CHQ COL FEE		2.00	2,561,510.16
29/07/2016	CHQ DEP 3200 FORESTRY TUD (NASINU)	18,890.32		2,561,512.16
29/07/2016	CSH DEP 3200 FORESTRY TUD (NASINU)	8,381.80		2,542,621.84
27/07/2016	PRESENTED CHQ #6765		969.55	2,534,240.04
26/07/2016	CHQ CSH #6759		20,000.00	2,535,209.59
21/07/2016	PRESENTED CHQ #6747		66.00	2,555,209.59
21/07/2016	PRESENTED CHQ #6753		289.20	2,555,275.59
20/07/2016	PRESENTED CHQ #6749		20.00	2,555,564.79
20/07/2016	PRESENTED CHQ #6748		170.00	2,555,584.79
20/07/2016	PRESENTED CHQ #6745		50.56	2,555,754.79
20/07/2016	PRESENTED CHQ #6752		924.11	2,555,805.35
20/07/2016	CHQ DEP 3200 FORESTRY LAUTOKA	184.00		2,556,729.46
18/07/2016	CHQ DEP 3200/forestry-hq	6,771.00		2,556,545.46
15/07/2016	PRESENTED CHQ #6746		90.00	2,549,774.46
15/07/2016	PRESENTED CHQ #6731		30.00	2,549,864.46
15/07/2016	CREDIT ADJUSTMENT AGRICULTURE	3,390.00		2,549,894.46
14/07/2016	PRESENTED CHQ #6751		179.47	2,546,504.46
14/07/2016	CHQ DEP 3200/FORESTRY HQ	3,820.00		2,546,683.93
13/07/2016	PRESENTED CHQ #6750		762.03	2,542,863.93
12/07/2016	PRESENTED CHQ #6740			

08/07/2016	PRESENTED CHQ #6744		2,340.73	2,543,937.84
08/07/2016	PRESENTED CHQ #6742		880.98	2,546,278.57
07/07/2016	PRESENTED CHQ #6741		1,200.00	2,547,159.55
05/07/2016	CHQ DEP 3200/ FORESTRY HQ	51,027.00		2,548,359.55
04/07/2016	PRESENTED CHQ #6738		544.64	2,497,332.55
30/06/2016	ACTY FEE		13.40	2,497,877.19
30/06/2016	SERV FEE		7.50	2,497,890.59
30/06/2016	CHQ COL FEE		2.00	2,497,898.09
30/06/2016	PRESENTED CHQ #6734		10.00	2,497,900.09
30/06/2016	PRESENTED CHQ #6740		17.31	2,497,910.09
29/06/2016	PRESENTED CHQ #6739		650.10	2,497,927.40
28/06/2016	PRESENTED CHQ #6733		70.00	2,498,577.50
27/06/2016	PRESENTED CHQ #6732		27.00	2,498,647.50
27/06/2016	PRESENTED CHQ #6705		96.00	2,498,674.50
27/06/2016	PRESENTED CHQ #6730		16.71	2,498,770.50
27/06/2016	PRESENTED CHQ #6737		268.08	2,498,787.21
23/06/2016	PRESENTED CHQ #6729		3,000.00	2,499,055.29
23/06/2016	CHQ DEP 3200-forestry-hq	2,448,973.00		2,502,055.29
23/06/2016	CSH DEP 3200-forestry-hq	100.00		53,082.29
22/06/2016	PRESENTED CHQ #6725		70.00	52,982.29
22/06/2016	PRESENTED CHQ #6720		140.00	53,052.29
22/06/2016	PRESENTED CHQ #6736		449.86	53,192.29
22/06/2016	PRESENTED CHQ #6722		16.71	53,642.15
22/06/2016	PRESENTED CHQ #6717		33.42	53,658.86
22/06/2016	PRESENTED CHQ #6723		30.00	53,692.28
22/06/2016	PRESENTED CHQ #6718		60.00	53,722.28

22/06/2016	PRESENTED CHQ #6704	120.00	53,102.28
22/06/2016	PRESENTED CHQ #6689	56.26	53,902.28
22/06/2016	PRESENTED CHQ #6735	1,666.18	53,958.54
21/06/2016	PRESENTED CHQ #6724	27.00	55,624.72

FMIS

DATE	VENDOR	TOTAL AMOUNT	DESCRIPTION
01/02/2017	ITAUKEI LAND TRUST BOARD	\$4,111.03	ROYALTY FEES NAKAVU LOGGING
01/02/2017	ITAUKEI LAND TRUST BOARD	\$3,425.97	OUTSTANDG.ROYALTY FEES-NAKAVU
01/04/2017	FIJI REVENUE CUSTOM AUTHORITY	\$616.40	TIMBER/LOG NAKAVU-KISHORE K
01/08/2017	ITAUKEI LAND TRUST BOARD	\$4,010.97	NAKAVU ROYALTY RML 28701
01/07/2017	NADURUVATU SAWMILLERS LTD	\$3,263.12	PYMNT-HIRE OF LOADER
01/08/2017	FIJI REVENUE CUSTOM AUTHORITY	\$574.70	LOG 73.699M 3
01/07/2017	FIJI PINE TRUST	\$6,222.60	20.742M3 SAWN TIMBER
01/07/2017	NADURUVATU SAWMILLERS LTD	\$2,833.76	LOADER HIRING TUD
01/07/2017	NZ OVERSEAS TRADING CORP LTD	\$8,854.00	PURCH.TMA S/MILL ITEMS
01/07/2017	NZ OVERSEAS TRADING CORP LTD	\$1,250.00	1 HITACHI 12MM ROUTE
01/07/2017	NZ OVERSEAS TRADING CORP LTD	\$230.00	1/2 ROUTER BIT (12PC SET)
01/08/2017	FIJI REVENUE CUSTOM AUTHORITY	\$187.84	5%-PT-NADURUVATU S/M
01/08/2017	NADURUVATU SAWMILLERS LTD	\$3,907.16	HIRE-LOADER
01/08/2017	FIJI REVENUE CUSTOM AUTHORITY	\$86.12	5%PT TAX
01/08/2017	LUCAS SAWMILLS (FIJI)	\$1,791.46	PYMNT-HIRING PORTABLE MILL
01/02/2017	FIJI PINE TRUST	\$6,205.80	PYMNT-SAWN TIMBER-DAWASAMU
01/08/2017	FIJI REVENUE CUSTOM AUTHORITY	\$156.88	NADURUVATU HIRE LOADER MACHINE
01/08/2017	NADURUVATU SAWMILLERS LTD	\$3,263.12	HIRE LOADER MACHINE TUD
01/08/2017	LUCAS SAWMILLS (FIJI)	\$2,683.15	PYMNT-HIRING PORTABLE MILL
01/08/2017	LAISA TAWANANUMI	\$354.88	PYMNT-LABOUR CHARGES
01/08/2017	LUCAS SAWMILLS (FIJI)	\$1,128.52	PYMNT-PORTABLE SAWMILL
01/08/2017	NADURUVATU SAWMILLERS LTD	\$2,747.89	PYMNT-SUPPLY LOADER
01/08/2017	NADURUVATU SAWMILLERS LTD	\$2,576.15	PYMNT-HIRE LOADER
01/08/2017	NEWTIME INVESTMENTS	\$7,392.58	PYMNT-EXTRCT.& CRTGE
01/09/2017	NEWTIME INVESTMENTS	\$11,009.50	PYMNT-CARTAGE OF LOGS
01/09/2017	LAISA TAWANANUMI	\$399.12	PYMNT-RIPPING
01/09/2017	NEWTIME INVESTMENTS	\$3,114.24	PYMNT-CARTGE
01/09/2017	LUCAS SAWMILLS (FIJI)	\$5,546.63	RIPPING RESERVES TO TUD
01/09/2017	NADURUVATU SAWMILLERS LTD	\$1,804.11	HIRE OF LOADER MACHINE
01/09/2017	LAISA TAWANANUMI	\$434.64	RIPPING SAWN TIMBER
01/09/2017	LUCAS SAWMILLS (FIJI)	\$3,944.60	HIRING PORTABLE
01/11/2017	NEWTIME INVESTMENTS	\$8,311.61	EXTRACTION&CRTGE LOGS
01/11/2017	LYZ PTY LTD	\$884.00	PYMNT-RETIPPING
01/10/2017	LUCAS SAWMILLS (FIJI)	\$9,481.60	PYMNT-HIRING PORTABLE MILL
01/11/2017	LUCAS SAWMILLS (FIJI)	\$2,326.26	HIRE OF PORTABLE MILL
01/11/2017	NEWTIME INVESTMENTS	\$4,646.17	EXTRCTION&CRTGE OF LOG
01/11/2017	NEWTIME INVESTMENTS	\$6,994.06	PYMNT-EXTRCTION & CRTGE
01/12/2017	DFO WESTERN	\$972.78	PYMNT-LOGGING OPERATION
01/12/2017	LAISA TAWANANUMI	\$247.92	PYMNT-RIPPING SRVCE
01/12/2017	LUCAS SAWMILLS (FIJI)	\$8,934.25	PYMNT-HIRING PORTABLE MII
01/11/2017	NADURUVATU SAWMILLERS LTD	\$3,177.25	HIRE LOADER
01/12/2017	NEWTIME INVESTMENTS	\$19,539.26	PYMNT-EXTR.&CRTGE
01/12/2017	NEWTIME INVESTMENTS	\$8,879.29	PYMNT-XTRCTION & CRTGE
01/12/2017	LAISA TAWANANUMI	\$680.16	RIPPING CHARAGERS
01/12/2017	LYZ PTY LTD	\$1,350.00	PYMNT OF SAWN BLADE
01/12/2017	NEWTIME INVESTMENTS	\$12,318.38	LOGGING FROM NADARIVATU
01/12/2017	NADURUVATU SAWMILLERS LTD	\$2,662.76	PYT FOR LOADER HIRE
31/7/2016	PRINCIPAL UTILIZATION	\$20,000.00	TMA INITIATIVE CASH
01/11/2017	NAVS ELECTRICAL	\$12,472.80	ELECTRICAL WORK TUD
01/11/2017	LUCAS SAWMILLS (FIJI)	\$3,547.87	HIRING PORTABLE MILL
01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$939.38	5%PT.
01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$426.18	5%PT-N/TIME
06/01/2017	NEWTIME INVESTMENTS	\$14,170.30	EXTRACTION&CRTGE LOGS
28/06/2017	NEWTIME INVESTMENTS	\$12,320.94	EXTRACTION & CARTAGE-LOGS
23/06/2017	NEWTIME INVESTMENTS	\$7,789.63	EXTRACTION & CARTAGE-LOGS
01/10/2017	NEWTIME INVESTMENTS	\$5,996.47	EXTRACTION AND CARTAGE OF LOGS
01/10/2017	NEWTIME INVESTMENTS	\$10,405.88	PYMNT-EXTRACTION & CRTAGE
01/11/2017	FIJI PINE TRUST	\$9,702.60	PYMNT-SUPPLY SAWN
02/06/2017	FIJI PINE TRUST	\$2,655.00	SAWN TIMBER DAWASAMU
01/10/2017	NADURUVATU SAWMILLERS LTD	\$2,833.76	PYMNT-HIRE OF LOADER
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$152.75	5%PT-NADURUVATU

01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$152.75	5% PT HIRE OF LOADER
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$140.37	5%PT-NADURUVATU
01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$476.43	5% PT-INVOICE#534
01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$678.31	5%PT-NEWTIME
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$223.37	5%PT-NEWTME
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$341.02	5%PT-LUCAS SAWMILL
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$170.57	5%PT_LUCAS
01/12/2017	FIJI REVENUE CUSTOM AUTHORITY	\$429.53	5%PT-LUCAS
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$161.01	5% PT-NADURUVATU
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$111.84	5% PT
07/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$152.75	5%NDRUVATU-PT
01/11/2017	FIJI REVENUE CUSTOM AUTHORITY	\$399.59	5%PT-NEWTIME
25/5/2017	FIJI REVENUE CUSTOM AUTHORITY	\$136.24	5%PT-HIRE LOADER
17/2/2017	WAIMANU DREDGING \$ PLANT	\$14,523.60	HIRING OF LOADER MACHINE
17/2/2017	FIJI REVENUE CUSTOM AUTHORITY	\$698.25	PROVISIONAL TAXPAYMENT
06/07/2017	NADURUVATU SAWMILLERS LTD	\$3,177.25	HIRE LOADER MACHINE
30/5/2017	NADURUVATU SAWMILLERS LTD	\$3,348.99	
15/6/2017	NADURUVATU SAWMILLERS LTD	\$2,232.66	HIRE OF LOADER MACHINE
28/4/2017	BALE INVESTMENT	\$981.00	HIRE OF TRUCKS DAWASAMU
01/10/2017	LAISA TAWANANUMI	\$519.60	RIPPING 8.660M3
01/09/2017	LAISA TAWANANUMI	\$891.66	TUD/TMA LOG RIPPING
12/12/2016	FIJI REVENUE CUSTOM AUTHORITY	\$82.57	PROVISIONAL TAXPAYMENT
03/03/2017	LUCAS SAWMILLS (FIJI)	\$1,791.46	HIRE OF PORTABLE MILL
03/01/2017	FIJI REVENUE CUSTOM AUTHORITY	\$574.70	PROVISIONAL TAXPAYMENT
21/2/2017	NADURUVATU SAWMILLERS LTD	\$3,263.12	PYMNT-HIRE LOADER
01/10/2017	SAW SERVICES	\$660.00	PYMNT-RETIPPING OF PORTABLE BL
01/10/2017	NEWTIME INVESTMENTS	\$4,923.89	EXTRCTION.&CRTGE OF LOGS
01/09/2017	NADURUVATU SAWMILLERS LTD	\$2,318.53	HIRE OF LOADER
01/11/2017	NEWTIME INVESTMENTS	\$6,801.68	CARTAGE OF LOGS
27/6/2017	NADURUVATU SAWMILLERS LTD	\$2,576.15	PYMNT-HIRE OF LOADER
01/09/2017	LUCAS SAWMILLS (FIJI)	\$1,932.80	PYMNT-HIRING PORTABLE MILL
01/11/2017	EREMASI NARAGA	\$672.66	RIPPING SERVICES
01/10/2017	EREMASI NARAGA	\$469.38	RIPPING SERVICES
01/11/2017	NADURUVATU SAWMILLERS LTD	\$2,919.23	HIRE LOADER
30/5/2017	NADURUVATU SAWMILLERS LTD	\$3,348.99	HIRE OF LOADER MACHINE
07/11/2017	NADURUVATU SAWMILLERS LTD	\$3,177.25	PYMNT-HIRE LOADER
16/5/2017	NADURUVATU SAWMILLERS LTD	\$2,833.76	PYMNT-HIRE LOADER
29/3/2017	NEWTIME INVESTMENTS	\$5,676.68	EXTRACTION & CARTAGE-LOGS
05/02/2017	NEWTIME INVESTMENTS	\$2,994.17	EXTRACTION & CARTAGE-LOGS
29/3/2017	NEWTIME INVESTMENTS	\$2,900.63	EXTRACTION & CARTAGE-LOGS
06/05/2017	NEWTIME INVESTMENTS	\$9,811.00	EXTRACTION & CARTAGE-LOGS
01/12/2017	LAISA TAWANANUMI	\$604.56	RIPPING OF 10.076 CUBIC TIMBER
06/11/2016	FIJI PINE TRUST	\$7,975.20	SAWN TIMBER DAWASAMU
13/10/2016	DAWASAMU NAWAINOVO	\$3,434.98	5 LOADS OF PIN LOGS FROM DAWASAMU
13/10/2016	FIJI PINE TRUST	\$1,784.40	RIPPED TIMBER FROM DAWASAMU
10/11/2016	GG POST LTD	\$5,945.00	CARTAGE OF LOGS
07/06/2016	TOTAL	\$2,340.73	FUEL FOR DAWASAMU DUTIES
01/09/2017	NEWTIME INVESTMENTS	\$2,819.02	EXTRXCTION & CARTAGE
12/06/2016	FIJI PINE TRUST	\$3,084.46	SAWN TIMBER DAWASAMU
	TOTAL	\$406,610.04	

PAYMENT VOUCHERS WITH FCAC

01/04/2017	KISHOR KUMAR	\$11,762.46	LOGS FROM NAKAVU
01/08/2017	KISHOR KUMAR	\$10,967.09	NAKAVU LOGS -73.699M
01/08/2017	KISHOR KUMAR	\$6,034.55	LOG CARTAGE
01/08/2017	LAISA TAWANANUMI	\$325.64	RIPPING SAWN TIMBER
01/09/2017	FIX GENERAL ENGINEERING & AUTO	\$6,973.39	PYMNT-REPAIR S/MILL
01/09/2017	NEWTIME INVESTMENTS	\$2,661.13	EXTRACTION & CARTAGE OF LOG
01/09/2017	NEWTIME INVESTMENTS	\$5,207.96	PYMNT-EXTRACTION & CARTAGE
01/09/2017	ITAUKEI LAND TRUST BOARD	\$13,426.17	ROYALTY CHARGES
	TOTAL	\$57,358.39	

TOTAL BALANCE AS AT 31/7/2017

\$463,968.43

MINISTRY OF LANDS AND MINERAL RESOURCES

Management Responses towards Public Accounts Committee (PAC) Issues on AFS 2016/2017 Auditor

General Report

Issue No.	Issue Title	Audit Recommendations	Management Responses
1.		What progress has been made to resolve the qualification matter Paragraphs raised in the Audit Report ?	<ul style="list-style-type: none"> ➤ The Ministry has strengthened its internal processes through daily verification and reconciliation of revenue received together with Cash Analysis against the CLLS revenue records. ➤ Concerning RFA, the Ministry has strictly adhered to the appropriate procedures in the issuance and clearance of Accountable Advance.
2.	Variances between Crown Land Lease System & FMIS	Has the Ministry been to resolve the variance in the CLLS and the FMIS ledger ? Please provide evidence.	<ul style="list-style-type: none"> ➤ The Ministry has strengthened its internal processes through daily verification and reconciliation of revenue received together with Cash Analysis against the CLLS revenue records. ➤ The variance was due to: <ul style="list-style-type: none"> i. The expired leases not updated to the CLLS for those agencies that make one-off payments for large listings of lessees such as FSC, Post Fiji and Housing Authority. Payment was received in bulk from FSC but upon updating this payment to the individual account (Oracle System) it shows that their lease has been expired. ii. The inconsistency in the timeframe for processing the renewal of leases. <p><u>Mitigation Actions</u></p> <ul style="list-style-type: none"> i. Activate expired leases accounts in CLLs for the purpose of receipting and deactivate them at the end of the process; ii. Review of SOPs to ensure consistent and timely renewal of leases.

3	Committing current year budgetary allocation for subsequent years expenditure	What measures has been taken by the Ministry implemented to prevent the above?	<ul style="list-style-type: none"> ➤ The Ministry has ensured that all expenditures incurred are cleared within the same financial year. ➤ All payments are facilitated through Electronic Fund Transfer (EFT). ➤ This is monitored through monthly reconciliation.
4.	Significant Arrears of Revenue	<p>i) What strategies has the Ministry implemented to reduce significant arrears of revenue?</p> <p>ii) How successful is this team that was tasked with the collection of the arrears?</p>	<p>i. The strategies undertaken by the Ministry are as below:</p> <ul style="list-style-type: none"> • Waiver of interest incentive • Site visits to lessees and conducting awareness on rental payments • Issuance of notices and flyer on rental • Accepting undertaking with lessees to clear rental arrears within a respective period • Media publicity • Options on mode of payments to lessees • Draft Debt and Revenue Management Policy formulated <p>ii. The team has been successful as they are enforcing the abovementioned strategies and this has resulted in an increase in rental collection.</p>
5.	Rent of \$0.10 being charged on active leases.	<p>i) What is the progress from the Valuation Team on renewal of those leases mentioned in the report?</p> <p>ii) Can the Ministry provide a timeline on the completion of this exercise?</p>	<p>a) The leases do not have a re-assessment clause hence the \$0.10 will continue till expiry. Ministry can only wait for the lease to expire and a renewed leases to include reassessment claus.</p> <p>b) Timeline depends on the expiry of the lease.</p> <p>c) Missed re-assessments will await the next re-assessment date.</p>

6.	Anomalies in Operating Trust Fund Account balances	What work has the Ministry done to clear the dormant accounts?	The Ministry has carried out relevant verifications and has formalised request to Ministry of Economy to transfer all carry forward balances as revenue to government.
7.	Failure to Lodge VAT returns	Has the Ministry sorted out on the discussion regarding the lodgement of VAT Returns ?	The issue on VAT has been sorted out and the Ministry is paying VAT on revenue to FRCS.
8.	Expenditure charged to wrong allocation	What strategies has the Ministry put in place to avoid mis postings of expenditure?	The Ministry is ensuring that all relevant expenditures are charged from the relevant budgetary allocations. In cases where relevant funds are not available, proper processes such as Virements and period cash flows are pursued to meet the cost.
9.	Absence of Risk Management Policy	What is the progress on Risk Management Policy?	The Ministry is currently drafting the Policy and should be finalised by Year 2020.

MINISTRY OF LANDS AND MINERAL RESOURCES

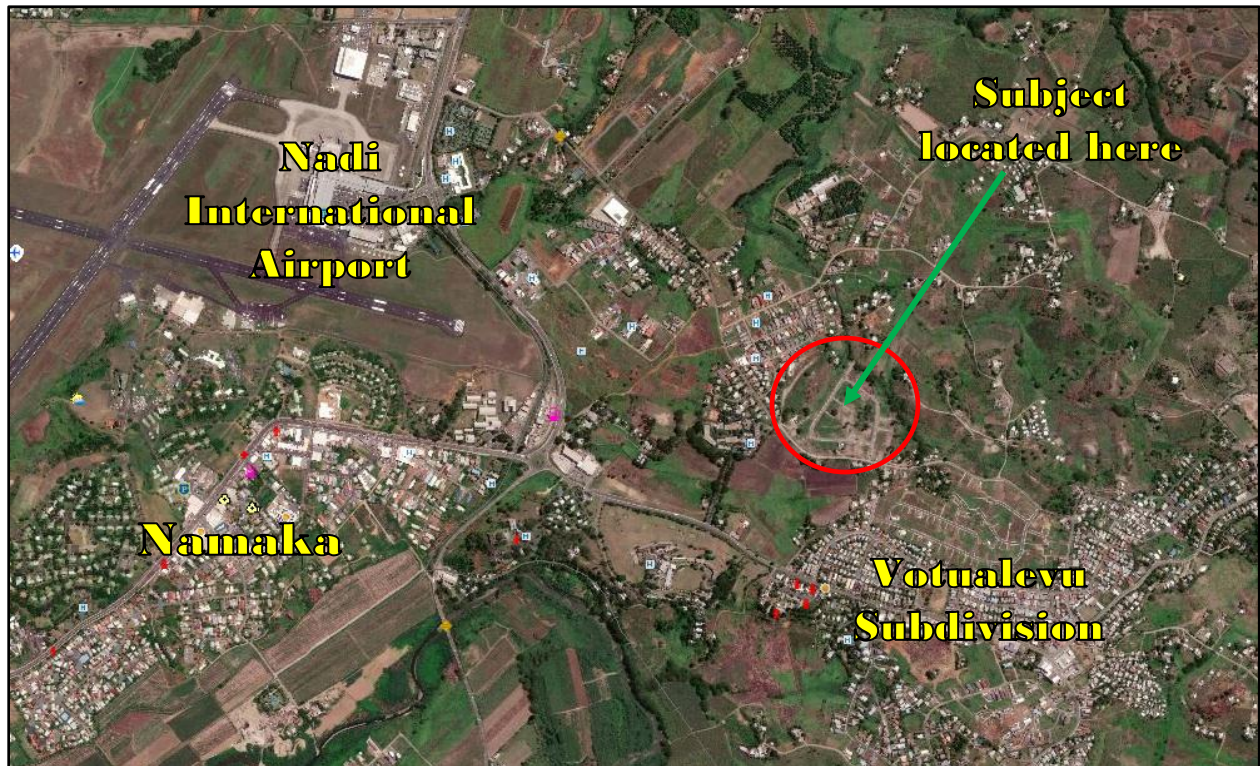
SUPPLEMENTARY RESPONSE TO PUBLIC ACCOUNTS COMMITTEE (PAC) 2016 – 2017 AUDIT REPORT

Item No	PAC Question	Management Responses													
(a)	What is the NLTB payment regarding in the Audit Report and also provide details of why was this amount (\$893,807) not paid on time and provide the list of all Land Bank investments?	<p>i) The NLTB Payment – refers to the Budgetary Allocation known as iTaukei Land Lease to State. The allocated budget is to cater for payment lease rental to iTLTB of active iTaukei Land being leased to State. The Budgetary allocation also caters for other land classification being leased to state such as the ones owned by various Church groups and including annual lease payment to DO Rotuma for 3 leases to State and Rabi Council for 2 leases.</p> <p>ii) Lease Rental payments are usually executed to iTLTB twice in a year (Beginning of the Year and Mid-Year). Payment is usually facilitated on time however savings in budgetary allocation was due to a number leases being expired hence payment was withheld until the leases are renewed.</p> <p>iii) A total of 119 land parcel has being designated under the Land Bank till to date and reflected in the table below.</p> <table><tr><th rowspan="2">YEAR</th><th colspan="3">COUNT</th><th rowspan="2">TOTAL COUNT</th></tr><tr><th>DESIGNATED ITAUKEI LAND</th><th>DESIGNATED BUY BACK LAND</th><th>DESIGNATED STATE LAND</th></tr><tr><td>2011</td><td>18</td><td>11</td><td>1</td><td>30</td></tr></table>	YEAR	COUNT			TOTAL COUNT	DESIGNATED ITAUKEI LAND	DESIGNATED BUY BACK LAND	DESIGNATED STATE LAND	2011	18	11	1	30
YEAR	COUNT			TOTAL COUNT											
	DESIGNATED ITAUKEI LAND	DESIGNATED BUY BACK LAND	DESIGNATED STATE LAND												
2011	18	11	1	30											

		<table><tr><td>2012</td><td>18</td><td>2</td><td>1</td><td>21</td></tr><tr><td>2013</td><td>13</td><td></td><td>0</td><td>13</td></tr><tr><td>2014</td><td>14</td><td></td><td>0</td><td>14</td></tr><tr><td>2015</td><td>6</td><td></td><td>0</td><td>6</td></tr><tr><td>2016</td><td>0</td><td></td><td>0</td><td>0</td></tr><tr><td>2017</td><td>18</td><td></td><td>1</td><td>19</td></tr><tr><td>2018</td><td>5</td><td></td><td>0</td><td>5</td></tr><tr><td>2019</td><td>5</td><td></td><td>0</td><td>5</td></tr><tr><td>2020</td><td>3</td><td></td><td>3</td><td>6</td></tr><tr><td colspan="2">TOTAL</td><td>100</td><td>13</td><td>6</td><td>119</td></tr></table>	2012	18	2	1	21	2013	13		0	13	2014	14		0	14	2015	6		0	6	2016	0		0	0	2017	18		1	19	2018	5		0	5	2019	5		0	5	2020	3		3	6	TOTAL		100	13	6	119
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TOTAL		100	13	6	119																																																
(b)	Where exactly are Vunamasei and Yako Sub-divisional projects located as highlighted in the Audit Report?	<p>i) <u>Vunamasei Subdivision</u></p> <p>The Vunamasei subdivision project is located along the Legalega road and is approximately 1 kilometer from the main Queens road. It is located close to the Nadi International Airport which is also approximately 1 kilometer away. It is approximately 2.5 kilometers from the Namaka Commercial Centre and approximately 8 kilometers from the Nadi Town Centre. Please refer to Appendix 1.</p> <p>ii) <u>Yako Subdivision</u></p> <p>The Yako subdivision project is located approximately 6 kilometres off the main Queens road. It is located on the sea side, approximately 3 kilometres away from Nabila village. It is approximately 14 kilometres from the Nadi Town Centre. Please refer to Appendix 2.</p>																																																			

Appendix 1 - Vunamasei Subdivision

The Vunamasei subdivision project is located along the Legalega road and is approximately 1 kilometre from the main Queens road. It is located close to the Nadi International Airport which is also approximately 1 kilometre away. It is approximately 2.5 kilometres from the Namaka commercial centre and approximately 8 kilometres from the Nadi Town centre. Please refer to the map below for locality map.





Appendix 2 - Yako Subdivision

The Yako subdivision project is located approximately 6 kilometres off the main Queens road. It is located on the sea side, approximately 3 kilometres away from Nabila village. It is approximately 14 kilometres from the Nadi Town centre. Please refer to the map below for locality map.







Level 2 & 3, Civic Tower Building, Victoria Parade, Suva.
G P O Box 2118, Government Building, Suva.
Phone: (679) 330 5411 Fax: (679) 3310816 / 330 2617
Website: www.mitt.gov.fj

6 September 2019

The Honourable Alvick Maharaj,
Chairperson, Public Accounts Committee
Parliament of Fiji
PO Box 2353
Government Buildings
Suva

Dear Sir

RE: Request by Public Accounts Committee

I acknowledge receipt of your letter dated 28 August 2017 and noted the importance and urgency of your request. I also take this opportunity to commend the work of the Public Accounts Committee.

In that regard, I am pleased to provide the response by the Ministry of Industry, Trade and Tourism to your request, outlined in **Annex 1**.

Please contact the undersign on 330 5411 or email: shaheen.ali@govnet.gov.fj for any further clarification.

Shaheen Ali
Permanent Secretary for Industry, Trade and Tourism

Standing Committee on Public Accounts

Clarification of issues - 2017 Audit Report

34.2 Statement of Receipts and Expenditure

Issue 1

Provide list of entities who are given Capital Grant and advise the Committee how is the monitoring done by the Ministry to ensure that these funds are used for the purpose it is given.

Ministry's Response

(i) Tourism Fiji – Marketing Grant

Monitoring is done through quarterly assessments of marketing and financial reports against Key Performance Indicators (KPIs) detailed in the Service Agreement. KPIs specify targets and key deliverables for the financial year. Monitoring is undertaken on a quarterly basis, through performance assessment against the KPIs.

In addition, Tourism Fiji has a Board of Directors, who regularly monitor performance and utilisation of funds.

(ii) Micro and Small Business Grant

The Micro and Small Business Grant (MSBG) is another project that is fund through Capital Grant. The project received a total of \$6.4 million for the 2016-2017 financial year.

The assistance provided through the MSBG has been far-reaching to the smallest of businesses that have been recognised to have the capability to make a difference, not only in their lives, but that of their communities and the Fijian economy, as a whole.

The Ministry, through its Monitoring and Evaluation Unit, monitors all its projects to gauge the utilisation of the funds provided through Capital Grant. MSBG pre-approval desktop and field assessment and validation are undertaken. Post-disbursement field monitoring is undertaken within 6 months of the disbursement of funds. This is followed by regular annual monitoring and assessment of projects.

Therefore, the performance of successful recipients is monitored through a first inspection in 6 months after disbursement of funds, followed by regular monitoring on an annual basis.

(iii) Northern Development Programme

The Northern Development Programme is the third project that was provided Capital Grant. The Northern Development Programme attempts to promote Vanua Levu's economic growth, trade, and competitiveness in the local and global economy and increase household incomes and reduce poverty.

The Programme has a Monitoring team stationed in Labasa. Every funded project is visited as soon as funds are disbursed. Monitoring is ongoing from then on to ensure proper utilisation of funds, and sound business performance. Data on employment, livelihood, and on asset base is also captured through the monitoring exercise.

Issue 2

What are the functions of the Lami Co-operative Office, which the Ministry had spent \$30,710?

Ministry's Response

The Lami Co-operative Office is the Co-operative Training Centre provisionally registered as Co-operative College of Fiji (CCF) under Fiji Higher Education Commission (FHEC).

Co-operative members need guidance in business and financial management. The trainings offered by the CCF, provides members with knowledge to successfully and sustainably operate their co-operative businesses and make informed decisions.

The trainings provided by CCF include; Financial Literacy, Start Improve Your Business, Co-operative Management, Basic Book Keeping, Bee Keeping and Leadership.

The sum of \$30,710, was spent on upgrading works, which were the basic infrastructure improvements required for the FHEC registration process.

Issue 3

Advice the Committee on Northern Development Programme, including the total number of assistance provided with its total value. Does Ministry monitor how the funds have been utilised under this Programme?

Ministry's Response

The Northern Development Programme is to promote Vanua Levu's economic growth, trade, and competitiveness in the local and global economy and increase household incomes and reduce poverty.

The Programme provides holistic and systematic development of MSMEs through business and technical skills training, business mentoring and grant equity financing.

The programme provides equity assistance to MSMEs through grants to cover a portion of the total project cost. The balance of the project cost is provided by commercial banks. Proposals are made by applicants using a standard application form together with business plans and supporting documents.

NDP Equity Grant Distribution for FY 2016/2017		
Quarter	Disbursement	Recipients
1		0
2	\$316,915.49	49
3	\$316,125.79	41
4		0
	\$633,041.28	90

NDP Grant Distribution According to Sector for FY 2016/2017				
Sector	Yearly			
	Total per sector	Value Other Lender	Value Other Lender	Total Value
Fishing	23	\$157,743.16	\$160,173.18	\$317,916.34
Dalo & Yaqona	4	\$36,855.11	\$38,015.70	\$74,870.81
Sugar Cane Farming	5	\$44,026.05	\$52,064.99	\$96,091.04
Livestock Farming	2	\$12,500	\$28,880	\$41,380
Timber Farming	1	\$2,500	\$2,025	\$4,525
Goat Farming	24	\$145,155.04	\$199,395.79	\$344,550.83
Vegetable Farming	4	\$31,686.61	\$50,072.86	\$81,759.47
Bee Keeping	2	\$12,500	\$18,503	\$31,003
Integrated Farming	3	\$42,347.54	\$41,860	\$84,207.54
Sheep & Cattle	10	\$71,638.27	\$189,664.87	\$261,303.14
Dairy/ Retail Business	1	\$10,000	\$5,000	\$15,000
Sheep Farm	4	\$15,660	\$12,459.07	\$28,119.07
Beef Farming	2	\$16,593	\$11,930.81	\$28,523.81
Tailoring & Screen Printing	1	\$2,298.00	\$1,000	\$3,298.00
Cattle	2	\$19,038.50	\$41,962.73	\$61,001.23
Resturant	1	\$10,000	\$5,000	\$15,000
Canteen	1	\$2,500	\$2,693	\$5,193
Total	90	\$633,041.28	\$860,701	\$1,493,742.28

Monitoring

The Programme has a Monitoring team stationed in Labasa. Every funded project is visited as soon as funds are disbursed. Monitoring is ongoing from then on to ensure proper utilisation of funds, and sound business performance. Data on employment, livelihood, and on asset base is also captured through the monitoring exercise.

34.3 Appropriation Statement

Issue 4

Explain why vacant posts were not filled resulting in the savings of \$668,269? How did the Ministry manage its operations effectively and efficiently with vacant posts?

Ministry's Response

One key factor that led to a number vacant positions, was the high demand for similar skills by other agencies, which led to the Ministry not being able to secure the right skills and expertise. In addition, it was difficult to secure personnel for highly technical positions. Another reason for the savings, were the realignment and streamlining of positions.

Ministry incorporated a flatter structure, which led to more efficient channel of communication, resulting in better utilisation of resources.

The Ministry continued its work and smooth operations, the Heads of Departments took on additional responsibilities and staff were multi-tasking and taking on additional responsibilities.

Issue 5

Update on the set up off the Trade Mission Office in Papua New Guinea.

Ministry's Response

The Honourable Prime Minister had announced the establishment of the Fijian Trade Commission to Papua New Guinea (PNG), during his inaugural Trade and Investment Mission to PNG in April 2013. Consequently, the Fijian Trade Commissioner to PNG was appointed on 4 November 2016, to facilitate and capitalise on the vast opportunities present between Fiji and PNG in terms of trade, investment, tourism, labour mobility and many more.

The Fijian Trade Commission to PNG formally commenced its operations in Port Moresby in July 2017. The role of the Trade Commission is to not only to promote trade and investment opportunities between Fiji and PNG, but also to Vanuatu, Solomon Islands, New Caledonia and Timor Leste, in order to maximise the Trade Commission's presence in the Region.

The function of the Trade Commission is to also provide assistance to its stakeholders and ensures the effective promotion of Fijian Made products and services in PNG.

Fiji experienced trade tensions with PNG in relation PNG's Beef-Ox-Palm, Trukai Rice and biscuits in 2017. PNG during that time had threatened a ban for some Fijian imports in retaliation against Fiji. The Trade Commission had provided support and intervened to resolve the issues, through fostering communication between the competent authorities of Fiji and PNG.

34.4.2 IHRDP Trust Fund Account – Statement of Receipts and Payments

Issue 6

The Ministry received \$61,927 from Community in 2017, but did not make any payments in 2017. Why no payments were made in 2017?

Ministry's Response

IHRDP become part of Ministry in the 2016-2017 financial year. The Trust Fund lacked policy framework, which the Ministry established.

Until the Trust Fund Policy and Standard Operating Procedures were vetted and signed on 5 March 2018, no payments were done. This was important to ensure accountability and transparency.

The funds received by the Ministry were properly accounted for and kept as the savings of the respective Community.

Issue 7

What mechanism is in place to select the projects to be assisted by the Ministry in rural communities? Is there a transparent system in place?

Ministry's Response

IHRDP mobilise the Local Economic Development (LED) approach and Training for Rural Economic Empowerment (TREE) methodology in consultation with the Integrated Rural Development (IRD) stakeholders to identify relevant projects on the ground. This is a participatory and collaborative approach with consultations of all relevant IRD stakeholders from the initial territorial diagnosis to the completion of the project. The IRD partners include divisional officers such as the Divisional Commissioner Office, the Provincial Office, ministerial divisional officers such as Agriculture, Fisheries, Forestry, Health, Environment, Youth, Women, etc. and other private partners. Equal emphasis will be accorded to areas that have undertaken local community capacity building and empowerment activities undertaken by other reputable agencies. These divisional officers ascertain the viability of the projects and with the IHRDP officers prioritize the projects upon undertaking of the Local Economic Development approach which include the following processes:

- i. Territorial Diagnosis and Institutional Mapping – collection information about the local area and its resources in order to understanding the local setting
- ii. Sensitizing – awareness raising and consensus building;
- iii. Local Forum Creation – to act as a catalyst hub of information and resource sharing;
- iv. Design LED Strategy – main reference document for intervention;
- v. Coordination/Implementation structures – to use, promote and strengthen existing local implementation structures and to work with and through them.

After these thorough processes, and determining the appropriateness of the related projects to the locality, the projects is proposed for the new financial year. The other processes in the LED approach will then be undertaken including implementation and project monitoring and evaluation.

To provide equal opportunity to economic participation for all community groups, Expression of Interest is also called for in the beginning of the process.



MINISTRY OF SUGAR INDUSTRY

6 September 2019

Parl Ref No: 6/11-7/17

Hon. Alvick Maharaj
Chairperson
Standing Committee of Public Accounts
Parliament of Fiji
Government Buildings
Suva

Dear Hon. Maharaj,

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

I acknowledge the receipt of your letter dated 28 August 2019 requesting for clarification of two issues related to:

1. Statement of Receipts and Expenditure; and
2. Breaches of Internal Control of Payments of Goods.

Enclosed are responses of the above as well as a copy of the Risk Framework.

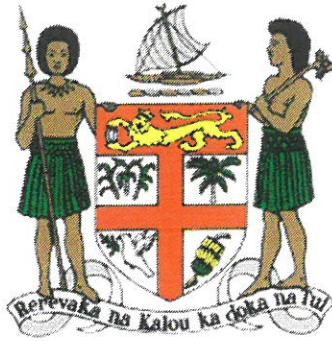
Sincerely,

A blue ink handwritten signature, appearing to be 'Yogesh J. Karan', written over a blue circular stamp.

Yogesh J. Karan
Permanent Secretary

Enc (2)

	Questions	Ministries comment
1.	<p>Every year a sum is allocated for upgrading cane access roads which is a temporary measure. Why hasn't Ministry come up with a permanent solution in upgrading of cane access roads?</p>	<p>The Government in 2012 introduced Cane Access Road (CAR) Program to revive the sugar industry and provide grant assistance to the cane farmers to upgrade/rehabilitate the cane access roads (CARs) to efficiently transport cane to mills for processing and ensure consistent supply of cane to the mills to minimize mill stoppages.</p> <p>Initially, the Ministry of Sugar Industry (MoSI) was handling facilitation of this program which was transferred to Fiji Sugar Corporation (FSC) since 2016/17 financial year in view the magnitude of resources required for efficiently manage and achieve the desired outcome.</p> <p>A CAR – Task Force team comprising of MoSI, Sugarcane Growers Council (SCGC) and FSC representatives was set up to implement the new change.</p> <p>The scope of work involves grading and gravelling of CARs, culvert works and installation of small to medium sized crossings covering mill areas in Penang, Rarawai, Lautoka and Labasa. These roads are vital components of the cane supply chain, being the primary means by which harvested cane is supplied to the mills to ensure that mill stoppages are minimized and that cane farmers are able to earn revenue through the successful delivery of their cane.</p> <p>FSC through the tender process chooses the suppliers for CAR works in each sector and the road committee (made of growers from the area) sign off on the form stating that works carried out are satisfactory.</p> <p>Cane Access Roads grant is used to do temporary repairs to cane access roads. There is insufficient funding to construct permanent roads or hire expertise to determine road worthiness for the transport of cane. Road committees based on past experiences determine that the quality of road is worthy enough to last for the crushing season.</p>
2.	<p><u>Breaches of Internal Controls for Payments of Goods</u></p> <p>(i) Has the Ministry created the internal controls policy as stated in the comments? Please provide an update on this as the timeline provided was May 2018.</p> <p>(ii) Has the Ministry developed a risk framework as stated in its comments? Please provide an update on this as the timeline provided was July 2018.</p>	<p>(i) Internal Control Policy is being drafted. Reason for the delay is there are currently no referral policies to work from and therefore Ministry of Sugar Industry has to create its own policy. The final draft will be forwarded to Ministry of Economy for vetting by December, 2019.</p> <p>(ii) Ministry has created a risk management policy which provides guidance to the management of risk. This has been vetted by Ministry of Economy Policy Division.</p>



Ministry of Sugar Industry

RISK MANAGMENT POLICY

2019

Contents

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Relevant Legislation, Standards and Agreements

The following Legislation applies to this policy and supporting documentation:

- Financial Management Act 2004
- Finance Instructions 2010
- Fiji Procurement Legislations 2010
- General Orders 2011
- Fiji Public Service Act 1999
- Ministry of Sugar Industry Finance Manual 2013

Purpose

The purpose of the risk management policy is to provide guidance regarding the management of risk to support the achievement of corporate objectives, protect staff and business assets and ensure financial sustainability.

Scope of Policy

This policy applies to all Ministry of Sugar Industry employees and stakeholders and relates to all Ministry activities which form part of Ministry's governance framework.

Risk Governance Structure:

Permanent Secretary for Sugar Industry	Provides policy oversight and review of risk management
Audit and Risk Committee (To be formed)	Oversees regular review of risk management activities
Director Sugar (Operations)	Drives culture of risk management and signs off on annual risk attestation
Head of Finance (Accounts Officer)	Continuously improves risk management policy, strategy and supporting framework
Heads of Departments	Ensure staff in their business units comply with the risk management policy and foster a culture where risks can be identified and escalated
Staff and Stakeholders	Comply with risk management policies and procedures

This structure illustrates that risk management is not the sole responsibility of one individual but rather occurs and is supported at all organisational levels.

Risk Management Process

When undertaking a risk management process the following steps must be taken:

1. Establish the context

2. Identify the risk
3. Analyse the risk
4. Evaluate the risk
5. Treat the risk and monitor and review the risk

Integration with other systems and processes

Risk management is factored into business planning, performance management, audit and assurance, business continuity management and project management.

Internal Audits review the effectiveness of controls and alignment between the internal audit function and that of the controls within the risk management process.

Business planning (including budget) identifies risk during the business planning process to set realistic delivery timelines for strategies/ activities or to choose to remove a strategy/ activity if the associated risks are too high or unmanageable.

Performance Management – All risk responsibilities, whether a general responsibility to use the risk management process or specific responsibilities such as risk ownership or implementation of risk treatments is to be included within the relevant individuals' performance plans.

Risk Register

Implementation of a Risk Register is the responsibility of all, with specific risk responsibilities being allocated to different groups and levels within the organisation.

The objectives of a Risk Register are to:

- provide a systematic approach to the early identification and management of risks
- provide consistent risk assessment criteria
- make accurate and concise risk information available that informs decision making including business direction
- adopt risk treatment strategies that are cost effective and efficient in reducing risk to an acceptable level; and
- monitor and review risk levels to ensure that risk exposure remains within an acceptable level.

It is important to have complete and current risk information available as this assists the Ministry to make more informed decisions around both strategic direction and operational objectives.

Risks are identified using a range of tools and techniques, including strategic and business plans, structured interviews, audit reports, checklists, surveys and questionnaires and post-event reports. For each identified risk, an analysis is performed on the likelihood of the risk occurring, the potential consequence or impact that would result if the risk was

to occur, the controls currently in place to manage the risk by either reducing the consequence or likelihood of the risk, and a target risk rating aligned to the risk appetite statement.

Risk Reporting

The risk register is prepared by the Head of Accounts and reviewed by the Audit & Risk Committee on a yearly basis.

Review and approval

Ministry's risk register and associated risk management improvement plan is reviewed on a six monthly basis by the Audit & Risk Committee. The Risk Management Policy is appraised every two years by the Permanent Secretary and will take into account progress made against the risk management improvement plan.

Definitions

Any defined terms below are specific to this document:

Consequence – The outcome of an event that has an effect on objectives. A single event can generate a range of consequences which can have both positive and negative effects on objectives.

Governance – The system by which the Ministry is controlled and operates the mechanisms by which it and its staff are held to account.

Likelihood – The chance that something might happen. Likelihood can be defined, determined, or measured objectively or subjectively and can be expressed either qualitatively or quantitatively.

Ministry – refers to Ministry of Sugar Industry

Head of Departments – Includes Directors (Operations and Policy, Research & Planning), Head of Policy (PEPO), Head of Accounts (AO), Head of Grants (EPO), Head of Complaints (ESO-Complaints), and Head of Admin (AO).

Stakeholders – Refers to Fiji Sugar Corporation (FSC), South Pacific Fertilizers Ltd (SPFL), Sugar Cane Growers Council (SCGC), Sugar Cane Growers Fund (SCGF), Sugar Industry Tribunal (SIT), Sugar Research Institute of Fiji (SRIF) and sugarcane farmers.

Risk – The chance of something happening that will have an impact on objectives

Risk appetite – Amount and type of risk an organisation is prepared to pursue or retain to achieve its objectives.

Risk assessment – A process to identify, analyse and evaluate risk. It provides an understanding of risks, their causes, consequences and likelihood.

Risk aware – Decisions are made in a disciplined way, taking into account considerations of risk and reward on an informed basis.

Risk management – The culture, processes and structures that are directed towards realising potential opportunities whilst managing adverse effects.

Risk management framework – A set of components, which include the risk register, the risk management policy, other risk-related policies, the risk management procedure, aligned to the objectives, mandate and commitment that provide the foundations and organisational arrangements for designing, implementing, monitoring, reviewing and continually improving risk management throughout the organisation.

Risk treatment – Agreeing and implementing options that change the likelihood and/or the consequence of a risk. Options may be to avoid the risk, reduce the risk, remove the source of the risk, modify the consequences, share the risk with others, retain the risk, or increase the risk in order to pursue an opportunity. Once a treatment has been implemented, it becomes a control or it modifies existing controls. There can be multiple treatments for a risk.

Policy Statement

a) Risk appetite

Ministry of Sugar Industry's risk appetite will guide decision making throughout the organisation and is summarised below:

- i. Fundamentally, the Ministry has a low tolerance for financial fraudulent activities, abuse of Ministry property for personal use and abuse of government grants intended for the development of the industry. This extends to Ministry's stakeholders who are expected to deliver government grants and services to the farmers on behalf of the Ministry in a prudent and reliable manner as to avoid fraud and misuse of government grants. Ministry will therefore expect to keep any unforeseen risk in these areas to a minimum through regular interval reporting, ad-hoc audits and holding accountable the key personnel in the areas of responsibility (both staff and stakeholders).
- ii. To foster innovation and agility, the Ministry will adopt a higher tolerance for risk in some other areas. Within the context of low risk tolerances above, the Ministry has a moderate tolerance to initiatives designed to improve business performance. This means that new ideas to better and efficiently deliver services will be welcome and policies and legislations will be amended yearly to reflect this. As long as the risk are not increased by doing processes differently to bring about efficiency and effectiveness, these risks will be tolerated with the caveat of changing the policies and legislations in the year-end included.

b) Risk aware behaviours

Ministry staff and stakeholders will be risk aware as evidenced by the following expected behaviours:

- i) Ministry values risk and will proactively integrate risk aware behaviours into the business or activities, and will embed Ministry's risk assessment and treatment processes where required.
- ii) Ministry will practise continuous disclosure by way of:
 - Employees and stakeholders being encouraged to speak openly and honestly.
 - Head of Departments will listen to, and respond appropriately to concerns or opportunities.
 - Heads of Departments will monitor risk and disclose risks identified as approaching or exceeding Ministry's risk appetite.
 - Heads of Departments will consider and monitor the risk management performance indicators.

Prudent decision making – policies, delegations, processes and procedures will reflect the degree of risk, empowering agility and innovation. Decisions will be timely and prudent, based on relevant information.

Single line accountability, where individual staff will be held to account for the success of activities, projects or functions, even when working in groups or teams. Staff will be appropriately empowered to deliver agreed outcomes within Ministry's risk appetite.

c) Risk management standards

Ministry's risk management framework will be consistent with:

- i) Government of Fiji requirements
- ii) Ministry of Sugar Industry's business plan

d) Risk Assessment and Management Tool

Ministry will utilise the following risk matrix to determine the estimated level/severity of risk given the current circumstances. The matrix assesses the Likelihood and the Consequence. The allocation of a risk rating is not an exact science and therefore should involve a number of people in making this decision.

e) Controlling the Risk

Head of Departments and those involved in the investigation need to think of preventing recurrence of an event in the short, medium and long term. Often, an interim solution is sought to reduce the risk to an acceptable level while longer term solutions are sought and explored.

Responsibility for Implementation, Compliance Monitoring, Measuring and Continual Improvement

The responsibility for implementing, monitoring, measuring and providing continual improvement of this policy rests with the Head of Accounts including to:

- a) Promote risk awareness behaviours;
- b) Monitor and action risk reports, including those on the effectiveness of risk management framework; and
- c) Provide stewardship in times of crisis.

Additionally, the Audit and Risk Committee's role is to:

- d) Advise the Directors of the Ministry and take action as authorised in respect of Ministry's risk appetite and risk profile; and
- e) Recommend actions and review the status of individual risks.

Risk Register

Business Output	Strategy	Key Performance Indicators	Risk Category	Current Status
Relevant policy documents are developed and successfully implemented	Policies developed and implemented to address challenges of the sugar industry and expand development and support to sugar industry	<ul style="list-style-type: none"> - National Sugar Industry Policy - Strategic Plan - 75% of activities achieved as per costed plan - Cabinet Papers 	Strategic Risk	National Sugar Policy and strategic plan are being developed
Improved performance of industry institutions and commitment towards implementing of reforms	Policies developed and implemented to address challenges of the sugar industry and expand development and support to sugar industry	<ul style="list-style-type: none"> - Institutional monthly report collated and submitted - Annual Reports received 	Strategic Risk	All institutions provide monthly report
Budget implemented efficiently and within plan	Efficient implementation of capital projects and utilization of Ministry budget	<p>7 work plans developed, (Forms and Grant Criteria developed and approval sought for all 7 capital programs)</p> <ul style="list-style-type: none"> - Sugarcane Farm Mechanization - Sugar Development and Farmer Assistance - Agro-inputs (Weedicide Grant) - Subsidy for fertilizer - Sugarcane Small Grant Scheme - Cane Access Road - New Farmers Assistance 	Operational Risk	Work plans have been developed and rolled out for 2018/19

Systems and processes established in Ministry to improve efficiency on service delivery and decision making	Improve service delivery of Ministry to stakeholders	<ul style="list-style-type: none"> - 4 quarter complaints progress reports submitted - Website and database portal created, and launched 	Strategic Risk	Complaints needs to implement quarterly reports for their section Website has been created and needs testing before going live
Participated in International conferences\ meetings attended by Ministry\Industry	Improved engagement to global sugar stakeholders to exchange ideas and knowledge on sugar markets, sugarcane production	<ul style="list-style-type: none"> - 2 ISO conferences attended 	Strategic Risk	Reports submitted on the conferences attended (June and Nov conferences), themes and outcomes of the conferences
Establish New markets	Increase market security for Fijian sugar and confidence of the farmers maintained	<ul style="list-style-type: none"> - 2 reports on new markets 	Strategic Risk	Report on new markets is in progress
Timely release of funds to the institutions for project implementation	Strengthening governance in Ministry and implementing partners	<ul style="list-style-type: none"> - 8 agreements signed and executed in a timely manner 	Financial Risk	Acquittal report from Institutions ensures funds are used for the purpose stated. There are also monitoring carried out to ensure reports are legitimate.
Timely Submission of AFS to the Office of the Auditor General (OAG) FI 70 (3)	Strengthening governance in Ministry and implementing partners	<ul style="list-style-type: none"> - AFS submitted to Auditor General before closing date 	Financial Risk	Unqualified report for 2016/17
Planning & Management of Budget Compliance	Strengthening governance in Ministry and implementing partners	<ul style="list-style-type: none"> - Budget Request Formulation 	Financial Risk	Budget submitted for 2018/19 before closing date
Financial Performance Reporting Compliance	Strengthening governance in Ministry and implementing partners	<p>Monthly reconciliation for</p> <ul style="list-style-type: none"> - Drawings Account - Inter-Departmental Clearance 	Financial Risk	There is timely monthly submission to Ministry of Economy ensuring that Ministry's accounts

		<ul style="list-style-type: none"> - Operating Trust Account - Revolving Account - Bank Lodgement - Clearance - Salaries - Wages 		are in compliance.
Board of Survey	Strengthening governance in Ministry and implementing partners	<ul style="list-style-type: none"> - Survey of Fixed Assets 	Financial Risk	BOS ensures that fixed asset's purchased are physically there and there is no irregularities – leading to abuse of Ministry assets
All authorised payments are processed within the agreed timeframes, and compliant with financial regulation (Sugar Industry Finance Manual), instruction, policy and procedures	Strengthening governance in Ministry and implementing partners	<ul style="list-style-type: none"> - Authorised payment vouchers with all necessary checks and supporting documents in order 	Financial Risk	Levels of checks and segregation of duties associated with releasing payment ensures that there is a very low probability of fraud occurring

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

Ministry of Local
Government
Head 37

2017

Part A: Financial Statements

Section 37.1 Audit Opinion

1. Why didn't the Ministry maintain the journal vouchers to support the adjustments recorded in the General ledger?

The Ministry had maintained the journal vouchers to support adjustments recorded in the general ledger. During the 2017 Internal Audit of the Ministry the original records were taken up by the Internal Auditors of Ministry of Economy for auditing and were later returned to the Ministry on 20/8/2018. This was after the 2017 Agency Financial Statement of the Ministry were endorsed by Auditor General.

On 21st August 2018, the Ministry had written a letter to the Auditor General to review the accounting records which could eliminate some of the audit queries raised on the missing accounting records for journal vouchers (**Refer Annex 1**).

Currently the Ministry has recruited 1 out of 4 of Accounts Personnel in Accounts Section to increase the staffing capacity to effectively and efficiently provide the financial support services to avoid such anomalies in future.

The Ministry has also implemented in house Capacity Building Training, Coaching and Mentoring programs to educate staffs on procedures and processes pertaining to accounting records. Ministry of Local Government has already upgraded the Head of the Finance team from Senior to Manager level during 2018-19 budget.

2. Why were the journal vouchers provided to the Auditors? What is the status of the payment vouchers now?

Similar to question one, the payment and journal vouchers were with Ministry for Economy Internal Audit staffs for internal audit purpose. The Payment and Journal vouchers were returned to the Ministry after the completion of the external audit. At present, the subject payment and journal vouchers are stored at the Finance Section which can be made available for verification.

3. How was the error in posting occurred? Who post the entries in the general ledger and is the officer fully competent for this role?

The posting of misallocation of expenditure occurred as result of the input of data by the Temporary Relieving Clerical Officer during the vouchering process to facilitate the payment. We agree that payment relating to Naboro Landfill Subsidy was captured under Naboro Landfill Stage 2 Construction. We acknowledge that there was a misposting in the journal.

The Ministry has now finalized the recruitment and onboarding of the Accountant position who commenced on the 26th of August, 2019. The Assistant Account Officer will commence from the 11th September, 2019. The addition of the two new personnel will ensure that the finance team will provide efficient and effective services. The final two of the four advertised positions [Senior Accounts Officer and Assistant Accounts Officer] will be on board by end of October, 2019.

4. The variance between the general ledger and the bank reconciliation for the Environment Trust fund is significant? How was this allowed to happen? Has the variance rectified?

The variance of \$1,033,867.93 between Trust Revenue Account and Bank Account resulted when Department of Environment was merged with other Ministries over the years. No accurate reconciliations were carried out. The variance occurred due to mispostings and adjustments of previous years.

In 2018, as a way forward, the Ministry with the assistance from FMIS Division of Ministry of Economy had under took the reconciliation exercise from the inception of the Environment 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 for Local Government obtained confirmation from Ministry of Economy that request for book entry adjustment is in progress. **(Refer Annex 2).**

5. What is the status of the reconciliations for the various accounts which is highlighted in the Auditor General's Report?

In 2018, Ministry of Local Government with the assistance from Financial Management Information System [FMIS] -Ministry of Economy had undertaken the reconciliation exercise of the four underlined accounts and the status is as follows:

1. Drawings Account - Reconciliation has been completed.
2. Trust Fund Account - Reconciliation has been completed.
3. Operating Trust Account - Reconciliation has been completed.
4. RFA Account - Reconciliation has been completed.

The unsubstantiated variances arising from previous years misposting has been submitted to Ministry of Economy for book entry adjustment on the 14th October, 2018.

Section 37.2 Statement of Receipts and Expenditure

6. Provide details of capital grants which Ministry has paid out. What is the monitoring role of the Ministry to ensure grants are used for its intended purposes? Is there a dedicated Team to monitor the use of Capital Grant?

The Ministry disbursed [operating and capital grants] to National Fire Authority and Municipal Councils as follows:

No.	Year	Council	Project	Fund Disbursed in FJD\$
1	2016/17	Lautoka City Council	Swimming Pool project	750,000.00
2	2016/17	Nasinu Town Council	Valelevu Ground Upgrade	350,000.00
3	2016/17	Suva City Council	Drainage Work	106,892.00
4	2016/17	Lautoka City Council	Drainage Work	68,763.00
5	2016/17	Ba Town Council	Drainage Work	144,100.00
6	2016/17	Nausori Town Council	Drainage Work	50,000.00
7	2016/17	Tavua Town Council	Drainage Work	38,137.00
8	2016/17	Sigatoka Town Council	Drainage Work	20,000.00
9	2016/17	Lami Town Council	Drainage Work	50,977.25

10	2016/17	Labasa Town Council	Drainage Work	20,500.00
11	2016/17	Savusavu Town Council	Drainage Work	20,000.00
12	2016/17	Nadi Town Council	Drainage Work	105,115.00
13	2016/17	Levuka Town Council	Drainage Work	50,000.00
14	2016/17	Nasinu Town Council	Drainage Work	199,615.71
15	2016/17	Rakiraki Town Council	Drainage Work	20,000.00
16	2016/17	Lautoka City Council	Swimming Pool project	1,000,000.00
17	2016/17	Nasinu Town Council	Laqere Market	1,000,000.00
18	2016/17	Rakiraki Town Council	Market	1,800,000.00
19	2016/17	Nausori Town Council	Rt. Cakobau	50,000.00
20	2016/17	Nadi Town	Prince	

		Council	Charles Park	150,000.00
21	2016/17	National Fire Authority	Capex Projects	3,000,000.00
22	2016/17	National Fire Authority	Hydrants	200,000.00
23	2016/17	Suva, Nadi & Lautoka Councils	Vacuum Trucks	540,000.00
	TOTAL CAPITAL PROJECTS FUNDING			9,734,099.96

The Ministry sets up Memorandum of Agreement [MOA] in between the Ministry and the Implementing Agency [Councils and National Fire Authority] for all projects. The Memorandum of Agreement, vetted by the Solicitor General Office, establishes project scope and milestones. Based on the agreement, Request to Incur Expenditure [RIE] is prepared and funds released. Project Reports are received by a team of officers which include Senior Accounts Officer and Senior Administration Officer - Local Government. Site visits and some Project Committee meetings are attended by the Staffs with the Construction Implementation Unit- Ministry for Economy staffs. Acquittals are received quarterly. Quarterly project performance reports are forwarded to the Ministry of Economy.

The Director of Local Government has two dedicated staffs, Senior Accounts Officer and Senior Administrative Officer, who monitor the progress of Grants disbursed and work closely with the Manager Finance on Project Management.

Section 37.3 Appropriation Statement for 2017

7. Why was there significant lapse in appropriation for capital construction, Special expenditure and operating grants? These amounts were appropriated so why wasn't it utilized?

The capital projects implementation program did not progress as per expectations given that the Statutory Authorities during the fiscal year had a challenge in recruiting Project Management Team and Contractors. This was due to heavy concentration on re-construction works post Cyclone Winston.

All funds released during 2016/17 to Municipal Councils and National Fire Authority has been fully utilized and acquittals forwarded to the Ministry of Local Government. Major Projects, such as Namaka Municipal Market, Govind Park Stadium, Rakiraki Municipal Market, and Laqere Municipal Market are ongoing capital programs spread over 3 to 5 years national budget.

8. Are the significant lapse in appropriation due to inefficiency of the Ministry to utilize these funds?

Ministry of Local Government acknowledges historical lack of capacity. Ministry of Local Government has been providing support in within its capacity to drive Government investment programs under its Budget allocation. Post 2017/18 Ministry has aligned its major capital programs under the Construction Implementation Unit to ensure that the Government procurement fiscal policy is aligned to Capital Construction works. As previously noted, the Ministry is addressing resources and staffing capacity during this fiscal year. The Director of Local Government has two dedicated staffs, Senior Accounts Officer and Senior Administrative Officer, who monitor the progress of Grants disbursed and work closely with the Manager Finance on Project Management.

Section 37.4.1 Environment Trust Fund Account

9. Provide an update on the Waste and Environment Impact Assessment for which the Ministry has used \$2,358,548.

A. The total payment incurred are for the operation of Naboro Landfill only. Payments are for contractors - HG Leach and community levy. The details of the payments are as follows:

Month	Payee	Amount	Particulars of the payment
Aug-16	HG Leach Ltd	\$220,771.16	Being payment for operational contract for Naboro Landfill for the month of June 2016
Sep-16	HG Leach Ltd	\$223,313.11	Being payment for operational contract for Naboro Landfill for the month of July 2016
Nov-16	HG Leach Ltd	\$158,228.15	Being payment for operational contract for Naboro Landfill for the month of August 2016
Feb-17	HG Leach Ltd	\$348,316.53	Being payment for operational contract for Naboro Landfill for the month of September & October 2016
Mar-17	HG Leach Ltd	\$161,987.23	Being payment for operational contract for Naboro Landfill for the month of November 2016
Jun-17	HG Leach Ltd	\$160,847.58	Being payment for operational contract for Naboro Landfill for the month of December 2016
Jun-17	HG Leach Ltd	\$156,021.60	Being payment for operational contract for Naboro Landfill for the month of January 2017
Jun-17	HG Leach Ltd	\$161,155.78	Being payment for operational contract for Naboro Landfill for the month of February 2017
		\$1,590,641.14	
Jun-17	Itaukei Land Trust Board	\$16,572.61	Being payment for 3rd quarter community Levy for Naboro Landfill
Aug-16	Itaukei Land Trust Board	\$63,937.25	Being payment for 2nd quarter community Levy for Naboro Landfill
		\$80,509.86	
		\$1,671,151.00	

Note, sum of \$687,397 is void payment which is reflected under the receipts sum.

B. Update on \$2,345, 548 utilization are as follows:

The operation of the Naboro Landfill facility is an important aspect in the Ministry's delivery of quality service to its customers. As per agreement in place, HG Leach shall place a high degree of emphasis on the quality of service delivery, both as Operation Contractor and the Ministry's on site agent.

The main objectives of having a Contractor in place for the operation of the landfill are:

1. A safe operation for both customers and staff.
2. An easily accessible, readily available facility for landfill customers.
3. A well organized and tidy operation which presents a professional image to landfill customers.
4. Maintenance and enhancement of the quality of the environment.
5. A well-managed operation complying with internationally accepted best practice in landfill management.
6. A high degree of refuse compaction, thus prolonging the life of the landfill.

The Naboro Landfill Trust hold all gate fees collected from the Naboro Landfill. These funds are then used to pay the Contractor on site. The nominated contractor submits monthly operational claims to cover cost of operating the landfill on behalf of the Department of Environment. These claims are aligned to the Operation Contract signed between the Department and the Operator, HG Leach (Fiji) Ltd. Monthly claims usually cover cost of compacting waste on site, treatment of the leachate (maintenance of Aerators), maintenance of Wash Pad and Access Road and opening of landfill outside normal operational hours (Public Holidays and after hours for special disposal).

C. Brief on COMMUNITY LEVY

On May 24, 2011 Cabinet (Annexed to the attached signed Agreement) approved the payment of Community Levy at a rate of \$0.78 VEP per tonnage to the ancestral landowners of the Mataqali Bativudi in the Province of Rewa that own the land on which the Naboro landfill is situated. The Community Levy Agreement (Attached) was signed between the Ministry of Local Government, Housing and Environment (Ministry) and the iTaukei Affairs Board (iTAB) on October 8, 2014 to set up a working framework to enable transparent, accountable and timely pay-out of community levy to the ancestral landowners. The Agreement stipulates that Community Levy payment is disbursed quarterly by the Ministry and the iTAB will then facilitate community levy payment to the ancestral landowners. From 2018/19 period, the Environment Trust Fund Account is being handled by the Ministry of Waterways and Environment. (**Refer Annex 3**)

Part B: Assessment of Financial Governance.

Section 37.7 Quality of Draft Financial Statement

10. Auditor General has rated the quality of the draft financial statement as ineffective. Please advise the Committee what measures the Ministry has taken to improve the quality of the draft financial statements for auditing.

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 which had resulted in ineffective draft financial statement.

The Ministry has now finalized the recruitment and onboarding of the Accountant position who commenced on the 26th of August, 2019. The Assistant Account Officer will commence from the 11th September, 2019. The addition of the two new personnel will ensure that the finance team will provide efficient and effective services. The final two of the four advertised positions [Senior Accounts Officer and Assistant Accounts Officer] will be on board by end of October, 2019.

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.

Part C: Significant Matters

37.10 Late submission of Draft Agency Financial Statements

11. Has the Ministry improved on the timeliness for submitting the draft financial statements for audit? When was the draft financial statements sent to office of the Auditor General for auditing for FY 2017/2018?

The Ministry expects with the recruitment of the new accounting team in the Finance department to effectively and efficiently provide timely financial support services and strictly adhere to the Closing of Accounts as per Circular to avoid any delay in submitting the draft financial statements for audit. The Ministry submitted the 2017-2018 Draft Financial Statements for Auditing on 22/2/2019. The Ministry is on track to meet the timeline for this financial year.

37.14: Stale cheques not journalized

12. Has this issue been rectified and existing in 2017/2018 FY?

The Ministry had rectified the issue for Main Trust Account Stale cheques in 2018 accounting period except from Cheque number 327 which is included in the book entry adjustment. The status of the cheques are as follows:

Date	Cheque Number	Amount	Remarks
22/3/2012	194	2,941.50	Presented in the Bank Statement on 23/3/2012
04/04/2012	197	13,800.00	Presented in the Bank Statement on 13/4/2012
30/05/2016	327	16,719	The stale cheque amounting to \$16,719 has been included in the Book Entry adjustment submission which submitted to Ministry of economy of 14/10/2018
01/06/2012	191	18,394.58	Presented in the Bank Statement on

			24/1/2012
17/07/2013	244	19,950.00	Presented in the Bank Statement on 18/7/2013
04/04/2012	196	24,624.95	Presented in the Bank Statement on 12/4/2012
30/03/2012	195	40,073.40	Presented in the Bank Statement on 02/4/2012
05/11/2012	199	79,040.88	Presented in the Bank Statement on 21/5/2012
16/3/2012	192	176,586.70	Presented in the Bank Statement on 19/3/2012
		\$392,131	

As a way forward to alleviate this problem, the Ministry is in a process of recruiting 4 Accounts Personnel in Accounts Section to increase the staffing capacity to effectively and efficiently provide the financial support services to avoid such anomaly. Ministry of Environment and Waterways is now managing this Trust Fund. **(Refer Annex 4)**

37.16: Variance in Payroll Records

13. Has the variance been rectified amounting to \$133,121?

The Ministry has rectified the variance of \$133,121, in the payroll records. The reason for the variance in the payroll report was that four Special Administrators were paid from Personal Emolument vote under Department of Local Government however, the expenditures for salary including the FNPF were not journalized to Special Administrators vote. **(Refer Annex 5)**

Accounting Records	Amount in \$
General Ledger Amount – SEG 1 _ Established Staff	3,084,324
Less Payroll Report (2,497,214)	-2,497,214
Less Payroll expenditure adjustment not accounted in payroll report	-319,000
Total Variances	268,110
Less Identified Variances - Wages recorded in SEG 1	-68,835
Less Identified Variances - Travel Allowance recorded in SEG 1	-66,154
Unidentified Variances 133,121	133,121
Less Identified Variances - Salary for 4 Special Administrators recorded in SEG 1	220,255
Variances	-87,134

37.19 Absence of Fixed Assets Register

14. Is there a fixed asset register maintained by the Ministry now?

Yes, the Ministry had established the Fixed Asset Register in 2017 and records the fixed assets of the Ministry as and when procured and does adjustments accordingly once the uneconomical assets are boarded.

Manager Finance has adopted to fiscal instructions policy in maintaining Fixed Asset Register.

37.21 Main Trust Journals Not approved

15. Are the journals being approved now?

Yes, with the recruitment of the Manager Finance, all journal vouchers now prior to the adjustments are endorsed before it is posted into the FMIS system.

37.22 Anomalies in the Operating Trust Fund Account

16. Has the issue of overdrawn balance been rectified with Ministry of Economy as discussed in you management comments?

The overdrawn balance in the Operating Trust Fund had eventuated due to non-reconciliation of underline operating trust accounts.

In 2018, as a way forward Ministry with the assistance from FMIS Division of Ministry of Economy had undertook the reconciliation exercise on Operating Trust Fund Account. The said account was reconciled, 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. **(Refer to 2)**

On 16th August 2019, the Ministry obtained confirmation from Ministry of Economy that request for book entry adjustment is in progress. **(Refer to 2)**

37.23 Anomalies in the Operating Trust Fund Account

17. Update on the issues highlighted by the Office of the Auditor General relating to Drawings Account.

The Board of Survey for Drawings Account was not performed in 2016-2017 accounting period. As part of the Audit implementation, the Ministry has commenced work in progressing 2016-2017 Drawings reconciliation. It is anticipated that the Board of Survey for Drawings Account shall be completed and submitted to the Permanent Secretary before end of November, 2019.

In 2018, Ministry assisted by Ministry of Economy had undertook the reconciliation exercise Drawings 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. **(Refer to 2)**

On 16th August 2019, the Ministry obtained confirmation from Ministry of Economy that request for book entry adjustment is in progress. **(Refer to 2)**

37.26 Inappropriate use of Advance Account

18. What actions has been taken against the officers who have misuse the advance accounts?

The Ministry has taken active role to recover the outstanding advances as per table 37.25. The status of the advance are as follows:

Date	Cheque/ EFT No.	Amount (\$)	EDP	Payee Position	Purpose of Request	Outstandi ng Balance (\$)	Remarks	Status
9/06/16	3214	500	46742	Senior Accounts Officer	The funds provided will be used for personal commitments due to financial constraints.	500	<ul style="list-style-type: none"> • Advance given not for official purpose • No salary deduction 	Recovered sum of \$470 from the officer's salary from Pay 19/16 to 26/16. Remaining balance of \$30 yet to be recovered. The reminder letter will be issued to the officer on 4/9/2019.
30/9/16	3340	300	92787	Clerical Officer	Officer requested funds for personal use and stated that funds will be paid back from pay 22/2016	300		Fully recovered via RR#488469 dated 24/10/16
10/03/16	3342	600	46742	Senior Accounts Officer	Description in the payment voucher unclear	600	<ul style="list-style-type: none"> • Advance given not for official purpose • No salary deduction 	Fully recovered via RR#488485 dated 23/12/16
14/10/16	3404	300	46742	Senior Accounts Officer	Officer requested for funds for personal commitments due to financial constraints.	300		Not Recovered. The reminder letter will be issued to the officer on 4/9/2019.
25/10/16	3429	1,000	94012	Assistant Accounts Officer		1,000		Fully recovered via RR#488480 dated 22/12/16
26/10/16	3436	300	46742	Senior Accounts Officer	Description in the payment voucher unclear. There was no	300	<ul style="list-style-type: none"> • No evidence of approval. • Payment voucher 	Not recovered. The reminder letter will be issued to the officer on 4/9/2019.

Date	Cheque/ EFT No.	Amount (\$)	EDP	Payee Position	Purpose of Request	Outstandi ng Balance (\$)	Remarks	Status
					supporting documents indicating purpose and approval.		not certified. • No deduction input was made in the subsequent pays 23-26 of 2016	
11/10/16	3483	300	46742	Senior Accounts Officer	Officer requested for funds for personal commitments.	300	<ul style="list-style-type: none"> • Advance given not for official purpose. • No salary deduction 	Not recovered. The reminder letter will be issued to the officer on 4/9/2019.
30/09/16	42802	300	64929	IT Officer	Officer requested funds to assist officer financially as officer's contract remain pending with the Minister.	300		Partially recovered sum of \$200 via RR#488484 dated 23/12/16. The remaining balance to be recovered from the officers pay from 20/2019
21/10/16	42937	1,500	90909	N/A	Officer requested funds for personal commitments.	1,500		Activate the deduction from Pay 19/2019

Actions to be taken are:

Person	Action Taken	Funds Recovery
Senior Accounts Officer	Person has been terminated	\$1400 remains as outstanding balance. During September, 2019 legal action shall be taken.
Secretary to Deputy Secretary	<p>The Ministry shall be writing to Ministry of Civil Service to seek opinion on appropriate actions that shall be taken.</p> <p>The person shall be given a</p>	MLG - Finance has spoken to the Staff and informed that direct deductions shall commence from Pay 19.

	warning letter during the month of September, 2019.	
IT Officer	The Permanent Secretary Ministry of Waterways and Environment shall be informed on the situation.	MLG Finance shall be speaking with Accountants Ministry for Waterways and Environment for recovery.

37.27 Anomalies in Payments

19. Has all the issues highlighted in the Auditor General's Report for anomalies in payments been addressed?

All staffs employed in payments during 2016/17 are no longer in employment. Improved vigilance via recruitment of staffs at senior level shall ensure that we minimize such anomalies. Ministry shall be preparing a financial risk management plan which shall be signed by the Permanent Secretary and implemented before 31st January, 2020 [mid of fiscal year 2019/20].



Ministry of Local Government, Housing & Environment

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21st August 2018

Mr. Ajay Nand
Auditor General
Office of the Auditor General
P.O.Box 2214
Government Buildings
SUVA

Dear Mr. Nand,

RE: ACCOUNTING RECORDS NOT SUBMITTED FOR 2016-2017 AUDIT FOR HEAD 37

This is to inform that on 20th August 2018, the Ministry received the original accounting records for 2016-2017 accounting period from the Internal Audit Division of Ministry of Economy. These records were taken up by the Internal Audit Team during their audit conduct in 2017.

Due to staff movements on disciplinary issues from Corporate Division, there was no evidence in place that the said records were taken up by Internal audit Team for their conduct in 2017.

As part of the 2016-2017 audit queries raised under Head 37 by your office, these records will eliminate some of the audit queries raised on the missing accounting records of payment vouchers and journal vouchers.

Attached, please find the copies of the dispatch from Ministry of Economy.

Respectfully submitted for your consideration on these records which is now made available for audit verification.

Joshua Wycliffe
Acting Permanent Secretary for Ministry of Local Government, Housing & Environment



DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
11/5/18		CN619 Revenue Sheet	GOVERNMENT STATISTICIAN	B. Pauls Bgiva
		25/6/15 - 29/12/15		11.10am
		GD401 02/01/15 - 11/12/15		11/05/18
20/8/18		CASA only sig	Local Govt.	
		01/02/15 - 16/04/15		
		01 - 4/05/15		
		Revenue Receipt.		
		488451 - 488500.		
		291451 - 291500.		
		2016 - August - October		
		2016 - November, 30/11 - 31/11/16		
		JV 01/08/11/08/2016		
		JV 12/08 - 19/08/16		
		JV 01/03 - 10/03/2016		
		JV 27/03 - 30/03/2016		
		JV 30/02 - 40/02/2016		
		JV 01/09 - 03/09/2016		
		JV 01/10 - 05/10/2016		

20/8/18
C/O Accounts
Mamuel

②

2/18/04
1st
2nd
3rd
4th
5th
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30th
31st

9

GP 190

DESPATCH BOOK

④

Date	Ref/File No.	Subject	To	Received by
20/8/18		Payment Voucher ②		
		PV-039033		
		PV-042015		
		PV-039035		
		PV-042352		
		PV-042044		
		PV-042111		
		PV-042141		
		PV-2971		
		PV-3023		
		PV-3070		
		PV-3101		
		PV-3214		
		PV-3253		
		PV-042429		
		PV-3459		
		PV-2182		
		PV-043376		

Local Government

Signature

18/8

DESPATCH BOOK

6

Date	Ref/File No.	Subject	To	Received by
20/8/18		PV-03332	PV-03329	
		PV-03325	PV-03326	
		PV-03334	PV-03337	
		PV-03338	PV-03339	
		PV-42806	PV-03351	
		PV-043131	PV-042372	
		PV-042374	PV-2865	
		PV-042300	PV-03358	
		PV-043117	043121	
		PV-3527	PV-042325	
		PV-42167	PV-42702	
		PV-2611	PV-038793	
		PV-039323	PV-039650	
		PV-1556	PV-039945	

local

Government

20/8/18

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
20/8/18		PV-040074 PV-040237		
		PV-040852 PV-041576		
		PV-042235 PV-042610		
		PV-042855 PV-3448		
		PV-3135		
		Payment Voucher (F7)	Local Government	MBNHH
		PV-038704 PV-1261		20/8
		PV-1276 PV-039209		
		PV-039246 PV-039455		
		PV-1631 PV-1657		
		PV-1658 PV-4005		
		PV-040846 PV-041350		
		PV-041421 PV-042585		

DESPATCH BOOK

8

Date	Ref/File No.	Subject	To	Received by
		Payment Voucher (F2)		
		PV-42734 PV-3429		
		PV-039658 PV-42347		
		PV-042447 PV-3350		
		PV-3122 PV-39637		
		PV-03189 PV-2353		
		PV-2421 PV-3069	Local	
		PV-03330 PV-2173	Government	
		PV-041258 PV-02794		
		PV-010496 PV-039366		
		PV-039500 PV-039053		
		Payment Voucher (F3)		
20/8/18		PV-42805 PV-03328		

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
26/8/18		PV-3301 . PV-42802		
		PV-42884 PV-3455		
		PV-42999		
		AISEA DANZAI - EDP 64929		
		- Accountable Advance.	Local Government	
		Payment Voucher - Loan (P)		
		PV-1311 PV-040859		
		PV-2453 PV-42937		
		PV-042557		
20/8/18		F.N: 60139: Advance to Civil Servants	Registry.	Wl 20/8/18

GP

DESPATCH BOOK

Date	Ref./File No.	Subject	To	Received by
20/08/18	Yr 2015	01, 02 - File 1		
		03 - File 2		
		04 HQ - File 3 RFA HQ		
		07, 08 HQ - File 4 - RFA		
		09 - File 5	Local	
		11 - File 6	Government	
				20/18
				20/18/15/31
	Yr 2016	JV's Jan, Feb (CFA) - File 1		
		JV's Jan, Feb (Trust Fund) - File 2		
		03, 04 (CFA) - File 3		
		03, 04 (Trust Fund) - File 4		
		05, 06 (CFA) - File 5		
		05, 06 (Trust Fund) - File 6		
		07 (Trust Fund) - File 7		

Navin Chandra

From: Navin Chandra
Sent: Friday, 24 August 2018 2:12 PM
To: Seremaia Delana; Manish K. Dewan
Cc: Dineshwar Prasad; Abele Saunivalu; Samuela Tupou; Joshua Wycliffe; Caroline Tavaga
Subject: RE: Re: Letter to OAG on the Missing Records
Importance: High

Good Afternoon Seremaia,

Please be informed that records are available which directly relates to the qualifications on missing journal vouchers and payments vouchers . Please come and view ithe original documents for audit verification.

Thanks

Navin

From: Seremaia Delana
Sent: Friday, 24 August 2018 2:05 PM
To: Navin Chandra; Manish K. Dewan
Cc: Dineshwar Prasad; Abele Saunivalu; Samuela Tupou; Joshua Wycliffe; Caroline Tavaga
Subject: RE: Re: Letter to OAG on the Missing Records

Bula Navin,

Please submit records to our office if the records relates to an audit issue and state which issue it affects.

Thank you.

From: Navin Chandra
Sent: Wednesday, August 22, 2018 4:42 PM
To: Seremaia Delana; Manish K. Dewan
Cc: Dineshwar Prasad; Abele Saunivalu; Samuela Tupou; Joshua Wycliffe; Caroline Tavaga
Subject: Re: Letter to OAG on the Missing Records
Importance: High

Good Afternoon All

Attached, please find the letter to the OAG with evidence of dispatch.

The accounting records which the Ministry received on 20/8/2018 from Ministry of Economy relates to the audit issues raised for 2016-2017 audit on the Missing Accounting records.

The hardcopy of the letter will be delivered to your office tomorrow morning.

Submitted for your information and consideration.

Thanks

Navin Chandra
Accounts Section
Ministry of Local Government, Housing & Environment
Level 2, FFA House, Suva
Phone : 3304364



PS LGHE

Adjustment of Previous Years Unsubstantiated figures

1.0 Introduction

Sir, the purpose of this minute is to give you a brief background to the issues highlighted and our support to seek your approval for the adjustment of previous years' unsubstantiated figures under various balance sheet accounts to the prior year's equity and standard expenditure allocations.

2.0 Background of Issue

2.1 Previous year's Office of the Auditor General (OAG) reports had consistently highlighted unverifiable balances as being the main cause of audit qualifications issues.

2.2 Some makeup of these figures dates back to 2008.

2.3 These balances are a result of:

- Incorrect postings
- Manual payments or receipts not updated into the FMIS
- Improper documentation in place to authenticate its existence therefore leads to unnecessary audit queries by OAG.

2.4 Failure to eliminate these erroneous balances from the FMIS system would lead to repetitive audit queries.

2.5 In passing these adjustments, it does not stop any further queries since we will be clearing to Prior Years Equity allocation in the FMIS, where they can be retrieved when the need arise.

3.0 Measures to Curb Financial Reporting Issue

3.1 In this regard, MoE has advised that the only way to resolve this issue of unverifiable balance and therefore avoid audit scrutiny would be to



undertake a cleanup/adjustment exercise in the FMIS system to undo all the identified unsubstantiated and dormant balances.

3.2 However, it has been reiterated that the clean-up process will only proceed after proper due diligence has been undertaken by the Ministry itself. This includes the Ministry reviewing the validity of the unsubstantiated figures and submitting a formal proposal to MoE.

3.3 It must also be highlighted that the cleanup operation is a mere book entry process.

4.0 Way Forward

4.1 Sir, having undertaken proper review of all the Ministry's balance sheet items, tabulated below is a summary of the accounts to be cleared from the Ministry of Local Government Housing and Environments General Ledger:

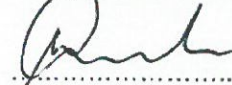
Department	Accounts	Year	Total Balance to adjust
Environment	True Trust	2008 to 2018	DR \$1,050,445.32
Local Government	SLG86	2014 to 2017	CR \$ 40,869.38
Housing	Accounts Receivable	2009 to 2014	CR \$ 46,035.98
Local Government	Advance Accounts	2011 to 2018	DR \$ 134,885.99
Housing	Advance Accounts	2012 to 2018	DR \$ 178,999.28
Environment	Drawings	2016 to 2018	CR \$ 110,308.20
Local Government	Drawings	2014 to 2018	DR \$1,145,689.61

5.0 Recommendation

5.1 Sir, in light of the above, management is requested to:

- (i) **Note** the background of issue raised under section 2.0;
- (ii) **Note** the measures raised in section 3.0 and the way forward highlighted in section 4.0;
- (iii) **Approve** on the adjustment of these balances to equity allocation;

Kindly submitted for your information & approval.



Navin Chandra
Manager Finance **LGHE**



Ministry of Local Government, Housing & Environment

FFA House - 4 Gladstone Road
Box 2133, Government Buildings, Suva, Fiji

Telephone: (679) 3304-364
Facsimile: (679) 3313-515

Ref: 004/2018

Date: 14 October 2018

Ms Makereta Konrote
The Permanent Secretary for Ministry of Economy
Ro Lalabalavu House
Suva

Attention: *Afatareki Mataika (FMIS)*

Adjustment of Previous Years (2009-2014) Unsubstantiated Accounts Receivable balances to Equity Account

With reference to the above, we would like to seek further consideration for the adjustment of previous year's unsubstantiated Accounts Receivable (AR) balance of (\$46,035.98) to Equity allocation. The mentioned figure has been long outstanding ever since 2014 whereby the last posting into the FMIS ledger took place.

Previous years audit reports for the Office of the Auditor General (OAG) had consistently highlighted the balance being contra to the nature of the account. As postings done in the account were not genuine receivables but was used by the department in conjunction with accountable advance.

As much as we would like to clear this outstanding anomaly, the Ministry in conjunction with Ministry of Economy's FMIS team are working closely to provide further assurance on the unsubstantiated balance accumulated within the Department of Housing (Head 23) Accounts Receivable from 2009-2014.

In light of the above, we look forward for your approval for the adjustment of the unverified accounts receivable balance to the equity allocation totaling (\$46,035.98), considering the account has been dormant for more than three years.



Ministry of Local Government, Housing & Environment

FFA House - 4 Gladstone Road
Box 2133, Government Buildings, Suva, Fiji

Telephone: (679) 3304-364
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Attached, please find references pertaining to the unsubstantiated balances accumulated within Head 2323 Accounts Receivable.

Respectfully Submitted for consideration.

Joshua Wycliffe
Permanent Secretary Local Government, Housing & Environment

PLEASE

Annex:

1. Summary of Balances.

Annex

UNSUBSTANTIATED 1-23101-23999-560203				
JNID	DATE	DESCRIPTION	DR	CR
AP4091	06/07/2009	FEASIBILITY STUDY-MERGR HA& PRB	\$ 10,000.00	\$ -
AP6146	28/08/2009	2ND PMT-HA & PRB - MERGER	\$ 20,000.00	\$ -
235022	30/06/2009	20/06	\$ -	\$ (46,500.00)
AP1222	11/05/2010	RETIRE OF ADVANCE	\$ 9.90	\$ -
AP7192	06/10/2010	PAYMENT OF REISSUE OF CHEQUE	\$ 30.00	\$ -
AP1222	11/05/2010	RETIRE OF ADVANCE	\$ 36.00	\$ -
235099	31/05/2010	5-Jul	\$ -	\$ (45.90)
AP4506	27/07/2010	LABOUR COST	\$ 67.50	\$ -
AP5494	19/04/2010	NO 56 CATRIDGE	\$ 104.00	\$ -
AP5494	19/04/2010	Q6001A	\$ 225.00	\$ -
AP5494	19/04/2010	Q6002A	\$ 225.00	\$ -
AP5494	19/04/2010	Q6003A	\$ 225.00	\$ -
AP5494	19/04/2010	Q6000A	\$ 410.00	\$ -
AP4506	27/07/2010	DPC 1210 BLK TONER	\$ 653.63	\$ -
235103	30/04/2010	32/04	\$ -	\$ (1,118.00)
235076	30/09/2010	30/09	\$ -	\$ (1,303.07)
AP7688	09/02/2010	HA- PRB MERGER FESBILITY STUDY	\$ 16,500.00	\$ -
235123	30/04/2011	13/04	\$ -	\$ (1.05)
235109	28/02/2011	19/02	\$ -	\$ (7.30)
235159	31/10/2011	26/10	\$ -	\$ (8.50)
235134	30/06/2011	14/06	\$ -	\$ (9.55)
235133	31/05/2011	32/05	\$ -	\$ (11.20)
235117	31/03/2011	35/03	\$ -	\$ (17.50)
235126	30/04/2011	22/04	\$ -	\$ (20.00)
AP0949	02/06/2011	ADV_02/06/11-AMILA CHAND	\$ 30.00	\$ -
AP6503	01/03/2011	ADV_04/03/2011	\$ 30.00	\$ -
AP8237	13/07/2011	FLOWERS FOR LAUNCH	\$ 30.00	\$ -
235159	31/10/2011	28/10	\$ -	\$ (41.50)
AP1511	07/06/2011	MILEAGE & MEAL CLAIM_LOMAIVUNA	\$ 51.35	\$ -
AP4992	16/11/2011	ADV_16/11/11	\$ 60.00	\$ -
AP5775	23/08/2011	ADV_23/08/11	\$ 60.00	\$ -
AP8095	24/10/2011	UNES PAY:13/10-19/10/11-PAY 43	\$ 63.69	\$ -
AP0743	01/06/2011	ADV_01/06/11-LAITE C	\$ 70.00	\$ -
AP1676	02/02/2011	MINOR PAYMENTS_MINISTRY	\$ 80.00	\$ -
235109	28/02/2011	19/02	\$ -	\$ (86.80)
AP7452	17/10/2011	ACCOUNTABLE ADVANCE	\$ 90.00	\$ -
AP8448	05/09/2011	ADV_05/09/11_PURCHASE OF FOLDE	\$ 90.00	\$ -
AP4594	22/02/2011	ADV_22/02/2011	\$ 100.00	\$ -
AP4911	30/09/2011	ADV_SAO	\$ 100.00	\$ -
AP8448	05/09/2011	PAYMENT OF SEVUSEVU_NORTH TRIP	\$ 100.00	\$ -
AP1566	28/07/2011	SITT ALW-19/04-21/07/11-X-1718	\$ 135.00	\$ -
AP8237	13/07/2011	MEALS & TRANSPORTATION_SAO	\$ 137.00	\$ -
235178	31/12/2011	22/12	\$ 143.23	\$ -
AP7329	07/03/2011	ADV_07/03/2011	\$ 150.00	\$ -
235117	31/03/2011	34/03	\$ -	\$ (152.50)
235155	30/09/2011	32/09	\$ -	\$ (155.00)
235109	28/02/2011	17/02	\$ -	\$ (163.20)
AP7329	07/03/2011	ACCOUNTABLE ADVANCE	\$ 170.00	\$ -

AP3533	18/04/2011	TEA STUFF_LOMAIVUNA LANDOWNERS	\$ 196.72	\$ -
AP5501	04/10/2011	ADV_SAO	\$ 200.00	\$ -
AP9691	21/07/2011	ADV_21/07/11	\$ 200.00	\$ -
AP1566	28/07/2011	SIT ALLW_19/04-21/07/11-PARAS	\$ 225.00	\$ -
235145	31/08/2011	13/08	\$ -	\$ (225.75)
235109	28/02/2011	16/02	\$ -	\$ (239.60)
AP4594	22/02/2011	ADV_23/02/11-METING LOMAIVUNA	\$ 246.90	\$ -
AP4183	18/02/2011	SUBSISTENCE ALLOWANCE	\$ 250.00	\$ -
AP2569	23/09/2011	PAYMENT OF CONTRIBUTION	\$ 252.50	\$ -
235157	31/10/2011	16/10	\$ -	\$ (277.88)
AP1749	07/02/2011	MINOR PMTS_MINISTER'S OFFICE	\$ 320.00	\$ -
AP4029	20/04/2011	ADV_20/04-20/04/11-VEENA D	\$ 335.00	\$ -
235132	31/05/2011	19/05	\$ -	\$ (400.00)
AP6949	29/12/2011	ACC_ADV_29/12-01/01/2011	\$ 574.00	\$ -
235170	31/12/2011	12-Jan	\$ 608.69	\$ -
AP1566	28/07/2011	SIT ALW_19/04-21/07/11-ROSIE L	\$ 750.00	\$ -
235152	30/09/2011	27/09	\$ -	\$ (851.00)
AP1566	28/07/2011	SIT ALW_19/04-21/07/11-MARAIA	\$ 900.00	\$ -
235114	31/03/2011	14/03	\$ -	\$ (981.70)
AP2095	22/09/2011	ADV_22/09/11_SAO	\$ 1,000.00	\$ -
235117	31/03/2011	31/03	\$ -	\$ (1,018.30)
235123	30/04/2011	13/04	\$ -	\$ (1,200.00)
AP8095	24/10/2011	UNES-PAY 43:13/10-19/10/11	\$ 1,569.86	\$ -
AP1418	02/02/2011	INCIDENTAL EXPENSES FOR DS	\$ 2,000.00	\$ -
235145	31/08/2011	8-Oct	\$ -	\$ (2,274.75)
AP7305	07/07/2011	ADVANCE FOR DTCP WORKSHOP	\$ 2,500.00	\$ -
AP4445	21/02/2011	ADV_23/02-25/02/11 -3R W/SHOP	\$ 2,762.00	\$ -
AP8095	24/10/2011	UNES:13/10-19/10/11_PAY 43/10/	\$ 2,763.00	\$ -
231999	31/12/2011		\$ -	\$ (4,491.06)
AP8095	24/10/2011	UNES PAY:13/10-19/10/11-PAY 43	\$ 4,517.10	\$ -
235184	31/12/2011	46/12	\$ -	\$ (5,280.00)
235159	31/10/2011	28/10	\$ -	\$ (8,913.65)
AP5248	24/02/2011	ADV_27/02-05/03/11	\$ 8,938.00	\$ -
AP5205	18/11/2011	ADV_21/11-15/12/11-PS	\$ 12,600.00	\$ -
235187	31/12/2011	58/12	\$ -	\$ (28,028.28)
AP	31/03/2011	LOT 45,47 & 49, LOMAIVUNA SUBD	\$ 30,785.65	\$ -
235130	31/05/2011	15/05	\$ -	\$ (31,229.27)
235197	1/31/2012	05/01 LODGEMENT	\$ -	\$ (34.60)
AP9914	4/20/2012	REIMBURSEMENT_20/04_NZ EXPENSE	\$ 1,105.49	\$ -
AP9756	12/27/2012	NALATAWA LAUNCH SIGNBOARD	\$ 1,520.00	\$ -
370021	4/30/2012	40/04 CLEARANCE A/ADV FOR VULA S	\$ -	\$ (2,500.00)
AP1107	1/20/2012	PERD ALW_28/01-05/02/2012	\$ 3,600.80	\$ -
235121	4/30/2012	25/04 CLEARANCE OF A/ADV FOR VULA	\$ -	\$ (3,927.03)
AP1107	1/20/2012	PED. ALW_28/01-05/01/2011	\$ 3,960.88	\$ -
AP6015	3/29/2012	ADV_30/03-03/04/12_VULA SHAW	\$ 5,321.64	\$ -
AP0969	1/19/2012	AIRFARE FOR PS & DH_INDIA	\$ 12,670.30	\$ -
235196	1/31/2012	04/01 ADJSTMNT FOR PS & DH TRAVEL	\$ -	\$ (20,231.98)
AP9989	2/26/2013	BINDING WIRE BLACK	\$ 2.37	\$ -
AP9989	2/26/2013	BILL NAILS PANEL PIN	\$ 6.57	\$ -
AP9989	2/26/2013	CAMRY COUNTER	\$ 7.25	\$ -

AP9989	2/26/2013	TEE HINGES WITH SCREWS H/DU	\$ 8.70	\$ -
AP9989	2/26/2013	BILL NAILS 2" (GIV JOLT HE	\$ 8.78	\$ -
AP9989	2/26/2013	50X 25MM-3X2.1M	\$ 9.88	\$ -
AP9989	2/26/2013	BILL NAILS 40MM X 2.00MM (\$ 11.64	\$ -
AP9989	2/26/2013	BILL NAILS 100 MMX X 4.5 4'	\$ 17.56	\$ -
AP9989	2/26/2013	BILL NAILS 3 " (GIV JOLT H	\$ 17.56	\$ -
AP9989	2/26/2013	BABA WATERING CAN -10LITRES	\$ 22.80	\$ -
AP9989	2/26/2013	PINE RUN OF MILL H3 4'X1"	\$ 24.40	\$ -
AP9989	2/26/2013	BUCKET GAL 10L	\$ 40.40	\$ -
AP9989	2/26/2013	GARDSTAR SPRAYER 16L	\$ 43.75	\$ -
AP9989	2/26/2013	SPEAR AND JACKSON DIGGING S	\$ 60.00	\$ -
AP9989	2/26/2013	CR MEMO	\$ -	\$ (62.50)
AP9989	2/26/2013	SPEAR AND JACKSON DIGGING F	\$ 69.00	\$ -
AP9989	2/26/2013	NO 8 GAL WIRE 25KG	\$ 93.75	\$ -
AP6781	2/4/2013	UPFRONT ALLW_05/02/12-08/02	\$ 140.00	\$ -
AP9989	2/26/2013	GAL CHICKEN MESH 1/2 X1/2 4	\$ 150.00	\$ -
AP9989	2/26/2013	BOLO CONTRACTOR WHEEL BARRO	\$ 190.00	\$ -
AP9989	2/26/2013	POLYTHENE BAGS-175MMX75MM	\$ 240.00	\$ -
AP9989	2/26/2013	2.5MM X 75MM P/POLES	\$ 287.52	\$ -
AP9989	2/26/2013	PINE RUN OF MILL H3 4"X2"	\$ 305.04	\$ -
AP9989	2/26/2013	3.0M X 100MM-P/POLES	\$ 323.46	\$ -
AP9989	2/26/2013	2.5M X 100MM-P/POLES	\$ 539.10	\$ -
AP9136	2/22/2013	WAGES_12/02/13-25/02/13	\$ 884.44	\$ -
AP0009	2/27/2013	HIRE OF CRANE PAYMENT	\$ 1,260.00	\$ -
371012	2/28/2013	28/02 LODGEMENT	\$ -	\$ (11,250.95)
235034	12/31/2013	JV 74/12-TRANSFER OF FUNDS-	\$ -	\$ (40,972.00)
PR2012	1/31/2014	RACIFICATION OF	\$ 10,381.59	\$ -
			\$ 167,995.39	\$ (214,031.37)

Difference

\$ (46,035.98)



Ministry of Local Government, Housing & Environment

FFA House - 4 Gladstone Road
Box 2133, Government Buildings, Suva, Fiji

Telephone: (679) 3304-364
Facsimile: (679) 3313-515

TO: The Permanent Secretary for Economy

Date: 16th October 2018

RE: Adjustment of Previous Years (2014-2017) Unsubstantiated SLG86 Balances

With reference to the above, we would like to seek further consideration for the adjustment of previous year's unsubstantiated SLG86 accounts to the Equity allocation.

Previous years audit reports of the Office of the Auditor General (OAG) had highlighted balances contradicting the nature of the account, dormant balances and also unreconciled accounts.

As much as we would like to clear these anomalies, the Ministry in conjunction with Ministry of Economy's FMIS team are working closely to provide further assurance on the unsubstantiated balance accumulated within the Ministry of Local Government (Head 37) SLG 86 accounts from 2014-2017.

Account	Description	Status	2017 balance
13710137999861102	384 PD OPR PREVIOUS YEAR	A	\$ 244.99
13710137999861105	267 PD RENT PUBLIC RENTAL BRD	A	\$ 1,309.37
13720137999861201	240 PD FIJI CARE INSURANCE GRP	A	\$ 3,863.71
13710137999861202	241 PD CMLA	A	\$ 1,474.61
13710137999861204	244 PD-LICI	A	\$ 2,388.59
13710137999861306	263 PD HOUSING AUTHORITY	A	\$ 1,799.99
13710137999861501	286 PD FIJI PUBLIC SERVICE ASS	A	\$ 29.24
13710137999861533	320 WESRAM FINANCE	A	\$ 293.67
13710137999861536	HANDY FINANCE LIMITED	A	\$ 233.35
13710137999861537	CARPENTERS FINANCE FIJI LTD	A	\$ 785.04
13710137999861901	201 PD TAX ARREARS / PAYE	A	\$ 28,746.45
13710137999861924	MPAISA	A	\$ (144.01)
13710137999861926	PD-VINOD PATEL	A	\$ (155.62)

All correspondences to be addressed to the Permanent Secretary



Ministry of Local Government, Housing & Environment

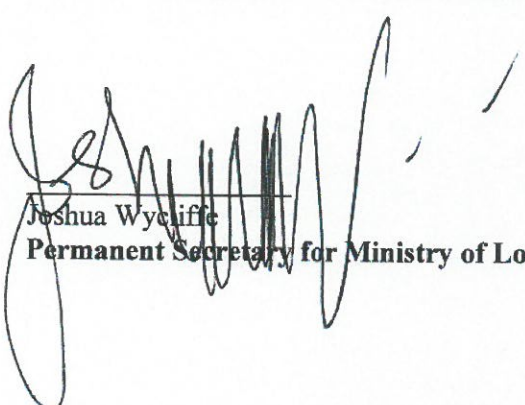
FFA House - 4 Gladstone Road
Box 2133, Government Buildings, Suva, Fiji

Telephone: (679) 3304-364
Facsimile: (679) 3313-515

In light of the above, we look forward for your approval for the adjustment of the unsubstantiated balance to the equity allocation totaling **\$40,869.38** considering that payments have been made but the initial deduction was not captured due to mis-posting or incomplete process in the FMIS.

Attached, please find references pertaining to the unsubstantiated balances accumulated within Head 3700 SLG 86 Account.

Respectfully Submitted for your consideration.


Joshua Wycliffe
Permanent Secretary for Ministry of Local Government, Housing & Environment



Append

Account	Description	Status	2016-17 Closing balance
13710137999861102	384 PD OPR PREVIOUS YEAR	A	\$ 244.99
13710137999861105	267 PD RENT PUBLIC RENTAL BRD	A	\$ 1,309.37
13720137999861201	240 PD FIJI CARE INSURANCE GRP	A	\$ 3,863.71
13710137999861202	241 PD CMLA	A	\$ 1,474.61
13710137999861204	244 PD-LICI	A	\$ 2,388.59
13710137999861306	263 PD HOUSING AUTHORITY	A	\$ 1,799.99
13710137999861501	286 PD FIJI PUBLIC SERVICE ASS	A	\$ 29.24
13710137999861533	320 WESRAM FINANCE	A	\$ 293.67
13710137999861536	HANDY FINANCE LIMITED	A	\$ 233.35
13710137999861537	CARPENTERS FINANCE FIJI LTD	A	\$ 785.04
13710137999861901	201 PD TAX ARREARS / PAYE	A	\$ 28,746.45
13710137999861924	MPAISA	A	\$ (144.01)
13710137999861926	PD-VINOD PATEL	A	\$ (155.62)
			\$ 40,869.38

Attached is the breakdown of the postings from 2015-2017

13710137999861102				
JNID	PR	DESC	DR	CR
AP9090	16-Jan	12/8/2015	\$ 54.99	\$ -
AP1737	16-Aug	20/01/16	\$ 55.00	\$ -
AP3788	16-Nov	25/05/16	\$ 25.00	\$ -
AP1737	16-Aug	27/01/16	\$ 55.00	\$ -
AP0962	17-Sep	5/4/2017	\$ -	\$ (15.00)
AP5287	17-May	14/12/16	\$ -	\$ (15.00)
AP9776	17-Nov	25/01/17	\$ 115.00	\$ -
AP4030	17-Oct	31/05/17	\$ -	\$ (15.00)
AP1169	17-Dec	MOVE JOURNAL	\$ -	\$ (15.00)
			\$ 304.99	\$ (60.00)
			\$ 244.99	

13710137999861105				
AP9090	16-Jan	12/8/2015	\$ 142.72	\$ -
AP7819	16-Sep	3/2/2016	\$ 27.73	\$ -
AP1737	16-Aug	20/01/16	\$ 142.73	\$ -
AP3788	16-Nov	25/05/16	\$ 257.73	\$ -
AP8677	17-Jan	3/8/2016	\$ 142.73	\$ -
AP6869	17-Sep	19/04/17	\$ 27.73	\$ -
AP6869	17-Sep	U/DEDN-PAY06-PAY09/17	\$ 568.00	\$ -
			\$ 1,309.37	

13720137999861201				
JNID	DATE	DESCRIPTION	DR	CR
AP4107	P6/2016	VAT PT-DEC PAIDIN JANU-2016	\$ 3,863.71	

13710137999861202				
AP8677	17-Jan	3/8/2016	\$ 132.13	\$ -
AP1147	17-Jul	4/1/2017	\$ 146.69	\$ -
AP6873	17-Sep	19/04/17	\$ 95.48	\$ -
AP6873	17-Sep	U/DEDN-PAY06-PAY09/1	\$ 586.76	\$ -
AP0996	17-Nov	26/04/17	\$ 293.38	\$ -
AP1140	17-Dec	2/8/2017	\$ 145.97	\$ -
AP9090	16-Jan	12/8/2015	\$ 109.20	\$ -
AP8710	16-Jan	12/8/2015	\$ -	\$ (109.21)
AP1162	16-Jun	13/01/16	\$ 140.43	\$ -
AP1570	16-Sep	20/04/16	\$ 140.43	\$ -
AP4177	16-Dec	13/07/16	\$ 132.13	\$ -
			\$ 1,922.60	\$ (109.21)
			\$ 1,813.39	

13710137999861204				
AP1148	17-Dec	2/8/2017	\$ 160.55	\$ -
AP1096	17-Jul	25/01/17	\$ -	\$ (184.43)
AP6871	17-Sep	19/04/17	\$ 185.48	\$ -

AP6336	17-May	21/12/16	\$ -	\$ (205.18)
AP6582	17-Aug	22/03/17	\$ -	\$ (205.18)
AP8677	17-Jan	3/8/2016	\$ 225.88	\$ -
AP0962	17-Sep	5/4/2017	\$ -	\$ (244.43)
AP8818	17-Oct	10/5/2017	\$ -	\$ (244.43)
AP0916	17-Nov	24/05/17	\$ -	\$ (244.43)
AP4030	17-Oct	31/05/17	\$ -	\$ (244.43)
AP0997	17-Nov	26/04/17	\$ 488.86	\$ -
AP6871	17-Sep	U/DEDN-PAY06-PAY09/1	\$ 778.72	\$ -
AP0968	17-Nov	25/01/17	\$ 1,044.40	\$ -
AP3788	16-Nov	31/12/2011	\$ 225.88	\$ -
AP9090	16-Jan	31/12/2011	\$ 260.92	\$ -
AP8710	16-Jan	31/12/2011	\$ -	\$ (260.93)
AP1737	16-Aug	31/12/2011	\$ 269.98	\$ -
AP7819	16-Sep	31/12/2011	\$ 290.68	\$ -
AP1737	16-Aug	31/12/2011	\$ 290.68	\$ -
			\$ 4,222.03	\$ (1,833.44)
				\$ 2,388.59

13710137999861306

AP8710	16-Jan	12/8/2015	\$ -	\$ (50.00)
AP9090	16-Jan	12/8/2015	\$ 49.99	\$ -
AP7956	16-Oct	11/5/2016	\$ 150.00	\$ -
AP1162	16-Jun	13/01/16	\$ 150.00	\$ -
AP1570	16-Sep	20/04/16	\$ 150.00	\$ -
AP0560	16-Feb	23/09/15	\$ 150.00	\$ -
AP1737	16-Aug	27/01/16	\$ 150.00	\$ -
AP8677	17-Jan	3/8/2016	\$ 150.00	\$ -
AP0998	17-Nov	26/04/17	\$ 300.00	\$ -
AP6870	17-Sep	U/DEDN-PAY06-PAY09/1	\$ 600.00	\$ -
			\$ 1,849.99	\$ (50.00)
				\$ 1,799.99

13710137999861501

JNID	DATE	DESCRIPTION	DR	CR
		Carry forward 2017	\$ 29.24	

13710137999861533

JNID	DATE	DESCRIPTION	DR	CR
AP9090	16-Jan	12/8/2015	\$ 34.99	\$ -
AP8710	16-Jan	12/8/2015	\$ -	\$ (35.00)
AP7819	16-Sep	20/01/16	\$ 37.50	\$ -
AP7819	16-Sep	27/01/16	\$ 37.50	\$ -
AP0916	17-Nov	24/05/17	\$ -	\$ (39.41)
AP4030	17-Oct	31/05/17	\$ -	\$ (39.41)
AP5769	17-Sep	8/3/2017	\$ 55.00	\$ -
AP3646	17-Apr	27/07/16	\$ 75.00	\$ -

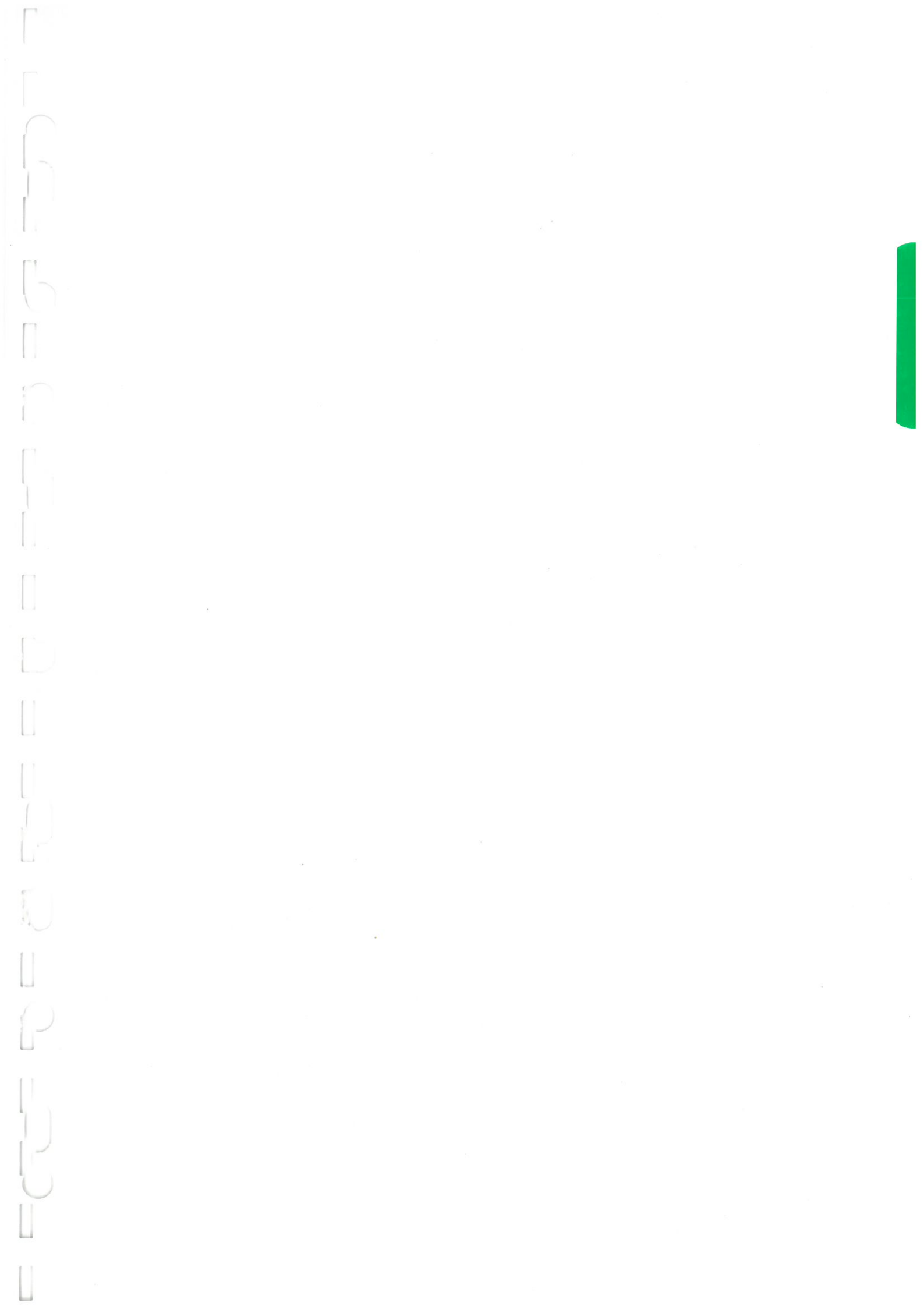
AP3788	16-Nov	25/05/16	\$ 82.50	\$ -
370001	16-Jun	JV# 10/01-LODGN DTCP	\$ 110.00	\$ -
AP6864	17-Sep	U/DEDN-PAY 07-PAY08/1	\$ 150.00	\$ -
AP6336	17-May	21/12/16	\$ -	\$ (175.00)
			\$ 582.49	\$ (288.82)
			\$ 293.67	

13710137999861536				
AP7280	16-Nov	31/05/2016	\$ -	\$ (0.02)
AP3110	15-Dec	20/07/2015	\$ 6.00	\$ -
AP7744	16-Jul	31/12/2011	\$ -	\$ (23.44)
AP9855	16-Jun	31/12/2011	\$ -	\$ (27.84)
AP0911	16-May	31/12/2011	\$ -	\$ (27.92)
AP8652	16-Feb	31/12/2011	\$ -	\$ (27.92)
AP5530	16-Nov	31/05/2016	\$ -	\$ (29.61)
AP9821	16-May	2/11/2015	\$ 30.00	\$ -
AP0962	17-Sep	5/9/2016	\$ -	\$ (35.00)
AP8818	17-Oct	5/9/2016	\$ -	\$ (35.00)
AP6582	17-Aug	5/9/2016	\$ -	\$ (35.00)
AP1096	17-Jul	5/9/2016	\$ -	\$ (35.00)
AP9821	16-May	2/11/2015	\$ 36.87	\$ -
AP8616	16-May	31/12/2011	\$ 37.50	\$ -
AP7280	16-Nov	21/06/2016	\$ 43.14	\$ -
AP9090	16-Jan	12/8/2015	\$ 44.82	\$ -
AP8710	16-Jan	31/12/2011	\$ -	\$ (44.83)
AP2770	16-May	31/12/2011	\$ -	\$ (57.53)
AP5377	16-May	31/12/2011	\$ -	\$ (57.53)
AP7186	16-Jun	31/12/2011	\$ -	\$ (57.53)
AP8616	16-May	31/12/2011	\$ -	\$ (57.53)
AP1570	16-Sep	31/12/2011	\$ -	\$ (58.94)
AP1682	16-Aug	31/12/2011	\$ -	\$ (58.94)
AP2115	16-Oct	31/12/2011	\$ -	\$ (58.94)
AP2877	16-Aug	31/12/2011	\$ -	\$ (58.94)
AP8719	16-Jul	31/12/2011	\$ -	\$ (58.94)
AP0456	17-Apr	5/9/2016	\$ -	\$ (65.17)
AP1616	17-Apr	5/9/2016	\$ -	\$ (65.17)
AP3788	16-Nov	31/05/2016	\$ -	\$ (66.99)
AP0488	17-Nov	5/9/2016	\$ 70.00	\$ -
370037	15-Dec	31/07/2015	\$ 83.14	\$ -
AP5004	16-Oct	31/12/2011	\$ -	\$ (88.55)
AP5223	16-Oct	31/12/2011	\$ -	\$ (88.55)
AP6272	16-Aug	31/12/2011	\$ -	\$ (88.55)
AP7219	16-Oct	31/12/2011	\$ -	\$ (88.55)
AP9152	16-Sep	31/12/2011	\$ -	\$ (88.55)
AP4469	15-Nov	31/12/2011	\$ -	\$ (96.80)
AP0560	16-Feb	31/12/2011	\$ -	\$ (99.31)
AP1150	16-May	31/12/2011	\$ -	\$ (99.31)
AP2432	16-Mar	31/12/2011	\$ -	\$ (99.31)
AP4020	16-Mar	31/12/2011	\$ -	\$ (99.31)

AP1737	16-Aug	27/01/16		\$ 156.38	\$ -
AP9821	16-May		4/11/2015	\$ -	\$ (160.05)
AP1150	16-May		4/11/2015	\$ 161.00	\$ -
AP3890	16-Apr	25/11/15		\$ -	\$ (174.80)
AP1000	17-Nov	26/04/17		\$ 175.00	\$ -
AP6951	16-May	25/11/15		\$ 175.75	\$ -
AP8616	16-May		9/12/2015	\$ -	\$ (186.43)
AP0911	16-May		9/12/2015	\$ 187.38	\$ -
AP7819	16-Sep		3/2/2016	\$ 187.38	\$ -
AP1737	16-Aug	20/01/16		\$ 187.38	\$ -
AP6522	16-May		2/12/2015	\$ -	\$ (193.80)
AP8616	16-May		2/12/2015	\$ 194.75	\$ -
				\$ 2,844.78	\$ (2,059.74)
					\$ 785.04

13710137999861901					
AP2432	16-Mar		7/10/2015	\$ -	\$ (163.33)
AP4020	16-Mar	UNEST PAY 41		\$ 177.66	\$ -
AP7579	16-Mar	28/10/15		\$ -	\$ (308.90)
AP3890	16-Apr	25/11/15		\$ -	\$ (134.29)
AP2388	16-Apr	18/11/15		\$ -	\$ (138.32)
AP3646	17-Apr	27/07/16		\$ 181.63	\$ -
AP0911	16-May	16/12/15		\$ -	\$ (17.36)
AP6522	16-May		2/12/2015	\$ -	\$ (56.94)
AP5377	16-May	30/12/15		\$ -	\$ (107.38)
AP9821	16-May		4/11/2015	\$ -	\$ (143.08)
370072	16-May	ADJUSTMENT OF PAYE PAYMEN		\$ 307.05	\$ -
AP1150	16-May		11/11/2015	\$ -	\$ (343.10)
AP2770	16-May	23/12/15		\$ -	\$ (399.19)
AP8616	16-May		9/12/2015	\$ -	\$ (540.62)
AP7581	17-May	28/12/16		\$ -	\$ (29.77)
AP5287	17-May	14/12/16		\$ -	\$ (98.66)
AP6336	17-May	21/12/16		\$ -	\$ (405.85)
AP7560	17-May	SALARY-15/12-31/12/2016		\$ -	\$ (468.02)
AP7560	17-May	*AP Journal*		\$ -	\$ (837.86)
AP1674	16-Jun	20/01/16		\$ -	\$ (6.00)
AP3113	16-Jun	27/01/16		\$ -	\$ (6.00)
AP1674	16-Jun	20/01/16		\$ -	\$ (29.61)
AP3113	16-Jun	27/01/16		\$ -	\$ (29.61)
AP1674	16-Jun	20/01/16		\$ -	\$ (37.50)
AP3113	16-Jun	27/01/16		\$ -	\$ (37.50)
AP1674	16-Jun	20/01/16		\$ -	\$ (55.00)
AP3113	16-Jun	27/01/16		\$ -	\$ (55.00)
AP3113	16-Jun	27/01/16		\$ -	\$ (118.47)
AP1674	16-Jun	20/01/16		\$ -	\$ (126.76)
AP9855	16-Jun	13/01/16		\$ -	\$ (135.84)
AP7186	16-Jun		6/1/2016	\$ -	\$ (136.75)
AP1674	16-Jun	20/01/16		\$ -	\$ (140.43)
AP9855	16-Jun	13/01/16		\$ -	\$ (140.43)
AP1674	16-Jun	20/01/16		\$ -	\$ (142.73)

AP3113	16-Jun	27/01/16	\$ -	\$ (142.73)
AP1674	16-Jun	20/01/16	\$ -	\$ (150.00)
AP3113	16-Jun	27/01/16	\$ -	\$ (150.00)
AP9855	16-Jun	13/01/16	\$ -	\$ (150.00)
AP3113	16-Jun	27/01/16	\$ -	\$ (156.38)
AP1674	16-Jun	20/01/16	\$ -	\$ (187.38)
AP9471	16-Jun	PT OF INTERIOR RENOVATIO W	\$ -	\$ (267.46)
AP3113	16-Jun	27/01/16	\$ -	\$ (269.98)
AP1674	16-Jun	20/01/16	\$ -	\$ (290.68)
AP0178	17-Jul	11/1/2017	\$ -	\$ (222.90)
AP5144	16-Jul	3/2/2016	\$ -	\$ (6.00)
AP5144	16-Jul	3/2/2016	\$ -	\$ (27.73)
AP5144	16-Jul	3/2/2016	\$ -	\$ (29.61)
AP5144	16-Jul	3/2/2016	\$ -	\$ (37.50)
AP5144	16-Jul	3/2/2016	\$ -	\$ (55.00)
AP6557	16-Jul	10/2/2016	\$ -	\$ (136.53)
AP5144	16-Jul	3/2/2016	\$ -	\$ (150.00)
AP8723	16-Jul	24/02/16	\$ -	\$ (163.42)
AP5144	16-Jul	3/2/2016	\$ -	\$ (187.38)
AP4467	16-Jul	DEDN PAY50-4/16	\$ 210.00	\$ -
AP5144	16-Jul	3/2/2016	\$ -	\$ (255.56)
AP5144	16-Jul	3/2/2016	\$ -	\$ (290.68)
AP7744	16-Jul	17/02/16	\$ -	\$ (292.18)
AP1131	17-Jul	ACTG ALLOW-13/ 12/16-14/1/1	\$ -	\$ (34.36)
AP1130	17-Jul	ACTG ARREARS-13/12-14/1/17	\$ -	\$ (65.98)
AP1087	17-Jul	SALARY - PAY 01/1/2017	\$ -	\$ (690.00)
AP6272	16-Aug	30/03/16	\$ -	\$ (124.47)
AP4849	16-Aug	23/03/16	\$ -	\$ (131.45)
AP0610	16-Aug	2/3/2016	\$ -	\$ (174.80)
AP2877	16-Aug	16/03/16	\$ -	\$ (230.52)
AP1682	16-Aug	9/3/2016	\$ -	\$ (270.29)
AP4744	17-Aug	SALARY-PA05/2017	\$ -	\$ (204.44)
AP1570	16-Sep	27/04/16	\$ -	\$ (57.28)
AP0379	16-Sep	20/04/16	\$ -	\$ (145.30)
AP7819	16-Sep	6/4/2016	\$ -	\$ (200.27)
AP9152	16-Sep	13/04/16	\$ -	\$ (262.26)
AP7219	16-Oct	18/05/16	\$ -	\$ (31.39)
AP5223	16-Oct	11/5/2016	\$ -	\$ (55.81)
AP2115	16-Oct	1/6/2016	\$ -	\$ (78.66)
AP5004	16-Oct	4/5/2016	\$ -	\$ (345.94)
AP4034	17-Oct	31/05/17	\$ -	\$ (449.41)
AP8822	17-Oct	10/5/2017	\$ -	\$ (509.62)
AP0877	17-Nov	ARREARS OF ACTG-MIRIAMA L	\$ -	\$ (157.26)
AP0835	17-Nov	14/06/17	\$ -	\$ (213.89)
AP6100	17-Nov	7/6/2017	\$ -	\$ (231.59)
AP0820	17-Nov	17/05/17	\$ -	\$ (274.52)
AP9131	17-Nov	21/06/17	\$ -	\$ (292.78)
AP0925	17-Nov	25/01/17	\$ -	\$ (315.35)
AP1801	17-Nov	28/06/17	\$ -	\$ (345.42)
AP0920	17-Nov	24/05/17	\$ -	\$ (553.88)



Navin Chandra

From: Mohammed Rahat
Sent: Friday, 16 August 2019 10:20 AM
To: Navin Chandra
Cc: Raveena D. Kumar; Caroline Tavaga; Veceli Naisinibokola
Subject: RE: Re: Status of the Book Entry Adjustment - Head 23,37 and 38

MF

Kindly note all prior year adjustment will be facilitated in this financial year. We will update in due course.

Regards

MR

From: Navin Chandra
Sent: Friday, August 16, 2019 10:17 AM
To: Mohammed Rahat
Cc: Raveena D. Kumar; Caroline Tavaga
Subject: FW: Re: Status of the Book Entry Adjustment - Head 23,37 and 38
Importance: High

Good Morning Rahat,

Attached, please find the Book Entry Adjustment - Head 23,37 and 38.

Please provide the status of the Ministry's request for Book Entry Adjustment.

Looking forward for your favorable response.

Thanks

Navin

From: Mohammed Rahat
Sent: Wednesday, 24 July 2019 5:04 PM
To: Veceli Naisinibokola
Cc: Navin Chandra; Raveena D. Kumar
Subject: FW: Re: Status of the Book Entry Adjustment - Head 23,37 and 38
Importance: High

Veceli

Kindly update.

Regards

MR

From: Navin Chandra
Sent: Monday, July 22, 2019 5:03 PM
To: Mohammed Rahat

Cc: Raveena D. Kumar

Subject: Re: Status of the Book Entry Adjustment - Head 23,37 and 38

Importance: High

Good Afternoon Rahat

Attached, please find the book entry adjustment request from the Ministry (Head 23,38 and 37) which was submitted to your office on 14/10/2018.

Please provide the status of the Ministry's request.

Thanks

Navin Chandra

Accounts Section

Ministry of Local Government, Housing & Environment

Level 2, FFA House, Suva

Phone : 3304364



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Acct:	9-37301-37999-895010		Type:	2	Year:	2017
Desc:	TF HUD LITTER DECREE		Per fr:	1	to:	14
Bbal:	298838.09-	End:	1466163.81-	Net:	1167325.72-	
Per:	Debits:	Credits:	Net:	V:	Dsply:	ALL:
01	505479.57	220771.16-	284708.41		4	4
02	689939.33	456626.22-	233313.11		5	5
03	.00	.00	.00		0	0
04	158228.15	1078695.00-	920466.85-		8	8
05	.00	.00	.00		0	0
06	.00	.00	.00		0	0
07	348316.53	.00	348316.53		1	1
08	161987.23	2725.00-	159262.23		2	2
09	.00	418175.00-	418175.00-		1	1
10	.00	.00	.00		0	0
11	494597.57	.00	494597.57		4	4
12	.00	1348881.72-	1348881.72-		3	3
13	.00	.00	.00		0	0
14	.00	.00	.00		0	0
FT	2358548.38	3525874.10-	1167325.72-		28	28

Thursday, September 5, 2019:

Waste and Environment Impact Assessment

Period 1 - August

Acct: 9-37301-37999-895010

Desc: TF HUD LITTER DECREE

Currency: FJD Curr type:

S

DR/CR Code:

Type:

2

Status:

I

Fiscal set:

A

Year:

2017

More:

View totals:

☐ N

(Y or N):

Net change:

284,708.41

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
01/2017	AP1626	220,771.16	NAB-JUNE CLAIM
01/2017	AP1637	220,771.16-	NAB-JUNE CLAIM
01/2017	AP1663	220,771.16	NAB-JUNE CLAIM
01/2017	AP1670	63,937.25	PYMT; 2ND QTR; COMM/LEVY
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	

Last page for period 01 display (G67123)

Thursday, September 5, 2019:

Acct: 9-37301-37999-895010

Type: 2 Status: I

Desc: TF HUD LITTER DECREE

Fiscal set: A Year: 2017

Currency: FJD Cum type: S DR/CR Code:

More:

View totals: ☐ N (Y or N):

Net change: 233,313.11

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
02/2017	AP3346	233,313.11	OPERATIONS PMT -JULY/2016
02/2017	AP3382	233,313.11-	OPERATIONS PMT -JULY/2016
02/2017	AP3405	223,313.11	HGLEACH-JULY CLAIM
02/2017	AP4388	223,313.11-	HGLEACH-JULY CLAIM
02/2017	AP4414	233,313.11	PMT OF JULY NAB PAYMENT-JULY
		0	
		0	
		0	
		0	
		0	
		0	
		0	

Last page for period 02 display (G67123)

Thursday, September 5, 2019:

Period 4 - November

Acct: 9-37301-37999-895010

Type: 2 Status: I

Desc: TF HUD LITTER DECREE

Fiscal set: A Year: 2017

Currency: FJD Curr type: S DR/CR Code:

More:

View totals: ☐ N (Y or N):

Net change: 920,466.85-

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
04/2017	370004	350,000.00-	JV # 47/08 - DOE TRUST FUND
04/2017	370006	185,070.00-	JV # 19/03 - ENV LODG
04/2017	370008	8,175.00-	JV 26/03 - LODGEMENT
04/2017	370016	2,725.00-	JV 07/09
04/2017	370018	280,000.00-	JV 14/11-ENVIRONMENT LODGEMENT
04/2017	370018	2,725.00-	JV 20/11-ENVIRONMENT LODGEMENT
04/2017	370018	250,000.00-	JV 22/11-ENVIRONMENT LODGEMENT
04/2017	AP6666	158,228.15	NABORO-OPERATIONS CONT
		0	
		0	
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		0	

Last page for period 04 display (G67123)

Thursday, September 5, 2019:

Period 7 - February

Acct: 9-37301-37999-895010

Type: 2 Status: I

Desc: TF HUD LITTER DECREE

Fiscal set: A Year: 2017

Currency: FJD Cum type: S DR/CR Code:

More:

View totals: ☐ N (Y or N):

Net change: 348,316.53

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
07/2017	AP1138	348,316.53	PYMNT-NABORO LANDFILL
		0	
		0	
		0	
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Last page for period 07 display (G67123)

Thursday, September 5, 2019:

Acct: 9-37301-37999-895010

Type: 2 Status: I

Desc: TF HUD LITTER DECREE

Fiscal set: A Year: 2017

Currency: FJD Cum type: S DR/CR Code:

More:

View totals: ☐ N (Y or N):

Net change: 159,262.23

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
08/2017	37007	2,725.00-	JV 48/02 - ENV. LODGMT - 08/12/2016
08/2017	AP6707	161,987.23	2016 NOV CLAIM-NABORO L/FTRUST
		0	
		0	
		0	
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		0	
		0	
		0	
		0	
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		0	

Last page for period 08 display (G67123)

Thursday, September 5, 2019

Acct: 9-37301-37999-895010

Type: 2 Status: I

Desc: TF HUD LITTER DECREE

Fiscal set: A Year: 2017

Currency: FJD Cum type: S DR/CR Code:

More:

View totals: ☐ N (Y or N):

Net change: 494,597.57

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
11/2017	AP0477	156,021.60	JAN - NABORO SERVICES
11/2017	AP0881	161,155.78	FEBRUARY PAYMENT
11/2017	AP0901	160,847.58	NABORO LANDFILL-DEC
11/2017	AP9693	16,572.61	3RD QTRER LEVY-NABORO
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	

Last page for period 11 display (G67123)

Thursday, September 5, 2019:

AGREEMENT

between

Ministry of Local Government, Housing and Environment (MLGHE)

and

The iTaukei Affairs Board (TAB)

(together, "the Parties")

Whereas MLGHE is a National Development Control and Regulatory Ministry under the Fijian Government consisting of the Department of Local Government, Department of Town and Country Planning, the Department of Housing and the Department of Environment.

Whereas TAB is a Statutory Body, mandated under the iTaukei Affairs Act Cap 120 to strengthen the Good Governance and to look after the Wellbeing of the iTaukei people.

Whereas Community Levy is a royalty payment made to the ancestral landowners on which the Naboro landfill is situated.

And Whereas MLGHE and TAB have mutual interests in relation to the application of the principles of sustainable use and development of Fiji's Natural Resources whilst having regard to the relationship the iTaukei have with their ancestral lands, waters, sites, sacred areas and other treasures.

The Parties have reached the following understanding:

1. Objective

- 1.1 The main objective of this Agreement is to set up a working framework to enable transparent, accountable and timely payout of community levy from gate fee revenue received from Naboro Landfill as per Cabinet Decision number 575 (vii) of Cabinet Paper (04) 480 dated 16th November 2004 and Cabinet Decision number 203 (iv) of Cabinet Paper (11) 176 dated 24th May 2011.

- 1.2 The MLGHE and TAB with observance to the Cabinet Decisions highlighted in section 1.1, note the term and form that the community levy takes and agree to the following:

1.2.1 Community Levy between the term 1st October 2005 to 31st May 2011 forms 3% of all Vat Exclusive portions of gate fees received at the Naboro Landfill and is limited to this period only and

1.2.2 Community Levy for the term 1st of June 2011 onwards forms \$0.78 of each tonne of wastes received at the landfill and is valid for the term stated.

2 Collaborative Activities

2.1 The Parties agree, to the extent possible, but without limitation to:

- (a) Consult each other on policy matters of mutual concern.
- (b) Exchange information on developments and current activities in relation to community levy.
- (c) Keep all stake holders informed of co-operative activities undertaken pursuant to this Agreement.

3 Operational Provisions

3.1 The MLGHE as the Manager of the Trust Fund will record and set aside the necessary funds for community levy being sourced from revenues received in the form of gate fees at the Naboro Landfill.

3.2 TAB will administer the transparent and accountable transfer of community levy monies set aside by the MLGHE for the Rewa Provincial Council and the members of the Yavusa Bativudi

4 Work Plan

4.1 Community Levy will be disbursed by the MLGHE to TAB on a quarterly basis and will be due on the last working day of

the months of March, June, September and December respectively.

4.1.1 Community levy transfers will take the form of government cheque or an Electronic Funds Transfer.

4.2 TAB following receipt of Community levy monies from the MLGHE will allocate the funds under the following use divisions:

4.2.1 Education (25%), village housing (45%), capital development investments (15%), village development (10%), and funerals and village function (5%)

4.2.2 TAB shall disburse these allocations to Yavusa Bativudi via a bank lodgement into the Yavusa Bativudi's BSP Trust Account Number: 9167494.

4.3 The MLGHE is the monitoring authority under this Agreement and will ensure that the objectives of this Agreement are fulfilled.

4.4 TAB will ensure that a comprehensive report is provided to the MLGHE on a semi-annual basis within 14 days after the allocation of the Community levy to the ancestral landowners.

5 Duration and Entry into Force

5.1 This Agreement will be valid for a period of three years from the date this understanding is signed and may be renewed for such further periods as may be agreed between the Parties.

5.2 This Agreement will come into effect on signature of the Parties.

Handwritten signature

6 Amendment

6.1 Amendments within the scope of the Agreement will be made by mutual consent of the Parties, by the issuance of a written modification, signed and dated by the Parties, prior to any change being performed.

7 Variation

7.1 Any variation whatsoever to this Agreement may only be made by written agreement between the Parties. Each party will give due consideration and not unreasonably delay a considered response to any proposals for variation made by the other party.

8 Dispute Resolution

8.1 In the case of a dispute between the Parties relating to the interpretation and compliance of this Agreement, the Parties will consult with a view to the settlement of the dispute by negotiation, enquiry, mediation, conciliation, arbitration and other peaceful means that they may mutually determine.

9 Confidentiality

9.1 Each party shall not at any time disclose to any third party any knowledge, information or data whatsoever provided to them under this Agreement, unless consented to in writing by the other party.

9.2 Any knowledge, information or data provided to each of the parties shall be used by the parties only for the purpose of performing the activities herein.

9.3 The contents of this Agreement are confidential and shall not be disclosed by either party to this Agreement nor by any party external to this Agreement except as may be required by law or in order to enforce or take any step under this Agreement.

Handwritten signature

10 Termination or Suspension

10.1 This Agreement may be terminated or suspended by either party by giving thirty (30) days written notice to the other party.

11 Severability

11.1 If any provision of this Agreement is determined by law or any Court to be illegal, invalid, void or of no effect, the legality or validity of the remainder of this Agreement is not to be affected and the provisions deemed illegal, invalid, void or of no effect will be deemed deleted to the extent and effect as if it had not been incorporated. However, the remainder of the Agreement will continue in force and full effect.

12 Assignment

12.1 The Parties will not assign any obligation under this Agreement to other personnel or sub-contract any portion of this Agreement without the other party's prior written approval.

IN WITNESS WHEREOF the parties hereto execute this Agreement on the date hereinbefore mentioned.

Mr Savenaca Kaunisela
The Chief Executive Officer
iTaukei Affairs Board

Mr. Samuela Namosomalua
The Permanent Secretary
Ministry of Local
Government, Housing and
Environment

.....
Date: 8/10/14

.....
Date: 8/10/14

Witnessed by:

Witnessed by:

.....
Signature
Savenaca Kaunisela
Name

.....
Signature
Samuela Namosomalua
Name

Date: 8/10/14

Date: 8/10/14

Enclosed:

- i. Cabinet Decision number 575 (vii) of Cabinet Paper (04) 480 dated 16th November 2004
- ii. Cabinet Decision number 203 (iv) of Cabinet Paper (11) 176 dated 24th May 2011

THIS DOCUMENT IS A...

C.P. 2004, 23rd Meeting

Date 16/11/04

CABINET DECISION

Extract from Minutes of Meeting held on

Tuesday 16th November, 2004 at 9 00am

CP(04)480

575. Naboro Landfill Project
- 032-4(2)

Cabinet agreed:

- (i) that a conventional landfill be operated for Stage 1 of the Naboro Landfill (estimate 5 to 7 years);
- (ii) that Waste Management New Zealand - Carpenters Shipping Fiji be considered as a joint venture partner with the four municipal councils (Suva, Nasinu, Nausori and Lami);
- (iii) that both incinerator proponents Brind International and Waste to Energy be invited, without any form of approval, to submit fully documented Feasibility Studies in line with World Bank Guidelines for Stage 2 of Naboro Landfill, based on successful operation of their technology in a directly comparable situation for assessment by an independent consultant;
- (iv) that the Ministry engage an independent consultant involved in the successful operation of solid waste incineration plant to appraise the full feasibility studies by Brind International and Waste to Energy;
- (v) that the Ministry through the Department of Environment to undertake a full study on the use of incineration in Fiji, with possible assistance from countries such as Japan or China where incineration is successful.

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CP(2011): 9th Meeting

Date: 24/05/11

CABINET DECISION

Extract from Minutes of Meeting held on

2.

(vi) that the Operator Licence is to include a community levy (3%) Aftercare Fund (\$0.24/tonne); Capital Reserve Contribution (\$2.00/tonne) to cover the Ministry's costs and technical expertise as required; and

(vii) that the community levy of 3% on the gate price per tonne of waste and such funds to be paid monthly into a Trust Fund, the details of which are to be determined after extensive consultations with all stakeholders.

[Jowasa Volavola]
Secretary to the Cabinet

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CP(2011): 9th Meeting

Date: 24/05/11

CABINET DECISION

Extract from Minutes of Meeting held on Tuesday 24th May, 2011 at 9.00am

203. Operation of the Naboro Landfill and Future Options CP(11)176
- EP.3/3/5/1

Cabinet:

(i) noted that as per Cabinet Decision 53/2011, consultations with the Ministry of Finance and the Office of the Solicitor General have been undertaken;

(ii) noted the progress of Naboro Landfill operations from 2005 to 2010 in relation to waste received, revenue collected and subsidy paid;

(iii) endorsed the award of a new Two [2] Year Contract to the existing operator, H G Leach (Fiji) Ltd;

(iv) approved the New Operating Gate Price of \$37.28/tonne VEP comprising the following:

i. Contract rates of the New Two Year Contract:

- \$35.00/Tonne (VEP) Base Operating Contract Cost; and
- \$0.50/tonne (VEP) additional Operating Cost of operating Naboro on all Public Holidays,

ii. Add additional costs currently levied of:

- \$0.78/tonne (VEP) Community Levy; and
- \$1.00/Tonne VEP Administration fee

THIS DOCUMENT IS THE PROPERTY OF THE CABINET


CP(2011): 9th Meeting
Date: 24/05/11

CABINET DECISION

Extract from Minutes of Meeting Held on Tuesday 24th May, 2011 at 9.00am

2.

- (v) approved the continuation of the current gates fee of \$21.86/tonne VEP until the 30th November 2011;
- (vi) approved the phasing out of subsidy through the increase in gate fees commencing 1st December 2011 culminating in a final gate fee of \$37.28 (VEP) from 1st June 2013 as shown below:
 - YEAR 1 \$21.86/tonne VEP up to 30th November 2011
 - " \$25.72/tonne VEP on 1st December 2011
 - YEAR 2 \$29.58/tonne VEP, on 1st June 2012
 - " \$33.44/tonne VEP on 1st December 2012
 - YEAR 3 \$37.28/tonne VEP on 1st June 2013; and
- (i) approved the establishment of the Inter Ministry Working Party consisting of all stakeholders including councils and operators to consider a National Waste Management Policy Framework.


A- [V. Namosomalua (Mrs)]
Acting Secretary to the Cabinet

Navin Chandra

From: Sainimili L. Bulai
Sent: Tuesday, 10 September 2019 1:20 PM
To: Navin Chandra
Cc: Joshua Wycliffe; Sandeep K. Singh
Subject: Tonnage Report NABORO LANDFILL

Bula Navin

Please find below tonnage report.

Thank You

Sainimili

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	
2010	4675.51	4472.46	4807.2	4744.34	4721.37	4900.82	4385.3	4863.15	4582.94	4840.35	5874.79	5697.38	58565.61
2011	5289.19	5024.02	5059.74	5184.11	5506.9	5010.4	5017.65	5096.44	4944.17	5031.73	5053.64	5461.75	61679.74
2012	5426.31	4942.39	4962.68	5278.54	5264.48	4845.75	4694.46	5062.16	4692.19	5326.96	5191.05	5359.67	61046.64
2013	5599.64	4959.27	5636.41	5104.85	5053.42	5143.42	4927.33	5471.50	5425.96	5738.13	5973.84	6110.79	65144.56
2014	6060.66	4712.6	6405.95	5959.50	6392.53	6041.05	6436.31	6436.21	5758.09	6947.90	6246.57	7512.11	74909.48
2015	6876.30	7627.14	8101.62	6383.61	6364.06	7251.51	6799.80	6860.68	7060.01	7281.61	6896.42	7256.94	84759.70
2016	6988.42	7382.73	6853.86	8361.22	6840.07	6769.00	7210.41	7384.85	6651.67	7214.70	7218.69	7774.84	86650.46
2017	7824.3	7212.76	7977.97	6917.82	8640.73	7922.98	7462.40	7919.00	7151.00	7361.00	8456.30	8000.00	92846.26
2018	8429.4	7657.7	8247.90	7941.00	7841.10	7731.03	7869.93	7651.85	7188.40	9353.00	9120.00	9250.00	98281.31

FEB 2012				
01/02/2012	BALANCE B/F			\$ 1,794,381.99
02/03/2012	ENVIRONMENT MANAGEMENT		\$ 204.00	\$ 1,794,585.99
06/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 10,649.63	\$ 1,805,235.62
07/03/2012	ENVIRONMENT MANAGEMENT		\$ 306.00	\$ 1,805,541.62
08/03/2012	ENVIRONMENT - LAUTOKA		\$ 32.80	\$ 1,805,574.42
08/03/2012	ENVIRONMENT - LAUTOKA		\$ 102.50	\$ 1,805,676.92
08/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 4,883.70	\$ 1,810,560.62
09/03/2012	ENVIRONMENT MANAGEMENT		\$ 306.00	\$ 1,810,866.62
13/03/2012	ENVIRONMENT MANAGEMENT		\$ 510.00	\$ 1,811,376.62
13/03/2012	ENVIRONMENT		\$ 6,233.73	\$ 1,817,610.35
14/03/2012	DEPOSIT		\$ 333.15	\$ 1,817,943.50
15/03/2012	DEPOSIT		\$ 55,558.05	\$ 1,873,501.55
15/03/2012	LABASA		\$ 1,998.95	\$ 1,875,500.50
16/03/2012	ENVIRONMENT MANAGEMENT		\$ 820.00	\$ 1,876,320.50
16/03/2012	ENVIRONMENT - LAUTOKA		\$ 128.15	\$ 1,876,448.65
16/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 1,961.90	\$ 1,878,410.55
19/03/2012	CHQ 0000192	\$ 176,586.70		\$ 1,701,823.85
20/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 1,920.23	\$ 1,703,744.08
20/03/2012	LABASA		\$ 2,152.50	\$ 1,705,896.58
21/03/2012	ENV MANAGEMENT PROV DEV		\$ 205.00	\$ 1,706,101.58
22/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 1,063.85	\$ 1,707,165.43
22/03/2012	ENVIRONMENT - HQ ACCOUNT		\$ 709.80	\$ 1,707,875.23
23/03/2012	ENVIRONMENT MANAGEMENT		\$ 102.50	\$ 1,707,977.73
23/03/2012	HQ ACCOUNT		\$ 2,721.43	\$ 1,710,699.16
23/03/2012	CHQ 0000194	\$ 2,941.50		\$ 1,707,757.66

MARCH 2012				
31/03/2012	BALANCE B/F			\$ 1,714,526.23
02/04/2012	CHQ 0000195	\$ 40,073.40		\$ 1,674,452.83
03/04/2012	DEPOSIT		\$ 15,580.23	\$ 1,690,033.06
04/04/2012	LABASA		\$ 1,409.45	\$ 1,691,442.51
05/04/2012	CHQ 0000198	\$ 176,415.28		\$ 1,515,027.23
05/04/2012	ENVIRONMENT - LAUTOKA		\$ 301.40	\$ 1,515,328.63
06/04/2012	BALANCE C/F			\$ 1,515,328.63
11/04/2012	LABASA		\$ 2,193.55	\$ 1,517,522.18
12/04/2012	CHQ 0000196	\$ 24,624.95		\$ 1,492,897.23
12/04/2012	ENVIRONMENT - HQ ACCOUNT		\$ 8,397.78	\$ 1,501,295.01
13/04/2012	CHQ 0000197	\$ 13,800.00		\$ 1,487,495.01
16/04/2012	ENVIRONMENT MANAGEMENT - NADI		\$ 205.00	\$ 1,487,700.01
17/04/2012	PROVINCIAL DEVELOPMENT		\$ 102.50	\$ 1,487,802.51
17/04/2012	ENVIRONMENT - HQ ACCOUNT		\$ 1,293.60	\$ 1,489,096.11
17/04/2012	LABASA		\$ 250.00	\$ 1,489,346.11

21/01/2012	BALANCE C/F			1,456,325.23	
24/01/2012	HQ ACCOUNTS		4,170.81	1,460,496.04	
24/01/2012	CHQ 0000191	18,394.58		1,442,101.46	
24/01/2012	LABASA		1,040.40	1,443,141.86	
25/01/2012	BALANCE C/F			1,443,141.86	
26/01/2012	HQ ACCOUNTS		574.03	1,443,715.89	
27/01/2012	ENVIRONMENT MANAGEMENT		204.00	1,443,919.89	
27/01/2012	LABASA		205.00	1,444,124.89	
30/01/2012	ENVIRONMENT HQ		2,538.95	1,446,663.84	

15/07/2013	Deposit		45.10	2,327,162.58	
15/07/2013	environment lautoka		102.50	2,327,265.08	
15/07/2013	environment lautoka		465.71	2,327,730.79	
16/07/2013	Labasa		102.50	2,327,833.29	
17/07/2013	nadi		205.00	2,328,038.29	
17/07/2013	Environment		5,682.07	2,333,720.36	
17/07/2013	Environment Labasa		1,025.00	2,334,745.36	
18/07/2013	Chq Nbr: 000000245	19,950.00		2,314,795.36	
18/07/2013	environment lautoka		268.60	2,315,063.96	
18/07/2013	Environmentlabasa		128.15	2,315,192.11	
19/07/2013	Deposit		1,025.00	2,316,217.11	
19/07/2013	lautoka		256.30	2,316,473.41	
22/07/2013	Envrmnt - 19 Mcgrgr Rd		1,149.03	2,317,622.44	
22/07/2013	lautoka		278.85	2,317,901.29	

06/04/2012	BALANCE C/F			1,515,328.63	
11/04/2012	LABASA		2,193.55	1,517,522.18	
12/04/2012	CHQ 0000196	24,624.95		1,492,897.23	
12/04/2012	ENVIRONMENT - HQ ACCOUNT		8,397.78	1,501,295.01	
13/04/2012	CHQ 0000197	13,800.00		1,487,495.01	
16/04/2012	ENVIRONMENT MANAGEMENT - NADI		205.00	1,487,700.01	
17/04/2012	PROVINCIAL DEVELOPMENT		102.50	1,487,802.51	

29/03/2012	BALANCE C/F			1,712,850.93	
30/03/2012	DEPOSIT		1,573.40	1,714,424.33	
30/03/2012	BANK FEES	49.00		1,714,375.33	
30/03/2012	INTEREST		150.90	1,714,526.23	
02/04/2012	CHQ 0000195	40,073.40		1,674,452.83	
03/04/2012	DEPOSIT		15,580.23	1,690,033.06	
04/04/2012	LABASA		1,409.45	1,691,442.51	
05/04/2012	CHQ 0000198	176,415.28		1,515,027.23	

21/05/2012	CHQ 0000199	79,040.88		1,663,089.32	
22/05/2012	PROVINCIAL DEVELOPMENT - NADI		102.50	1,663,191.82	
22/05/2012	ENVIRONMENT MANAGEMENT		307.70	1,663,499.52	
23/05/2012	PROVINCIAL DEVELOPMENT - NADI		102.50	1,663,602.02	
24/05/2012	PROVINCIAL DEVELOPMENT - NADI		102.50	1,663,704.52	
24/05/2012	ENVIRONMENT - HQ ACCOUNT		495.15	1,664,199.67	

16/03/2012	ENVIRONMENT MANAGEMENT		820.00	1,876,320.50	
16/03/2012	ENVIRONMENT - LAUTOKA		128.15	1,876,448.65	
16/03/2012	ENVIRONMENT - HQ ACCOUNT		1,961.90	1,878,410.55	
19/03/2012	CHQ 0000192	176,586.70		1,701,823.85	
20/03/2012	ENVIRONMENT - HQ ACCOUNT		1,920.23	1,703,744.08	
20/03/2012	LABASA		2,152.50	1,705,896.58	
21/03/2012	ENV MANAGEMENT PROV DEV		205.00	1,706,101.58	
22/03/2012	ENVIRONMENT - HQ ACCOUNT		1,063.85	1,707,165.43	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 91611 CHANDRA KANT UMARIA

Salary : 50058.000

Pay Year : 2016

Permanent

XX

	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201601	01/01/2016	14/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201602	15/01/2016	28/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201603	29/01/2016	11/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201604	12/02/2016	25/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201605	26/02/2016	10/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201606	11/03/2016	24/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201607	25/03/2016	07/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201608	08/04/2016	21/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201609	22/04/2016	05/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201610	06/05/2016	19/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201611	20/05/2016	02/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201612	03/06/2016	16/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201613	17/06/2016	30/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201614	01/07/2016	14/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201615	15/07/2016	28/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201616	29/07/2016	11/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201617	12/08/2016	25/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201618	26/08/2016	08/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201619	09/09/2016	22/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201620	23/09/2016	06/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201621	07/10/2016	20/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201622	21/10/2016	03/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201623	04/11/2016	17/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201624	18/11/2016	01/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201625	02/12/2016	15/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201626	16/12/2016	29/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
Total						50058.06	50058.06	0.00	0.00	50058.06	5471.61	0.00	0.00	4004.52	0.00	40581.93	

Pay 16 to 26 \Rightarrow \$50, \$1925.31 \times 11 = \$21,178.41

10% FNPF = 2,117.84

\$23,296.25

Total Sum \Rightarrow \$55,663.86
including FNPF.



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 91611 CHANDRA KANT UMARIA

Salary : 50058.000

Pay Year : 2017

Permanent

XX

	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201701	01/01/2017	14/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201702	15/01/2017	28/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201703	29/01/2017	11/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201704	12/02/2017	25/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201705	26/02/2017	11/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201706	12/03/2017	25/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201707	26/03/2017	08/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201708	09/04/2017	22/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201709	23/04/2017	06/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201710	07/05/2017	20/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201711	21/05/2017	03/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201712	04/06/2017	17/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201713	18/06/2017	01/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201714	02/07/2017	15/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201715	16/07/2017	29/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201716	30/07/2017	12/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	149.12	0.00	0.00	154.02	0.00	1622.17	F
	N	201717	13/08/2017	26/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201718	27/08/2017	09/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	128.69	0.00	0.00	154.02	0.00	1642.60	F
	N	201719	10/09/2017	23/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201720	24/09/2017	07/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201721	08/10/2017	21/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201722	22/10/2017	04/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201723	05/11/2017	18/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.90	0.00	0.00	154.02	0.00	1632.39	F
	N	201724	19/11/2017	02/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201725	03/12/2017	16/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201726	17/12/2017	30/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
Total						50058.06	50058.06	0.00	0.00	50058.06	4684.69	0.00	0.00	4004.52	0.00	41368.85	

Pay 1/17 to Pay 15/17 $\Rightarrow \$1925.31 \times 15 \text{ pays} = \$28,879.65$

10% FNPF $\Rightarrow \$2,887.96$

\$31,767.61



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 91197



VIJAY CHAND



Salary : 50058.000

Pay Year : 2016

Permanent v

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	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201601	01/01/2016	14/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201602	15/01/2016	28/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201603	29/01/2016	11/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201604	12/02/2016	25/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201605	26/02/2016	10/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201606	11/03/2016	24/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201607	25/03/2016	07/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201608	08/04/2016	21/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201609	22/04/2016	05/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201610	06/05/2016	19/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201611	20/05/2016	02/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201612	03/06/2016	16/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201613	17/06/2016	30/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201614	01/07/2016	14/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201615	15/07/2016	28/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201616	29/07/2016	11/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201617	12/08/2016	25/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201618	26/08/2016	08/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201619	09/09/2016	22/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201620	23/09/2016	06/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201621	07/10/2016	20/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201622	21/10/2016	03/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201623	04/11/2016	17/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201624	18/11/2016	01/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201625	02/12/2016	15/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201626	16/12/2016	29/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
Total						50058.06	50058.06	0.00	0.00	50058.06	5471.61	0.00	0.00	4004.52	0.00	40581.93	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 91197 VIJAY CHAND

Salary : 50058.000
Permanent

Pay Year : 2017

XX

	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201701	01/01/2017	14/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201702	15/01/2017	28/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201703	29/01/2017	11/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201704	12/02/2017	25/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201705	26/02/2017	11/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201706	12/03/2017	25/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201707	26/03/2017	08/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201708	09/04/2017	22/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201709	23/04/2017	06/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201710	07/05/2017	20/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201711	21/05/2017	03/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201712	04/06/2017	17/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201713	18/06/2017	01/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	0.00	1560.85	F
	N	201714	02/07/2017	15/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201715	16/07/2017	29/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	0.00	1560.84	F
	N	201716	30/07/2017	12/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	149.12	0.00	0.00	154.02	0.00	1622.17	F
	N	201717	13/08/2017	26/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201718	27/08/2017	09/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	128.69	0.00	0.00	154.02	0.00	1642.60	F
	N	201719	10/09/2017	23/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201720	24/09/2017	07/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201721	08/10/2017	21/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201722	22/10/2017	04/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201723	05/11/2017	18/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.90	0.00	0.00	154.02	0.00	1632.39	F
	N	201724	19/11/2017	02/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201725	03/12/2017	16/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
	N	201726	17/12/2017	30/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	0.00	1632.38	F
Total						50058.06	50058.06	0.00	0.00	50058.06	4684.69	0.00	0.00	4004.52	0.00	41368.85	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 93664 ROBIN KHADIM ALI

Salary
50058.000

Pay Year : 2016

Permanent

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	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201601	01/01/2016	14/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201602	15/01/2016	28/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201603	29/01/2016	11/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201604	12/02/2016	25/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201605	26/02/2016	10/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201606	11/03/2016	24/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201607	25/03/2016	07/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201608	08/04/2016	21/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201609	22/04/2016	05/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201610	06/05/2016	19/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201611	20/05/2016	02/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201612	03/06/2016	16/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201613	17/06/2016	30/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201614	01/07/2016	14/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201615	15/07/2016	28/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201616	29/07/2016	11/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201617	12/08/2016	25/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201618	26/08/2016	08/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201619	09/09/2016	22/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201620	23/09/2016	06/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201621	07/10/2016	20/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201622	21/10/2016	03/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201623	04/11/2016	17/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201624	18/11/2016	01/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201625	02/12/2016	15/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201626	16/12/2016	29/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
Total						50058.06	50058.06	0.00	0.00	50058.06	5471.61	0.00	0.00	0.00	0.00	44586.45	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 93664 ROBIN KHADIM ALI

Salary
50058.000

Pay Year : 2017

Permanent

XX

	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201701	01/01/2017	14/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201702	15/01/2017	28/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201703	29/01/2017	11/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201704	12/02/2017	25/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201705	26/02/2017	11/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201706	12/03/2017	25/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201707	26/03/2017	08/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201708	09/04/2017	22/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201709	23/04/2017	06/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201710	07/05/2017	20/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201711	21/05/2017	03/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201712	04/06/2017	17/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201713	18/06/2017	01/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	0.00	0.00	1714.87	F
	N	201714	02/07/2017	15/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201715	16/07/2017	29/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	0.00	0.00	1714.86	F
	N	201716	30/07/2017	12/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	149.12	0.00	0.00	0.00	0.00	1776.19	F
	N	201717	13/08/2017	26/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201718	27/08/2017	09/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	128.69	0.00	0.00	0.00	0.00	1796.62	F
	N	201719	10/09/2017	23/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201720	24/09/2017	07/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201721	08/10/2017	21/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201722	22/10/2017	04/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201723	05/11/2017	18/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.90	0.00	0.00	0.00	0.00	1786.41	F
	N	201724	19/11/2017	02/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201725	03/12/2017	16/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
	N	201726	17/12/2017	30/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	0.00	0.00	1786.40	F
Total						50058.06	50058.06	0.00	0.00	50058.06	4684.69	0.00	0.00	0.00	0.00	45373.37	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 14461 KAMA MOSESE



Salary : 50058.000

Pay Year : 2016

Permanent

XX

	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201601	01/01/2016	14/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201602	15/01/2016	28/01/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201603	29/01/2016	11/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201604	12/02/2016	25/02/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201605	26/02/2016	10/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201606	11/03/2016	24/03/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201607	25/03/2016	07/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201608	08/04/2016	21/04/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201609	22/04/2016	05/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201610	06/05/2016	19/05/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201611	20/05/2016	02/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201612	03/06/2016	16/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201613	17/06/2016	30/06/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201614	01/07/2016	14/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201615	15/07/2016	28/07/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201616	29/07/2016	11/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201617	12/08/2016	25/08/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201618	26/08/2016	08/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201619	09/09/2016	22/09/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201620	23/09/2016	06/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201621	07/10/2016	20/10/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201622	21/10/2016	03/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201623	04/11/2016	17/11/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201624	18/11/2016	01/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201625	02/12/2016	15/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201626	16/12/2016	29/12/2016	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
Total						50058.06	50058.06	0.00	0.00	50058.06	5471.61	0.00	0.00	4004.52	780.00	39801.93	



ESTABLISHED PAYROLL

Pay
History

Menu Logout Help

Employee : 14461 KAMA MOSESE

Salary : 50058.000

Pay Year : 2017

Permanent

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	Man	Pay	Start	End	Dpmt	Gross	Base	Allow	NonTax	Taxable	Paye	Srt	Ecal	Fnpf	Dedn	Nett	Freq
	N	201701	01/01/2017	14/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201702	15/01/2017	28/01/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201703	29/01/2017	11/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201704	12/02/2017	25/02/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201705	26/02/2017	11/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201706	12/03/2017	25/03/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201707	26/03/2017	08/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201708	09/04/2017	22/04/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201709	23/04/2017	06/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201710	07/05/2017	20/05/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201711	21/05/2017	03/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201712	04/06/2017	17/06/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201713	18/06/2017	01/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.44	0.00	0.00	154.02	30.00	1530.85	F
	N	201714	02/07/2017	15/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201715	16/07/2017	29/07/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	210.45	0.00	0.00	154.02	30.00	1530.84	F
	N	201716	30/07/2017	12/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	149.12	0.00	0.00	154.02	30.00	1592.17	F
	N	201717	13/08/2017	26/08/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201718	27/08/2017	09/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	128.69	0.00	0.00	154.02	30.00	1612.60	F
	N	201719	10/09/2017	23/09/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201720	24/09/2017	07/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201721	08/10/2017	21/10/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201722	22/10/2017	04/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201723	05/11/2017	18/11/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.90	0.00	0.00	154.02	30.00	1602.39	F
	N	201724	19/11/2017	02/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201725	03/12/2017	16/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
	N	201726	17/12/2017	30/12/2017	260102	1925.31	1925.31	0.00	0.00	1925.31	138.91	0.00	0.00	154.02	30.00	1602.38	F
Total						50058.06	50058.06	0.00	0.00	50058.06	4684.69	0.00	0.00	4004.52	780.00	40588.85	

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI – 31 JULY 2017 – ECONOMIC SERVICES SECTOR

Table 37.25: Details of Abuse of Advance Accounts

Date	Cheque/ EFT No.	Amount (\$)	Payee		Purpose of Request	Outstanding Balance (\$)	Remarks
			EDP No.	Position			
9/06/16	3214	500	46742	Senior Accounts Officer	The funds provided will be used for personal commitments due to financial constraints.	500	• Advance given not for official purpose • No salary deduction
	MALAKAI SAUMATUA						
30/9/16	3340	300	92787	Clerical Officer	Officer requested funds for personal use and stated that funds will be paid back from pay 22/2016.	300 ✓	
	ROSY YASHMIN LATA						
10/03/16	3342	600	46742	Senior Accounts Officer	Description in the payment voucher unclear.	600	• Advance given not for official purpose
14/10/16	3404	300	46742	Senior Accounts Officer	Officer requested for funds for personal commitments due to financial constraints.	300	• No salary deduction
25/10/16	3429	1,000	94012	Assistant Accounts Officer	Description in the payment voucher unclear.	1,000 ✓	
	AMITESH BALAHY						
26/10/16	3436	300	46742	Senior Accounts Officer	There was no supporting documents indicating purpose and approval.	300	• No evidence of approval. • Payment voucher not certified. • No deduction input was made in the subsequent pays 23-26 of 2016
11/10/16	3483	300	46742	Senior Accounts Officer	Officer requested for funds for personal commitments.	300	• Advance given not for official purpose.
30/09/16	42802	300	64929	IT Officer	Officer requested funds to assist officer financially as officer's contract remain pending with the Minister.	300	• No salary deduction
	AISOG D.						
21/10/16	42937	1,500	90909	N/A	Officer requested funds for personal commitments.	1,500	
	MEREGANI SORO TIKOMAINISI						

The use of government funds for personal use is a clear misuse of tax payers' monies.

Recommendation

The Ministry should:

- ensure that advance accounts are used only for official purposes;
- ensure that immediate action is taken to recover advances due from officers; and

46742 MALAKAI SAUMATUA \$2000 - 600 = \$1400.00 ✓

90909 MEREGANI SORO TIKOMAINISI \$1000 - 500 = \$500

64929 AISOG D \$300 - \$200 = \$100

ORIGINAL — OFFICIAL RECEIPT

FIJI REVENUE RECEIPT

Station : H/A

24/10/16 20

488469 0

RECEIVED from Rory Lapa
the sum stated below, on account of —

Clearance of Advance

Allocation	\$	c
<u>570501</u>	<u>300</u>	<u>00</u>
Total :	\$ <u>300</u>	<u>00</u>

Signature of Receiving Officer

CASH
~~CHEQUE~~

FI042

Date 24/10/22

Bsp

4

Small one to be

A/c No. 719-00 Dollars 1

719354

Paid in by -

Department On 3700 Laurel Gort
Station Ft. Bragg

Station Ft. Bagg

	Cents
Notes	
Coins	300
Cheques	
TOTAL	\$ 300

24/10/16.

[illegible]

G.P. Form 96

1000

GP 96

Checked by: _____
(H.Q.)

DUPLICATE — THIS IS NOT A VALID RECEIPT
FII REVENUE RECEIPT

Station : Suva

22/12/2016

488480 Q

RECEIVED from Amresh Balram
the sum stated below, on account of —

Advance clearance

Allocation	\$	c
510301	1953	81
234444	120	00
Total :	\$ 2073	81

[Signature]
Signature of Receiving Officer

CASH
CHEQUE

Local Govt

[illegible]

what

2

五

Adrian

Date 22/12/16

DAU

received by the Bank of BSP Branch Demodur to be placed to the
CREDIT of PUBLIC ACCOUNT—GOVERNMENT OF FILI the sum of Four Thousand

CREDIT OF PUBLIC ACCOUNT—GOVERNMENT OF FIJI the sum of Four Thousand
Two Hundred and Seventy Six Rupees

Dollars

Tiff One

Cents

719354

Deaf

Wm. W. W.

22/12/14

Head

100

201

Station

Silver.

Teller

Notes	4270	- 00
Coins	6	- 5
Cheques		-
TOTAL	4276	51

[illegible]

DUPLICATE — THIS IS NOT A VALID RECEIPT

FJI REVENUE RECEIPT

Station : Suva

23/12 20 16

488484 0

RECEIVED from Alsea Dugan
the sum stated below, on account of —

Advance of advance
Balance - \$250.00

Allocation	\$	c
57 030 1	171	50
07 999	20	50
Total :	\$ 200	00

Signature of Receiving Officer

CASH
~~CHEQUE~~

F1042

Remana
22/12/16

Local Govt.

23/12/16

Bank Lodgement Form GOVERNMENT OF FIJI

Date 23/10/16

Received by the Bank of BSB Branch Danmodia to be placed to the

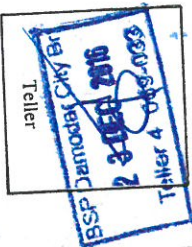
CREDIT of PUBLIC ACCOUNT—GOVERNMENT OF FIJI the sum of Eight Hundred Dollars 00 Cents

A/c No. 71035-4

Paid in by BSB

Department 3700: Local Govt.

Station _____



Notes	800	00
Coins	—	—
Cheques	—	—
TOTAL	800	00

Drawer/Account No.	Bank	Branch	Amount	Drawer/Account No.	Bank	Branch	Amount

DUPLICATE — THIS IS NOT A VALID RECEIPT

FII REVENUE RECEIPT

Station : Suva

23/12 20 16

488485 0

RECEIVED from Malakai Soisem
the sum stated below, on account of —

clearance of advance

Allocation	\$	c
576201	600	00
Total :	\$ 600	00

Signature of Receiving Officer

CASH
CHITRE

REVENUE COLLECTOR'S CASH ANALYSIS SHEET

DEPARTMENT/SECTION

Local Govt.

Date	Received from	Receipt Number	Amount		Allocations														
					Rev. 510801	Rev. 299999	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.					
8/12/16	Arsea Duwai	48848	200	00	179	50	20	50											
	Maklai Saicani	488485	600	00	600	00	-6												
TOTAL			800	00	779	50	20	50											

Checked by:

(H.O.)

Sui

Sum
23/12/16.

Bank Lodgement Form

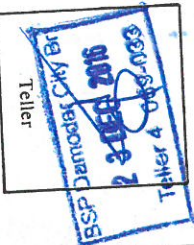
GOVERNMENT OF FIJI

Date 23/03/16

Received by the Bank of 133P Branch Director to be placed to the
 CREDIT of PUBLIC ACCOUNT—GOVERNMENT OF FIJI the sum of Eight Hundred Dollars _____ Cents

A/c No. 71935-4Paid in by SKDepartment 3700: Local Govt.

Station _____



Notes	800	00
Coins	-	-
Cheques	-	-
TOTAL	800	00

Drawer/Account No.	Bank	Branch	Amount

Acct: 1-37101-37999-570301

Desc: ADVANCES - LOCAL GOVERNMENT

Currency: FJD Curn type: S

DR/CR Code:

Type: 1 Status: A

Fiscal set: A Year: 2017

More: - +

View totals: ☒ N (Y or N):

Net change: 73,683.96

Per/Yr:	Journal:	Amount:	JOURNAL DESCRIPTION
04/2017	370012	900.00-	JV 40/02 - LODGEMENT
04/2017	370017	1,320.00-	JV 04/10
04/2017	370017	300.00-	JV 05/10
04/2017	370020	53,779.45-	JV 52/11 - CLEARANCE OF R2R/GEF PROJECT
04/2017	370020	400.00-	JV 53/11 - LODGEMENT 11/11/2016
04/2017	370020	300.00-	JV 54/11 - CLEARANCE A/ADVANCE IRO AISEA
04/2017	370020	300.00-	JV 54/11 - CLEARANCE A/ADVANCE IRO AISEA
04/2017	370020	255.00-	JV 55/11 - LODGEMENT 29/11/2016
04/2017	AP1264	100.00	AC/ADV25/11/16
04/2017	AP1616	929.68	30/11/16
04/2017	AP1616	443.84	30/11/16
04/2017	AP1616	365.34	30/11/16

Invalid input. Zoom information not available for this field. (ZZ00001)

Monday, September 2, 2019:



ESTABLISHED PAYROLL

Allow/Dedn
History

Menu

Logout

Help

Employee : 46742



MALAKAI SAUMATUA



Allow/Dedn Code : 225 Accountable Advances Govt Off



Year : 2016

Pay	Man	Start	End	Quantity	Amount	Owing
201619	N	09/09/2016	22/09/2016	0.00	30.00	1,170.00
201620	N	23/09/2016	06/10/2016	0.00	30.00	1,640.00
201620	N	23/09/2016	06/10/2016	0.00	30.00	1,140.00
201621	N	07/10/2016	20/10/2016	0.00	30.00	1,610.00
201621	N	07/10/2016	20/10/2016	0.00	30.00	1,110.00
201622	N	21/10/2016	03/11/2016	0.00	30.00	1,580.00
201622	N	21/10/2016	03/11/2016	0.00	30.00	1,080.00
201623	N	04/11/2016	17/11/2016	0.00	50.00	1,100.00
201623	N	04/11/2016	17/11/2016	0.00	30.00	1,050.00
201624	N	18/11/2016	01/12/2016	0.00	30.00	1,070.00
201624	N	18/11/2016	01/12/2016	0.00	30.00	1,020.00
201625	N	02/12/2016	15/12/2016	0.00	30.00	1,040.00
201625	N	02/12/2016	15/12/2016	0.00	30.00	990.00
201626	N	16/12/2016	29/12/2016	0.00	30.00	1,010.00
201626	N	16/12/2016	29/12/2016	0.00	30.00	960.00

$$30 \times 14 = 420$$

$$50 \times 1 = 50$$

\$470



ESTABLISHED PAYROLL

Allow/Dedn
History

Menu

Logout

Help

Employee : 46742



MALAKAI SAUMATUA



Allow/Dedn Code : 384 OPR (Previous Yr)



Year : 2016

Pay	Man	Start	End	Quantity	Amount	Owing
201601	N	01/01/2016	14/01/2016	0.00	30.00	113.29
201602	N	15/01/2016	28/01/2016	0.00	30.00	83.29
201603	N	29/01/2016	11/02/2016	0.00	30.00	53.29
201604	N	12/02/2016	25/02/2016	0.00	30.00	23.29
201605	N	26/02/2016	10/03/2016	0.00	23.29	0.00