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2017-2018 Audit Report on Statutory Authorities

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31st March, 2020

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

Dear Honourable Alvick Maharaj,

Re: Clarification of Issues-Report of the Auditor General of the Republic of Fiji

With reference to your letter dated 20th March 2020 on the above subject, the Lands Transport Authority (Authority) hereby attached the responses on the requested anomalies clarifications pertaining to the 2017-2018 Audit Report on Statutory Authorities (PP No. 155 of 2019).

We hope that this report will provide your high office with the requested detail clarifications on the issues being raised.

For any further information or clarifications, please contact our Chief Financial Officer, Mr. Irimaia Rokosawa on Tel: 9905484 (m) or email: irimaimaia.rokosawa@lta.com.fj.

Yours faithfully,



Samuel Simpson
Chief Executive Officer

FINANCIAL INFORMATION

Please provide status of the contingent liability amounting to \$55,859,759 at present.

The contingent liability as at 31 July 2018 amounting to \$55,859,759 has been reduced to \$53,942,384 as at 31 March 2020.

The bulk of the liability comprises of the claim against LTA with respect to Asia Pacific Logistics (PTY) Ltd & Antony Loggings in which they are claiming from LTA for loss of revenue in the total sum around \$52million.

LTA has filed a Strike Out Application in this matter and parties have submitted their arguments before the Honorable Court. The matter was adjourned for Ruling on Notice. The Court will notify the party once ruling is ready.

Governance Issues

Has all the issues highlighted and recommendations suggested by Internal Audit fully implemented?

The Authority does acknowledge and undertake recommendation from our Internal Audit reports, lately the Authority has introduced a MRAP Report (Management Response Action Plan) where Audit findings are discussed and deliberated with respective responsible Managers.

After which an agreed Action Plan are laid out with its timelines, this is a mechanism that has been introduced to ensure that Audit recommendation not only add value to the Authority but are actually undertaken.

OTHER SIGNIFICANT MATTERS

Recording of Leasehold Land

What is the current status of the legal ownership of the land? Why is the Authority unable to have the land transferred under its name?

Please be advised that the Authority has managed to obtain the land lease agreement for Valelevu Site and has received the Land lease offer for the Lautoka Site from the Ministry of Lands.

However, the Authority is currently awaiting the Ministry of Lands for the Land Lease offer for LTA Cuvu Site and its LTA Vatunibale Site (Labasa).

SUSTAINABLE DEVELOPMENT GOALS

- 1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?**

Since the development of the National Development Plan and SDGs, The Land Transport Authority (LTA) has ensured that relevant staff members directly involved in carrying out linked functions of the NDP and SDGs are fully versed with the provisions, goals and targets contained within the 2 documents. Staff have electronic access to the documents and are always urged to refer to these whenever planning projects, during budget submissions and planning operational activities.

- 2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National Development Plan, with the SDGs and its targets and indicators?**

The LTA has annual briefings with relevant managers and staff whereby each area relating to land transport is assessed, previous achievements are highlighted and future plans for implementation are developed. Annual updates with details of achievements and future planned activities together with the timelines is provided to the Ministry of Transport.

- 3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?**

The LTA ensures that all future projects, plans and activities are aligned to the goals and targets of the NDP and SDGs. The LTA capital project proposals are justified through linkages to the NDP and SDGs when presented to the Ministries during budget discussions. The LTA is not only looking at achieving the goals in accordance to the NDP and SDGs, but is looking at better and cheaper alternatives. For example, the LTA is exploring portable wheel weighs and weigh-in-motion systems as an alternative to permanent weighbridges which are both costly and also a lengthy process in terms of land acquisition and construction.

- 4. Is your Department a part or member of an inter-agency or inter-ministerial/department co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?**

Yes. Annual updates on achievement and future plans are provided to the Line Ministry (Infrastructure and Transport) and also to the Ministry of Economy.

If yes:

- a) How often does it meet?**

Fixed periodic meetings are not carried out.

b) What aspects of its function can it be improved?

There should be a committee formed with members from the different agencies in regards to sectorial targets. With periodic meetings and presentations on the achievements and discussions on future plans will ensure a more collaborative approach. Combined effort from the relevant involved agencies will ensure better planning and funding allocation.

In addition, the NDP and SDGs should be treated as live documents with constant updates and alterations to the goals and targets in line with the changing social, political and geographical environment whereby some goals become obsolete.

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

In terms of expertise and skills the LTA is well equipped with the relevant personnel to ensure the achievement of the NDP and SDGs. However, the financial backing is also required as some projects are quite expensive.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?

The lead government agency should be in charge of organizing and chairing periodic committee meetings (quarterly meetings) and ensuring timely updates and plans are provided by the relevant involved agencies.

Updates to be provided quarterly to the lead government agency to track the progress of each agency or department.

In addition, the lead agency should also be responsible in making suggestions for amendments to the documents wherever required.

7. From your best recollection, what steps has the Fiji Government taken so far to up review its institutional setup (beyond the SDGs lead agency) in order to support th implementation?

The LTA has been involved in many discussions and working group meetings organize Ministry of Transport which either directly or indirectly link to the achievement of the SDGs.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-level including authorities, including provincial, district and community level authorities design and implementation of policies and measures related to SDGs realization (for by encouraging the localization of the SDGs or the design of local strategies)? If s

initiatives have been taken in this respect and what have been the results and or challenges so far?

The LTA engages in stakeholder consultations for its projects where necessary as this gives an avenue of taking on board comments and suggestions from the stakeholders including Statutory Authorities, District and Municipal Councils.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

The LTA also engages in consultation with the private sector and has a good working relationship with the local academia. In recent years the LTA has outsourced multiple sustainable transport related studies and projects to the USP Faculty of Science, Technology and Environment.

Most recently, the LTA also held talks with researchers from the Fiji National University in regards to setting the empirical vehicle emission standards for Fiji.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

There is great interest in learning in general from the LTA teams involved in carrying out sustainable transport related projects. The LTA Team are involved in research and development through studying current models used in other countries and integrating them to Fiji with the necessary adaptable changes.

The LTA always looks forward to innovation and creativity and welcomes the chance of its staff to learn from countries which have proven working systems in place.

12th April, 2021

Hon. Alvick Maharaj,
Chairperson Public Accounts Committee,
Parliament of Fiji,
PO Box 2352
Government Buildings

File Ref: Parl 615

Dear Hon Chairperson,

**Supplementary Response – Report of the Auditor ~General on Statutory Authorities ~
(PP No. 155 of 2019)**

By way of response to your letter under the reference above I have below provided the Authority's response:

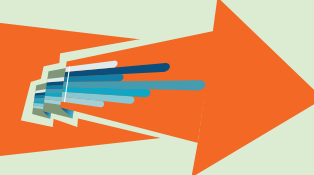
1. The Transport Tribunal is still functioning and provides an appeal mechanism for applicants who seek a review of decisions reached by the LTA PSV Board. There are no plans to revive the Transport Control Board as far as I am aware and in any event this would be a policy matter within the Ministry of Commerce, Trade, Tourism and Transport and not the Land Transport Authority.
2. The first taxi draw under the revised laws of late 2017 was undertaken in July 2018 with a redraw being undertaken in November 2019 both in Lautoka in respect of zonally based taxis in Nadi and Lautoka.
3. All of the minibus permit quotas throughout Fiji have been fulfilled, there are no minibus permits available. In relation to taxis the Authority had planned to have a taxi draw in the greater Suva area. This had to be postponed because of the Covid 19 pandemic.
4. In relation to the breakdown of vehicles registered for use on Fiji Roads we have attached an information sheet for your information.
5. The disposable of traction batteries from hybrid vehicles is not a matter for the Land Transport Authority. We have no jurisdiction in this area. This is a Ministry of Environment matter.

Yours sincerely



Samuel Simpson
Chief Executive Officer

FACTSHEET 1: MOTOR VEHICLE STATISTICS



FACTSHEET 1: MOTOR VEHICLE STATISTICS

Total Vehicle Registrations - Accumulative 2001 - 2020

Vehicle Class	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Carrier	-	-	12	55	77	87	74	67	106	222	273	302	335	346	376	28	31	264	384	487
Commercial	15,980	16,688	16,710	17,783	17,833	18,069	18,262	18,375	16,879	16,757	17,072	16,646	17,077	17,616	18,170	17,485	18,405	19,611	19,979	19,252
Diplomatic	121	212	197	215	264	290	301	296	287	282	270	294	289	296	284	265	301	337	336	329
Driving School	-	-	33	66	98	117	119	118	120	112	110	116	139	144	165	181	215	221	234	230
Government	171	343	519	737	905	1,098	1,143	1,156	1,223	1,335	1,403	1,313	1,327	1,508	1,349	1,524	1,596	2,101	2,075	2,003
Hire (LH)	331	345	382	450	505	544	520	496	462	458	489	478	485	513	495	529	626	724	818	683
Mini-Bus (LM)	32	47	88	111	167	206	274	268	322	440	485	489	499	489	469	333	333	380	412	409
Private	37,546	40,938	45,012	48,607	51,233	53,065	53,515	54,167	53,023	53,819	53,714	54,919	59,415	64,988	69,968	79,816	84,604	90,215	94,123	96,059
Rental (LR)	618	682	795	974	1,173	1,414	1,392	1,377	1,400	1,491	1,637	1,618	1,693	1,923	2,137	2,488	3,204	3,584	3,698	2,931
Rural Service Licence	1,245	1,292	1,329	1,357	1,344	1,401	1,361	1,299	1,273	1,323	1,354	1,401	1,472	1,545	1,537	415	455	222	106	76
Taxi (LT)	4,027	4,196	4,653	5,029	5,154	5,460	5,390	5,137	5,427	5,687	5,974	6,079	6,459	6,572	6,475	6,044	6,189	7,367	7,763	7,748
Road Contract License	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	259	281	324	321	216
Bus (RRL)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,396	1,383	1,368	1,315	1,264
Total	60,071	64,743	69,730	75,384	78,753	81,751	82,351	82,756	80,522	81,926	82,781	83,655	89,190	95,940	101,425	110,763	117,623	126,718	131,564	131,687

	Central Eastern	North	West	Grand Total
No. of RRL per Region	85	22	81	188

(Source: PTU Team)



**Response: Report of the Auditor General of the Republic of Fiji
(2017/2018 Audit Report)**

Date: 01st April 2020

To: Standing Committee on Public Accounts

From: The General Manager - FTRA

**(i) 2017-2018 AUDIT REPORT ON
STATUTORY AUTHORITIES**

Annual Returns not submitted to FTRA

1. Has the Authority managed to receive an up to date return of all teachers from the schools? What actions has the Authority undertaken to obtain the complete list?

FTRA is working closely with MEHA HR & IT divisions; a report was provided by the MEHA IT division for all Teachers with valid Contracts. Based on this report and the Annual Staff Return received from various schools, FTRA has finalized the reconciliation process.

FTRA is following-up with the respective School Heads via emails and phone calls; this process is in progress. The Annual Staff Return received todate summary is as follows:

- a) Central: 94 Received
- b) Eastern: 136 Received
- c) Northern: 35 Received
- d) Western: 112 Received

Deadline: End of School Term 2.

2. Has the Authority now have in place the Risk Management Policy? If no then what is the Authority doing to ensure to have this as earliest as possible?

NO, FTRA never had a Risk Management Policy. The Risk Management Policy and the Risk Management Register draft is being developed; the alignment with the Procedures and Operations Manual is in progress. Some of the Risk Management Strategies has been implemented at the FTRA by the newly appointed General Manager (with effect from December 2019)

Deadline: 31st May 2020.

3. Has the Annual Report for 2016-2017 been prepared and submitted to the Minister?

The Annual Report was never made and submitted by FTRA. After the appointment of the new General Manager; the development of the Annual Report is currently in progress.

Deadline: Prior to the closure of this Financial Year.



Response: Report of the Auditor General of the Republic of Fiji (2017/2018 Audit Report)

(ii) SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

Such awareness and/or in-house training was never conducted at the FTRA prior to the appointment of the new General Manager. Nonetheless, the 2nd in-house refresher training/awareness Programme 2020 scheduled for all staff of FTRA, on the 15th of April 2020 will cover the following agenda items:

1. Revised Registration Processes
2. FTRA Operations Manual
3. Fiji's 5 years & 20 years National Development Plan
4. 2030 Agenda
5. Sustainable Development Goals (SDGs)
6. The SAMOA Pathway?

2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5 years & 20years National Development Plan, with the SDGs and its targets and indicators?

As stated earlier, currently no such mechanism is in place; nonetheless, through the in-house Awareness/ Training and Research, this important aspect could be covered to some extent. At a later stage, where necessary it could be imbedded in the respective KPIs of individual staff.

3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?

As stated earlier nothing as such was done at FTRA before. With effect from December 2019 major emphasis has been placed on "*SDG 4 – Quality Education*". FTRA works very closely with FHEC, the HR/IT division of MEHA and other stakeholders through continuous communications/meetings, orientation and reporting. The major focus areas for FTRA are:

- Quality Teachers; Educations/Teacher Training Qualifications being a Mandatory Requirement.
- Accredited Teacher Training Institutions
- Accredited Teacher Training Programmes

"*SDG 5 – Gender Equality*" is another focus area. At the FTRA office I ensure that Gender Equality is maintained at all times. In 2020 two male staff were recruited to maintain the balance.



Response: Report of the Auditor General of the Republic of Fiji (2017/2018 Audit Report)

4. Is your Department a part or member of an inter-agency or inter-ministerial/departments co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

If yes:

- a) How often does it meet?
- b) What aspects of its function can it be improved?

If no:

- c) Do you see the need for such a mechanism?

NO: For FTRA it is very important to focus on the SDG 4 at this point in time through working closely with the respective stakeholders.

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

- YES to some extent, the quick appointment of the FTRA Board is essential; currently, the entire portfolio is managed by the General Manager-FTRA; working closely with the key division of MEHA responsible for this project and FTRA Board will be helpful. Auxiliary Consultation, Coordination and Participation with the specific division of MEHA responsible for the SDGs implementation and the Strategic Planning is vital.
- In the current Financial Year, specific budget is not being allocated for the SDGs implementation and Strategic Planning.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?

- (a) Continuous communication/meeting with the key stakeholders. Mandatory Calendared Meetings, Action Plan and Schedule to be developed and implemented by the lead Government Agency responsible.
- (b) The work is in progress; a lot is yet to be achieved.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

A number of reviews and reforms has been carried out by the Fiji Government through External Consultants, Committees and Working Groups. This aspect of the work is still in progress.

Response: Report of the Auditor General of the Republic of Fiji (2017/2018 Audit Report)

Some of the goals attained and/or in progress as outlined in the National Development Plan are as follows:

- Twenty Year Development Plan 2017-2036
 - Universal Access to Quality Education
- Social Development
 - Education
- Good Governance
- Quality Education for All
 - Improve quality education at all levels
 - Ensure every Fijian Student has equal access to education at all levels.
 - Enhance technical, vocational and lifelong skills training at all levels
 - Enhance and strengthen the support for Higher Education Institutions

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

Since, FTRA is a Statutory Body; the operations function are independent to some extent. The MEHA monthly Executive Management meeting is a platform that caters the discussion for this Strategy to a greater extent. Implementation Plans are often discussed as well.

Challenge:

- Policy design and implementation is time-consuming; in absence of the FTRA Board and the sub-committees numerous consultations are sort from MEHA.
- Alignment of other strategic processes in relation to the Quality of Education prolongs due to the difficulty in arranging meetings/consultations with other MEHA divisions and stakeholders together.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

FTRA works closely with the Academic Institutions/Teacher Training Institutions, Teachers, Schools and other divisions of MEHA through meetings, presentations, orientations, inductions and workshops. Majority follow-ups are made through emails and phone calls whereas the review and monitoring processes are carried out on regular intervals or as and when need arises.



**Response: Report of the Auditor General of the Republic of Fiji
(2017/2018 Audit Report)**

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

YES: As the General Manager of FTRA it is vital for me to fully understand this important agenda, which could be fruitful if an opportunity is provided to work with other countries through partnership arrangements, MOU etc.



Fiji Higher Education Commission

Level 1 Red Cross Building | 22 Gorrie Street | Suva | Postal: P. O. Box 2583, Government Buildings, Suva
Phone: 3100031/7730084/8358165 | Email: info@fhec.org.fj | Website: www.fhec.org.fj

'Building together an educated and globally competitive Fiji'

15 April 2020

The Chairperson
Public Accounts Committee
Parliament of the Republic of Fiji
Government Buildings
SUVA.

Dear Chairperson,

RE: Clarification of Issues – Report of the Auditor General of the Republic of Fiji - 2017-2018 Audit Report on Statutory Authorities (PP No. 155 of 2019)

The Fiji Higher Education Commission (FHEC), in response to your letter dated 20 March 2020, herewith provide information to questions sent by your Committee Secretariat in regards to the 2016-2017 Audit report.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'LK' followed by a flourish.

Ms Lucia Kafoa
Senior Manager Finance & Data Management Systems
For Interim Director
Fiji Higher Education Commission

2016-2017 AUDIT REPORT ON STATUTORY AUTHORITIES

QUESTIONS

SECTION 5.5: FIJI HIGHER EDUCATION COMMISSION

OTHER SIGNIFICANT MATTERS

Delay in Finalisation of the Financial Statements

The audit submission made was a combined audit for two accounting periods. First was January 2016 to July 2016 to reflect the change in reporting format to IFRS (International Financial Reporting Standards) and change in the Government accounting period, second was August 2016 to July 2017, which were submitted together as a draft. The actual audit proper was conducted on separate accounts in the order of the accounting periods. Once 2016 accounts were finalised, the audit changes therein needed corresponding amendments to the draft accounts of 2017. This resulted in several draft versions being submitted.

It must also be noted that this issue has since been resolved in the current audit (2017-2018). Below are measures that have been put in place to ensure that this is not repeated:

- The accounts go through a peer review by the Senior Manager before the submission is made and
- All audit changes will be agreed to towards the end to ensure changes are incorporated at one time, to avoid multiple draft versions.

SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's five years and 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

While no formal programme exists to localise the SDGs at the FHEC, the alignment of FHEC's annual and strategic plans to the Ministry of Education's Sector Plan, the five and 20-year National Development Plans, 2030 Agenda, the SDGs and the SAMOA Pathway is indicative of the FHEC's level of awareness and understanding of these national, regional and global development plans.

The Education Sector Plan 2017-2021 links the SDGs, the National Development Plans, the Education Sector Strategic Development Plan and the FHEC's Higher Education Strategy.

For example;

The FHEC's work links directly to the four policy goals for education in the National Development Plan 2017-2022:

1. The first policy is to ***improve quality education at all levels***. The FHEC is working towards this through the implementation of the Fiji Qualifications Framework.
2. The second policy is to ***ensure every Fijian Student has equal access to education at all levels***. The FHEC's strategy is to facilitate the use of the Fiji Education Management Information System (FEMIS), currently serving elementary and secondary education, to include the higher education sector.
3. The third policy is to ***enhance technical, vocational and lifelong skills training at all levels***. The FHEC progresses this by:
 - Including the recruitment of qualified and experienced TVET teachers in different trade areas.
 - Accelerating the development of the National Qualification Framework in different trade areas, and
 - Reviving the apprenticeship scheme.
4. The fourth policy is **enhancing and strengthening support for Higher Education Institutions, and the FHEC is making progress** through the following strategies:
 - Expediting the number of registered institutions to be recognised under the Fiji Higher Education Commission (FHEC).
 - Increasing and public partnerships such as the establishment of Industry Standards Advisory Committees (ISACs).
 - Implementing the National Accreditation Framework.

The details of how the FHEC has unpacked these strategies are provided in our response to question 8.

2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per Fiji's five year and 20year National Development Plan, with the SDGs and its targets and indicators?

The FHEC uses its annual planning activities to strengthen awareness of the alignment of the national development priorities with the SDGs and its targets and indicators. The FHEC ensures that its Annual Business Plan (ABP) is aligned to the MEHA annual plans which are aligned to the Education Sector Strategic Development Plan (ESSDP) and the National Development Plans.

3. Describe how your Department monitors and reports on the progress of the implementation of Fiji's five years and 20 years National Development Plan and of the SDGs under your responsibility?

The FHEC has a dedicated officer who is tasked with monitoring the FHEC's activities in its Annual Business Plan. Monitoring reports are submitted to the FHEC Senior Management Team. The FHEC is also part of the monthly MEHA Senior Staff Management meetings where the FHEC is accorded the opportunity to provide updates on its work. The monitoring reports are also provided to the FHEC's Commission.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department coordination mechanism that plan, monitor, and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

If yes:

- a) How often does it meet?
- b) What aspects of its function can be improved?

If no:

- c) Do you see the need for such a mechanism?

The FHEC is not a member of any such inter-agency or inter-ministerial/department coordination mechanism. The FHEC is aware of the existence of the SDGs Taskforce within the Ministry of Economy supported by the UNDP. Since this taskforce is made up of members from key stakeholders, including line ministries, the FHEC is represented through the MEHA.

The FHEC presents its Annual Business Plan/budget and regularly reports the progress of the implementation of its ABP to the FHEC Commission.

Having such a mechanism is essential as it should be tasked with regular reporting and review of progress on the implementation of the 2030 Agenda goals at the national level. Such reports would monitor progress against agreed baselines and generate knowledge to inform policy review, programme adjustments and resource allocation decisions.

The FHEC is aware that the SDG Taskforce has collected national data and baseline information for the SDG indicators from central agencies, line ministries, statutory bodies and global databases, among other sources.

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision-making process for SDGs implementation and for strategic planning?

The assistance from the Ministry of Foreign Affairs and Trade (MFAT) New Zealand, through the Fiji Higher Education Improvement Programme (IHEP: 2016- 2021), is providing the assistance required to ensure an integrated and coordinated decision-making process for the implementation of the SDGs. This assistance will cease by the end of 2021, and the FHEC will need financial assistance to ensure its process for SDGs implementation is maintained at the expected level.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalised?

(a) Roles/functions of the lead government agency:

A core function of such an agency or the National SDGs Taskforce, the lead government agency for coordinating national SDGs implementation, is to operate as an advisory body to the government, examining sustainable development issues and providing advice on the evolution and success of sustainable development strategy and policy.

As a lead agency at the national level, it is recommended that the National SDG Taskforce, be based at and coordinated by the Office of the Prime Minister.

The FHEC perceives the functions of the SDG Taskforce to be responsible for the following functions:

- Operate as an advisory body to the government on the SDGs;
- Develop or coordinate SDG implementation strategies;
- Engage with key stakeholders on SDG strategies, progress and achievements;
- Develop a national monitoring framework and accompanying set of national indicators;
- Follow up and review of the SDGs and targets;
- Recommend financing measures for implementing the SDGs; and
- Prepare for regional and global dialogues on SDG implementation.

(b) How have these roles/functions been institutionalised?

It is the FHEC's understanding that these functions have been institutionalised through the leadership of the Ministry of Economy which, through wide consultations, and the development of the 5-year (2017-2021) and the 20-year (2017 – 2036) Development Plans. These plans work together and are aligned with global commitments, including the 2030 Agenda for Sustainable Development.

However, it is the Parliamentary Standing Committees which provide oversight to the implementation of the SDGs and the national development plans.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

- In 2016, the Parliament of Fiji undertook initiatives to promote and ensure the progress of the implementation of the SDGs. These included amongst other activities, capacity-building exercises for Members of Parliament and staff, development of a gender analysis toolkit and the promotion of the SDGs with the public through a series of "Speaker's Debates". The Parliament also engaged with the United Nations Development Programme (UNDP, through its Fiji Parliament Support Project) and the Inter-Parliamentary Union (IPU) for support towards mainstreaming the SDGs and conducting capacity-building for MPs to strengthen their role of oversight of the Executive in the implementation of the goals.
- In 2016, the UNDP and IPU published guidelines ("toolkit") on how parliaments could "*start their own process of internal benchmarking and to assess their state of preparedness for engagement with the SDGs*"¹ The self-assessment exercise provided a good opportunity for the Parliament to review its engagement, identify gaps or challenges, and identify prospects for strengthening its commitment to the 2030 Agenda.
- In 2017, a manual for MPs and Parliamentary secretariat staff on "*Parliament's role in implementing the SDGs*"² was developed. The manual introduces the Agenda 2030 and lists

¹ *Parliaments and the Sustainable Development Goals – A Self-assessment toolkit*, UNDP and IPU, 2016.

² *Parliament's role in implementing the Sustainable Development Goals – A Parliamentary toolkit*, UNDP,

good practices and tools from around the world that can be adapted, as needed, depending on the national context.

- The nationwide consultation process which involved the private sector, civil society, academia, community groups, government and the general public during the development of the NDPs enabled the promotion of a strong sense of national ownership of the sustainable development strategy, something that is key to successful implementation.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realisation (for example by encouraging the localisation of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

FHEC's work links directly to the four policy goals for education in the NDP 2017-2022.

1. Policy 1: Improve quality education at all levels

The FHEC has developed and is implementing the Fiji Qualifications Framework (FQF). Wide consultation involving Higher Education Institutions (HEIs), line ministries, industry, private sector and other key stakeholders were undertaken in its development (2010/2011) and review (2017).

The FQF establishes the base for lifelong learning, for recognising prior learning, and forging pathways for formal recognition of traditional knowledge and skills based on Fiji's cultures and history. It is a framework which provides information on the scaffolding available to learners, to understand the pathways which they can take advantage of.

The FQF ensures alignment with international qualifications, systems and frameworks for labour mobility, relevance to 21st-century skills and response to global priorities.

2. Policy 2: Ensure every Fijian Student has equal access to education at all levels.

The FHEC is mandated to *"allocate government funds marked for higher education annually to higher education institutions according to a transparent and well-publicised criterion."* The provision of grant funding to three major universities and other HEIs has improved tertiary education infrastructure and facilities as well as the quality of teaching and learning.

The Toppers Scholarship initiative and the Tertiary Education Scholarships and the Loan Scheme have also increased access and affordability for all tertiary students.

The FHEC has commissioned a research project on *Access & Equity* that will explore issues relating to access and equity of higher education in Fiji. This project will collect valuable data which may be used to develop a national policy on access and equity that will not only address barriers to entry into higher education but also ensure accessing opportunities are available to all citizens in Fiji.

3. Policy 3: Enhance technical, vocational and lifelong skills training at all levels.

The FHEC has responded to this policy using the following strategies:

3.1 To ensure qualified and experienced TVET teachers are recruited by the HEIs in the TVET sector (such as; Technical College of Fiji (TCF), Montfort Boys Town (MBT), LDS Church College) a ***Certificate in the Teaching of TVET (Level 4)*** was developed after wide consultations were conducted. This qualification provides the required educator/trainer skills, which many current TVET teachers do not possess. As a pilot project, the FHEC, in partnership with the Australia Pacific Training Coalition (APTC), successfully trained 46 TVET teachers/trainers in 2018. The second batch of 20 trainers was scheduled to enrol this year, 2020, from Fulton Adventist University College (FAUC).

3.2 The FHEC has also accelerated the development of the National Qualifications/Competency Standards in different trade areas. A total of 142 have been developed since 2017.

4. Policy 4: Enhancing and strengthening support for Higher Education Institutions.

The FHEC is:

4.1 Expediting the number of registered institutions to be recognised under the Fiji Higher Education Commission (FHEC). This is done by assisting HEIs to meet registration requirements. For example, in the development of required policy documents. To date, a total of thirty-nine (39) HEIs have been fully registered, eight (8) provisionally registered and fifteen (15) only recognised.

4. 2. **Increasing private and public partnerships.** This includes the partnership with the Ministry of Foreign Affairs and Trade, NZ whose support has enabled us to improve our systems and tools to improve our key work processes. Our partnership with the Department of Foreign Affairs and Trade, Australia, through the Fiji Program Support Facility, has enabled the review of teacher training programmes offered at the five teacher training institutions.

Other partnerships include:

- an MoU between the FHEC, FNU, APTC and the Construction Industry Council which links training, education and labour market needs in Fiji. Programmes which are being developed as a result of this partnership, have practical learning opportunities and teach work readiness and soft skills for gaining and creating employment, now and in the future.
- An MoU between the FHEC, TELS, MEHA and the Fiji Teachers Registration Board which allows for the exchange of qualifications information and data.
- Plans are in place to engage in two formal partnerships through an MoU; (1) the FHEC and APTC to enter into an MoU to facilitate the funding of the development of qualification in School Counselling. ; and (2) an MoU between the FHEC and the FNPF is being drafted, and this agreement will allow sharing of accredited qualification information.

4.3 Implementing the National Accreditation Framework

The Fiji Qualifications Framework and the Quality Standard for Fiji Higher Education (QS) are tools which help HEIs develop quality programmes and FHEC to quality assure the same.

The QS directly helps HEIs to structure, and design programmes which support the learner in their work environment and the FQF outlines the competencies for meeting the needs of industry, professional associations and communities.

A total of 420 qualifications have since been registered on the FQF.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organisations, the scientific community and private sector in the monitoring, review and follow-up of the SDGs?

None.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

The FHEC is willing to learn from other countries who have successfully planned and monitored the SDGs implementation? To accelerate the achievement of SDG 4 “Quality Education”, the FHEC as the national regulatory agency for higher education in Fiji, would benefit from partnerships with other countries and international institutions through training and partnership arrangements. The FHEC would like to register its interest to learn about other countries experiences.



Fiji Higher Education Commission

Level 1 | 22 Gorrie Street | Suva | Postal: P. O. Box 2583, Government Buildings, Suva
Phone: 3100031/7730084/8358165 | Email: fhec@fhec.org.fj | Website: www.fhec.org.fj

'Building together an educated and globally competitive Fiji'

16 April 2021

Hon. Alvick Maharaj
The Chairperson
Standing Committee on Public Accounts
P.O. Box 2352
Government Buildings
Suva.

Dear Sir,

**RE: FILE REF NO. PARL 6/15 – REQUEST FOR SUPPLEMENTARY RESPONSE – REPORT OF THE AUDITOR
GENERAL ON STATUTORY AUTHORITIES (PP NO. 155 OF 2019)**

The Fiji Higher Education Commission (Commission) acknowledges receipt of the letter from the Standing Committee on Public Accounts (PAC) dated 09 April 2021 (Ref: Parl 6/15). The Commission's responses to the PAC's supplementary questions are attached herein.

Copies of the Commission's annual reports can be obtained from the FHEC website using the following link: <https://www.fhec.org.fj/annual-reports/>.

Should you require additional information or further clarification, please contact Mr Epeli Lesuma at epeli.lesuma@fhec.org.fj or 3100031 ext. 1022.

Sincerely,

A handwritten signature in black ink, appearing to read 'Vijay Naidu', is written over a horizontal dotted line.

Mr Vijay Naidu
Interim Director

FHEC Responses to the PAC's Supplementary Questions - 2017-2018 Audit Report on Statutory Authorities

Section 5.5 Fiji Higher Education Commission

- 1. The Committee notes that the latest Annual Report tabled in Parliament is for the period July 2017. When will the Commission update Parliament on the latest Annual Report to be tabled?**

The Commission has drafted the narratives for the 2018-2019 Annual Report; currently being reviewed by the Senior Management Team (SMT) of the FHEC Secretariat. The tentative timeline for completing the audit for 2019 is July 2021, pending necessary internal approvals after which the Annual Report will be submitted to the Minister responsible for Education, Heritage, and Arts (MEHA) for endorsement.

- 2. The Committee is informed that the current Interim Director is Mr Vijay Naidu. When will the Appointment of the Director of FHEC be made?**

The recruitment process for the Director position is currently in progress and is due for re-advertisement. The Committee will be updated once an appointment has been made.

- 3. Please advise on who are the current directors of FHEC and their portfolios?**

Currently, there are seven Commission members.¹ On 17 October 2019, the Commission established three committees under Section 8 of the Higher Education Act 2008 to assist in the performance of the Commission's functions: [Recognition and Registration Committee \(RRC\)](#), [Operational Governance Committee \(OGC\)](#) and [Enterprise Committee \(EC\)](#).

Recognition and Registration Committee (RRC)

The RRC is responsible for overseeing and monitoring the Commission's compliance with the requirements of the Higher Education legislation and regulations that relate to the recognition and registration of Higher Education Institution (HEIs) and programmes.

Operational Governance Committee (OGC)

The OGC is responsible for the general oversight of the management and operations of the Commission, including matters concerning the Commission's budget and finance, property, human resources, relations with its employees and other contractors, audit and accountability, and the monitoring of the Commission's operational and strategic risk registers.

Enterprise Committee (EC)

The EC is responsible for developing and implementing plans and projects for the advancement of the Commission's priority initiatives, liaising with prospective donors and partners in

¹ As per Section 6(1) of the Higher Education Act 2008, the Minister for Education, Heritage and Arts (MEHA) appoints the members – a Chairperson; five members; and any other member, in consultation with the Commission, as and when it is necessary.

developing an academic broadband facility for use by HEIs², working with stakeholders to secure the Commission's quality assurance branding endorsement in certificates and testamurs awarded for approved courses by registered HEIs, and liaising with the Minister for Education, Heritage and Arts and appropriate Ministries to secure Fiji's signature, ratification and implementation of international conventions, treaties and agreements regulating the recognition of tertiary qualifications

Current Commission members

i. Mr Lepani Uluinaviti – Chairperson

With the passing of the Commission's Chairperson, the late Julian Moti QC CSI in December 2020, Mr Uluinaviti was appointed Chairperson by the Minister for Education, Heritage and Arts (MEHA) on 23 February 2021 until the position is filled. MEHA is facilitating the process. In addition to the Chairmanship of the Commission, Mr Uluinaviti is also the Chairperson of the Operational Governance Committee (OGC). Mr Uluinaviti is currently employed by the Reserve Bank of Fiji as the Manager – Financial Institution Supervision 1, Financial Institutions Group.

ii. Mr Sachin Deo – Member

In addition to being a Commission member, Mr Deo is also the Chairperson of the Fiji Qualifications Council and Recognition and Registration Committee. Mr Deo is currently employed by the Fiji Sugar Corporation as the Chief Information and Commercial Officer – responsible for information technology, quality, environment, risk, marketing and business integration. Mr Deo has had at least 14 years of experience working in the higher education sector – Fiji Institute of Technology (FIT), Training and Productivity Authority of Fiji (TPAF) and the Fiji National University (FNU).

iii. Dr Salanieta Bakalevu – Member

Dr Bakalevu is the newest member of the Commission and is a retired academic who last taught at the University of the South Pacific (USP) and was the Associate Dean (Learning & Teaching). Dr Bakalevu is an experienced and qualified educator with a background in mathematics and mathematics education, professional experience in teach and learning, teacher education, course development and design, and research. Prior to working at the USP, she was a Senior Lecturer at the Fiji Institute of Technology (FIT) and taught at the secondary school level for 15 years.

iv. Ms Fantasha Lockington – Member

Ms Lockington has over 20 years of experience working in the tourism industry with a focus on customer service, product development, sales and marketing and policy and procedures. From 2010-2016, she was the General Manager Customer Relations at the Housing Authority of Fiji. Since 2017, she has been the Chief Executive Officer (CEO) of the

² In the discharge of the Commission's mandated function under Section 7(j) of the Higher Education Act 2008.

Fiji Hotel & Tourism Association. Ms Lockington is a member of all three committees of the Commission.

v. Mr Penitiko Taoi – Member

Mr Taoi has over 26 years of experience in training delivery, managing, assessing and quantifying technical training in the TVET sector in Fiji. Since retirement in April 2019, Mr Taoi had taken up employment opportunities abroad at the Solomon Islands National University (SINU). He is now working as a private consultant. Mr Taoi is a member of the RRC and OGC.

vi. Ms Anaseini Raivoce – Member

Ms Raivoce was appointed to her second term as a Commission member in November 2020. She is an experienced professional with a background in biology, chemistry, research, and educational assessment and evaluation. Ms Raivoce is now working as a private consultant.

vii. Mr Preayant Kumar – Member

Mr Kumar has over 10 years of work experience in the field of human resources and human resources development. He is an experienced organisational development manager with a demonstrated history of working in the professional training and coaching industry; skilled in evaluations, career development, coaching, training needs analysis and communication. He is the current Group Human Resources Manager for FMF Foods Limited. Mr Kumar is a member of the RRC and OGC.

viii. Mr Vijay Naidu – Interim Director (FHEC Secretariat)

Prior to his appointment as the Interim Director of the FHEC Secretariat, Mr Naidu was a Commission member. Mr Naidu will revert to his original position as Commission member once the Director vacancy has been filled. With over 30 years' experience, Mr Naidu has a background in finance, governance, leadership and management. He also has professional experience and knowledge of the higher education sector, specifically TVET.

FIJI MEAT INDUSTRY BOARD



SUVA ABATTOIR
ADI LADY DAVILA RD
9 1/2 MILES, NASINU
PO BOX 8070 A
NAKASI.
PH : (679) 341 0022
FAX : (679) 341 0024

VUDA ABATTOIR
VUDA POINT ROAD
VUDA
PO BOX 219
LAUTOKA
PH : (679) 666 0249
FAX : (679) 666 7333

"Halal Certified Abattoir"

"Linking Paddock to Plate"

30 March 2020

The Committee Secretariat
Public Accounts Committee
Parliament of Fiji
P O Box 2352
Government Buildings.

Dear Savenaca,

Re: Response to Clarification of Issues - Report of the Auditor General of the Republic of Fiji - File Ref No: Parl 6/15

Please find below responses to the clarification of issues from the Auditor General's report:

Section 5.6 Financial Information

1. The Boards Fixed Assets are included in the Financial Statements except Land. The reason for this was that it was a operating lease. However, when the auditors recommended during the 2017 audit to include the Land in financials, the board immediately valued the land and included it in 2018 Financial Statements.
2. The assets have been identified and adjusted accordingly in the 2018 financials.
3. The Risk Management Framework is in progress and will be finalized and implemented in 2020.

Sustainable Development Goals

1. There is a low level of understanding among the staffs regarding Fiji's 5 years & 20 years National Development Plan, the 2030 agenda, the Sustainable Development Goals (SDGs) and SAMOA pathway.
2. At FMIB, we employ 80 - 90 people, hence, we put food on the table for this families, thereby, eradicating poverty, reducing/no hunger, promoting good health and well- being , promoting gender equality (currently we have 26% females on board due to Operations requires lots of heavy lifting but where possible women are engaged in areas such as Laundry, QA, Back office, etc), also providing clean and safe water & sanitation, encouraging further education to upgrade worker skills and knowledge, and others, hence, this are certain things which are happening in line with the NDP and SDGs.
3. Monitoring is through HR reports mainly stating number of workers employed, vacant positions, wages or salary staffs, attachees, sick leave reports, training and development ,etc while Operations reports mentions the animal throughputs which states the local production status, market linkages, and others that falls under the Food and Nutrition security which are made available monthly and discussed in Management meetings and Board Meetings.

4. No, but under the Food and Nutrition security plans, FMIB must be part of the discussions on local production incentives, farm efficiencies, new technologies, better distribution systems, market linkages, etc.

5. Yes, to some extent FMIB is adequately equipped especially in terms of employment, health & well beings, trainings, gender equity, etc.

6. There should be more awareness in the workforce conducted by the lead agencies or even in general public, so that everyone is working towards the same goals.

(b) Can be part of school curriculum and progress report on key projects, programmes be updated to public regular basis.

7. The Fiji Govt has made significant steps in the SDGs development as it has increased budgets in health, education and infrastructure, has lead in the battle for climate change by heading the COP 23. It has provided clean/ safe water and assisted in rural electrification, provided affordable housing. It also has encouraged investments, assisted small and medium enterprises and others.

8. Our line ministry - Ministry of Agriculture has been having constant meetings/ dialogues with communities/district councils to encourage local production, increase throughputs to reduce imports and promote Fijian Made products.

9. Regular health checks are done by Ministry of Health, trainings are conducted to upgrade worker skills, Veterinary tests are conducted on regular basis for safe and hygienic standards, etc.

10. Yes, there is an interest and this has been already been discussed in the recent Board meeting for Management to make an overseas tour to bring the Abattoir to HACCP standard. Also to have investment in new technology and machines which will bring efficiency in the Meat industry.

For any further clarification, please feel free to contact the undersigned.

Yours Sincerely



Rajnal Prasad
Manager Finance

PUBLIC ACCOUNTS COMMITTEE

2017-2018 AUDIT REPORT ON STATUTORY AUTHORITIES

PUBLIC RENTAL BOARD WRITTEN RESPONSE

SECTION 5.7: PUBLIC RENTAL BOARD

OTHER SIGNIFICANT MATTERS

Absence of Audit Committee

1. Please advise the Committee why an Audit Committee will be impractical?

The Coordinator Finance and the Storeman had been undertaking critical internal audit responsibilities for PRB.

Following the recommendation from the Office of the Auditor General, PRB advertised for an internal auditor, however because of the merger announcement of HA and PRB by the line Minister, all new recruitments are on hold.

Anomalies in processing and Allotting of PRB Flats

2. How has the Board improved its system and processes of determining the Household income of the tenants?

A. In addition improvements on **New Allocation** of PRB flats are as follows

- i. Total combined weekly household income of up to \$317 for all other PRB estates and \$481 for Raiwai Project only are eligible.
- ii. It is compulsory that all household members over the age of 18 years furnish payslips or a statutory declaration if unemployed.
- iii. Referral of household members income for verification with FRCS and FNPF as per the MOU.

B. For **existing tenants** Household Income Surveys are conducted noting the following:

- i. The number of occupants
- ii. Total combined weekly household income of up to \$317 for all other estates and \$481 for Raiwai Project.
- iii. It is compulsory that all existing household members over the age of 18 years furnish payslips or a statutory declaration if unemployed.
- iv. Referral of household members income verification with FRCS and FNPF as per MOU.
- v. All existing tenants with combined income above the threshold identified through the household income survey have all been served with Notice to Quit.

OTHER SIGNIFICANT MATTERS

3. What does the Board do when a Tenant's House Hold income rise above the threshold income?

Existing tenants earning above the threshold have all been served with Notice to Quit. These tenants are closely monitored on a case by case basis.

Risk Management Policy

4. Provide an update on the development and implementation of the Risk Management Policy? If this has not been developed and implemented provide reasons to the Committee for not doing so?

Management has successfully developed and implemented a risk management policy. It has been monitoring risks through the risk register since 2019. The Risk Policy has now been approved by the Board in early 2020.

Long Outstanding Rent Receivable

5. Has the Board managed to collect the long outstanding debt from the tenants? Provide the outstanding balance which is outstanding for more than 3 months.

The total arrears decreased by 32% from 2017 to 2018 as per below table due to stringent collection efforts.

Year	Active Rental	- Vacated - Rental	Taxi	Total		
2015	110,527	24,858	5,364	140,748		
2016	127,998	28,497	1,355	157,850	12%	Increased
2017	107,534	29,345	3,429	140,308	-11%	Decreased
2018	64,640	27,244	2,899	94,783	-32%	Decreased
2019	79,945	33,704	3,759	117,408	24%	Increased

There is an increase in rent arrears by 24% or (\$22,625) in 2019 compared to 2018.

The increase in 2019 was mainly due to the following:

- Employers (private sector and government) ceasing direct deduction from source.
- Intermittent water supply for Raiwai Tenants. There was low pressure in water pipe line and tenants were not receiving proper water supply during peak hours thus they were hesitant to pay rent. PRB provided water tanks to resolve the issue at the first instance and engaged a consultant to assess further. Currently PRB is installing a water booster pump to resolve the issue.
- Loss of employment for tenants due to closure of the business they work in, resignation and termination.
- Tenants not paying despite notices given
- Difficulty in enforcement of the eviction process.
- PRB not able to locate/trace vacated tenants due to change of contacts given and unknown address.

FINANCIAL INFORMATION - 2018

1. What is the current status of the credit balance in receivables?

The credit balance in receivable as of February 2020 is \$429,730. This is mainly due to tenants advance rent of 4 weeks held by the board. The four weeks rent in advance is refundable and shall be refunded once the tenants vacate the flats.

2. Why has the Board not implemented the Risk Management Policy which was also highlighted in the 2017 report?

Management has developed a risk management policy and was monitoring risks through its risk register since 2019 which was approved by the Board early this year. Management now submits the risk register to the Board for information in all board meetings.

OTHER SIGNIFICANT MATTERS

Use of Government Grant Funds for Investment Purpose

3. Why didn't the Board follow proper procedures in using Grant funds for Investment?

The Board initially deposited the project funds into a special project account with HFC in line with government procedures. However due to the review of the foundation design, the project was delayed, hence the board decision for management to invest the funds to cater for project variations.

4. Why was there a delay in the Simla Project? Provide the status of the Simla Project to the Committee.

The delay in Simla project was due to the recommendations from engineers to carry out a peer review of the ground conditions recommending for piling of the foundation works. This was after the contract had already been awarded. Currently, work is progressing very well whereby all piling works has been fully completed and construction of building 2 has reached the first floor. Works on building 1 has almost completed the ground floor foundation beam reinforcement. The overall Construction work is anticipated to complete by year end.

Long Outstanding Work In Progress

5. What is the status of the long WIP? Has the work relating to the mentioned projects completed?

These were the preliminary cost estimates for Namaka, Naodamu and Kalabu Project which has been reclassified in retained earnings.

SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the staff members of your Department, of
Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable
Development Goals (SDGs) and the SAMOA Pathway?

The information below is part of the individual staff members KPI's .

5 Year Plan and 20 Years NDP

Goal: Accessible and adequate housing for all.

POLICIES	STRATEGIES
Provide affordable and safe housing to all especially low-income earners.	<ul style="list-style-type: none">• Explore options for more rental housing units or low income households.• Public Rental Board rental subsidy to be maintained for households.• Annual review of government subsidies to housing providers and develop and implement strategies to graduate residents of low-income HART (Housing Assistance & Relief Trust) and PRB housing towards Housing Authority programmes.• Develop and enforce building standards for new home construction that require improved resilience to cyclones and flooding.
Upgrade informal settlements.	<ul style="list-style-type: none">• Develop Rental Housing Programmes to reduce the existence of informal settlements and social housing.
Strengthen Government - NGO partnerships in the provision of housing and land for the poor.	<ul style="list-style-type: none">• Acquire and develop more iTaukei land for low cost rental housing.• Provide support and assistance towards the development of climate and weatherproof low-cost housing in both urban and rural environments.• Explore PPP Options for Rental housing development.

The 2030 agenda for Sustainable Development

Below goal is related to PRB:

Goal11. Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

- 11.2** By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
- 11.3** By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
- 11.4** Strengthen efforts to protect and safeguard the world's cultural and natural heritage
- 11.5** By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations
- 11.6** By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management
- 11.7** By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities
- 11.A** Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
- 11.B** By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels
- 11.C** Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

SAMOA PATH

- 1. Sustainable Energy
 - a) Solar System – PRB HQ will be used as a pilot project and rolled out to other estates
 - b) Rain Water Harvesting – the new development project will be used as a pilot project and later rolled out to other estates

2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National Development Plan, with the SDGs and its targets and indicators?.

PRB is communicating the relevant goals of Fiji's 5 year & 20-year NDP and SDG's to its staff members through their individual KPI's.

3. Describe how your Department monitor and report on the progress of the implementation of
Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?

Individual staff KPI's are reviewed and assessed on a six-monthly basis through the Performance Management System.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

If yes:

- a) How often does it meet?
- b) What aspects of its function can it be improved?

If no:

- c) Do you see the need for such a mechanism?

Yes, so that we can better understand, create more awareness within the staff members and work towards the plans as targeted by the Government.

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

There is a need for more awareness and workshops in regards to implementation of SDG's to assist PRB team to strengthen knowledge and coordinate in better decision-making process.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?

Government needs to set up a committee to look at these goals and interact with the stakeholders, business and communities to work toward the SDG goals. The committee needs to review and monitor the achievement of the SDG goals. There should be more awareness and workshops with the stakeholders.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

- Ban on Plastic to support climate change.

- Capital funding assisted PRB in development of more rental housing flats.
 - Savusavu LCHP- Completed 48 rental units
 - Kalabu LCHP- Completed 36 rental units
 - Simla LCHP- 36 units in progress
- Increase in Subsidy grant allocation based on tenant needs.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

PRB was part of the formulation of National Housing Policy and the ongoing PPP initiatives with IFC.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

PRB is continuously liaising with Housing Authority and other housing agencies in terms of development/acquiring of lands and funding to construct more flats for low income earners.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

- PRB is willing to learn more and experience the implementation of SDG's to develop and gain knowledge so that we can help our communities, organisation and estates to grow towards the 2030 agenda and SDG's goal to achieve governments 5 and 20-year NDP.
- There is a need to learn more about housing developments in other countries like Singapore, Malaysia, other successful low-cost housing development countries.
- There is also a need to know the type of construction methodologies they adopt, cost per square meter and the time taken to complete project.
- Th Board is currently working towards partnering with International Funding Corporation (IFC) for the implementation of the Raiwaqa Project.

Aged Accounts Receivable

Public Rental Board

3. March 2020

Page 1

PRB\IMRAANK

Aged as of 29. February 2020

Aged by Posting Date

All Amounts in LCY

Customer: Customer Posting Group: RENTAL, Blocked: ''

Aged by Posting Date							
No.	Name	Balance	1 - 29 days	30 - 60 days	61 - 91 days	92 - 121 days	more than 121 days
502B/0404	EMOSI RAUVUTU MATAKICAKAU	150.00	120.00	30.00	0.00	0.00	0.00
502B/0505	TUNIKULA YALAYALADONU	5.00	-10.00	25.00	-10.00	0.00	0.00
502E/0305	ASIVOROSI TORA	0.00	0.00	30.00	-30.00	0.00	0.00
503A/0804	KINISIMERE NAITU	5.50	10.00	-4.50	0.00	0.00	0.00
503A/1001	MARIA ADISOVA	0.00	-41.00	22.00	-1.00	-1.00	21.00
503C/0303	JITENDRA PRASAD	0.00	-0.90	8.50	-7.60	-31.90	31.90
504A/0104	SEMESA LATIAMEKETI	0.00	0.00	5.00	20.00	20.00	-45.00
504A/1201	JOVILISI NALEVE	109.00	0.00	109.00	0.00	0.00	0.00
504A/1702	VONI SUKA CIBA	40.00	20.00	25.00	-50.00	20.00	25.00
504A/1805	LITIANA VOSAVERE	17.00	74.00	-57.00	0.00	0.00	0.00
504A/2804	TEVITA ROKOQICA	78.40	-117.68	102.90	-117.68	82.32	128.54
504B/3501	MATIA RATAKELE	321.00	2.00	190.00	-48.00	152.00	25.00
504C/0304	SAMUELA NABUSE	36.00	37.00	-1.00	0.00	0.00	0.00
504C/0904	ATECA TAGIWAQA	4.98	-10.00	25.00	-10.00	20.00	-20.02
510A/0306	ELIKI VOSADRAU	0.00	0.00	0.00	0.00	0.00	0.00
510D/0105	POATE NACAKURO	224.00	84.00	120.00	144.00	-124.00	0.00
510D/0404	SHAMMI DATT	0.00	-173.00	180.00	-3.00	14.00	-18.00
510E/0103	MELAIA B TAKALA	11.45	34.68	43.35	34.68	34.68	-135.94
510F/0303	QALO MANINIUDUA	38.70	83.80	-4.05	0.00	-41.05	0.00
510F/0408	ILAISA WAQA	576.00	144.00	180.00	144.00	108.00	0.00
511A/0301	VIMAL SEWAK	50.00	50.00	0.00	0.00	0.00	0.00
511A/0401	ISIKELI IKANIDROKO	50.00	50.00	0.00	0.00	0.00	0.00
511A/0504	VANDANA PRAKASH	0.00	0.00	0.00	0.00	0.00	0.00
511A/1005	TAWITA NAKIBAE	50.00	50.00	0.00	0.00	0.00	0.00

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511A/1204	MARIANA DIWAQADRU	66.00	-100.00	166.00	0.00	0.00	0.00
512A/0502	LORIMA VATUCIRI	0.00	0.00	0.00	0.00	0.00	0.00
512A/0802	ISHWAR PRASAD	0.00	0.00	0.00	0.00	0.00	0.00
512A/1402	MATAIASI C TURISAU	0.00	0.00	0.00	0.00	0.00	0.00
512A/1601	ANJESHNI DUTT	5.90	5.90	0.00	0.00	0.00	0.00
512B/0201	SERESIO TAUKEI	35.00	35.00	0.00	0.00	0.00	0.00
512B/0401	VIMAL RAM	115.28	120.12	-304.85	120.12	120.12	59.77
512B/0501	SATYA RAM	0.00	-145.00	145.00	0.00	0.00	0.00
512B/1601	FILOMENA LELEAVULA	45.00	45.00	0.00	0.00	0.00	0.00
512B/2601	NAUSAD BEGG	5.00	90.00	-85.00	0.00	0.00	0.00
521A/0201	PITA NATURAGA	15.02	-5.00	25.00	-40.00	15.00	20.02
521A/0402	SAVAIRA DALI	281.30	54.00	75.00	24.00	-107.00	235.30
521A/0701	VILIAME LOMANI	50.96	35.48	24.35	-68.52	35.48	24.17
521A/0905	MEREONI NALIVA KURULO	35.00	-10.00	-5.00	20.00	20.00	10.00
521A/1905	VIKA NAKACIA VINAKADINA	77.50	77.50	0.00	0.00	0.00	0.00
521A/2204	VILIAME BALEILAUTOKA	0.00	-446.00	5.00	-100.00	64.00	477.00
521B/0101	KRISHNA SAMI GOUNDAR	33.53	20.44	-48.45	12.44	-1.56	50.66
521B/0502	ISIMELI VERENAKADAVU	18.55	-5.00	-15.00	20.00	20.00	-1.45
521B/0701	KERESI BULI	75.64	75.64	0.00	0.00	0.00	0.00
521B/0902	LALITA DEVI	39.10	-9.28	25.90	-89.28	5.72	106.04
521B/1004	JOSEVATA CIRI	321.60	118.80	148.50	54.30	0.00	0.00
521B/2102	PITA NATURAGA	64.92	20.00	25.00	20.00	0.00	-0.08
521C/0101	MARGARET ST JOHN	24.98	0.00	20.00	-5.00	0.00	9.98
521C/0403	LUKE VOSAVAKAVELI	82.81	20.00	25.00	20.00	20.00	-2.19
521C/0501	NAOMI NAILAILAI	16.20	16.20	0.00	0.00	0.00	0.00
521C/0703	SAINIMERE KARA & T WAQA	31.00	0.00	31.00	0.00	0.00	0.00
521C/1304	ONISIMO SERU	279.00	124.00	155.00	0.00	0.00	0.00
521C/2003	NITESH KUMAR	77.78	24.00	-45.00	98.78	0.00	0.00
521C/2103	SAIRUSI DRALA	20.00	-10.00	25.00	-20.00	20.00	5.00
521C/2202	ATELAITE TAMANI	0.00	-10.00	20.00	0.00	0.00	-10.00
522A/0402	TANIELA MATAITINI	25.59	0.00	-3.00	10.00	0.00	18.59
522A/0701	TULIASI YALAYALA	366.68	59.08	-26.15	-40.92	59.08	315.59

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522A/0804	JONA VISEI	30.00	20.00	-25.00	20.00	5.00	10.00
522A/0904	KORONIVALU ROKAWA MADANAWA	0.00	5.00	-5.00	0.00	0.00	0.00
522B/1102	SAMUELA S SIGATOKACAKE	50.05	-4.96	68.80	-52.01	-64.96	103.18
522B/1204	MARIKA LEWAYADA SAUCOKO	131.40	38.24	87.80	5.36	0.00	0.00
522B/1502	ISEI LAVETA	189.02	5.32	-55.85	35.32	152.32	51.91
522B/1702	KELEVI BALEKANA	4.73	2.64	23.30	-30.36	2.64	6.51
522B/1804	TIMOCI TUVAKECE	40.00	-198.00	70.00	112.00	-88.00	144.00
522C/1903	EPELI WAQAVONOVONO	14.26	-5.00	5.00	10.00	4.26	0.00
522C/2501	NACANIELI ULUIBAU	569.28	-128.76	-108.45	81.24	-42.00	767.25
522D/2802	LAISIASA MOMO	168.00	-88.00	40.00	12.00	42.00	162.00
522D/2901	PETAIA ROKOMALAKALOU	85.00	20.00	25.00	20.00	20.00	0.00
522D/3001	SALOME VISOLI	300.80	112.00	140.00	48.80	0.00	0.00
522D/3103	TIMOCI QORO	0.00	0.00	0.00	0.00	0.00	0.00
522D/3202	JIUTA & LITIA NAUFJI	0.00	-8.00	8.00	0.00	0.00	0.00
522D/3302	ASENACA RAISAMU RAIKOTI	103.00	18.00	85.00	0.00	0.00	0.00
522D/3605	GEETA BALA MAMTA	78.00	112.00	-210.00	-88.00	112.00	152.00
522E/3903	SITERI & ERONI SERU	56.00	0.00	-28.00	84.00	0.00	0.00
522E/4203	ABRAHAM KAIPATI	1.85	-41.32	-244.15	148.68	138.64	0.00
522E/4401	WIRI TABAKEA	217.73	168.00	49.73	0.00	0.00	0.00
522E/4506	AISAKE MATAREWA ROGO	56.00	-188.00	80.00	2.00	112.00	50.00
522E/4606	TUI MICHAEL AHSING	82.00	82.00	14.00	26.00	-70.00	30.00
522F/0505	LEWAVONU ECELI	35.90	36.20	-99.75	36.20	36.20	27.05
522G/0101	SOLOMONE NAROBAKIA	0.01	-0.50	-29.25	29.76	0.00	0.00
522G/0302	SAIMONE NAIVALU	70.34	-42.00	47.50	78.00	-2.00	-11.16
522G/0502	ARITEMA VUKUNISIGA	43.48	-35.76	42.80	34.24	2.20	0.00
522G/0903	VILIMONI VAKACAVU	123.95	-34.68	44.15	35.32	35.32	43.84
522G/1003	FILIMONI BANUVE	52.80	60.72	75.90	10.72	30.72	-125.26
522G/1102	JOELI BILO	0.55	-60.00	15.00	20.00	20.00	5.55
522G/1304	TOKASA LIKUDRAUSA	22.00	22.00	0.00	0.00	0.00	0.00
522H/0106	INOKE MOMOIKAWAKAWA	106.00	106.00	0.00	0.00	0.00	0.00
522H/0204	JONATE LEDUA HAWEA	103.32	-89.28	-24.10	10.72	4.00	201.98
522H/0404	AIRIN TOROTO	209.50	112.60	-154.25	112.60	112.60	25.95

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522H/0603	PANAPASA MASIBAKA MOTOSIRI	254.08	0.00	25.00	-30.00	-60.00	319.08
522H/0702	WILLIAM HICKS	226.46	112.60	-59.25	112.60	-147.40	207.91
522H/0802	BESSIE WORK	63.00	-44.00	0.00	104.00	3.00	0.00
522H/1102	VASEMACA BULOULEVU VERENAKADAVU	40.94	-89.32	44.60	35.68	-14.32	64.30
522H/1204	SULIASI DELAINAMATE NAIVALUCAVA	215.50	60.72	-224.10	60.72	60.72	257.44
522H/1405	VILIVE SADRUGU	335.95	104.00	130.00	101.95	0.00	0.00
522I/0508	EMOSI BALEIDROKADROKA	302.84	79.36	99.20	79.36	44.92	0.00
522I/0603	APISALOME TAWAKE	83.07	14.00	69.07	0.00	0.00	0.00
522I/0802	SAMUELA SERU AND APENISA SERU	95.14	-65.28	43.40	34.72	34.72	47.58
522I/0904	TIMOCI DELA COLATIMAITARUKUA	235.26	-36.00	130.00	104.00	37.26	0.00
522I/1003	SEKEASI RASERU	181.70	-53.36	70.80	56.64	26.64	80.98
522I/1102	LEONE DOMINIC PICKERING	14.00	20.00	-75.00	20.00	20.00	29.00
522I/1403	EPELI TADI	114.00	-5.00	25.00	20.00	20.00	54.00
522I/1505	ARIETA ROKOCOKO	171.93	53.44	20.80	53.44	3.44	40.81
522I/1602	NIKO RAVOUVOU	297.40	125.12	31.40	125.12	-54.88	70.64
522I/1804	USAIA DINAVUSO	76.78	30.72	-16.60	30.72	10.72	21.22
522J/0103	EPELI SOLESOLE NAKOSAKOSA	25.00	10.00	-5.00	20.00	-10.00	10.00
522J/0205	JONE LUTUNAUGA	18.00	20.00	-2.00	0.00	0.00	0.00
522J/0303	TOMASI MASIBALAVU CABENASIGA	112.34	52.08	45.10	14.08	17.08	-16.00
522J/0601	PAULA TAUVOLO	55.14	30.72	30.70	-32.48	28.00	-1.80
522J/0904	ROPATE NAULU	116.20	13.72	32.15	23.72	23.72	22.89
522J/1204	TERESIA MERE BUNA	189.01	54.12	67.65	54.12	54.12	-41.00
522J/1304	MANASA LOMALAGI	14.79	-164.68	-155.85	-14.68	200.00	150.00
522J/1402	KINISIMERE BOUWAI	21.00	20.00	-29.00	20.00	10.00	0.00
522J/1703	ADI LAISA NAWAQA	523.98	104.00	80.00	104.00	104.00	131.98
522K/0203	VINAI VOLAVOLA	27.16	-10.00	5.00	0.00	10.00	22.16
522K/0403	MOHAMMED HAYEEM HUSSAIN	200.00	200.00	0.00	0.00	0.00	0.00
522K/0904	TARUSILA RANADI	65.00	0.00	25.00	20.00	0.00	20.00
522K/1302	APISALOME DELAI	121.50	60.72	0.90	60.72	0.00	-0.84
522K/1404	AKUILA RATU	41.00	-40.00	-5.00	-60.00	14.00	132.00
523A/0202	RAJESH KUMAR	28.67	-360.00	-395.00	-80.00	144.00	719.67
523A/0302	AMENA LASARO	61.00	20.00	25.00	-80.00	96.00	0.00

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523A/0403	EPARAMA F/N EMORI DRUGUWALE WAQA	26.98	-36.00	-30.00	-206.00	34.00	264.98
523A/0603	TIMOCI WAQATABU	8.53	-15.00	10.00	0.00	5.00	8.53
523B/0703	TIONIKAI BETERO	169.00	-254.00	-75.00	20.00	0.00	478.00
523B/0804	ALESI RAMOMO NAIVOLASIGA	100.00	54.00	46.00	0.00	0.00	0.00
523B/1102	JONE MASI	15.00	-10.00	10.00	5.00	5.00	5.00
523B/1207	MILIKA LIKUIVALU NABUNOBUNO	131.83	87.88	43.95	0.00	0.00	0.00
523C/1702	MILIAME MEKEMEKE	95.87	144.00	-108.00	59.87	0.00	0.00
523D/1903	VILIKESA VUREWA & ELINA T	153.17	35.32	-15.85	35.32	15.32	83.06
523E/2302	APISAI SOROVAKI	166.39	35.48	44.35	35.48	-124.52	175.60
523E/2502	NEUMI RATU	212.98	32.00	-8.00	144.00	44.98	0.00
523E/2604	FILIPE KONUSI	104.00	104.00	0.00	0.00	0.00	0.00
523F/2705	TIMOCI ROGOIRUWAI	453.34	60.72	-154.10	60.72	-6.00	492.00
523F/3002	JOSIUA KURUKITOGA	162.90	0.00	36.00	-36.00	64.00	98.90
523F/3102	MACIUSELA NAITURU	472.00	-56.00	180.00	144.00	-56.00	260.00
523G/3503	MALAKAI TAGICAKI	358.00	-16.00	-190.00	-16.00	-16.00	596.00
523H/3803	JOTIVINI RAWAQAVANUA	90.00	20.00	15.00	-15.00	20.00	50.00
523H/3902	JOSEFA TUKAI	537.24	81.12	-68.60	81.12	1.12	442.48
523I/4104	ELENI DUVUNIYASI	35.40	36.00	72.00	-36.00	-36.60	0.00
523I/4202	PERCY BROWN & TUPOU SEREANA	194.01	-102.00	-90.00	-136.00	-6.00	528.01
523K/4802	AJAY KUMAR	36.00	0.00	36.00	36.00	-36.00	0.00
523L/4903	MESULAME RAMOALA	145.13	144.00	1.13	0.00	0.00	0.00
523M/5404	NETANI LAQERE	268.64	35.32	44.15	35.32	35.32	118.53
523M/5504	SELA RATUDRADRA	476.00	144.00	180.00	144.00	8.00	0.00
523M/5602	MERELAISA DAWAQA	144.00	144.00	0.00	0.00	0.00	0.00
524A/2703	TAINA ROKOTABUA BAINIVALU	148.30	12.80	53.50	82.80	-97.20	96.40
524A/3103	APIMELEKI DE	101.96	20.00	-5.00	20.00	-5.00	71.96
524C/3903	JONA BALEINAGETI RAVASAKULA	100.00	200.00	-100.00	0.00	0.00	0.00
524C/4402	VASEMACA SAUKALOU	0.97	-241.08	97.40	173.92	-46.08	16.81
524D/5805	JEKE DUTE	250.00	150.00	100.00	0.00	0.00	0.00
524D/6104	ESAVA KOBITI	113.50	113.50	0.00	0.00	0.00	0.00
524E/4601	AMINISITAI WAQA	99.56	-91.56	3.05	8.44	58.44	121.19
524E/4701	SIMIONE VUA	90.13	20.00	-55.00	20.00	20.00	85.13

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524E/5003	LAITE NAULUMATUA	65.68	-30.00	-25.00	-180.00	0.00	300.68
524F/5403	ATELINI BULO	42.80	20.00	-25.00	-5.00	0.00	52.80
524F/5501	SAVENACA TABUALEVU	25.00	20.00	-35.00	20.00	5.00	15.00
524G/1604	RATU PAULIASI LAGILAGIKONACEVA	8.25	8.25	0.00	0.00	0.00	0.00
524G/1702	ALESI LAU & PENI VEDIKA	112.47	112.47	0.00	0.00	0.00	0.00
524G/2006	SISILIA SOKOVETI BANUVE	21.08	21.08	0.00	0.00	0.00	0.00
524G/2104	TAWAKE NAMARALEVU	8.55	-20.20	37.25	394.45	-75.00	-327.95
524G/2207	RAPOAMA RAQI	10.27	87.52	-160.60	-52.48	87.52	48.31
524G/2302	KELERA ADI	439.80	100.00	150.00	-200.00	200.00	189.80
524H/0705	DONATO LABALABA	51.50	0.00	51.50	0.00	0.00	0.00
524H/1003	WAISALE TORA & KINISALOTE KURUSALIA	235.79	53.04	141.30	-46.96	-161.96	250.37
524H/1103	SAILASA LUTUNAIVALU	272.93	91.48	151.85	29.60	0.00	0.00
524H/1203	ADI TUBUNA LABALABA TUGALALA	0.00	-41.40	41.40	-41.40	0.00	41.40
524H/1303	KITIONE VOSAYACO	150.08	-100.00	100.00	50.00	-50.00	150.08
524H/1403	ISOA MEI KONIFEREDI	154.70	154.70	0.00	0.00	0.00	0.00
524H/1503	MEREIA RAVUSIGA	63.70	84.00	10.00	-30.30	0.00	0.00
525A/0104	SAMUELA ROKORAIVOKA	760.00	184.00	230.00	14.00	-266.00	598.00
525A/0401	LUKE KAUYACA	190.94	-10.00	25.00	20.00	20.00	135.94
525A/0506	MELI MULE LOMALAGI	17.38	-176.00	30.00	-16.00	184.00	-4.62
525B/0604	PENIASI OLIVER QOLIJONA	276.88	184.00	92.88	0.00	0.00	0.00
525B/0803	LUISA ADILEWATO	296.40	12.00	230.00	54.40	0.00	0.00
525C/0903	MALAKAI LEWAI	128.02	-9.84	112.70	25.16	0.00	0.00
525F/2006	VINAISI MARAMA TUILOVONI	0.40	49.20	-13.50	-50.80	-70.80	86.30
531A/11003	SAIMONE DOBUI DALITUICAMA	452.00	32.00	140.00	112.00	-88.00	256.00
531A/11703	MISIWATA VULA RAVOUVOU	112.00	112.00	0.00	0.00	0.00	0.00
531A/11802	TOKASA VAKASAVUWAQA	31.00	-45.00	-25.00	20.00	20.00	61.00
531A/12004	VERENIKI BATIYAKA	167.44	-113.92	65.10	27.08	22.08	167.10
531B/12601	WATISONI KEVE	50.00	50.00	0.00	0.00	0.00	0.00
531D/10604	VASITI MARAMAITAMANA	114.00	172.00	-58.00	0.00	0.00	0.00
531E/10501	KALIVATI DAU	243.07	60.72	75.90	-39.28	-89.28	235.01
531F/12902	BULO EMELE RABUNO	26.00	56.00	-84.00	0.00	56.00	-2.00
531F/13004	NEMANI TOKULANIBEWA	2.00	12.00	-10.00	112.00	28.00	-140.00

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531H/13701	UNAIA LAQEORO & INOSI MALE NA	99.95	16.68	-29.15	6.68	56.68	49.06
531H/13801	ELENOA GAUNAVOU & JEMESA TUWAI	41.91	-93.20	46.00	6.80	6.80	75.51
531H/13903	VONIANI WAQAVANUA	300.65	5.00	5.00	-25.00	-20.00	335.65
531H/14202	SAVENACA VUNISA	209.38	72.00	215.00	172.00	172.00	-421.62
531J/14603	APENISA RATULEVU	97.97	20.00	-15.00	20.00	0.00	72.97
561A/0202	JIUTATIA SENIBIAU	3.22	3.22	0.00	0.00	0.00	0.00
561A/1102	KALESI & MARESELA VELOVELO	28.17	28.21	-0.04	0.00	0.00	0.00
561A/1202	ERONI KIE	162.78	-7.40	20.75	-37.40	2.60	184.23
561A/1302	TEPORA CEVALALA	53.73	33.68	20.05	0.00	0.00	0.00
561A/1601	PITA & FUATA VAMARASI	38.83	19.88	24.85	-0.12	9.88	-15.66
561A/1802	PONIPATE CEVAILAGI	190.00	190.00	0.00	0.00	0.00	0.00
561A/2002	NINA TIGAREA	95.00	95.00	0.00	0.00	0.00	0.00
561A/2102	AMANI RATU	130.80	130.80	0.00	0.00	0.00	0.00
561A/2401	KAFOA FIU	78.00	78.00	0.00	0.00	0.00	0.00
561B/0103	MAKERETA SANIMELI STEVENS	21.88	35.32	44.15	35.32	35.32	-128.23
561B/0302	ESIKA VOSABECI	30.34	30.34	0.00	0.00	0.00	0.00
561B/1103	ANI COKA	160.00	0.00	-15.00	-50.00	-15.00	240.00
561B/1204	KRITI KALPANA SHARMA	55.00	20.00	25.00	15.00	15.00	-20.00
561B/1504	ANA LOLOHEA	55.50	55.50	0.00	0.00	0.00	0.00
561B/1602	NATOLO CILI RANUQANUQA	5.00	-10.00	15.00	0.00	0.00	0.00
561B/1701	TERESIA GAUBIDI	190.00	190.00	0.00	0.00	0.00	0.00
561B/1802	JOSATEKI F/N AKUILA MATA RADIO	273.20	190.00	83.20	0.00	0.00	0.00
561B/1902	SAMUELA RARANITOGA	0.00	0.00	0.00	0.00	0.00	0.00
561B/2103	TAVETA MARICA	30.00	20.00	25.00	20.00	20.00	-55.00
561C/0502	SAMUELA TUINABUTU & ILIANA DUIKORO	10.00	20.00	-10.00	0.00	0.00	0.00
561C/0603	SULIA BILIAI	76.26	-1.84	78.10	0.00	0.00	0.00
561C/0804	SALANIETA BIUKORO	123.10	123.10	0.00	0.00	0.00	0.00
561C/0902	BASIL ILIESA	75.00	0.00	25.00	20.00	20.00	10.00
561C/1102	MIRIAMA VANI	5.00	5.00	0.00	0.00	0.00	0.00
561C/1603	KITONE KAMA	261.71	35.32	44.15	15.32	35.32	131.60
561C/1701	SHIRLEY RAJ & ROVINA DEVI	39.85	20.00	25.00	20.00	20.00	-45.15
561C/1902	LAISA LALIQAVOKA	11.09	27.08	-15.99	0.00	0.00	0.00

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561C/2203	SEREANA SALALO	52.98	35.32	44.15	-26.49	0.00	0.00
561D/0203	EREMODO VATAVANUA VATUWALIWALI	587.74	40.00	237.50	190.00	120.24	0.00
561D/0505	SETAREKI RIKA TUKANA	59.86	44.72	15.14	0.00	0.00	0.00
561D/0803	SINAI FALEMAKA	26.58	26.58	0.00	0.00	0.00	0.00
561D/1301	ASENACA ADI KOILA	4.85	-8.00	10.00	10.00	0.00	-7.15
561D/1402	TERESA FULORI COVONO	97.80	97.80	0.00	0.00	0.00	0.00
561D/1501	JONA & LUSIANA LENATI	40.00	-10.00	25.00	20.00	-20.00	25.00
561D/1603	SALOTE HALE VATUWALIWALI	60.69	60.72	-0.03	0.00	0.00	0.00
561D/1702	PASEPA VAKARAU	70.00	20.00	25.00	-10.00	20.00	15.00
561D/1801	VERENI DRALA	0.00	0.00	0.00	0.00	0.00	0.00
561D/2002	SHAMEENA MALAM	0.00	-20.00	25.00	-5.00	0.00	0.00
561D/2102	OSEA DELAISAVUI & MAKERETA VATAVANUA VATUWALIWALI	505.80	-210.00	237.50	190.00	190.00	98.30
561D/2201	JOELI SOQOI LUTUCIRI	162.50	-30.00	-55.00	140.00	107.50	0.00
561D/2302	NAPOLIONI QURAI	93.72	93.72	0.00	0.00	0.00	0.00
563A/0103	ILIESA TIBIANADRAKI	84.95	20.00	25.00	20.00	19.95	0.00
563A/0201	SIKELI SENIKAU	34.76	5.00	15.00	0.00	-5.00	19.76
563A/0502	SAIRUSI & MATELITA RATUMAITAVUKI	165.97	5.32	24.15	5.32	15.32	115.86
563A/0602	TEMALESI TOGA DAUNAKELO	106.26	60.72	45.54	0.00	0.00	0.00
563A/0901	TIMOCI KABUTA	43.22	43.22	0.00	0.00	0.00	0.00
563A/1301	KAITU MUA FUATA JOSATEKI	54.17	54.17	0.00	0.00	0.00	0.00
563A/1501	VENIANA ROLIKUTABUA	57.76	-4.80	24.00	35.20	-34.80	38.16
563A/1601	JOHN SERA PETERS	82.05	-53.32	20.85	56.68	56.68	1.16
563A/1702	FAKVOI UFAMARATA	276.50	20.00	25.00	20.00	20.00	191.50
563A/2201	WILLIAM JERRY UNDERWOOD	44.97	10.00	5.00	0.00	20.00	9.97
563A/2403	SAKIUSA ROKODI	2,056.45	132.00	165.00	132.00	142.00	1,485.45
563B/0202	FOTU PETAIA & IOSEFO RAMULO	214.47	35.32	44.15	35.32	35.32	64.36
563B/0302	SUSY MARY	128.28	-107.36	25.80	32.64	12.64	164.56
563B/0902	SERA TINAIBICI	84.20	-6.80	26.20	12.60	52.20	0.00
563B/1102	VITALINA & KALISITO KALOUTAGANE	57.37	57.37	0.00	0.00	0.00	0.00
563B/1202	SALOTE SAUVANA	90.00	90.00	0.00	0.00	0.00	0.00
563B/1404	PATEMOSI & AKISI DAKUITOGA	331.31	53.36	66.70	53.36	53.36	104.53
563B/1503	JONE RAVULO NAITINI	194.00	132.00	62.00	0.00	0.00	0.00

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563B/1703	PENAIA NAVUNISINU AND AKUILA CABENALOTU	6.98	6.98	0.00	0.00	0.00	0.00
563B/1802	KERESI ANIMORINI & PENIASI NATE	12.46	12.46	0.00	0.00	0.00	0.00
563B/2002	ILISONI NAMASI	472.00	62.92	409.08	0.00	0.00	0.00
563B/2103	VANI LUVU	37.43	37.43	0.00	0.00	0.00	0.00
563B/2303	PATRICK PENJUELI	29.65	29.65	0.00	0.00	0.00	0.00
563C/0102	SETOKI & MEREANI QASE	446.00	132.00	120.00	132.00	62.00	0.00
563C/0503	JIUJUA RASALATO	224.94	132.00	92.94	0.00	0.00	0.00
563C/0602	ELENOA MARAMA	14.46	-10.00	5.00	0.00	-25.00	44.46
563C/0702	JONI VEREBASAGA	1,254.00	1,254.00	0.00	0.00	0.00	0.00
563C/0801	JOSUA WAKANIDAKUA	0.00	0.00	0.00	0.00	0.00	0.00
563C/0902	MARIANA BALEIKOROCAU	482.03	88.72	110.90	88.72	88.72	104.97
563C/1002	JIOJI TOKALAUVERE KOROCAWIRI	106.62	35.32	19.15	35.32	16.83	0.00
563C/1202	ATUNAIISA & KARALAINI MULIACEVA	879.20	20.20	100.25	80.20	80.20	598.35
563C/1401	ARIETA L ROKOWAQA	249.98	20.00	-5.00	-20.00	-30.00	284.98
563C/1603	TITILIA TARI SAUMATUA	70.98	20.00	25.00	20.00	5.98	0.00
563C/1902	SANJEEV KUMAR AND NISHA RABUL NAAZ	144.93	20.00	25.00	20.00	20.00	59.93
563C/2301	ECELINA NAVUGA	14.96	14.96	0.00	0.00	0.00	0.00
563D/0103	REAPI VAKABAUTA EMOSI	48.94	48.94	0.00	0.00	0.00	0.00
563D/0201	ILIESA RASAU & VANI WATIWASA	79.92	-10.00	25.00	-10.00	-5.00	79.92
563D/0302	ADI SALAIWALU KAIKOSO	66.00	66.00	0.00	0.00	0.00	0.00
563D/0902	MARY WISE BULUWALENASUI	15.32	-20.00	25.00	-30.00	-10.00	50.32
563D/1101	JOSUA KOROI	25.20	32.60	20.75	112.60	112.60	-253.35
563D/1302	JONE UQE & ELENOA VURABERE GUMIKINAKELO	120.42	88.88	31.54	0.00	0.00	0.00
563D/1403	PITA BURELEVU	138.44	-7.36	65.80	52.64	27.36	0.00
563D/1504	SERA & JOSATEKI KURUYABAKI BALEINASAU	134.00	20.00	25.00	20.00	20.00	49.00
563D/1702	DOUGLAS DANFORD	108.00	20.00	25.00	20.00	20.00	23.00
563D/1802	ENELE MALELE MOMO	1,024.99	132.00	165.00	132.00	132.00	463.99
563D/1901	LAISIASA KARUYA	15.43	15.43	0.00	0.00	0.00	0.00
563D/2002	PATERESIO ROKONAVENO	123.45	33.32	41.65	33.32	15.16	0.00
563D/2101	LAVENIA & SEMI CAKAU	15.83	15.83	0.00	0.00	0.00	0.00
563D/2201	EPELI & RO IVA RATACACACA	19.08	20.00	-5.00	20.00	-10.00	-5.92
563D/2301	SEKOVE SERUKALOU	19.89	20.00	25.00	20.00	20.00	-65.11

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563D/2401	MEREISI NAISAUSAU	10.00	10.00	0.00	0.00	0.00	0.00
563E/0103	KULINIASI GUKINAIVALU SERU	440.42	56.68	70.85	56.68	56.68	199.53
563E/0303	MEREONI TALEMAIGAU & SAINIANA WAKESA NAVARI	137.41	58.28	72.85	6.28	0.00	0.00
563E/0402	SANAILA RABEBE	10.30	-30.00	25.00	-35.00	20.00	30.30
563E/0602	LUISA WAINIBULI	227.15	-41.24	42.20	-16.24	-36.24	278.67
563E/0902	LIVIANA DRODROLAGI	90.00	20.00	-15.00	0.00	-5.00	90.00
563E/1302	ULITA NAULU	13.98	13.98	0.00	0.00	0.00	0.00
563E/1402	WAYNE STEVEN INJIMO	33.00	33.00	0.00	0.00	0.00	0.00
563E/1502	PENIASI WAQASAQA	892.98	200.72	75.90	60.72	60.72	494.92
563E/1601	SOKOVETI SEREKA	134.98	20.00	25.00	20.00	20.00	49.98
563E/1704	MANOA BAINIMARAMA	396.50	32.00	165.00	132.00	67.50	0.00
563E/1803	ESITERI MARAMA	224.73	132.00	92.73	0.00	0.00	0.00
563E/1902	APAKUKI VUNAKI & ATELINA MOCIA	64.97	20.00	25.00	19.97	0.00	0.00
563E/2203	FIRIKESA ROSS RALIFO	295.10	-17.40	-39.25	112.60	112.60	126.55
563F/0202	SANAILA NASEQESEQE	32.98	32.98	0.00	0.00	0.00	0.00
563F/0301	SERA ADIVALU	11.36	20.00	25.00	20.00	-53.64	0.00
563F/0401	OPETI DELAI	59.96	20.00	25.00	14.96	0.00	0.00
563F/0601	KALIVATI & INISE NAMAKADRE	8.97	-4.00	12.97	0.00	0.00	0.00
563F/0703	PITA WAQAIYAVANA & MAKERETA DAUCIRI	835.49	75.12	106.40	125.12	125.12	403.73
563F/1001	SEFOROSA RIAMKAU	172.68	34.08	42.60	34.08	34.08	27.84
563F/1103	JITOKO VILI	247.08	20.00	25.00	20.00	20.00	162.08
563F/1201	ECELINI KOROI	309.61	2.08	55.10	32.08	12.08	208.27
563F/1302	LAISIANA LEWAVATU	409.60	59.28	99.10	79.28	79.28	92.66
563F/1602	JOJI DONU NAVONU	495.05	87.04	108.80	87.04	87.04	125.13
563F/1902	JOELI PULU	9.99	9.99	0.00	0.00	0.00	0.00
563F/2402	FREDDY FATIAKI	41.18	41.18	0.00	0.00	0.00	0.00
563G/0302	SEREMAIA VAKAWALETABUA	446.00	132.00	165.00	132.00	17.00	0.00
563G/0505	NAEWANTEBURE TAWITA	0.01	0.01	0.00	0.00	0.00	0.00
563G/0701	FILIPE NAVUTUVATU	255.36	-67.48	40.65	32.52	32.52	217.15
563G/0901	YABAKIDUAIMALEYA TABUA	15.80	5.00	15.00	-25.00	-5.00	25.80
563G/1001	SERA MARAMA	144.98	20.00	25.00	20.00	20.00	59.98
563G/1101	LUISA MASILACA ULUIVITI	89.00	20.00	25.00	20.00	20.00	4.00

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563G/1301	KUSITINO MARAVU	39.88	20.00	5.00	-20.00	0.00	34.88
563G/1402	ANA AND HARRY LORD	45.52	45.52	0.00	0.00	0.00	0.00
563G/1501	RAM DAYAL & SUMINTRA DEVI	8.00	8.00	0.00	0.00	0.00	0.00
563G/1602	JONE DOVI CAMA SEINIKAUCAVA	144.56	52.64	65.80	26.12	0.00	0.00
563G/1704	SEMESA QEREQERETABUA	55.64	-70.96	11.30	89.04	26.26	0.00
563G/2404	NECANI FATIAKI	1.50	1.50	0.00	0.00	0.00	0.00
571A/0703	SELAI PASI MATE	53.75	30.16	23.59	0.00	0.00	0.00
571A/1002	AKUILA SOLE	87.21	36.80	46.00	4.41	0.00	0.00
571A/1302	LATCHMA GOUNDER	19.26	20.00	0.00	-0.74	0.00	0.00
571A/1604	ACENI SENIVOTA AND ADI SAINIMILI CAVUILATI	542.71	20.00	25.00	20.00	-30.00	507.71
571A/1705	VILIAME & SALOTE KAMIKAMICA	64.35	64.35	0.00	0.00	0.00	0.00
571C/0202	SEVULONI DEBALEVU	35.32	35.32	0.00	0.00	0.00	0.00
571C/0502	ADIVANI W/O ILAITIA TOKALAUVERE TOKALAUVERE	401.91	60.72	75.90	60.72	60.72	143.85
571C/0601	SAMUELA DOLES AU	127.16	54.64	68.30	4.22	0.00	0.00
571C/0702	SIMIONE LESI	204.01	20.00	25.00	20.00	20.00	119.01
571C/0901	BETENA VEREIMI	211.24	34.72	43.40	34.72	34.72	63.68
571C/1004	PAULA TUVOU QIMANAVANUA	27.40	27.40	0.00	0.00	0.00	0.00
571C/1502	FILIMONI VOSALOTAKI	164.78	112.44	52.34	0.00	0.00	0.00
571C/1703	JOVILISI VILAIYARI NAUCUKIDI	17.72	17.72	0.00	0.00	0.00	0.00
571E/0103	VEILAWA NAQAU	231.72	10.00	25.00	20.00	20.00	156.72
571E/0404	TEWELA IOATA	4.13	15.00	-10.87	0.00	0.00	0.00
571E/0801	SOKOVETI CEVALALA	48.00	48.00	0.00	0.00	0.00	0.00
571E/1202	ORISI KUNAKATA & RUCI CAMAI MOALA	28.16	28.16	0.00	0.00	0.00	0.00
571E/1305	TIMOTIO NAF AERE & MAKARITE TERANAGESEA	32.05	32.05	0.00	0.00	0.00	0.00
571E/1404	VILIAME DALITUICAMA	10.01	20.00	-9.99	0.00	0.00	0.00
571E/1501	LAISANI & AISEA TOKARUA	56.37	35.32	21.05	0.00	0.00	0.00
571E/1602	ANARE VODONAIVALU	13.86	13.86	0.00	0.00	0.00	0.00
571E/1701	SALMA M	44.00	44.00	0.00	0.00	0.00	0.00
571E/1804	APENISA & KATTY RAVULO	61.40	61.40	0.00	0.00	0.00	0.00
572A/0303	SERA MAIREWA	83.97	83.97	0.00	0.00	0.00	0.00
572A/0403	AISAKE TANIDRALA	44.02	44.02	0.00	0.00	0.00	0.00
572B/0103	APISALOME SAINIMILI VUTE	14.98	14.98	0.00	0.00	0.00	0.00

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572B/0205	LAISA SOWATA	45.02	20.00	25.00	0.02	0.00	0.00
572B/0403	TANIELA TUKUNI	253.42	78.56	98.20	76.66	0.00	0.00
572C/0207	MOARA SOLOMONE	36.00	36.00	0.00	0.00	0.00	0.00
572C/0304	SUSANA LUPE MATEIVUDA	5.00	5.00	0.00	0.00	0.00	0.00
572C/0403	SEKOVE VADEI	49.97	20.00	25.00	4.97	0.00	0.00
573A/0602	JONE & APENISA WAQANITABUA	74.95	35.32	39.63	0.00	0.00	0.00
573A/0703	MIRIAMA VALENITABUA	174.03	35.32	44.15	35.32	35.32	23.92
573A/1002	ILIVASI NAVUNIDAKUA	431.59	80.72	100.90	80.72	90.72	78.53
573A/1101	KOLINIO ROKOSUKA	0.99	0.00	0.99	0.00	0.00	0.00
573A/1202	EPI KATONIVERE	32.19	32.19	0.00	0.00	0.00	0.00
573B/1503	WASEA KURUSASA	28.29	28.29	0.00	0.00	0.00	0.00
573B/1608	RONAL RITESH CHAND	30.00	20.00	5.00	5.00	0.00	0.00
573C/1702	ILISAPECI LEWA	10.00	10.00	0.00	0.00	0.00	0.00
573D/2003	PENIASI SERU VOSALOTAKI	20.00	20.00	0.00	0.00	0.00	0.00
573D/2103	WASEA & PAULINI DUIKETE	66.82	56.56	10.26	0.00	0.00	0.00
573D/2602	VILITATI HARRY DAUNAKAMAKAMA	21.01	21.01	0.00	0.00	0.00	0.00
573E/2903	JOSAIA RAILOTU RASIGA	9.99	9.99	0.00	0.00	0.00	0.00
573F/3302	SEMESA CAWANITOGA	203.00	172.00	31.00	0.00	0.00	0.00
573F/3403	NETANI BAI	150.44	0.00	145.00	5.44	0.00	0.00
573G/3502	JOVILISI NAGATALEVU	23.00	-10.00	33.00	0.00	0.00	0.00
573H/3902	TANISELAU TUCIKA QAQA	62.05	55.64	6.41	0.00	0.00	0.00
573H/4001	SAULA & LAISIANA BULABALAVU	22.96	15.00	8.00	0.00	-7.00	6.96
573H/4102	LIVAI LESUMAINAVULA	81.51	38.28	43.23	0.00	0.00	0.00
573H/4203	MERE VAKAYAMO ROQICA	58.77	58.77	0.00	0.00	0.00	0.00
573H/4303	VILIAME NABURE	42.64	42.64	0.00	0.00	0.00	0.00
573H/4803	TOMONIKO MOUSIO	3.70	-8.00	215.00	-51.00	-152.30	0.00
573I/4903	ANDREA IOANE PESAMINO	95.02	20.00	25.00	20.00	-30.00	60.02
573I/5103	MOSESE RATAGAU	15.00	15.00	0.00	0.00	0.00	0.00
573J/5504	AMINIO TOKA	16.46	29.56	-13.10	0.00	0.00	0.00
573J/5802	ANE TUITOGA	84.86	20.00	25.00	20.00	-90.00	109.86
573J/5903	JIMAIMA GRACE FISHER	60.91	20.00	25.00	15.91	0.00	0.00
573K/6704	LEBA TINAI	175.00	20.00	25.00	20.00	30.00	80.00

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573L/7003	MANISH CHANDRA KUTTAPU	172.81	30.72	25.90	0.72	5.72	109.75
573L/7201	LAISENIA RALOKA	24.48	24.48	0.00	0.00	0.00	0.00
573M/7501	EMOSI VAKALOLOMA	43.98	43.98	0.00	0.00	0.00	0.00
573N/7801	WAISALE VATEITEI	4.98	10.00	-5.00	-10.00	-20.00	29.98
573O/7902	MEREWALESİ TUIDRAKULI & INOSI VATUCICILA RAYAWA	73.49	-0.48	16.90	19.52	-20.48	58.03
573O/8001	JONA & JIJILIA DINATI	93.03	20.00	25.00	20.00	28.03	0.00
573O/8103	AJNESH SINGH	248.98	60.72	75.90	60.72	51.64	0.00
573O/8308	ULAIYASI SORONAMATA RINA & TEPOLA TORO	0.01	0.01	0.00	0.00	0.00	0.00
573P/8601	ANASEINI VAKAVOTU	39.20	20.00	19.20	0.00	0.00	0.00
573P/8702	MALAKAI MEKEMEKE	59.71	4.40	68.00	-12.69	0.00	0.00
573Q/9002	PENI TIDRAI	429.78	15.00	172.00	172.00	70.78	0.00
573Q/9101	JONE DREU	190.13	172.00	18.13	0.00	0.00	0.00
573Q/9201	VIRISILA KORO	93.44	36.08	45.10	12.26	0.00	0.00
573Q/9301	SEMI VOLITI	107.63	5.32	44.15	35.32	22.84	0.00
573R/9502	WESLEY MORTON DAWAI	364.60	172.00	192.60	0.00	0.00	0.00
573R/9702	PENI SENIYASI	19.25	19.25	0.00	0.00	0.00	0.00
573S/10202	LORAINI LEBA RAICEBE	90.00	20.00	25.00	0.00	-15.00	60.00
573S/10502	ATUNAISA F/N SIKELI TUVUNIVONO VUNIWAQA	414.27	172.00	215.00	27.27	0.00	0.00
573T/10702	ETUATE VOLAU	28.03	20.00	8.03	0.00	0.00	0.00
573T/11001	REAPI BAINIVALU	120.54	80.36	40.18	0.00	0.00	0.00
573U/11101	MUA DOMINIKO & ASERA SEFOROS	107.82	54.64	53.18	0.00	0.00	0.00
573U/11202	SITIVENI SIKELI LEWENIQILA LESUMAI SUVA	517.04	52.64	65.80	52.64	52.64	293.32
573U/11305	SULIASI CURUDALI	34.78	20.00	14.78	0.00	0.00	0.00
573V/12002	SAKIUSA MATAVOLA	10.00	10.00	0.00	0.00	0.00	0.00
573V/12203	ATUNAISA & SERUWAIA TAGIVAVA	89.96	20.00	25.00	20.00	20.00	4.96
573W/12302	MERE BALE	5.00	5.00	0.00	0.00	0.00	0.00
573W/12402	SAKIUSA MASI	43.00	43.00	0.00	0.00	0.00	0.00
573W/12605	ASAELI MATAIRAVULA	489.00	116.00	145.00	116.00	112.00	0.00
573X/12703	LIVEMA ROKAWE	24.72	24.72	0.00	0.00	0.00	0.00
573X/12901	SEKONAIA & RUSILA TUINUKULEVU	9.97	9.97	0.00	0.00	0.00	0.00
573Y/13402	LORAINI RANADI	8.66	8.66	0.00	0.00	0.00	0.00
573Y/13501	TAUSIA MAIKA	24.80	10.00	14.90	-20.00	0.00	19.90

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573Y/13601	ELENOA S & JOPE TUIVANUAVOU	77.28	55.76	21.52	0.00	0.00	0.00
573Y/13903	MALAKAI FAHA KOTOBALAVU	60.00	20.00	25.00	15.00	0.00	0.00
573Z/14102	MAKERETA RASOVO	10.00	20.00	-15.00	20.00	20.00	-35.00
573ZZ/14302	STELLA ANARETA AH SING	282.88	172.00	115.00	-198.00	-78.00	271.88
573ZZ/14403	LEBA TAMARI	399.08	90.16	82.70	90.16	17.61	118.45
573ZZ/14501	MELI VATURARABA	31.60	0.00	25.00	20.00	-20.00	6.60
573ZZ/14702	SAINIMILIKA BILITAKI	48.96	-35.00	25.00	5.00	-11.00	64.96
575A/0101	SIMIONE VONOVONO	58.60	58.60	0.00	0.00	0.00	0.00
575B/0202	VARANISESE BAI	35.00	0.00	5.00	10.00	-30.00	50.00
575B/0302	CASSENDRA ROSLYN ROBERT	60.00	60.00	0.00	0.00	0.00	0.00
575C/0101	TULIA TINAI	5.00	0.00	5.00	0.00	0.00	0.00
575C/0304	PALOTO MARA	0.00	0.00	0.00	0.00	0.00	0.00
575D/0101	SUSAU FAKAVAI	30.42	30.44	-0.02	0.00	0.00	0.00
575D/0202	DURGESH NANDHANI	14.96	10.00	-5.00	0.00	-20.00	29.96
575D/0301	TEVITA KOTOBALAVU	0.00	20.00	-20.00	0.00	0.00	0.00
575E/0203	JONE GUGUCA	49.99	49.99	0.00	0.00	0.00	0.00
575F/0101	ORISI RAWAQA & SISILIA LITIA	198.74	54.96	68.70	54.96	20.12	0.00
575F/0202	ASAELI TANOVA	44.98	20.00	25.00	20.00	-80.00	59.98
575G/0304	MESAKE BUADROMO NIUMATAIWALU	245.63	184.00	61.63	0.00	0.00	0.00
575I/0201	MACIU KOROTINI	67.15	67.15	0.00	0.00	0.00	0.00
575J/0103	KITONE VAKAU	91.08	26.48	-29.40	56.48	-3.52	41.04
575J/0204	APISALOME MOANATA & RAVIN KUMAR	18.59	35.32	-16.73	0.00	0.00	0.00
575K/0401	ERENIMO MATAI	35.29	35.32	-0.03	0.00	0.00	0.00
575L/0101	MANASA TUKANA	187.27	57.72	72.15	57.40	0.00	0.00
575L/0202	NAIBUKA LABALABA	270.60	32.16	40.20	32.16	32.16	133.92
575N/0202	AMELIA TUPOU	85.64	54.28	31.36	0.00	0.00	0.00
575O/0102	JONA QORO	205.03	176.00	29.03	0.00	0.00	0.00
575O/0203	SANJITA VIR	20.00	20.00	0.00	0.00	0.00	0.00
575P/0102	TIKIRUA BOLE	56.30	-3.84	11.45	-28.84	-96.84	174.37
575Q/0203	SAIMONE KOROIVEDRE	820.00	176.00	220.00	156.00	156.00	112.00
575R/0103	KALINE DAUNAKILO	236.00	-4.00	220.00	20.00	0.00	0.00
575R/0201	SEKOVE BAIVOU	50.00	20.00	25.00	5.00	0.00	0.00

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575T/0203	VILIMONE MATAU	20.28	20.28	0.00	0.00	0.00	0.00
575V/0102	LAISA VOSAWALE TIVITIVI	1.25	-10.00	25.00	-13.75	0.00	0.00
575W/0104	AKUILA NEIBAVU	88.57	-17.92	65.10	41.39	0.00	0.00
575X/0101	EMELE BAVADRA	1,511.98	200.00	100.00	110.00	130.00	971.98
575Y/0102	VILIAME CIVONICEVA	94.89	-50.00	25.00	20.00	20.00	79.89
575Z03/0101	SAIMONI BAVUSA	16.75	26.68	-19.15	6.68	6.68	-4.14
575Z04/0103	MOSESE BABACALA	53.47	34.44	19.03	0.00	0.00	0.00
575Z05/0102	APENISA SEVILIA	156.00	16.00	60.00	80.00	0.00	0.00
575Z06/0201	MOSESE TUI	59.70	35.80	23.90	0.00	0.00	0.00
575Z07/0101	VATILIAI SAUVOLI	3.57	-2.68	6.25	0.00	0.00	0.00
575Z0802	AKUILA & LORAINI NAGADRU	132.41	115.60	16.81	0.00	0.00	0.00
576A/0403	WAME ROKORATU	235.01	20.00	25.00	20.00	20.00	150.01
576A/0502	UNAIISI BULIVATA NAITOKO	19.99	19.99	0.00	0.00	0.00	0.00
576A/0703	LOSALINI & PENI BAINIVALU	163.92	35.32	44.15	35.32	35.32	13.81
576A/0901	ILAITIA BANUVE VUIYASAWA	2.20	2.20	0.00	0.00	0.00	0.00
576A/1402	WAME QALINAUCI	22.69	22.69	0.00	0.00	0.00	0.00
576A/1601	LOSANA VALENTINE	2.08	2.08	0.00	0.00	0.00	0.00
576A/1702	MIRAM KING ONITA	7.70	7.70	0.00	0.00	0.00	0.00
576B/0601	JONE RATAVO	235.48	55.44	69.30	55.44	55.30	0.00
576B/0804	EPELI GEROME	62.00	62.00	0.00	0.00	0.00	0.00
576B/0902	NAVAUNIANI & SERA KOROI	33.97	33.97	0.00	0.00	0.00	0.00
576B/1202	VILIKESA QABALE	21.14	21.14	0.00	0.00	0.00	0.00
576B/1302	ARIETA KOBITI	55.00	20.00	25.00	10.00	0.00	0.00
576B/1401	DAVID BAINIVALU	130.57	56.32	70.40	3.85	0.00	0.00
576B/1703	MAIKELI RAVATU F/N SAIMONI LEDUA WAQABACA	130.94	52.64	65.80	12.50	0.00	0.00
577A/0201	JIUTA & TIMALETI VONOSAGAI	624.00	94.00	180.00	144.00	144.00	62.00
577E/0902	NACANIELI VUNILEBA	36.56	36.56	0.00	0.00	0.00	0.00
577H/1501	EPELI QIO	5.00	5.00	0.00	0.00	0.00	0.00
577K/0103	MISAELE NAIVALUVAKARUA	91.88	91.88	0.00	0.00	0.00	0.00
578A/0104	DAIANA VAGONE	14.74	14.74	0.00	0.00	0.00	0.00
578B/0402	ASIVOROSI DAKUVULA	142.98	20.00	25.00	20.00	20.00	57.98
578D/0801	JOTAME ULUITOGA	30.00	20.00	10.00	0.00	0.00	0.00

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578E/1001	MACIU & MEREONI BALEILAKEBA	216.00	60.72	75.90	60.72	18.66	0.00
578H/1505	FORAETE NOFAGA	43.00	43.00	0.00	0.00	0.00	0.00
578H/1602	VILIAME SALABOGI BANUE	159.61	51.80	64.75	43.06	0.00	0.00
578J/1901	VILISONI & LUSIA FONMANU	45.98	45.98	0.00	0.00	0.00	0.00
578J/2001	WAQAVESI BULIVAKARUA	29.33	29.33	0.00	0.00	0.00	0.00
578L/2403	MEREWALESI MARIA RAINIMA	108.00	-72.00	180.00	0.00	0.00	0.00
578L/2505	EPELI DAUSIGA	230.61	56.56	70.70	56.56	46.79	0.00
578M/2702	SALASEINI T TOKONI	172.77	144.00	28.77	0.00	0.00	0.00
578N/2803	MANOA LECA	50.00	20.00	25.00	5.00	0.00	0.00
578N/2901	AVAITIA TUIVALE	917.90	144.00	180.00	144.00	144.00	305.90
579B/0303	TEMO W/O ISIKELI TIKO BIU	67.90	35.32	32.58	0.00	0.00	0.00
580A/0101	IROA RAURIKUE	4.20	4.20	0.00	0.00	0.00	0.00
580B/0302	JANE F-N WILLIAM DANFORD DANFORD	148.99	0.00	148.99	0.00	0.00	0.00
580B/0404	RUPENI GACALA	63.28	-18.44	101.95	-38.44	18.21	0.00
581A/0201	ONISIMO VOLAVOLA	131.25	20.44	44.30	35.44	45.44	-14.37
581A/0302	MELIKI QOLI	29.34	20.00	9.34	0.00	0.00	0.00
581A/0405	MERELITA KORODUADUA	432.64	79.12	98.90	79.12	79.12	96.38
581B/0201	JOSEFA TAMANI	336.11	59.08	73.85	59.08	69.08	75.02
581B/0404	MALELILI ONISIMO VUETI BARI	283.26	20.00	25.00	20.00	20.00	198.26
581C/0204	TIMOCI NAQILA	141.20	141.20	0.00	0.00	0.00	0.00
581C/0401	SALOTE VAKAOTIA	18.00	18.00	0.00	0.00	0.00	0.00
581D/0103	IVA MERE TANINAIABA	21.00	-12.00	33.00	0.00	0.00	0.00
581D/0303	ILAIASA QASENIVULI CAVU	17.93	126.00	0.00	0.00	0.00	-108.07
581E/0404	LAISA DUGUWAQA	80.00	80.00	0.00	0.00	0.00	0.00
581F/0306	BENIDITO MATAYALEWA ACAREVA	58.00	20.00	25.00	13.00	0.00	0.00
581F/0401	MAKITA TUINUKU	42.00	42.00	0.00	0.00	0.00	0.00
581G/0105	SELEMA ROKO	314.00	168.00	146.00	0.00	0.00	0.00
581H/0204	MOSESE NAKAIRUKUYA	21.10	21.10	0.00	0.00	0.00	0.00
581I/0305	ALUMITA NUKU WAQA	100.48	126.00	-25.52	0.00	0.00	0.00
581I/0401	SOTIA VAKACEGU	63.00	20.00	25.00	20.00	-20.00	18.00
581J/0102	ANA LATAIMI	162.90	168.00	-5.10	0.00	0.00	0.00
581J/0303	TEVITA TAVODI & SILINA TAVODI	65.00	20.00	25.00	20.00	30.00	-30.00

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581K/0407	VILIAME MATAITOGA	117.50	20.00	25.00	20.00	20.00	32.50
581M/0102	SETOKI ILIESA SIGANIYAVI CEINATURAGA	177.55	125.12	52.43	0.00	0.00	0.00
581M/0203	IOANE BAI	28.76	28.76	0.00	0.00	0.00	0.00
581N/0103	PECELI WAQA NAVATOGA	84.00	84.00	0.00	0.00	0.00	0.00
581N/0303	TARUSILA LOLORUA	32.00	32.00	0.00	0.00	0.00	0.00
581N/0402	VASEMACA ROKODI & PENIASI MUDUNAVERE	58.00	58.00	0.00	0.00	0.00	0.00
582C/0302	TOMASI FAGMANIUE & MEREWALESI BUNA	287.08	82.96	103.70	82.96	17.46	0.00
582D/0103	SEPESA TONI	22.89	22.89	0.00	0.00	0.00	0.00
582D/0201	APIMELEKI TADERE	63.93	0.00	63.93	0.00	0.00	0.00
583A/0102	UNAIISI VAKALOLOMA	180.00	180.00	0.00	0.00	0.00	0.00
583B/0503	MICHELLE SANDAY	0.00	0.00	0.00	0.00	0.00	0.00
583B/0703	MUE LISA MANI	184.00	184.00	0.00	0.00	0.00	0.00
583B/0802	LILI TAITO	1,172.80	-132.00	460.00	368.00	368.00	108.80
583B/1003	AISAKE PAULO FAKTAUFOU	92.00	92.00	0.00	0.00	0.00	0.00
583C/2003	SATINI DAUNİYATU	100.00	100.00	0.00	0.00	0.00	0.00
583D/3204	RATU KINIJIJOI TUIVONOVONO GUCAKE & FANE SIVOKI	31.00	31.00	0.00	0.00	0.00	0.00
583E/3601	RT ORISI BALEIKASAVU	48.00	48.00	0.00	0.00	0.00	0.00
583F/3804	ESITA MARAMA	614.16	78.00	460.00	76.16	0.00	0.00
583F/4005	EMILY MARGARET TAITO	2.00	2.00	0.00	0.00	0.00	0.00
583F/4103	ISIKELI KALISITO	101.00	101.00	0.00	0.00	0.00	0.00
584A/0305	SAVENACA SENIVOTA RALAWA COALALA	69.00	69.00	0.00	0.00	0.00	0.00
584A/0601	MEREADANI TUICUKU KOLIYAVU	237.97	237.97	0.00	0.00	0.00	0.00
584A/0805	SEMITI CAGIVONOUYAU	116.29	116.29	0.00	0.00	0.00	0.00
584A/1003	EMORI VAKATUTURAGANIA MOSILO	181.00	181.00	0.00	0.00	0.00	0.00
584A/1104	ADRIU PENI VOLAVOLA WAQA	1,141.00	276.00	345.00	276.00	244.00	0.00
584A/1306	PENAIA WAITAWA	597.00	276.00	321.00	0.00	0.00	0.00
584A/1403	JEANNE KAMOE	0.00	0.00	0.00	0.00	0.00	0.00
584A/1704	MARAIA KURUIARA & ULUMILA BALEISOLOMONE	327.00	276.00	51.00	0.00	0.00	0.00
584A/1901	LEMEKI & CEMA BATIRI	73.97	73.97	0.00	0.00	0.00	0.00
584A/2103	SHELVIN SHANKAR	226.10	176.00	50.10	0.00	0.00	0.00
584A/2402	ELENOA LAGILAGI	407.00	276.00	131.00	0.00	0.00	0.00
584A/2502	SAVENACA NAILESU	100.00	100.00	0.00	0.00	0.00	0.00

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584A/2701	SERUWAIA WAQAWAI	194.98	194.98	0.00	0.00	0.00	0.00
585A/0901	MICHAEL ADRIAN HUSSEIN	333.00	444.00	0.00	-111.00	0.00	0.00
585A/1202	TERESIA RAVUSE RAIYAWA R.	0.00	0.00	0.00	0.00	0.00	0.00
585A/1302	SEEMA SALESHNI DEVI	47.00	47.00	0.00	0.00	0.00	0.00
585A/1501	DOREEN SINGH	4,293.00	444.00	555.00	444.00	444.00	2,406.00
585A/1601	ASHNEETA LAL	1,791.00	444.00	555.00	444.00	348.00	0.00
585A/1901	UNAIISI RAQAQA	0.00	0.00	0.00	0.00	0.00	0.00
585B/0902	CLORISSA GREY TADRAU	97.00	97.00	0.00	0.00	0.00	0.00
585B/1401	INOKE LANYON	396.00	396.00	0.00	0.00	0.00	0.00
585B/1801	VARSHA SONIA CHANDRA	391.00	391.00	0.00	0.00	0.00	0.00
585C/0103	ANSHU PRAKASH	26.76	26.76	0.00	0.00	0.00	0.00
585C/0201	LEIBLING TOGANIVALU	891.00	396.00	495.00	0.00	0.00	0.00
585C/0302	TAUSHEEF ALI	151.00	151.00	0.00	0.00	0.00	0.00
585C/0401	SHEENAL SHIVANGANI SINGH	20.00	-4.00	24.00	0.00	0.00	0.00
585C/0502	SUPRIYA SINGH	281.00	281.00	0.00	0.00	0.00	0.00
585C/1202	SEJEONG LEE	396.00	396.00	0.00	0.00	0.00	0.00
585C/1302	ADA NAYAGO	41.00	41.00	0.00	0.00	0.00	0.00
585C/1502	ABDUL AZAL HUSSEIN	195.00	195.00	0.00	0.00	0.00	0.00
585C/2101	ELENI TAVANAVANUA	91.00	-4.00	95.00	0.00	0.00	0.00
585C/2301	ATILESH NAND	989.00	396.00	495.00	98.00	0.00	0.00
585D/0101	FARZANA ZABEN NISHA	99.00	99.00	0.00	0.00	0.00	0.00
585E/0603	NASREEN SHAZIA REHMAN	83.00	83.00	0.00	0.00	0.00	0.00
585G/0101	MAIKA RAIKAKI MALO	111.00	111.00	0.00	0.00	0.00	0.00
585G/0201	NAOMI NAVOCE	322.00	322.00	0.00	0.00	0.00	0.00
585G/0603	FAMIZA FAZILAT NISHA KHAN	0.00	0.00	0.00	0.00	0.00	0.00
585G/0702	RATU JONE VATUKATAKATA VAKAWALETABUA	728.00	444.00	284.00	0.00	0.00	0.00
585G/0901	SETAREKI RAVATO	849.00	444.00	405.00	0.00	0.00	0.00
585G/1003	WALTER BRIAN WHIPPY	0.00	0.00	0.00	0.00	0.00	0.00
585H/0201	MELETI RANAMU KOLIKATA	0.00	444.00	-444.00	0.00	0.00	0.00
585H/0602	MOHINESH LAL	111.00	111.00	0.00	0.00	0.00	0.00
585H/1302	HUN ROK OH	0.00	0.00	0.00	0.00	0.00	0.00
585H/1502	ETUATE BARI	0.00	0.00	111.00	-111.00	0.00	0.00

Aged Accounts Receivable

Public Rental Board

3. March 2020

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PRB\IMRAANK

585I/0102	NONU SANTE PESAMINO	1,932.50	444.00	555.00	444.00	444.00	45.50
585I/0401	FARAZ ALI	128.00	128.00	0.00	0.00	0.00	0.00
585I/1301	AFSRIN SABINA ALI	0.00	0.00	0.00	0.00	0.00	0.00
585J/0201	IOSEFO ROKOLA	891.00	396.00	495.00	0.00	0.00	0.00
585J/0801	MARGARET RAKUITA	687.97	396.00	291.97	0.00	0.00	0.00
585K/1001	DAVID BECHU	0.00	0.00	0.00	0.00	0.00	0.00
585K/1602	ERONI BARAUVULA	3.83	3.83	0.00	0.00	0.00	0.00
585L/0202	BHAWIKA NAICKER	585.00	396.00	295.00	-106.00	0.00	0.00
585L/0902	GITANJLI GANGA	874.00	396.00	478.00	0.00	0.00	0.00
585L/1102	LAWERANCE ELAISE	339.00	339.00	0.00	0.00	0.00	0.00
585M/0301	PAUL F/N: RAJ KUMAR LAL	999.00	444.00	555.00	0.00	0.00	0.00
585M/0502	SAINIANA SEREVI	773.99	444.00	329.99	0.00	0.00	0.00
585M/0701	FONTAINE NATEKURU	549.00	129.00	420.00	0.00	0.00	0.00
585M/1101	RAIJELI LAVELAWA	175.00	175.00	0.00	0.00	0.00	0.00
585M/1204	LEILANI SOLRUN LETT	1,689.00	444.00	555.00	444.00	246.00	0.00
586A/0102	ABENESH SAMI	100.00	0.00	50.00	0.00	50.00	0.00
586A/0601	KELEMEDI MOCEIWASA	100.00	50.00	50.00	0.00	0.00	0.00
586A/0702	ASHNIL PRASAD	570.00	184.00	230.00	156.00	0.00	0.00
586A/1001	MERESEINI DRAIVALU	50.00	50.00	0.00	0.00	0.00	0.00
586A/1101	VASITI TAMANIVALU	2.10	2.10	0.00	0.00	0.00	0.00
586A/1402	SAMISONI DRALA	0.00	150.00	0.00	-150.00	0.00	0.00
586B/0202	KAMINIEMI BALEIKOROCAU	674.18	200.00	250.00	200.00	24.18	0.00
586B/0301	MANJULA TARAI	73.54	60.72	12.82	0.00	0.00	0.00
586B/0401	ASHNEEL ASHISH CHAND	276.74	125.12	151.62	0.00	0.00	0.00
586B/0901	RUCI MARIA SIVO	150.74	89.04	61.70	0.00	0.00	0.00
586B/1001	KARMILA DEVI	89.32	58.68	30.64	0.00	0.00	0.00
586B/1101	LAISIASA DOI	20.40	20.40	0.00	0.00	0.00	0.00
586B/1201	FELICITY NISHA ALI	22.56	22.56	0.00	0.00	0.00	0.00
586B/1301	QUEENY LANIETA McCOMBER	230.00	0.00	200.00	30.00	0.00	0.00
586B/1501	LITIA VATEA KOMAISOVAI	232.48	120.32	150.40	120.32	20.32	-178.88
586B/1701	ILAITIA DRALA	150.00	150.00	0.00	0.00	0.00	0.00
586B/1801	JONE DRAUNIMASI	450.00	200.00	250.00	0.00	0.00	0.00

Aged Accounts Receivable

Public Rental Board

3. March 2020

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PRB\IMRAANK

591A/0401	GEORGE SALESI	49.44	20.00	25.00	20.00	-15.56	0.00
591B/0705	SELAI WAINIQOLO VERESA	4.18	20.00	-10.00	0.00	-5.82	0.00
591C/1602	VILISI BUNA KOTOIWASAWASA	73.09	54.64	18.45	0.00	0.00	0.00
591D/2203	LUKE LEVACIBAU	155.28	-3.52	70.60	56.48	31.72	0.00
591D/2401	KUPPAMA & MUNIAMMA	60.58	58.84	73.55	58.84	58.84	-189.49
Total (LCY)		97,853.32	31,252.11	23,273.79	10,790.26	7,256.39	25,280.77
			31.9%	23.8%	11.0%	7.4%	25.8%

Aged Accounts Receivable

Public Rental Board

Aged as of 29. February 2020

Aged by Posting Date

All Amounts in LCY

Customer: Customer Posting Group: RENTAL, Blocked: Invoice

No.	Name	Balance	1 - 29 days
502A/0205	MERE DIWAI TILI	0.00	0.00
502B/0601	VILIAME QATIRI	368.30	0.00
502E/0203	ANASEINI MOIKOTO	0.00	0.00
503A/0102	NORMAN HEWSON	0.00	0.00
503A/0501	WATE SAVIRI & PAULINI TOKALAUUVU	307.55	0.00
504A/1602	VASEVA RAKURO	15.00	0.00
504A/2003	ANA TUKANA	0.00	0.00
504A/3205	AMELIA RADINIVUNA	90.20	0.00
504B/0404	SITIVENI TALAVAU VAKACERE	0.00	0.00
504B/0405	KUSHLA DEVI	0.00	0.00
504C/0402	VILIAME BULA	804.72	0.00
504C/0704	SEKAIA TEILAI	626.79	0.00
504C/1903	JONE SASSEN	0.00	0.00
504C/2005	MATEO NAIVELI	0.00	0.00
504C/3105	JEPECA WAINIQOLO	343.90	0.00
504D/2906	WATA MARAMA	267.60	0.00
504D/3401	ASHOK KUMAR	191.89	0.00
510A/0403	MEREULA SEVEIKAU	165.00	20.00
510D/0202	ARUN SHARMA	0.00	0.00
511A/0604	RISHAL RITESHWAR PRASAD	0.00	0.00
511A/0803	NACANIELI NARABE	339.90	0.00
511A/1203	LEKESIO TUDRILA	0.00	0.00
512A/0501	MOHAN SINGH	9.90	0.00
521B/1505	PAULIASI NAGUSA	143.17	0.00
521C/0303	OSEA TULOA	0.00	0.00
521C/0602	ENERI KURU	1,214.31	0.00
521C/1503	LASARUSA LOALOADRAVU	1,961.58	0.00
522A/1002	JOSATEKI NAINOKA	0.00	22.00
522D/2704	ATELINI F-N SETAREKI BARAVILALA BARAVILALA	320.15	0.00
522D/3301	POASA VOLAUVINAKA	544.41	0.00
522G/1604	JOSEFA TAGICAKI	1,245.01	0.00
522H/0901	JOSEFA VUTORO	1.50	0.00
522J/0204	WILLIAM FONG	668.62	0.00
522J/0302	SERUVI MOMO	161.43	0.00
522J/0807	MAREKO SUINA	0.00	0.00
522J/1303	LIVAI RAIKANAWA	0.00	0.00
522K/0402	SAMUELA BAINIVANUA	474.29	0.00
522K/0802	JIUTA TABUAKULA	0.00	0.00
522K/1403	SETAREKI RAOBA	142.50	0.00

523C/1602	SUBHADRA SWAMY	0.00	205.70
523E/2603	PONIJESE NAINAVU DELANA	11.37	0.00
523G/3502	RABIA SHNI DEVI & RAJNESH RAJNIL DASS	0.00	0.00
524C/3902	VATILI TURUVA	74.44	0.00
524C/4103	NEUMI RATULEVU	391.38	376.76
524C/4202	CHRISTINE HAZELMAN	1,885.57	0.00
524D/6103	NIKO VAKACEGU BOLANILAU	500.41	0.00
524E/4804	PANAPASA CIRI MITIELI	0.00	0.00
524E/5105	RATU EPELI SOROKOVERATA TAMATA	130.50	0.00
524I/0402	KAMELI DEWA	0.00	0.00
531A/11301	AGNES TAVO	299.87	0.00
531B/12301	MESAKE TAUKEI	651.05	0.00
531D/10603	VIMAEI NAULUVOKAVOKA	393.86	0.00
531G/13302	HIRAM EDWARD MCCOMBER	0.00	0.00
561D/1401	FRANCIS WAQA & KELERA R	0.00	0.00
563B/1502	PAULA TAVABULABULA	0.00	0.00
563B/1603	SERUWAIA YAU VIRI	643.00	-20.00
563B/1901	JONE VAKARISE	701.82	249.84
563C/2204	JOKAVETI ADIKAINAMUKA RABUKU	0.00	0.00
563D/0301	PONIJESE BULAI	0.00	0.00
563G/0503	SAKIUSA BULIVOROVORO	139.07	0.00
563G/0504	ASHA WATI	0.00	39.00
573E/2902	MANASA TOKI	0.00	0.00
573I/5301	JOSEFA AISEA	0.00	0.00
573R/9402	RUSIATE BAINIVALU	0.00	0.00
573T/10801	MEREWALESI MUABOLE	0.00	0.00
575B/0201	MARIKA TUINABUNAWA	18.84	0.00
575C/0303	KIRISITINA FOLYAKI LALA	537.23	0.00
575Z09/0201	MOSESE RAVUTU	579.48	0.00
578H/1503	MATEO NAMANU	257.29	0.00
578K/2102	SEMI TIKOITOGA AND SUSANA NAKAORA	28.06	28.06
578K/2204	LANIETA TALEMAIBAU	0.00	-31.00
578L/2402	PETERO NADRIVA	336.48	0.00
581C/0203	LITIA DAVETALEVU	358.46	0.00
581G/0104	LOWAMI KULA SIBILI	0.00	0.00
581G/0303	ALIPATE MOLI	422.93	0.00
581I/0102	RUSIATE BOLA	785.70	0.00
581N/0205	PITA RALACA & SILINA WHIPPY	72.08	0.00
583B/0502	JOE CAKACAKA TAGICAKIBAU	888.80	92.00
583C/2002	KULEA DAURUA VATUCIRI	1,230.00	0.00
584A/1304	LAWREENCE BROWN	85.07	0.00
584A/1804	LILY BALEINAVITILEVU LEPOLO	759.20	0.00
584A/2804	SHARON NAIDU	0.00	0.00
585A/0403	VIKA KULINIDOGO	0.00	0.00
585A/1102	TEVITA RALOLOASI ROGO	0.00	0.00
585A/1301	ARISHMA DEO	0.00	0.00
585A/1701	AKASHNI WATI NAIDU	136.00	0.00
585A/2201	JANESH LAL	21.00	0.00
585B/1301	KWON HO KOH	297.00	297.00
585B/2004	EUN JI KOH	0.00	0.00

585B/2102	ILISONI KETEWAI	0.00	0.00
585C/0101	SENIMILI MATANATABU	300.00	0.00
585C/0301	MEREONI LAGILAGITUKARUA	0.00	0.00
585C/1102	RIZWAN ALI	347.00	297.00
585C/2201	SAKARAIA CAGILABA	0.00	0.00
585C/2401	KELVIN ANTHONY	132.00	0.00
585F/0401	SOLOMONE DURU GONEYALI	0.00	0.00
585F/0802	JAMES JASON MORRELL	0.00	0.00
585F/1801	ALEXANDER PENE	0.00	0.00
585G/0401	MELAIA BALEITOTOYA LUKE	141.33	0.00
585G/0601	MIRIAMA RASAUABLE BALEIKASAVU	4,101.89	0.00
585G/1001	RUCI TIKO KATIREWA	0.00	0.00
585G/1002	PENI TIKOISUVA	0.00	0.00
585H/0502	KELEPI DELAI RAKABIKABI	150.96	150.96
585H/0601	ASHNEEL PRAKASH	174.00	0.00
585H/1401	PRIYA NANDINI GOUNДАР	0.00	0.00
585I/0601	OLIVA BALE	1,716.28	0.00
585J/0101	PRITI POONIMA	0.00	0.00
585J/0501	ROPATE CABELAWA	531.60	0.00
585J/0601	VUETI LALIQAVOKA	0.00	0.00
585J/0902	RATU APISAI TAVAI BAVADRA	0.00	0.00
585J/1101	LOSALINI TUPA	632.79	0.00
585J/1202	KRISHAN NATH	893.63	0.00
585K/0101	RATU ALIPATE BOLABASAGA VEIKOSO	0.00	0.00
585K/0601	YUYU HUANG	0.00	0.00
585K/0901	VEREMO WAQANIDROLA	146.32	0.00
585K/1501	SIMIONE DAKULIGA	221.97	0.00
585L/0402	NEELAM PRASAD	396.00	396.00
585L/0502	MITHLESH GOVINDA SAMI	0.00	0.00
585L/0601	PAYLE PRIYA CHAND	0.00	0.00
585L/1002	PUSHPA ARJUN	323.80	60.00
585L/1201	HASTIKA NARAYAN	0.00	0.00
585L/1302	ARISHMA DEO	0.00	0.00
585L/1501	SUNIL PRATAP SINGH	0.00	0.00
585M/0202	ASISH AVIN KUMAR	0.00	0.00
585M/0802	FAWZIA KHANAM	444.00	444.00
585M/1203	MOHAMMED FIROZ	0.00	0.00
585M/1603	SHALEND SHARMA	1,045.00	0.00

Total (LCY)	34,742.25	2,627.32
		7.6%

Aged by Posting Date

30 - 60 days	61 - 91 days	92 - 121 days	more than 121 days
0.00	0.00	0.00	0.00
0.00	0.00	0.00	368.30
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	307.55
0.00	0.00	0.00	15.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	90.20
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	804.72
0.00	0.00	0.00	626.79
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	343.90
0.00	0.00	0.00	267.60
0.00	0.00	0.00	191.89
25.00	20.00	20.00	80.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	339.90
0.00	0.00	0.00	0.00
0.00	0.00	0.00	9.90
0.00	0.00	0.00	143.17
0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,214.31
0.00	0.00	0.00	1,961.58
-22.00	0.00	0.00	0.00
0.00	0.00	0.00	320.15
0.00	0.00	0.00	544.41
0.00	0.00	0.00	1,245.01
1.50	0.00	0.00	0.00
0.00	0.00	0.00	668.62
0.00	0.00	0.00	161.43
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	474.29
0.00	0.00	0.00	0.00
0.00	0.00	0.00	142.50

-5.00	-20.00	-25.00	-155.70
0.00	0.00	11.37	0.00
0.00	0.00	0.00	0.00
0.00	0.00	74.44	0.00
14.62	0.00	0.00	0.00
0.00	0.00	0.00	1,885.57
0.00	0.00	0.00	500.41
0.00	0.00	0.00	0.00
130.50	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	299.87
0.00	0.00	0.00	651.05
0.00	0.00	0.00	393.86
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
-20.00	89.00	132.00	462.00
165.00	132.00	132.00	22.98
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	139.07
0.00	0.00	0.00	-39.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	18.84
0.00	0.00	0.00	537.23
0.00	0.00	0.00	579.48
0.00	0.00	0.00	257.29
0.00	0.00	0.00	0.00
0.00	0.00	0.00	31.00
0.00	0.00	0.00	336.48
0.00	0.00	0.00	358.46
0.00	0.00	0.00	0.00
0.00	0.00	0.00	422.93
0.00	0.00	0.00	785.70
0.00	0.00	0.00	72.08
460.00	336.80	0.00	0.00
0.00	0.00	-87.20	1,317.20
0.00	0.00	0.00	85.07
0.00	-140.00	228.40	670.80
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2,136.00	0.00	-460.00	-1,676.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	136.00
0.00	0.00	0.00	21.00
0.00	0.00	0.00	0.00
-99.00	0.00	0.00	99.00

0.00	0.00	0.00	0.00
0.00	0.00	0.00	300.00
0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	132.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	141.33
0.00	0.00	0.00	4,101.89
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
174.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
-60.00	-120.00	-120.00	2,016.28
0.00	0.00	0.00	0.00
0.00	0.00	0.00	531.60
156.18	145.82	-198.00	-104.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	632.79
0.00	0.00	0.00	893.63
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
53.46	88.86	0.00	4.00
0.00	0.00	0.00	221.97
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	263.80
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,045.00

3,160.26	532.48	-291.99	28,714.18
9.1%	1.5%	-0.8%	82.6%

Aged Accounts Receivable

Public Rental Board

Aged as of 29. February 2020
Aged by Posting Date
All Amounts in LCY
Customer: Customer Posting Group: TAXI, Blocked: ' '

No.	Name	Balance	1 - 29 days
T563B/010102	MOHAMMED IFTIKAR ALI	1,350.00	600.00
T573A/0101	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0201	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0301	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0401	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0501	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0601	WHITE FIRE (MOHAMMED RAFIQ)	44.76	44.76
T573A/0701	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/0801	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/0901	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/1001	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/1101	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/1201	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/1301	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
T573A/1401	WHITE FIRE (MOHD RAFIQ)	45.00	45.00
Total (LCY)		1,978.56	1,228.56 62.1%

Aged by Posting Date			
30 - 60 days	61 - 91 days	92 - 121 days	more than \121 days
750.00	-400.00	400.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
750.00	-400.00	400.00	0.00
37.9%	-20.2%	20.2%	0.0%

Aged Accounts Receivable

Public Rental Board

Aged as of 29. February 2020
Aged by Posting Date
All Amounts in LCY
Customer: Customer Posting Group: TAXI, Blocked: Invoice

No.	Name	Balance	1 - 29 days
T561A/0202	SHIRLEY SUNIL LATA SINGH	1,035.00	0.00
T561A/0305	MONISH PRASAD	550.00	0.00
T563A/0105	MARY KOTO QILAI SO	340.00	0.00
T563A/0401	SEREMAIA CAQASAU	825.00	0.00
T563A/0501	JOSUA KORO I	380.00	0.00
Total (LCY)		3,130.00	0.00
			0.0%

Aged by Posting Date			
30 - 60 days	61 - 91 days	92 - 121 days	more than 121 days
0.00	0.00	0.00	1,035.00
0.00	0.00	0.00	550.00
0.00	0.00	0.00	340.00
0.00	0.00	0.00	825.00
0.00	0.00	0.00	380.00
0.00	0.00	0.00	3,130.00
0.0%	0.0%	0.0%	100.0%



16 June 2020

File Ref: FRA D-600-052/SL

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

Via email to: savenaca.koro@govnet.gov.fj
mateo.lagimiri@parliament.gov.fj
priya.chand01@parliament.gov.fj

Dear Hon. Maharaj,

Re: Clarifications of Issues – Report of the Auditor General of the Republic of Fiji

We refer to your letter of 20 March 2020 regarding the above subject.

Our response to the questions are addressed below:

SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

The level of awareness for the above National Development Plan on the 2030 agenda the Sustainable Development Goals applies to all members of the FRA's staffs when inducted into the FRA's Employment Policies that they should always strive to achieve and adhere to at all times.

2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National Development Plan, with the SDGs and its targets and indicators?

The FRA's Employment Policies and the general conditions of employment that applies to all members of the FRA's staffs were always reminded to achieve and adhere to as aligned and entrenched into the organisation vision and goals as per below;

- Vision: An affordable, integrated, safe, responsive and sustainable network of roads, bridges and jetties.
- Goals: To effectively, efficiently and sustainably provide an environmentally friendly land transport network to which people are able to gain easy access and travel on safely, efficiently and comfortably to their destinations.

3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?

The monitoring and reporting of FRA delivery of road infrastructure services aligns itself to the SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

The government has already embarked on modernising the infrastructure with substantial funding to improve our national roads network infrastructures over the years. Existing arterial roads have been upgraded and expanded and new roads have been constructed in rural and maritime areas. Fijian communities around the country are now more connected and enjoy the improved road quality level of service in accordance with the SDG outcomes and outputs and beyond.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

Demand for new road projects received from the respective agencies such as PMO, Commissioners office, Provincial councils and other local NGOs and key stakeholders. These are channeled through to the FRA where the expectations have to be managed through the road work plan initiative developed through an agreed process where;

- FRA pre-scopes projects and agrees assumptions with Commissioners and others
- FRA prepares prioritisation framework
- Work with Commissioners, Ministry of Rural & Maritime, Ministry of Transport and Ministry of Economies to agree on priorities and develop proposed project lists to be aligned to SDG outcomes and outputs.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?


FRA established a system (Customer Service Request) where it captured and log all issues raised by the public to be considered and addressed depending on the natures of the issues such as, road and bridge upgrading, maintenance, street and traffic lights, etc. After the issues being assigned to the respective department to address and updated the issues in accordance with SDG outcomes and outputs. The customer services department advised the respective customers accordingly.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

FRA institutional reform and capacity building through training of staff expertise is extremely important in the transformation process and comprehensively on the job training in all facets of road planning and contract management is imperative for its sustainability. Efforts should be made to the other lenders and donors agencies for

Should you need further information please do not hesitate to contact our office.

Yours sincerely,



Jonathan Moore
Chief Executive Officer



26 March 2020

Hon. Alvick Maharaj
Chairperson
Public Accounts Committee
Parliament of Fiji
Fiji

Dear Sir

RE: Clarification of Issues – Report of the Auditor General of the Republic of Fiji

In response to the questions raised relating to the 2017-2018 Audit Report on Statutory Bodies please find our responses.

1. Copy of FNSC Finance Manual 2019 Attached.
2. The Commission Disaster Recovery Plan and Risk Management Policy is Appendix 25.1 and 25.2 of the 2019 Finance Manual and has been actioned accordingly.
3. Sustainable Development Goals – Commission response to each below –

1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

Commission staff members are well acquainted with the NDP and the SDG's through workshop training conducted for the Commission Strategic Plan revised in 2019. As our Annual Business plans align with our strategic core pillars (taken from the NDP Youth and Sports Development, Goal, Policies and Strategies) all staff have good knowledge of the importance of all the relevant documents and goals.

The Commission has aligned itself to the Samoa Pathway through working with our Island neighbors through MOU's and agreements we have for sports development.

2. Describe the mechanism, if any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National Development Plan, with the SDGs and its targets and indicators?

The mechanism that we have currently in place to enhance the awareness of our staff members to the alignment between the national development priorities with the SDG's is clearly in our overall business development plan (Appendix 1).

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Website: www.fijisports.com.fj  www.facebook.com/fjinationalsportscommission  @FNSC_



3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?

Our Annual Business plan (aligned with the relevant SDG's) is reviewed by the Commission staff and management quarterly with full reports submitted to our line ministry as per reporting required under Programmes and Projects of the line Ministries NDP.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

If yes: a) How often does it meet? b) What aspects of its function can it be improved?

If no: c) Do you see the need for such a mechanism?

a)&b) NO we are not part of the inter-agency or inter-ministerial/department coordination mechanism that plan, monitor and evaluate the progress of the implementing of the National Development Plan and the SDG's under our responsibility. This is done at the Ministry level of the Ministry of Youth & Sports. Our input is as per our Quarterly reports to the line ministry.

c) The Fiji National Sports Commission Act, "Functions & Objectives" aligns ourselves with 6 SDG goals and its targets and indicators, which means working with 5 separate government ministries on their outputs of the NDP's. An anomaly is that while currently we formally report to the Ministry of Youth & Sports being our line Ministry, we are tasked per our Act to look after ALL FIJIANS from birth to death yet the Ministry is age bracketed and only looks after Youth between the ages of 15years to 35 years.

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

We are equipped for what we do right now in our own space to ensure we are coordinated and integrated in decision process for SDG's and our strategic planning however, we do need to improve our Database systems and be more effective in the communicating of data between the Ministries. At present we all operate on separate reporting systems, in order to be more integrated and coordinated in the decision making process for such, there would need to be a centralized database to allow strategic plan and business plans to align with the National Development Plans and then the SDG's

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6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?

We don't know, because the Lead government agency is the PARLIAMENT of FIJI.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

From best recollection, the Fijian Government has utilized the National Development Plan 5 years – 20 years as the primary instrument to drive the implementation the SDG's. This would allow Government to identify the gaps or challenges, and identify prospects for strengthening its commitment to the 2030 Agenda and the progress since the millennium goals.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage subnational level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

In recognizing the importance of SDG 17 we currently work through MOU's and agreements with all levels of society including provincial, local bodies, rural and urban communities, the Police, Health officials, NGO's and Government Ministries.

The Ministry of Health work with us on Wellness programs and education programs throughout the country and we have set up a number of community Fitness programs to address NCD's.

The MOU we have with Community Policing is already reported to them seeing a reduction in youth offences.

The only challenge has been funding and monitoring as all groups have seen the benefit of working together for us all to achieve results under the SDG's.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

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The Commission as an independent body corporate only monitors the relevant SDG's which is available for sharing with interested organisations. Our reporting through our line ministry does not provide any mechanism for a response, review or follow up from Government.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, curricula and be a part of a global public service award system on SDGs implementation?

Yes, and the Commission has already met with peers such as the Sport and SDG's Project Officer of The Commonwealth as well as other members of the council of Europe, New Zealand and Australian representatives.

To fully advise on how important the Commission views the SDG's and the National plan I have attached our relevant documents such as:

- a. SDG & NDP 5 years – 20 years Mapping for Fiji National Sports Commission.
- b. FNSC Strategic Plan 2019 – 2024 against the SDG's.
- c. 2019 – 2020 FNSC Business Plan against the SDG's & NDP

I trust all of this information will be as required.

Regards

Peter Mazey
Executive Chairman

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Finance Manual 2019

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1.0 INTRODUCTION

The Fiji National Sports Commission is a body corporate established under its own ACT. The Commission applies the Corporate Finance Procedures of a self-corporate identity with its own Board and structure.

PURPOSE:

The Finance Manual is written and made available by the Finance Division to provide authoritative guidance on the application of financial related procedures and systems for the Commission.

The manual provides a standardized approach to fiscal and accounting matters for the Commission by:

1. Documenting detailed procedures for use in preparing, distributing and processing accounting, procurement and financial related information between departments and the Finance Division.
2. Documenting Commission Finance Policies and Procedures so that data accumulation, from preparation, distribution, and processing are standardized.
3. Providing information and reference material as a training device for supervisory and managerial personnel.
4. Provide information to assist department and Managers to acclimatized and use the Commission's Financial Information System.

In order to function properly, it is necessary that all employees adhere to the procedures documented in the Financial Procedures Manual.

The Finance Manual is a tool to promote the efficiency and effectiveness of the operations of the Finance Division of the Commission. It sets the guideline on the different areas of responsibility of the Finance Division and accounting functions that are also performed by other functional areas of the Commission.

In addition, the statutory requirements of the Government of the Republic of Fiji where applicable shall form additional requirements of the Finance functions. FNSC applies the compliance requirement of the International Financial Reporting Standards (IFRS) and as such uses accrual accounting.

Amendments to the Finance Manual shall be made from time to time to further improve and streamline the existing procedures and processes.

The 2014 Finance Manual was effective from the date of setup of the Fiji National Sports Commission. It is envisaged that the Finance Manual will achieve its overall intentions of accountability and transparency and the employees whose areas of responsibility fall within the ambit of this manual take due responsibility in their respective areas.

The revised 2019 Finance Manual now includes not just the Finance policies and procedures of the Commission but also the operations procedures of software's used by the Commission such as PayMaker.

2.0 ACCOUNTING CONCEPTS BASIS AND POLICIES

2.1 ACCOUNTING CONCEPTS

The accounting theory underlying all financial statements of the FNSC programmes within the FNSC partnership can be embodied in the four major concepts, namely:

The going concern concept - the organisation will continue in operational existence for the foreseeable future. This means in particular that the income & expenditure account and the balance sheet assume no intention to liquidate or curtail significantly the activities of the operation. Risk management policy and disaster management policy are applied to this concept.

The matching or accruals concept - revenue and costs are accrued. That is to say, they are recognised as they are earned or incurred, not as money is received or paid. The revenue and the costs are matched with one another so far as their relationship can be established or justifiably assumed and dealt with in the income & expenditure account of the period to which they relate. Wherever the matching or accruals concept is inconsistent with the prudence concept as defined below, the prudence concept shall prevail.

It should be noted that this concept shall not apply to donor reports. Donor reports will, unless otherwise stated, be prepared on a cash basis. The concept will apply to all other financial statements such as monthly financial returns, management accounts for the local senior management team and audited statutory accounts.

The consistency concept - there shall be consistency of accounting treatment of like items within each accounting period and from one period to the next.

The prudence concept - revenue and surpluses are not anticipated, but instead are recognised by inclusion in the income & expenditure account only when realised in the form either of cash or of other assets, the ultimate cash realisation of which can be assessed with reasonable certainty. Provision shall be made for all known liabilities, both expenses and losses, whether the amount of these is known with certainty or is a best estimate in the light of the information available.

2.2 ACCOUNTING BASES

Accounting bases are the methods developed for applying accounting concepts to financial transactions for the purpose of the financial accounts. In particular they are the methods used to determine the accounting periods in which revenue and costs should be recognised in the income

& expenditure account and for determining the amounts at which material items should be stated in the balance sheet.

In the course of accounting practice there have developed a number of accounting bases, for example different bases for calculating depreciation or the amount at which stocks are to be stated. However they are not intended to be a substitute for commercial judgement in the preparation of financial statements by the Commission. The Commission must choose from acceptable accounting bases those which are appropriate to its circumstances and are best suited to present fairly the FNSC programme's results and financial position.

2.3 ACCOUNTING POLICIES

Accounting policies are the specific accounting procedures selected and consistently followed by the FNSC programme as being, in the judgement of its senior management team, appropriate to its circumstances and best suited to present fairly its results and financial position. The accounting policies followed for dealing with items which are judged material in determining surplus or deficit for the accounting period and in stating the financial position should be shown in the notes to the accounts.

Examples of material items might include:

- Depreciation of fixed assets
- Stocks and their valuation
- Accounting treatment of grants

3.0 STANDARD INTERNAL CONTROL PROCEDURES

3.1 ACHIEVING THE CONTROL ENVIRONMENT

Establishing an appropriate control environment is the responsibility of the senior management team and is an essential prerequisite to establishing an effective internal control system.

Within the internal control system emphasis is often placed on financial controls; however it should be recognised that an internal control system should represent the programme's whole system of management controls, or control environment, as indicated below.

3.2 TYPES OF INTERNAL CONTROLS

Organisational Controls

- 3.2.1 Ensure there is adequate resource at supervisor and management levels to meet agreed levels of output and control.
- 3.2.2 Ensure work is organised to make the most efficient use of resources to achieve agreed objectives.

- 3.2.3 Ensure the annual business plan is measured against the financial goals, National Development Plan and Sustainable Development Goals.

Physical Safeguards

- 3.2.4 Establish clear control of the use of assets. This includes direct access and indirect access via documentation.
- 3.2.5 Security of assets and responsibilities is as per individual Key Performance Indicators (KPI's).

Segregation of Duties

- 3.2.6 Establish separate areas of activity, for example, authority from payment to reduce risk of intentional error, abuse, opportunity for collusion and promote accountability.
- 3.2.7 Establish independent validation and reconciliation of one work area by another.

Authorisation & Approval

- 3.2.8 Establish clear lines of authority.
- 3.2.9 Ensure that only legitimate costs/activities are paid for.

Accounting

- 3.2.10 Ensure that statutory requirements are met for maintaining proper books of accounts.
- 3.2.11 Ensure through reconciliation procedures that transactions are correctly recorded and processed.

Supervision

- 3.2.12 Ensure that internal checks are performed effectively.
- 3.2.13 Detect and correct procedural errors through systematic check.
- 3.2.14 Identify areas of control weakness, make recommendations and follow up compliance test.

Human Resources

- 3.2.15 Ensure that the standard of team members employed is adequate to meet the needs of the work and the programme.
- 3.2.16 Provide a framework in which to develop team members.
- 3.2.17 Ensure adequate training is available to enhance knowledge and expertise.

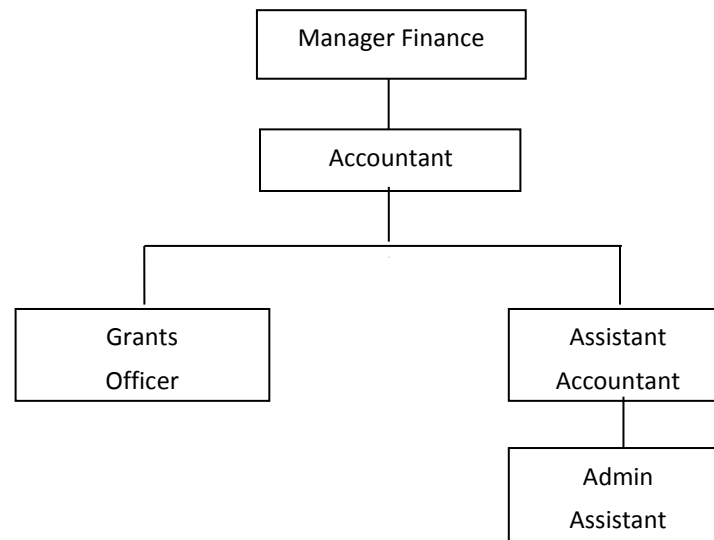
Information Systems

- 3.2.18 Ensure that basic data is available to enable objectives, targets, budgets and plans to be formulated.
- 3.2.19 Assist in providing essential, accurate and timely communication of the programme's performance to management to enable the programme to be operated effectively.
- 3.2.20 Assist management in monitoring performance measures which are of a financial and non-financial nature.
- 3.2.21 Give early warning of deviation from targets, plans and budgets requiring immediate management attention.
- 3.2.22 Enable management to anticipate changing circumstances and to correct poor performance.

4.0 FINANCE OPERATIONS

4.1 APPROVED ORGANISATION STRUCTURE

The approved organization structure for the Accounts Division is for a total of five (5) staff, which may be further reviewed after full integration of the Accounting financial system.



4.2 SUMMARY OF MAIN PROCESSES

- 4.2.1 The Manager Finance, is delegated the authority to approve and sign Local Purchase Orders (LPO) within prescribed limits (refer 10.1.6).
- 4.2.2 LPOs are issued by the Finance Division.

- 4.2.3 All cheque payment are centralized at Finance Office therefore all bills for payments are required to be verified for payments by the Assistant Accountant/Accountant for processing and certified by the Chief Executive Officer.
- 4.2.4 All payments are posted in Accounts Payables Ledger and daily processed into General Ledger by the Accountant.
- 4.2.5 Revenue summary reports with copies of bank lodgments are submitted by the Finance Manger to Accountant, daily for verification, full coding and posting into GL.
- 4.2.6 All FNSC Income must be receipted by the Assistant Accountant, checking and processing into General Ledger by Accountant.
- 4.2.7 Requisition of Income and Expenditures (RIE) are prepared at the end of each quarter of the financial year for submission to the Ministry. The Accountant must provide all ledgers, reconciliations of previous RIE's and reconciliations of bank statements for the quarter to the Finance Manager. The Grants Officer must provide the Grants request summary with all supporting documents to the Finance Manager.
- 4.2.8 The Finance Manager checks, verifies and compiles the RIE's at the end of each quarter for submission to the Ministry.

4.3 FINANCIAL STATUTORY REQUIREMENTS

- 4.3.1 The Commission shall keep proper records in respect of its operation and shall oblige to prepare a statement of accounts in respect of each financial year. The financial year of the Commission is to be from 1st August to 31st July or such other period as the Authority may from time to time resolve.
- 4.3.2 Proper accounts to be maintained for audit annually by the Auditor General or by such other person and on such terms and conditions as he may appoint.
- 4.3.3 The financial results and operations of the Commission shall be readied and forwarded to the Auditor General for audit within three (3) months from the end of the financial year. Audit is based upon availability of the Auditor General office. On receipt of the Audit Report from the Auditor General and presentation to the FNSC Board, the Annual Report is to be finalized.
- 4.3.4 The Annual Report on the operations, business and affairs of the Commission with a copy of the statement of accounts is to be submitted to :
- 25 Copies to Cabinet Office
 - 70 Copies to Parliament Members
 - 1 Copy to National Archives
 - 1 Copy to University of the South Pacific
- 4.3.5 Accounting records shall be maintained for seven (7) years and maybe destroyed after the 7 years if no longer required. All records relating to Capital purchases and recorded as Assets must be kept permanently. This is in line with the record retention provision of the Income Tax Act.

- 4.3.6 Payment of all taxes and deduction of all taxes shall be made in compliance with the standing requirements of the Fiji Revenue & Customs Authority.
- 4.3.7 PAYE is to be remitted within 30 days after the end of the month in which deductions are made.
- 4.3.8 Advance Company Tax shall not be applicable to the Fiji National Sports Commission.
- 4.3.9 P4-1 Annual Summary and P4-1 slips to be submitted by 28 February each year.
- 4.3.10 VAT Returns shall not be applicable to the Fiji National Sports Commission as it is exempt from VAT and VAT returns.
- 4.3.11 **FNPF Deductions**
The FNPF Act provides that all employees (including casuals) contribution must be deducted from their payroll. FNPF returns are to be submitted on or before the last day of the month following the last day of every monthly period.
- 4.3.12 **PAYE Deductions**
PAYE tax shall be deducted for any paid employees wages where the gross payroll is estimated to exceed the applicable annual income threshold of \$30,000 which may vary from time to time.
- 4.3.13 **SRT and ECAL Deductions**
Social Responsibility Tax (SRT) and Environmental Levy (ECAL) tax shall be deducted for any paid employees wages where the gross payroll is estimated to exceed the applicable annual income threshold of \$270,000 which may vary from time to time.

4.4 MONTHLY MANAGEMENT ACCOUNTS

- 4.4.1 The Monthly accounts shall be produced by the 15th working day of the following month and presented to the CEO and the Board.
- 4.4.2 The Manager Finance shall present to the Commission Board, in the Monthly Commission Board meetings, the Profit and Loss Statement showing actual versus approved budget, the balance sheet, a report summarizing the overall financial operations, monthly bank statements, any other financial information as may be requested by the Commission at any time.
- 4.4.3 The CEO and the MF/Accountant shall inform the Commission Board of any significant changes warranting the Commission's attention.
- 4.4.4 Copies of Monthly Financial report shall be provided to Departmental Managers upon request for information and strategy review to improve performance.
- 4.4.5 The end of the year financial statement shall be submitted to the Commission Board within three (3) months of the end of the financial year which shall then be subject to an independent audit.

4.5 POLICY

- 4.5.1 All accounting records shall be properly filed and kept in a secured place for auditing purposes.
- 4.5.2 All files and journals relating to the previous year's accounts shall be moved to archives on the completion of audit. Only files relating to the current audit period should be maintained in Accounts.
- 4.5.3 All accounts staff involved in accounting work shall abide by this policy.

5.0 REVENUE RECEIPTS

5.1 OVERVIEW

- 5.1.1 All cheques received through the mail must be receipted in the Receipt Book by the Assistant Accountant on the same day. Receipts for payments received should be forwarded to the supplier.
- 5.1.2 All cheques are to be deposited in the Commission bank account on the next business day and proof of deposit to be attached to the Receipt Book.
- 5.1.3 The Receipt Book shall be periodically reviewed by the Manager Finance/Accountant to confirm that the cheque and cash received through the mail are receipted and deposited immediately thereafter.
- 5.1.4 Revenue receipts must be issued at time of receiving cash or cheque crossed or stamped "Not Negotiable" and payable to FNSC.
- 5.1.5 All cash and cheques received must be receipted at the same time and a revenue receipt issued to the client simultaneously. Assistant Accountant must ensure all (3) copies of the receipts is signed by the Finance Assistant.
- 5.1.6 Assistant Accountant must correctly code the payment when receipting to ensure accuracy of reporting of income.
- 5.1.7 The Assistant Accountant shall refer all cheques to the respective Managers and Grant Officer for verification prior to receipting.
- 5.1.8 The Assistant Accountant shall endorse the back of the cheque with the personal detail reference in respect of the payment for any subsequent follow up action.
- 5.1.9 All revenue "directly credited" into the FNSC Bank account must be receipted the following day and Manager Finance advised accordingly.

- 5.1.10 Only cheque payments on the approved cheques acceptable listing shall be accepted as revenue. Manager Finance shall be responsible to surcharge or discipline for any dishonored cheque.

5.2 REFUND OF REVENUE

- 5.2.1 All refund cheques shall be processed by the Finance Department after final approval is received from the MF/CEO.
- 5.2.2 Such request shall be updated in the Debtors profile for future reference.

5.3 LOCAL PURCHASE ORDERS

- 5.3.1 It is recommended that a Purchase Order is raised after receipt of three (3) quotations, but in the event, three (3) quotations are not available; the Finance Manager/CEO can approve LPO's. Consideration will be given to organizations that support the Commission through sponsorship as a reciprocal agreement.
- If it is recommended that the lowest quote is not acceptable, any higher quote accepted must be approved by requesting Manager and Manager Finance/Accountant with full reasons given on the raised request form.
- 5.3.2 NO Purchase order may be raised for any quotation over \$20,000 for capital purchase without the approval of the Board.
- 5.3.3 Any purchase for service, equipment or maintenance in excess of \$20,000 must be Publically Tendered after Board Approval. (See 12.0 Tendering Policy)
- 5.3.4 All purchase orders are consecutively serially numbered and are only raised by the Admin Assistant/Assistant Accountant on the signed approval by the Manager Finance/Accountant and CEO within their approved limits as specified under Purchasing.
- 5.3.5 All cost shall be quoted unless for certain services where actual costs can only be determined after the service is done such as servicing, repairs and maintenance of vehicles. In such cases, an estimated shall be allocated for costing of purchase order.

5.4 CONFIRMATION OF RECEIPT OF GOODS AND SERVICES

Officers responsible for receiving goods and services must ensure that the items ordered on the local purchase order are supplied in full at the correct unit price before signing the delivery docket or invoice copy and if short supplied, a note to that effect is to be made on the delivery docket, supplier notified before processing for payment.

5.5 DOCUMENTATIONS FOR PROCESSING OF PAYMENTS

- 5.5.1 The local purchase order shall be supported by Supplier's Invoice, Suppliers' statement, where applicable, Suppliers delivery docket certified for receipt of goods & services and attached to the Payment Requisition for verification and authorization for payment.
- 5.5.2 Payment made for Monthly FNSC accounts must be supported by an Invoice or Statement and reconciled by the Assistant Accountant prior to approval by Manager Finance/Accountant.
- 5.5.3 NO "Cash Cheques" can be issued against an invoice tendered for payment without approval of the CEO. (See 13.2 Payment Procedures)
- 5.5.4 A cheque shall be issued with all supporting documents stamped "PAID" for signing by the approved cheque signatories after certification by the MF/ Accountant.
- 5.5.5 The cheque raised must be immediately posted to the creditor's ledger and submitted to Manager Finance/Accountant, daily, for verification, authorization and posting to the General Ledger.
- 5.5.6 The cheque raised must be also entered immediately into the Operating Bank Account Cash Flow statement.
- 5.5.7 All cheques must be approved by Finance Manager and signed by 2 cheque signatory as per policy.

5.6 DISPATCHING OF CHEQUES

- 5.6.1 Cheques to be collected shall be signed for in the appropriate column on the payment voucher with proper identification of the officer collecting the cheque.
- 5.6.2 Cheques for other cost centers shall be dispatched to the Receptionist for delivery in the scheduled courier services.

5.7 ACCOUNTS RECONCILIATIONS

5.7.1 *Balance Sheet Items*

- 5.7.1.1 All balance sheet items must be reconciled monthly with a breakdown of the GL balances prepared by the Accountant, checked by the Manager Finance.

5.7.2 *Bank Reconciliations*

- 5.7.2.1 On a monthly basis, the Accountant prints out the months Bank Statement and checks all deposits and presented cheques, which is verified with the bank accounts statement prior to sending copy to CEO.

- 5.7.2.2 Monthly Bank Reconciliations shall be prepared by the Assistant Accountant and certified by the Manager Finance.
- 5.7.2.3 Cheques un-presented shall be replaced if outstanding for six (6) months or more after liaising with the payee. In such cases, the stale cheque shall be cancelled and returned.

5.8 POSTING OF GENERAL JOURNALS

- 5.8.1 General Journal entries are accounting entry adjustments which are directly processed in the Accounting software.
- 5.8.2 The Assistant Accountant/Accountant shall request for a general journal to be processed in the Accounting software. The supporting documents and/or justification for the entry will be prepared and presented to the Manager Finance for approval.
- 5.8.3 Upon the approval of the Manager Finance, the Assistant Accountant/Accountant shall be able to process and pass the General Journal entry ensuring all fields are correct and a brief summary is included in the description/memo field.
- 5.8.4 The Manager Finance/Accountant shall review the General Journal entry to ensure it is accurate and timely, coded correctly and compliant with applicable policies, procedures and any sponsor/donor terms and conditions.
- 5.8.5 All adjustment journals shall be approved and signed off by the MF and CEO before processing at end of month by the Accountant.

6.0 ANNUAL BUDGET PLANNING

6.1 INTRODUCTION

- 6.1.1 The Chief Executive Officer shall in every year submit to the Board for approval, an estimate of the revenue and expenditure for the next financial year.
- 6.1.2 Chief Executive Officer may at any time during the financial year, submit a revised or supplementary estimate for approval.

6.2 POLICY

- 6.2.1 It is the responsibility of the Chief Executive Officer and the MF/Accountant to plan and coordinate the preparation of the annual operating expenditure budget, Capital Budget and statement of cash flows. Budgeted figures are VAT Inclusive.

- 6.2.2 The annual budget shall be collectively prepared by the Programme Officers with the Department Managers, and submitted to the MF/Accountant for vetting of the budgets within their areas of responsibility.
- 6.2.3 The grants budget shall be prepared based on the approved baselines, NSO applications and Memorandum of Agreement (MOA) signed with the Ministry. The Grants Officer, Manager Finance and CEO shall collectively prepare the draft on the basis of approval by the Grants Committee.
- 6.2.4 The draft budget shall be prepared by MF for the CEO who will liaise with the Chairman's of the various Committees before submitting to the Commission Board for deliberation.
- 6.2.5 The Annual draft budget of the Commission shall be prepared by March of the preceding year.

6.3 BUDGET ASSUMPTION

- 6.3.1 The Commission shall make assumption and estimates for the proposed budget in line with corporate and strategic plan.

6.4 REVENUE BUDGET

- 6.4.1 Revenue budget shall be based on the estimated activities of the Commission and grants funding by Ministry. Also other revenues derived from donor agencies and sponsors.
- 6.4.2 The budget shall take into account the government's policy and expectations in relation to sports development and its impact on the other areas such as the environment.
- 6.4.3 The Budget shall consider the political and macroeconomic environment that will impact on the sports industry and the sports development ability for the Commission.

6.5 OPERATION EXPENSES

- 6.5.1 The Operation Budget shall be based on the requirements of the Commission for its daily operations in line with the Corporate Plan and the relating changes in manpower and resources.
- 6.5.2 Consideration should be given to:
- Manpower costs for existing, additional staff and changes in staff (including overtime, meal allowances, acting allowances, shift, promotions, bonus and any proposed salary reviews with relating costs to FNPF, FNU Levy and leave)
 - Operation costs based on prior period trends costs and proposed changes but relative to the revenue budget.
 - Utilities based on past trends with any proposed capital extensions or leased office rentals and revised unit costs.
 - Repairs and maintenance of equipment based on past trends and include any additional capital purchase of office equipment.

- Average fuel costs, spare parts and maintenance.
- Depreciation based on the current fixed assets and includes the capital assets in the proposed capital budget and excludes the obsolete or sold assets for the budget period.
- Finance leases where required based on the financial institutions interest rate.

6.6 CAPITAL BUDGET

- 6.6.1 The Capital Budget will include additional capital items that will equip the employees with the resources to improve programme delivery and in line with the requirements in the Corporate Plan and the government's policy on sports development.
- 6.6.2 Capital Budget will also include any work in progress for projects to be completed in the following year and finance leases.

6.7 PROCEDURES

- 6.7.1 Programme Officers shall prepare their capital budget according to the guidelines set out by the CEO and submit first to the line Managers then to MF/Accountant who will then submit to CEO for discussion with the Commission's board.
- 6.7.2 All capital budget proposals with targeted implementation dates and evaluations shall be consolidated by MF/Accountant.
- 6.7.3 Depreciation for all capital items budgeted shall be reflected in the operation budget for the same period.

6.8 CASH FLOW PROJECTION

The cash flow shall project the total cash available to the Commission and will be prepared as follows:

- Cash inflows from the Grant Income, Donor Income and Sponsorships.
- Cash outflows reflect the grants and operating expenses paid by the Commission and projected capital commitments of the Commission.

6.9 ANNUAL BUDGET

The annual budget shall include the consolidated requirements of the Commission operating, capital and revenue budget with the projected Profit and Loss, Balance Sheet and Statement of Cash flows to reflect the overall results of the Commission.

6.10 BUDGET PREPARATION PROCESS

- 6.10.1 The annual budget will consolidate the budget requirements of each sports division, grants funding and the operational costs of each division and office.

6.10.2 The following will be the procedure to follow when preparing the budget:

- The CEO and MF/Accountant will conduct a meeting for the Managers in March each year outlining the annual budget process.
- At this meeting, the CEO and MF/Accountant will reveal the Commission's budget assumptions, which will be focus of the budget process.
- The Commission shall determine manpower requirement but any additional staff will be discussed with full justifications with the CEO and MF/Accountant.
- The Programme Officers will then discuss this budget requirement with their line Managers of each regional office following which the line Managers will prepare their budgets accordingly for vetting by the MF/Accountant.
- The budget will be fully discussed over several meetings by the MF/Accountant and Assistant Accountant with the respective line Managers and until a satisfactory consolidated draft budget is complied.
- The draft budget will be presented by MF/Accountant to the CEO for final approval in June.
- The CEO is responsible for presenting the Budget to the Board for approval in June/July.
- The Budget shall be distributed to respective line Managers , of each regional office after approval by Board.
- If during the course of the New Financial Year, circumstances may arise where funds are required for the deliverance of services for which no budget is provided, a request shall be made to the CEO fully justifying the request and the reprioritizing of each Programs.
- Prior Board approval however must be obtained for unbudgeted capital requests.

7.0 OFFICIAL BANK ACCOUNTS

7.1 POLICY

Official bank accounts of the Commission shall operate after obtaining the Board's approval and submitting the required cheque signatories on the prescribed form to the bank with copies of the Authority Resolution to this effect as is the Banks prevailing conditions.

7.2 BANK ACCOUNTS

7.2.1 Presently FNSC operates five (5) bank accounts;

1. **ANZ Bank Operating Account-** being the main operating bank account for official deposits and withdrawals for the operations of the Commission.
2. **ANZ Bank Sports Grant Account -** being account for deposits and payments of expenses relating to providing sports grants to NSO's.
3. **ANZ Bank One-off and Overseas tours Account-** being account for deposits and payments of expenses relating to providing overseas tours and one-off grants to NSO's.
4. **ANZ Bank International Coaches Account -** being account for deposits and payment of expenses relating to providing International Coaches grant to NSO's.
5. **ANZ Bank UNOSDP Account -** being account for deposits and payments of expenses relating to providing UNOSDP grants.

7.3 AUTHORISED CHEQUE SIGNATORIES

- 7.3.1 All Cheques must be signed by two Board members as approved signatories to the Bank Accounts.
- 7.3.2 Cheques under \$20,000 shall be signed by the CEO and one other from the Board members who are signatories to the account. In the event that the CEO is unavailable then the signatories shall be two (2) Board members.
- 7.3.3 Cheques above \$20,000 (unless relating to a number of invoices or monthly statement) other than “Approved Regular Payments” require Board Approval and can only be signed by any 2 of the appointed Board members who are signatories to the Accounts.
- 7.3.4 Approved Regular Payments are: Salary related cheques (Payroll, FNPF, PAYE), FEA, Water Authority, Rates, Telecom, Internet, Mobile, Fuel, Postage.
- 7.3.5 Cheques relating to Grants that have been approved for payment to NSO shall be signed by two (2) Board members.

8.0 INSURANCE

8.1 POLICY

FNSC shall ensure that suitable insurance cover is in place so that business continuity and default against risk are adequately covered.

8.2 APPLICATION

The Insurance broker should provide policies to ensure that:

- All company assets are protected against loss or damage.
- Motor vehicles are covered for accidents caused by Employees or third party.
- Employees and Board members are protected by adequate risk cover against injury.
- Cover for legal liability to other parties is adequately provided for.
- Business continuity is assured.
- All money whether on premises, on programs or on route to banks are adequately covered.
- Employees, Board members and Management will be informed of any changes in policies.

8.3 CLAIMS REPORTING PROCESS

- 8.3.1 Any incident or accident to or involving FNSC property/assets which could result in an insurable loss must be reported verbally and in writing to the immediate supervisor and Manager Finance/Accountant immediately. A report in writing must be submitted to the CEO within 24 hours for submission to the FNSC Insurance Broker.

- 8.3.2 Any incident or accident to a member of the public or staff at any FNSC facility or within the boundaries of any FNSC property must be immediately reported verbally and in writing to the CEO/Manager Finance and followed up within 24 hours with a written report for submission to the FNSC Insurance Broker.

9.0 REVENUE

9.1 POLICY

- 9.1.1 Unrestricted funds are recognised as income in the period in which they are received.
- 9.1.2 Restricted funds are recognised as income in the period in which they are earned, i.e. restricted grant income is matched to programme expenditure.
- 9.1.3 Grants received, which have not been shown as income in the income and expenditure account, should be shown in the balance sheet as deferred income.

9.2 CONTROLS

- 9.2.1 Separate bank accounts are set for each source of restricted funds.
- 9.2.2 Use of restricted funds should be monitored to ensure it is spent in line with the requirements of the grant.

10.0 PURCHASING

Purchasing involves expenditure of FNSC monies and as such it is important that all processes and procedures are followed, this includes those authorized to sign any orders.

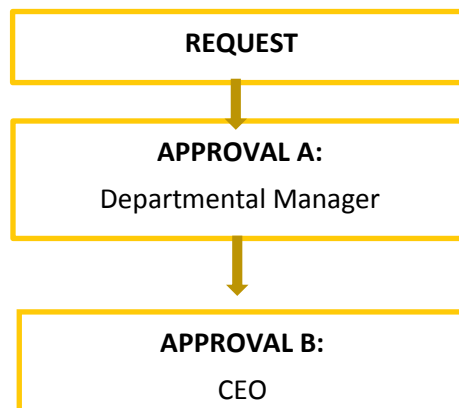
10.1 POLICY

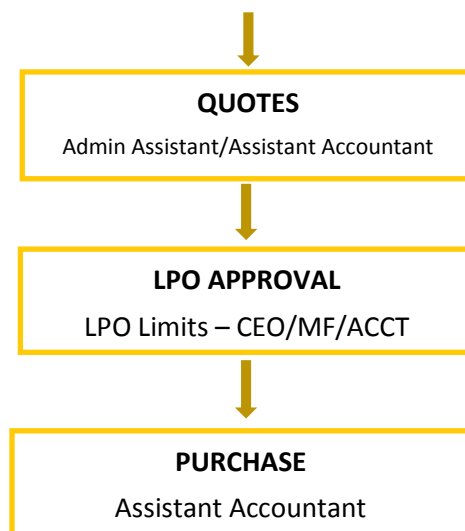
- 10.1.1 All purchases shall be in line with operational requirements and made only after careful assessment of needs and affordability, with adequate provisions in the approved Operating and Capital Budget.
- 10.1.2 All capital expenditure proposals shall be forwarded to the Board for approval prior to procurement.

- 10.1.3 Only in exceptional cases where delays in capital purchases will be detrimental to the Commission shall urgent purchase be made and submitted to the CEO for approval to purchase.
- 10.1.4 For operating expenditure items not included in the approved Operating Budget, a cost / benefit analysis of the purchase shall be submitted to the CEO for approval by the Board to purchase.
- 10.1.5 For Capital expenditures not included in the approved Capital expenditure, full justification shall be made to the Commission for approval before procedure is followed.
- 10.1.6 Local & Overseas purchase orders will only be approved by the designated authorities approved by the Commission and currently is as follows:
- **Purchase up to \$5,000 - Manager Finance**
 - **Purchases up to \$20,000 - Chief Executive Officer**
 - **Purchases over \$20,000 - Board Approval – Signed by CEO**
- 10.1.7 A tender shall be called for purchases above \$20,000:
- 10.1.8 Overseas purchase requisitions and costs must include the landed cost in Fiji which includes purchase, freight, Duty & Vat and be converted to Fiji Dollar amount.
- 10.1.9 All purchase orders must be deemed to provide the best value from three (3) separate quotes where practicable.
- 10.1.10 The delegated purchasing officer shall disclose to the Commission any existing conflicts of interest they have with any supplier of goods and services to the Commission.
- 10.1.11 Adequate records shall be kept for all purchases and retained for 7 years.

10.2 PURCHASING PROCEDURE

10.2.1 PROCESS STEPS:





	Process Steps- (What is involved in this step)	Responsible Person (Security required in this role)
1.	Request for purchase in writing via memo/email.	Programme Officer and/or Admin Assistant
2.	Approval of the Request- after verification of Maintenance, replacement or Capital and checked against Budgeted expenditure for the facility.	Departmental Manager
3.	Identifies suppliers and obtains 3 Quotes or advises to be tendered. Recommends best supplier.	Admin Assistant and/or Assistant Accountant
4.	Approval on the 3 quotes whether in accordance with the recommendation or not.	Finance Manager/CEO
4.	LPO Issued to recommended supplier.	Admin Assistant and/or Assistant Accountant
5.	LPO Approval as per “Requisition Approval Limits”	CEO or FM/Accountant
6.	Purchase LPO will be emailed/faxed or delivered to approved supplier.	Admin Assistant and/or Assistant Accountant

10.2.2 LPO Request Approval Limits (Subject to budgets) –

- Finance Manager - Limit to \$5,000
- CEO - Limit to \$20,000

In absence of the respective Department Manager, the CEO must approve, conditional on Manager Finance/ Accountant verifying it is in the respective budget.

10.2.3 For the supply of Maintenance items and Approved Capital purchases the Local Purchase Order request must be submitted through the Finance Manager/Accountant.

10.2.4 When Manual LPO’s have to be issued they shall be distributed as follows:

- Original (White) - Issued to the Supplier
- Duplicate (Pink) - Retained by the Assistant Accountant for processing payments and to be used for verifying the goods and service supplied against the actual purchase order by the Admin Assistant.
- Triplicate (Blue) - Book Copy

10.2.5 The following procedure shall apply to Local and Overseas Purchase Orders:

- The Assistant Accountant will enter the purchase in the purchasing Module. No space is to be left after the last line to avoid any unauthorized additions.
- For all Over-seas purchases three (3) quotations must be obtained for the appropriate transportation of goods to Fiji by air or sea freight. The most economical freight option must be taken.

10.2.6 For monopoly suppliers, only one quote shall suffice.

10.3 PROCESSING OF INVOICES

10.3.1 Upon receipts of the suppliers' invoice, the Assistant Accountant shall first verify that the items invoiced are specified on the corresponding LPO and that the delegated officer has certified that the goods and services have been supplied in accordance with the requirements of the Local Purchase Order.

10.3.2 The Assistant Accountant shall then verify the unit costs, correct quantity supplied or if short supplied, the supplier explanation should be attached. Terms of contract or tender will be revisited to ascertain compliance with terms and conditions of contract or tender.

10.3.3 The Assistant Accountant shall then check the accuracy of coding before posting of all invoices to the Creditors module.

10.3.4 Creditors GL reports and subsidiary ledger are reconciled for any variances.

10.3.5 Any queries or disputes with the Creditors shall be noted on the reconciliation and the FM/Accountant advised regularly.

10.4 OUTSTANDING PURCHASE ORDERS

10.4.1 Open LPOs are to be regularly followed up with the suppliers or with officers requesting for the purchase order to ascertain whether they should be accrued in the management accounts or if they are no-longer required. If they are no longer required, they need to be crossed off with "CANCELLED" noted on it in block letters.

10.4.2 Any invoices received and not matched with LPOs shall be verified and accrued in management accounts after verification with the MF/Accountant. Any undelivered items shall be cancelled off the original LPO at the end of each month.

10.5 CANCELLED PURCHASE ORDER

If a signed purchase order is no longer required after issue, the supplier should be immediately notified in writing. All LPO copies must be clearly marked "CANCELLED" in block letters with original (if returned) attached to the book copies.

11.0 CAPITAL EXPENDITURE

11.1 POLICY

All Capital Expenditure with full documented submissions must be approved by the Commission. The Commission is responsible for establishing adequate controls to ensure the timely procurement of fixed assets and the FM/Accountant to ensure accurate and timely recognition of the assets in the accounting records (asset register).

11.2 DEFINITIONS

Capital expenditure refers to the acquisition of any capital items or any improvements (as distinguished from repair) that add to the value of an existing fixed asset, whose (VIP) installed value exceeds \$2,000 and has a nominal life of more than 12 months.

11.3 PROCEDURES

11.3.1 Applications for Capital expenditure are to be submitted to the CEO with appropriate justification according to the following categories:

- 1.1 replacements of existing assets
- 1.2 modifications to existing assets
- 1.3 new assets

11.3.2 Justification to warrant replacement of assets must include:

- 1.1 details of both disposal item and replacement item
- 1.2 compliance with any replacement policy
- 1.3 written down value of disposal item
- 1.4 proceeds from disposal and profit/loss on transaction if any
- 1.5 historical costs of existing item versus future costs associated with replacement item
- 1.6 Comparison of fixed costs for existing and replacement items.

11.3.3 Justification for modifications to existing assets or for new assets must include (for unit cost of \$2,000 and above):

- 1.1 strategic importance of the proposal
- 1.2 details of the alternatives examined

- 1.3 any statutory requirements involved
- 1.4 details of calculations of capital required

- 11.3.4 The Financial Manager/Accountant has the final say in any Capital Purchase. Even though a Capital Purchase may have Board and/or CEO approval the Finance Manager/Accountant must ensure that funds are available for any purchase. Such funds should not be sourced from that required for normal operational expenditure cash flow.
- 11.3.5 Any unplanned i.e. unbudgeted urgent and essential capital expenditure item shall be submitted with full supporting documentation to the Board for approval.
- 11.3.6 The Commission Board shall approve the procurement of any capital item.
- 11.3.7 For repairs of capital assets, Managers in charge will arrange with the MF for the repair of damaged capital assets, which may not be capitalized.

12.0 TENDER POLICY

12.1 TENDER ADMINISTRATION

- 12.1.1 Tenders shall be called for the purchase of goods and services estimated with a value of more than \$20,000.
- 12.1.2 Tenders will also be called for the purchase of goods and services required by the Commission for less than \$20,000 if supply is required on regular contractual basis for a minimum of one year or for a period of time in a year.
- 12.1.3 A tender may not be necessarily be called if it can be seen to be part of an overall existing special project which has already been tendered and board approval given. In this instance normal purchasing requirements must be met and Board approval given.

12.2 TENDER PROCEDURE

- 12.2.1 The department requesting for the tender shall prepare a draft tender which shall include full detailed and specific information relating to the required goods and services, quality standards, schedule of quantities and timeframe for deliveries.
- 12.2.2 The draft tender shall be given to the CEO for vetting before forwarding to the Commission Board for decision.
- 12.2.3 Tenders may be invited locally or offshore by either or both:
 - (A) writing to a number of selected suppliers who have a sound or proven record in the supply of the required goods and services

- (B) Advertising in the media.

12.3 ADVERTISED TENDERS

12.3.1 The following information should be included in the advertisement:

- (a) A description of the goods or services required the quantities and delivery dates. The specifications and conditions of supply are normally detailed in an attachment and form part of the tender. The quantity may not necessarily be specified in the advertisement.
- (b) The final date and time by which all tenders must be received.
- (c) The address to which the tender should be sent or delivered.
- (d) The fact that the Commission Board may reject all or any tender submitted.
- (e) Any tender bond required from tenderers. The Commission may require the payment of the tender bond if tenderers request for tender documents.

12.3.2 Any amendment to the closing date and time shall be published by advertisement or by writing to the suppliers concerned.

12.4 EXPRESSIONS OF INTEREST

12.4.1 In cases, where Managers are uncertain about the sources for goods and services, the Tender Committee may invite expressions of interest from potential suppliers by advertising.

12.4.2 Expression of interest advertised a pending requirement for goods and services with a brief description and the tentative date for delivery.

12.4.3 Actual requirements will be made available to potential suppliers who have been assessed to have the ability to fulfill orders placed.

12.5 RECEIPT AND OPENING OF TENDERS

12.5.1 All sealed tenders hand delivered or received by mail or email shall be placed in a clearly marked Tender Box for the specific tender after acknowledging the receipt of that tender with a stamp of date received.

12.5.2 The Tender Box will be locked with set of keys kept by the Commission's Secretary.

12.5.3 All tenders must be officially opened on the closing date and in the presence of the Commission Board or Tender Committee. The Board/Tender Committee may recommend a representative from the Organization submitting the tender, be present.

12.5.4 Any tender received after the deadline will be stamped to show the date and time received with the name and signature of the receiver and will be passed unopened to the Board for decision.

- 12.5.5 Any unmarked tender will be labeled, giving the date, time received, and the receiver and placed in the Tender box.
- 12.5.6 All tenders will be treated as confidential.
- 12.5.7 Submissions not meeting the requirements of the tender may be returned to the tendered for additional information.

12.6 INVALID TENDERS

- 12.6.1 Tenders which do not comply with the required specifications will be invalid.

12.7 TENDER EVALUATION

- 12.7.1 The Commission Board may appoint an Evaluation Team made up of staff or consultants with technical and adequate background in the area of tender including the Manager initiating the tender to make an evaluation and recommendation to the Commission Board's for final deliberation.
- 12.7.2 All tenders will be referred to the Board for approval prior to purchase or commencement of the work tendered.
- 12.7.3 The applicant that gets awarded the tender will be informed of the outcome of the tender to start due process.
- 12.7.4 All moneys, if any, received as tender deposits will be refunded immediately to the unsuccessful tenderers only excluding the successful tenderer.
- 12.7.5 Any appeal with regard to a tender must be put in writing to the Commission Board for their decision to be relayed to the appellant in writing.

13.0 PAYMENTS

13.1 POLICY

- 13.1.1 Payments made by the commission shall be made for the supply of the goods and services by suppliers plus payments to employees (salaries) which have been properly authorized by officers delegated this authority.
- 13.1.2 Proper supporting documents shall be thoroughly verified for accuracy by Assistant Accountant before approving for payment by FM/Accountant.
- 13.1.3 Payment vouchers shall be filed by the Finance Department for reference and audit purposes.

13.2 PAYMENT PROCEDURES

There are five types of payments:

- (i) the monthly payments to trade creditors for regular supply of goods and services.
- (ii) prompt payments or direct payments for irregular supplies of goods and services.
- (iii) payments made on dates that are mandatory by agreement with the authority such as lease agreements which are debited, to the bank account and no cheques issued.
- (iv) Cash Cheques only as approved by the CEO.
- (v) Grant's cheque written to NSO's that have been approved through the grant process and funding has been received for it from the Ministry.

13.3 PAYMENTS OF INVOICES

- 13.3.1 The Assistant Accountant shall attach the duplicate copy of LPOs to the approved Purchased Order quotations, suppliers' delivery dockets after full verification of receipt of goods or services and suppliers' certified invoice for processing of payment.
- 13.3.2 The suppliers' invoice which should show the suppliers' name, suppliers TIN, suppliers address, unit price and invoice total must be the original one and if unavailable, this should be certified as not being paid previously after verifying non-payment.
- 13.3.3 The suppliers' delivery docket must be attached for bulk supplies which shall be certified by the delegated officer confirming the receipt of the goods and services. The suppliers' explanation for partial delivery must be attached for verification.
- 13.3.4 If the required information is not supplied, the Assistant Accountant shall request the supplier to supply it before processing the payment.
- 13.3.5 Any invoice received without an official Local Purchase order shall not be processed for payment unless approved by MF/Accountant for payment.
- 13.3.6 Any Contractual payment must have a Certificate of Exemption to avoid the Commission deducting a 15% provisional tax levy as per the Fiji Income Tax Act.

13.4 SUPPLY OF GOODS AND SERVICES

- 13.4.1 The Admin Assistant shall check the quantity and description of goods and services against the particulars on the purchase order to ensure that the correct items are supplied before signing the delivery docket or copy of the invoice and the date of delivery.
- 13.4.2 The Assistant Accountant shall check the invoices thoroughly for correctness in unit price against the quotation if any or if not available, that the price is reasonable.
- 13.4.3 Any disputes with the vendor regarding prices, quantity, quality and specification shall be handled by the Assistant Accountant after consulting the officer requesting for the purchase.

- 13.4.4 Any amendments to the purchase order request after issue of the purchase order shall be sorted out by the officer responsible for issuing the purchase orders before the invoice is distributed by the supplier.
- 13.4.5 The FM/Accountant assigned the authority to issue purchase orders within specified limits shall after verifying the invoices if sent to them submit them to the Assistant Accountant for payment process provided the invoice and delivery are in order. In cases where invoices are sent directly to Finance Office, these invoices shall be referred to the issuing officers for verification of invoices before submitting to Finance for payment.
- 13.4.6 Trade Creditors payment shall be processed on monthly basis while other suppliers shall be paid upon receipt of goods and services.
- 13.4.7 Monthly Payments shall be made for trade creditors within 30days accounts or more.
- 13.4.8 The Assistant Accountant shall only process the monthly payment of Trade Creditors after reconciling the balance in the suppliers" statement.
- 13.4.9 Monthly creditor reconciliations shall be carried out showing the variances including disputes and invoices paid but not credited to be attached as a supporting document for payment and filed with the payment requisition and remittance for reference and audit purposes.
- 13.4.10 A payment receipt should be obtained wherever possible as confirmation of payment received by the supplier.
- 13.4.11 Prompt payments shall be made 2 days per week preferably Tuesdays, and Thursdays. On other days for urgent unforeseen payments which if not paid would be detrimental to the Commission.

13.5 CHEQUE REQUISITION

- 13.5.1 An approved Cheque Payment which is a payment voucher authorized by the delegated officer is the authority for payment of reconciled invoices and other payments ready for payment. No cheques shall be raised without a properly authorized cheque requisition.
- 13.5.2 The cheque requisition shall have all the required information filled including the description of the payment verified first by the Assistant Accountant accompanied by required supporting documents before posting the proposed payment.
- 13.5.3 The Assistant Accountant shall attach the original copy of the remittance advice to the supporting documents and forward with the attached cheque to the authorized cheque signatory.

13.6 PAYMENT PROCESS

- 13.6.1 All payment vouchers shall be stamped „PAID“ after the cheque has been issued.
- 13.6.2 All cheques shall have the “Not Negotiable and Account Payee Only” either written or stamped.

- 13.6.3 Cheques shall be issued in sequence.
- 13.6.4 Spoiled cheques must be marked “cancelled” and filed in the cheque book.
- 13.6.5 Cheques issued shall be collected by the creditor who shall sign on the cheque payment voucher.
- 13.6.6 Cheques to FNSC staff in the branches shall be directly deposited to their bank accounts and the supporting proof of deposit attached to the payment Voucher
- 13.6.7 The Assistant Accountant shall follow up on un-presented cheques periodically.
- 13.6.8 Cheque not presented in the bank for over six months (stale cheques) shall be cancelled and arrangements made with the creditor for replacement cheque after resolving the un-presented cheque.

13.7 OVERSEAS SUPPLIERS

- 13.7.1 Overseas Purchase Orders shall be raised for the procurement of goods and services from approved overseas suppliers after obtaining the final approval to purchase from CEO.
- 13.7.2 Payments shall be made to overseas suppliers either through bank drafts or telegraphic transfers (T/T).
- 13.7.3 In case of payments for supply of goods, the requirements in purchase orders and payment procedures outlined shall be followed.
- 13.7.4 In cases for payment for consultancy services, in addition to the payment procedures outlined, the requirements of Reserve Bank of Fiji and Fiji Revenue Customs Services authority tax clearance procedures shall also be followed to obtain the mandatory approval prior to remitting funds offshore.
- 13.7.5 Any fixed asset purchases will be recorded in the balance sheet together with freight, installation and other costs directly relating to the cost of the item purchased.

14.0 INVENTORY CONTROL

14.1 POLICY

- 14.1.1 There shall be maintained proper records of movement of all sporting equipment stock used by all sporting divisions of FNSC.
- 14.1.2 All stocks shall be properly kept and securely locked in a storeroom with restricted access.

14.2 PURCHASING OF STOCK

- 14.2.1 Each sporting division shall keep in stock sports equipment for use for the period of one financial year. This sports equipment shall be purchased at the end of each financial year. The purchase request will be submitted from each division and approved by the Department manager.
- 14.2.2 Any sports equipment stock purchased during the financial year will need to be clearly justified for any new or replacement stock.
- 14.2.3 The purchase order shall be authorized by the Finance Manager/Accountant or in his/her absence the CEO.

14.3 RECEIPT OF STOCK

- 14.3.1 All stock received shall be thoroughly checked against the delivery docket and invoice for accuracy in quantity, specifications, unit price, total price and counted before the copy of the invoice or delivery docket is signed off by the delegated Officer responsible.
- 14.3.2 A copy of the supplier's delivery docket shall be given to the Assistant Accountant for payment purposes with a note on discrepancies such as spoiled blanks or short supplies for the supplier to replace in the next shipment or a credit note.

15.0 MOBILE PHONE POLICY

- 15.1 Official Mobiles shall be issued on the approval of Manager Finance to all employees with mobile plans in line with the needs of an employee and their responsibilities.
- 15.2 Manager Finance shall approve requests for purchase of Mobiles after proper evaluation.
- 15.3 Manager Finance shall approve a monthly limit (excluding rental and vat).
- 15.4 The current monthly limits which may be reviewed from time to time subject to budgetary constraints or as disciplinary action resulting from abuse of Mobile usage.
- 15.5 Excessive personal Mobile calls to be settled by users from salary deductions.
- 15.6 Lost or damaged Mobiles shall be reported to MF/Accountant and replacement issued where justified. In case where the loss or repair is due to negligence by the officer responsible, surcharge can/shall be imposed.
- 15.7 Monthly Mobile bills in excess due to personal calls to be settled by the users; shall be distributed to all users for verification upon request.
- 15.8 Any abuse of mobile usage shall result in withdrawal of the mobile.

16.0 PETTY CASH

16.1 POLICY

- 16.1.1 A Petty Cash float of \$400 is maintained at the Suva Head Office Admin to meet minor adhoc items of expenditure such as stationery, tea/ coffee supplies, toiletries, cleaning agents, postage etc. In addition, a Petty Cash float of \$200 each is maintained in the branches namely, Lautoka and Labasa offices.
- 16.1.2 Taxi fare will be reimbursed only if official transport is not available and subject to the nature of the request for which prior approval is obtained from the , MF/Accountants or CEO.
- 16.1.3 Payments for other urgent requests such as meal allowances and taxi fares after adhoc overtime maybe paid subject to availability of funds and approval from MF/CEO.
- 16.1.4 Each issue of Petty Cash shall be limited up to a maximum of \$50.00 unless approved by MF/CEO.

16.2 APPLICATION

- 16.2.1 The prescribed Petty Cash Requisition Form stating the request for purchase is approved and signed first by the Programme Officer/Admin Assistant responsible before cash is released by the custodian of the Petty Cash.
- 16.2.2 In cases where an officer has, within the policy guidelines, purchased an item or paid for a service directly, reimbursement of the purchase shall be made by submitting a petty cash requisition and attaching the cash sales docket or receipt.
- 16.2.3 The docket or sales slip must be submitted to the officer in charge of the Petty Cash as evidence of the purchase no later than 2 days after the issue of Petty Cash. This may be extended depending on the circumstances of the request and within reasonable timeframe up to 7 consecutive days.
- 16.2.4 The Petty Cash Requisition with supporting sales dockets (for taxi fares the completed taxi voucher) with replenishment of Petty Cash schedule is to be submitted to Assistant Accountant for Replenishment when the cash balance is around 80% of the total petty cash allocated.
- 16.2.5 The Petty Cash must be kept in a lockable cash box when not in use.
- 16.2.6 In the event of a loss or theft of petty cash, the Programmer Officer/Admin Assistant directly responsible shall immediately carry out an investigation and inform the MF/Accountant of the loss.
- 16.2.7 A Loss Report shall be submitted with recommendations:
- For rectifying the loss and surcharge where warranted.
 - For improving the processes to avoid future losses.

- 16.2.8 Any abuse of Petty Cash shall be investigated with warnings given. Any further abuses by the issuing officer shall result in the partial or full withdrawal of the Petty Cash with appropriate action taken according to the disciplinary procedure.
- 16.2.9 Such reduction or withdrawal of the Petty Cash shall be receipted and banked immediately in the operating bank account.
- 16.2.10 Presently, the cash float is as follows which may be reviewed subject to the demand for adhoc purchases in the Districts or Regions.

Cost Centre	Total Petty Cash/Float
Lautoka	\$200
Labasa	\$200
HO Admin	\$400

17.0 DEBT RECOVERY

17.1 POLICY

- 17.1.1 Every effort shall be made to ensure that all types of debts to FNSC are cleared in the shortest time possible preferably within a period of 3 months from the date the debt was incurred. This excludes salary advance.
- 17.1.2 Any Debt owed to the Commission which is in arrears of over 12 months shall be deemed as a doubtful debt and as such is expensed.
- 17.1.3 A doubtful debt can only be written off after 24 months and all avenues of collection have been exhausted. Commission Board approval for any write offs must be given.
- 17.1.4 Staff advances are fully repaid and cleared at the specified dates in line with approved policies. The repayment dates can be extended only on full justification on approval of Manager Finance/CEO.

17.2 DEBTS ARISING FROM DISHONORED CHEQUES

- 17.2.1 The officer who accepts a cheque that is subsequently dishonored by the bank shall be responsible for the clearance of the dishonored cheque.
- 17.2.2 If the cheque is not on the approved cheque acceptance listing, the Finance Manager shall investigate the authority for accepting the cheque and disciplinary action taken against the officer.
- 17.2.3 A letter shall be issued to the owner of the dishonored cheque within 4 days of receiving the dishonored cheque from the bank demanding for immediate payment in cash and advising of the applicable bank fee and administrative fee of \$25.00 which may be varied from time to time.

- 17.2.4 If there is still no settlement within seven (7) days of the date of the letter of notification, the matter shall be referred to for legal action after evaluating the options available and cost effectiveness of any further recovery action.

17.3 ACCOUNTABLE ADVANCE

- 17.3.1 An officer who is issued with an accountable cash advance for official duties shall submit proper dockets and applicable claims for the amount issued within seven (7) days of returning to office. The acquittal of cash advance should be acquitted against the budgeted items it was approved for. The officer needs to submit the acquittal to the Assistant Accountant and any/all refunds to be directly deposited in the bank account. The proof of payment shall be forwarded to the Finance department.
- 17.3.2 Any short clearance shall be recovered immediately from the officer or deducted in full from the officer's next salary. Any expenditure above this amount shall be refunded to the officer upon approval of the acquittal.
- 17.3.3 In the absence of receipts by rural service providers, Officers traveling to rural areas or outer islands may issue a standard receipt for confirmation of costs, incurred by the service provider. These are services such as hire of outboard motor, hire of vans, accommodation, and meals in rural areas. These receipts need to clearly state the type of expense, the name of the supplier, the contact of the supplier and needs to be signed by the supplier and officer.
- 17.3.4 Any employee who fails to clear the accountable cash advance for two (2) official trips shall not be issued with any further accountable advance until proper accountability is maintained. He/She shall also be referred for disciplinary action.

18.0 OTHER DEBTS

Commission may impose a reasonable fee to recover the VIP cost of cards / stock supplied which may vary from time to time such as:

• Staff ID Cards	-	\$ 5.00
• Fuel Cards	-	\$10.00
• Keys or Card Keys	-	\$10.00 or the cost of a new set

19.0 ENTERTAINMENT

The Commission shall on the recommendation of the Manager Finance/CEO, and subject to Board approval, make financial contributions to staff social functions and commitments of national interest namely:

- FNSC Annual team dinners
- Christmas Party
- Diwali celebrations

- Farewell officer or temporary interns resigning on proper grounds. This policy shall not apply to officers resigning due to disciplinary action, termination or fail to give the mandatory resignation notice.
- Matters of national interest arising during the year for which the approval of the Board is required e.g. natural disasters.
- Death of FNSC staff, fund costs up to Board approval.
- FNSC to contribute to funeral costs or give cash contribution (reguregu).

19.1 MANAGERS

The Managers may from time to time entertain staff and stakeholders. A maximum of \$200 per month may be utilized for this purpose with proper justification and approval of the CEO.

20.0 PROPERTY, PLANT & EQUIPMENT

20.1 POLICY

20.1.1 The Commission shall adopt the requirements of the IFRS Accounting Standards relating to Property, Plant & Equipment where relevant to the operations of the Commission.

20.1.2 Property, Plant & Equipment are depreciated using the “Straight Line” Method over their remaining useful life.

20.1.3 The depreciation rates used for each class of asset are as follows:

Computer Equipment	20%
Furniture & Equipment	20%
Motor Vehicles	20%

20.1.4 The depreciation expense for each period should be expensed in the Income & Expenditure account of the Commission. The total depreciation provision for category of assets should be deducted from the category of assets to which it relates.

20.2 LIMIT FOR CAPITALISATION

The threshold for capitalizing individual items is \$2,000. All items costing less than the threshold or having a useful life of less than 12 months should be written off in the year of purchase.

20.3 PROCEDURES

20.3.1 Property which is under construction or developed for future use is classified as work in progress and stated at cost until construction or development is complete.

- 20.3.2 Freight, installation and other costs directly relating to the setting of the property, plant or equipment shall be capitalized accordingly and charged to the relevant capital expenditure budget.
- 20.3.3 Assets of the same class or type, which are purchased together such as tables and chairs, shall be capitalized as a group using the minimum limit.
- 20.3.4 Any extensions to the asset should be depreciated over the remaining useful life of the asset.
- 20.3.5 All assets should be entered, updated and properly tagged in the Asset Register.
- 20.3.6 An effective and on-going system for the physical verifications of all fixed assets shall be maintained and carried out with the final one to be conducted at the end of each financial year.
- 20.3.7 Assistant Accountant shall verify fixed assets from copies distributed by the MF/Accountant from the Physical Asset Register.
- 20.3.8 Programme Officers are responsible for the safe custody of all assets in their areas of responsibilities and ensure that the assets are only used for official purposes.
- 20.3.9 Any relocation of assets must be entered in a report to be signed by the MF/Accountant initiating the transfer of asset, approved by CEO then signed by the Officer receiving the asset. The report shall then be forwarded to Accounts Department for updating in the Asset Register by the Assistant Accountant or delegated officer.
- 20.3.10 For purchase of new property, plant and equipment, the capital expenditure budget policy shall apply.
- 20.3.11 Missing assets shall be reported immediately by the officers in writing to MF/Accountant who will investigate and recommend disciplinary action taken if lost through negligence or theft.

20.4 DISPOSAL OF FIXED ASSETS

- 20.4.1 For any fixed asset inclusive of furniture and fittings, the Manager Finance/Accountant shall carry out an evaluation of the assets to be disposed of with a proposal for sale or write off which shall be submitted to the Board for approval before disposal is implemented. The Fixed asset Register shall be updated once disposal is complete.
- 20.4.2 For official Commission Motors Vehicles, a committee comprising of the CEO, Manager Finance/Accountant shall evaluate and submit their proposal to the Board for approval to dispose of vehicles.
- 20.4.3 Public tender process shall be applied when possible.

20.5 DISPOSAL OF ASSETS

Gains and losses on disposal of property, plant and equipment are taken into account in determining the results for the year.

20.6 REVALUATION OF ASSETS

All fully depreciated assets can be valued in the fixed asset register through the two (2) options below:

- revaluation of useable assets shall be carried out so that its fair value is included in the balance sheet.
- disposal of assets and/or writing it off with the approval of the Commission Board.

21.0 VEHICLE POLICY

21.1 REPLACEMENT POLICY

- 21.1.1 The replacement policies are to be 150,000km or useful life whichever comes first.
- 21.1.2 The replacement of operational vehicles shall become due upon recording 150,000km or useful life whichever occurs first, and shall be of size and type as they are replaced or decided otherwise by Board resolution.
- 21.1.3 All FNSC Vehicles (including those assigned to officers as per individual contract of employment) must undergo programmed servicing under the terms and conditions of lease/purchase. This shall be the responsibility of respective Managers for operational vehicles and those officers who are personally assigned vehicles under their contract.
- 21.1.4 New vehicles shall be serviced by the supplier for the first 36 months. Thereafter servicing by a reputable garage can be explored as an option.
- 21.1.5 The vehicle to be replaced will be traded in or sold on Tender basis.
- 21.1.6 All purchases shall be through tender process.
- 21.1.7 MF/Accountant in consultation with CEO must prepare a Cost Benefit Analysis (CBA) to assist in deciding the choice between leasing and outright purchase keeping the operational budget in check.
- 21.1.8 Vehicles involved in accidents and deemed a wreck or a write off by the insurers shall be replaced immediately.
- 21.1.9 Negligence on the driver's part, if proven must be recovered through surcharge and the driver reprimanded. All insurance claims excess fees will have to be charged to employee behind the

wheel of the vehicle at the time of accident. Cash advances can be applied for the excess fees on approval of Manager Finance.

- 21.1.10 Vehicle replacement must also ensure that only suitable vehicles are leased/purchased as per use in the primary location i.e. unsealed road surface, hilly and undulating terrain etc.

21.2 VEHICLE USAGE

- 21.2.1 Managers/Officers allocated official vehicles shall return the assigned vehicles to their office station when they are absent from the office as follows:

- When on sick leave for more than 5 working days.
- When proceeding on annual leave for a minimum of 5 working days.
- When proceeding on overseas attachments, workshop, seminars.
- When proceeding on maternity leave, the official vehicle shall be returned for official use on the commencement of maternity leave.

- 21.2.2 All staff assigned official vehicles shall not exceed the monthly limit of fuel allocation. This allocation may not be the budget fuel allocation but will be revised in line with the total fuel allocation.

- 21.2.3 All staff assigned vehicles shall maintain proper control on the use of the vehicles which will, after working hours, be driven by the FNSC officers assigned the vehicle and no other except if properly delegated by the Manager responsible.

- 21.2.4 Fines resulting from the driver's negligence or non-compliance with the FNSC Act/Regulations such as parking fine, over speeding etc will be the responsibility of the staff member incurring the fine.

- 21.2.5 If the insurance company refuses to pay any claim due to the negligence of the driver, such costs will be responsibility of the driver or the employee to whom the vehicle is allocated.

- 21.2.6 Mileage must be recorded in the vehicle running sheets kept in the vehicle at all times with proper log of the drivers details and destination and purpose.

- 21.2.7 Any official vehicle found to be subjected to abuse in terms of excessive mileage, continuous excessive fuel usage or extensive repairs and maintenance due to accident or excessive personal use shall be investigated and if warranted, shall be withdrawn and the officer responsible disciplined.

- 21.2.8 The Chief Executive Officer shall appoint authorized officers to drive official vehicles on the recommendation of the MF/Accountant, and Managers assigned official vehicles.

- 21.2.9 Such officers shall have at all times, a valid full driver license and if required by CEO a certificate in Defensive Driving Course.

- 21.2.10 Officers with Provisional Driver Licenses shall not be permitted to drive official vehicles unless they have a valid full licensed employee in the vehicle that takes responsibility of the vehicle.

- 21.2.11 For vehicle supplied to the executive staff members as part of their remuneration package, the company vehicle may be driven by the licensed spouse of the Executive staff. Other licensed drivers are not permitted to use the vehicle privately unless authorized by the staff allocated the vehicle in case of emergency.

22.0 DEBTORS

22.1 POLICY

Debtor's policy does not apply to FNSC, since it is not involved in income generating activities.

23.0 FINANCE RESPONSIBILITIES

23.1 FINANCE CHECKS

- 23.1.1 A quarterly review by the Manager Finance or their delegated staff to ensure that all departments are complying with the finance manual and finance policies and procedures.
- 23.1.2 Surprise checks are to be conducted by the Finance Manager/Accountant and delegated staff at any time.

23.2 EXTERNAL AUDIT POLICY

An external audit must be carried out as per the Sports Commission Act annually by the Auditor General's Department or an auditor appointed by the AG.

23.3 GRANTS MANAGEMENT

The treatment of grants in terms of finance can be referred to in the Grants Manual of the Commission.

23.4 DISASTER RECOVERY PLAN

The Commission is affected by many external factors including disasters. A disaster recovery plan is a document that details how the business will recover from a catastrophic event.

The Data Recovery Plan is attached in the Appendix 25.1

23.4 RISK MANAGEMENT POLICY

Risk management applies to many aspects of a business. The business is subject to internal risks (weaknesses) and external risks (threats). Generally, you can control internal risks once you identify them. However, external risks may be out of your control. Not all risks come from negative sources. Risks may come from positive sources, or opportunities. Expansion and growth are opportunities, but they also bring additional risk. The ultimate goal is to minimize the effects of risks on your business.

The Risk Management Policy is attached in the Appendix 25.2

23.5 PAYROLL PROCEDURES

The Commission uses the PayMaker software to process the salary of all its staff, casual staff, board directors and international coach's salary. The PayMaker is used for salary process and the file is sent to the bank through the use of the ANZ Bank Link software. The maintenance and update of both the software is through Standss (South Pacific) Limited.

The process of salary processing and use of the software is included in the Appendix 25.3

24.0 GLOSSARY OF FINANCIAL TERMS

to account	to report on the financial activities of the programme.
an account	record of amount owed, owing or held by the programme.
Accounts	a statement of the financial activities, assets and liabilities of the programme at a given moment in time.
Accountant	person responsible for preparing the accounts.
accounting bases	methods developed for applying fundamental accounting concepts to financial transactions and items, ie for determining the periods in which income and expenditure should be recognised and the amounts at which balance sheet items should be stated.
accounting concepts	broad basic assumptions which underlie the programme's financial accounts
accounting controls	checks within the recording function to ensure transactions have been authorised, that they are all included and that they are correctly recorded and accurately processed, eg bank reconciliations.
accounting policies	specific accounting bases selected and consistently followed by the programme.
Accrual	amount owed for services or goods received but for which an invoice has not yet been received from the supplier
accumulated fund	reserves that have built up over the years, for example through annual surpluses, also known as general fund or general reserves.
Advance	amount of money paid in advance, but in the knowledge that the amount will become due within a known period of time (example: salary advance, travel advance).
Amortise	to write off the value of buildings, or the cost of a lease, as recorded in the accounts, over a period of time.
asset (<i>see also fixed asset, current asset, tangible asset</i>)	item expected to generate future economic benefit for the programme, ie cash, items which will generate cash or items which will improve financial performance in the long term.
audit (<i>see external audit, internal audit</i>)	
avco (average cost)	method of calculating the cost of stock held by applying the average unit price to the number of units held.
Balance	the amount remaining on an account after posting all the

	individual transactions.
balance brought forward (b/fwd or b/f)	the amount on an account at the beginning of a new accounting period, also known as opening balance.
balance carried forward (c/fwd or c/f)	the balance on an account at the end of an accounting period, also known as closing balance
balance sheet	financial statement showing a snapshot of all of the programme's assets, liabilities and funds at a specified date.
bank reconciliation	a written statement explaining the difference between the bank balance as recorded in the cash book, and the balance as recorded on the bank statement.
bank statement	written details provided by a bank showing the movements in its customers' accounts.
budget (<i>see also capital budget, revenue budget</i>)	statement of the financial implications of a business plan, consisting of revenue budget, capital budget and cash flow forecast.
budgetary control	planning and monitoring with the objective of ensuring that the programme's finances are controlled properly so that the programme survives, meets its targets and prospers.
budget holder	anyone responsible for preparing and managing a budget, usually the head of a cost centre.
business plan (<i>see also strategic plan</i>)	document setting out the steps the programme intends to take towards its strategic aims.
capital budget	planned expenditure on fixed assets
capital expenditure	expenditure on the purchase or improvement of fixed assets.
capital fund	the amount of reserves set aside for future expenditure on fixed assets.
Cash	any type of money, including the balance in a bank account, coins, notes or cheques.
cash book	record of receipts and payments for individual cash sources
cash flow forecast	written estimates of cash receipts and payments over a future period of time
chart of accounts	list of all nominal ledger accounts together with their reference codes.
closing balance	(see balance carried forward)
controls	(see accounting controls, budgetary control, internal controls, management controls, programme controls, personnel

	controls, physical controls, segregation of duties)
cost centre	any department (eg head office) held responsible for budgeting and managing its own costs.
cost recovery	the reimbursement of expenditure through charging fees or receiving per case grants.
costs (<i>see also direct costs, fixed costs, indirect costs variable costs</i>)	expenditure incurred in running the programme
credit balance	amount recorded on an account if credit entries are higher than debit entries, indicates a liability, capital or reserves on balance sheet accounts or income on income and expenditure accounts.
Creditor	party to whom the programme owes money.
creditors ledger (<i>see purchase ledger</i>)	
current asset	asset held for less than one year, eg cash, stock
debit balance	amount recorded on an account if debit entries are higher than credit entries, indicates an asset on balance sheet accounts or expenditure on income and expenditure accounts.
debt	amount of money owed by a debtor to their creditor.
debtor	party who owes money to the programme
debtors ledger (<i>see sales ledger</i>)	
deductions	amounts subtracted from salary, including taxes, FNPF contributions, salary advances etc before payment to the team member. The salary before deductions is known as the gross salary. The salary which remains after deductions have been made is known as the net salary.
deferred income	liability in the balance sheet which represents amount of funds received which have not yet been recognised as income in the income and expenditure account.
deficit	the amount by which expenditure exceeds income.
delivery note	a form listing items sent by one party to another, which is handed over to the recipient of the items at the time of their delivery.
depreciation (<i>see also fixed asset and net book value</i>)	amount charged to the income and expenditure account and deducted from the net book value of fixed assets to reflect the writing off of the cost of fixed assets over their useful economic lives.

designated fund	reserves set aside for a specific future purpose as decided by the programme.
devaluation	the reduction in value of a currency against the value of other currencies.
direct costs	expenditure which can be clearly associated with a specific unit or activity of the programme, eg cost of seeds or programme team salaries
double entry bookkeeping	the system of bookkeeping where each transaction gives rise to one debit and one credit entry in the accounts, reflecting the dual nature of all transactions, e.g. buying seeds increases the amount of supplies available but decreases the amount of money available.
email (electronic mail)	method of sending messages and computer files via computer as an alternative to fax or post.
evaluation	a review of all or part of programmes activities, with the purpose of seeing if it is achieving its stated objectives, and if this is being done in the best way.
expenditure (<i>see costs</i>)	
external audit	the independent examination of, and expression of opinion on, the financial statements of a programme.
fifo (first in first out)	method of calculating the cost of stock based on the assumption that the units held are those most recently purchased.
financial statements	all those statements and other financial information within the scope of the external audit. including income and expenditure account, balance sheet, cash flow statement and relevant notes
financial sustainability	the capacity of the programme to cover its costs from income, including capital costs, ensuring that there are sufficient levels of funds and cash for the programme's operations to continue.
financial year	the regular 12 month period over which financial statements are prepared.
fixed asset (<i>see also depreciation and net book value</i>)	asset held for continuing use in the programme (more than one year), eg vehicles, equipment.
fixed asset register	detailed records of fixed assets held, including cost, accumulated depreciation, asset number, description and location for each individual asset.
fixed costs	expenditure which does not vary in total over the normal output range of the programme (although ultimately all costs are variable), e.g. office rent.

to fund (<i>see also accumulated fund, capital fund, designated fund, restricted funds and unrestricted funds</i>)	to make money available for a specific purpose or project.
general fund, general reserves	(see accumulated fund)
general ledger	(see nominal ledger)
grant	donation given towards known planned future expenditure of the programme.
grant accounting	system of recognising grant income in the income and expenditure account only when conditions of the grant have been fulfilled and recognising unspent grant liabilities in the balance sheet, e.g. matching income with expenditure
grant income	all donor income earned during a reporting period by fulfilling the conditions of the grant
grant liability	difference between restricted grant received and restricted grant income which is recognised in the balance sheet as potentially repayable to the donor if grant conditions are not met.
html (hypertext markup language)	computer language used to produce a hypertext document.
hypertext	linked information within a document.
imprest	fixed amount to which petty cash balance is always replenished by means of a top up amount equal to the total of expenditure since the last top up.
income (<i>see also grant income, operating income</i>)	funds earned from the running of the programme, also known as revenue.
income and expenditure account	a statement which shows amounts of income and expenditure over a defined period of time and calculates the surplus or deficit arising.
indirect costs	expenditure which cannot be clearly associated with a specific unit or activity of the programme, eg audit fee or national director's salary.
inflation	increase in cost of goods and services which leads to a reduction in the purchasing power of the money held by the programme.
insurance	policy taken out to safeguard assets against unexpected financial loss due to fire, theft, person injury etc through the payment of an insurance premium.

internal audit	an element of the internal control system set up by the management of the programme to examine, evaluate and report on accounting and other controls on operations.
internal controls	the whole system of controls, financial and otherwise, established by the management in order to carry on the business in an orderly manner, safeguard the assets and secure as far as possible the accuracy and reliability of its records.
invoice	a form prepared by the seller which gives details of goods or services which are sold by one party to another. Known as a sales invoice by the seller and a purchase invoice by the purchaser.
investment	use or placement of money in a way that is expected to give a financial or other ongoing benefit in the future.
journal	means of posting a transaction or adjustment into the accounts.
journal voucher	written or printed out copy of journal details.
ledger (<i>see also nominal ledger, sales ledger, purchase ledger</i>)	a book or computerised accounting module in which accounting transactions are recorded, divided into a number of ledger accounts, eg types of sales
log book	written record kept in each vehicle giving details of journeys carried out, showing dates, places visited, mileage, purpose of trip and the driver's name.
management controls	checks exercised by the management team outside of the day-to-day routine of the system, e.g. review of management accounts.
management letter	report received from the external auditors on completion of their field work, detailing procedural weaknesses identified during the course of the audit and recommended solutions.
mandate	written authority from the board delegating authorisation powers and limits to individuals.
minutes	record of discussions and decisions taken during a meeting.
net book value (<i>see also fixed asset and depreciation</i>)	amount included in the balance sheet for fixed assets, calculated as cost or revaluation less accumulated depreciation
net realisable value	estimated selling price of stock less costs to completion and costs relating to sale of product.
nominal ledger	ledger containing all balance sheet and income and expenditure accounts, also known as general ledger.
opening balance	(see balance brought forward)

operating income	locally earned income other than grant income, eg client fees, client donations, interest receivable and training income.
organisation chart	diagram showing lines of supervision and reporting within the programme, also known as an organogram.
organisation controls	the existence of clearly defined lines of authority, responsibility and reporting lines within the programme.
payment voucher	type of journal voucher prepared for payments and authorised before the payment is made.
payroll	weekly or monthly list of salaries and wages due to be paid to the programme team, showing how net salaries are calculated.
payslip	written document given to each team member on payment of salary to show amount paid and how net salary has been calculated.
per diem	daily allowance for team members to cover subsistence on trips overseas or between centres.
personnel controls	procedures designed to ensure team members have capabilities appropriate to their responsibilities.
petty cash (<i>see also imprest</i>)	cash balance held to finance small cash payments.
physical controls	procedures and security measures designed to ensure that access to assets is limited to authorised personnel.
prepayment	amount paid in advance to a supplier by the programme, for services or goods to be received at a future date, e.g. rent paid for the next three years.
projection	estimates of income and/or expenditure over a future period of time or anticipated future activities.
provision	amount set aside from general funds in the accounts to provide against future loss, e.g. provision for doubtful debts.
prudence	a cautious approach, e.g. not taking credit in the accounts for profits or gains until they are actually realised and making provision for possible losses.
purchase ledger	sub-ledger containing individual accounts for each of the programme's creditors, also known as creditors ledger.
purchase ledger control account	nominal ledger account summarising movements and balance on the purchase ledger.
receipt	a form given to a third party who has paid money to the programme or received from a third party to whom the programme has paid money as evidence of payment.

reconciliation (<i>see also bank reconciliation</i>)	comparison between two items and explanation of differences.
restricted funds	amounts received from a donor which may only be used for purposes prescribed by that donor.
revenue (<i>see income</i>)	
revenue budget	planned income and expenditure on running costs
sales ledger	sub-ledger containing individual accounts for each of the programme's debtors, also known as debtors ledger.
sales ledger control account	nominal ledger account summarising movements and balance on the sales ledger.
security	an agreement to transfer the ownership of an asset if, for some reason, it is not possible to respect the terms or conditions of another agreement e.g. to offer property as security against the eventual repayment of a loan.
segregation of duties	separation of those responsibilities or duties which would, if combined, allow one person to record and process a complete transaction so as to reduce the risk of error or fraud.
signatory	the person who has been given authority by the programme to sign a document eg a cheque or payment voucher, on behalf of the programme.
stock	goods held by the programme for its own use, or for resale.
strategic plan	document setting out the vision of where the programme wishes to be in 3-5 years time
supplier statement	written details of unpaid invoices usually sent to customers on a regular basis.
surplus	the amount by which income exceeds expenditure.
sustainability (<i>see also financial sustainability</i>)	the capacity of the programme to continue its operations into the foreseeable future.
tangible asset	an asset that physically exists ie. something that can be touched.
trial balance	a list of all the balances on the nominal ledger accounts, the total of which should always be zero.
unrestricted funds	amounts received from donors which are not restricted, also known as core funds.
variable costs	expenditure which varies directly with output levels.

variance	the difference between actual and budgeted results. The variance may be <i>favourable</i> or <i>adverse</i> to the interests of the programme.
volunteer contributions	donations given to the programme other than cash, eg free supplies or use of community facilities.
year end	the last day of the financial year.

[illegible]



P.O.Box 6C 78, Garden City, Raiwal Fiji Islands.
Tel : + (679) 3300288 Fax : + (679) 3300299

To

A/C No.: _____ DATE: _____

No. 0001

Please supply the following goods & services in good order and condition.

[illegible]

Prepared By Authorised



P.O.Box GC 78, Garden City, Raiwei Fiji Islands.




TIN: 60 - 55990 - 0 - 4

Date: _____

To: _____

Order No. : _____

		SUBTOTAL	\$	
Prepared By _____		15% VAT	\$	
Received By _____		TOTAL	\$	

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<p>RECEIVED from M by Cash/Cheque</p> <p>the sum of dollars</p> <p>and cents</p> <p>on account of</p>		
<p>With Thanks FII NATIONAL SPORTS COMMISSION</p>		
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DISASTER RECOVERY PLAN FOR FIJI NATIONAL SPORTS COMMISSION

A disaster recovery plan is a document that details how the business will recover from a catastrophic event.

Implementing the disaster recovery plan should be the first order of business. A timely and well-planned recovery can make the difference between closure and the survival of the business.

There are many different types of catastrophic events. The following steps focus on creating a disaster recovery plan that we can use if you lose your office but not the operational capabilities of the business. For example, an approach similar to the one below would be appropriate if a fire or another event destroyed the business office.

Make a List of Critical Jobs

The first step in creating a disaster recovery plan is to make a list of all the office jobs that would have to be relocated to an alternate location so the business can continue to run.

Then, mark with a star or asterisk those jobs that you would consider critical to keep functioning if you were in a disaster recovery situation.

For example, sports staff and accounting personnel should be marked as critical, while other positions might be secondary.

Inventory Necessary Office Equipment

For each employee, list only the essential office equipment and furniture that they need to perform their jobs. Remember, in the event of a disaster, space, money and time will be at a premium.

Concentrate on the truly necessary items and not every item they currently use. The disaster recovery list could include the following:

- Desk and chair
- Computer
- Computer software
- Telephone
- Sports Equipment's
- Stationery

Inventory Supporting Equipment

Next, take a look at the essential office equipment that is used behind the scenes. The telephones on the service representatives' desks need to connect to the phone network.

The computers in the office must connect to some sort of server or application that allows the computers to be running with its Accounting and Payroll software's, services to be performed, and invoices to be mailed or payroll to be met.

Check around the office and you will see the things that tie your business together.

The disaster recovery list may include the following items:

- Back-up servers
- Copies of important software

- Data backups
- Business phone system
- Petty Cash

Plan for Alternate Office Space

Now, we have a list of people, furniture and equipment, we will need a physical place to put them.

This does not mean that we have to rent office space and let it sit empty. What it does mean is that we should have already researched several alternative places to relocate the office in the event of a disaster.

Alternatives can include any or all of the following:

- Local real estate agent with a list of vacant office spaces available
- An agreement with a neighboring business to share office space if a disaster strikes
- A plan that allows employees to work remotely from home or from a local rented space until the office is restored

Insurance and Budget

After the management have decide where to put people, we will need to start buying them what they need to do their jobs if it has been destroyed.

Estimate how much it will cost to replace each piece from the list of necessary office equipment that we created in step two.

The time you spend now on this task will save days off of the recovery process later on because we will be able to provide a list to our insurance company detailing exactly what we need, and it's likely we will receive the insurance cheque sooner.

Share IT and Store IT Offsite

The best disaster recovery plan won't do you any good if it gets burned up in the fire or nobody can find it.

The best strategy is to share your disaster recovery plan with your staff in the organisation and make sure at least one copy is stored digitally or offsite.

A server is used to store daily data backups and necessary files or documents. The Finance Manager does a daily backup of data and stores them on a backup hard drive that's kept in a secure place outside of the office. The branch office data is also backed up on a portable hard drive by the Sports development Officers and kept off site in a secured place.

RISK MANAGEMENT POLICY FOR FIJI NATIONAL SPORTS COMMISSION

Risk Management

Risk management applies to many aspects of a business. The business is subject to internal risks (weaknesses) and external risks (threats). Generally, you can control internal risks once you identify them. However, external risks may be out of your control. Not all risks come from negative sources. Risks may come from positive sources, or opportunities. Expansion and growth are opportunities, but they also bring additional risk. The ultimate goal is to minimize the effects of risks on your business.

Fiji National Sports Commission has the following Risks that can affect its business:

1. FNSC dependent on Government Funding

The issue: The Commission's activities are exposed to financial risks. The Commission is basically providing funding to National Sporting Bodies for the development of sports in Fiji and this is done through government grant received. The operation of the Fiji National Sports Commission depends on the grants received from the Government.

The risks: In case of change in government, Fiji National Sports Commission can lose its funding totally or partially depending on what are the government's plans are to develop sports in Fiji. When an organisation is totally dependent on government funds the continuity of the organisation is at risk.

The Solutions: Fiji National Sports Commission can generate its own income in the following ways:

- Work with other donor agencies to source funding.
- Form partnerships with corporate organisations and other Stakeholders to source funding in cash or in-kind.
- Work with other government ministries and share their resources to develop sports in Fiji.
- Set up commercial arm of Fiji National Sports Commission to generate income.

2. IT Disaster

The issue: The server at Fiji National Sports Commission can crash anytime and all the data can be lost if we do not have a proper IT Disaster Plan in Place. It's a must to have a Disaster Recovery Plan (DRP) to support business continuity. The Fiji National Sports Commission may have lacked the sophistication to develop and maintain a DRP that sufficiently reflected the company's system availability requirements, or it may not have planned adequately to ensure such availability.

The risks: There is a risk that a business may not be able to continue if a system disruption happens due to any of the following reasons:

- Equipment failure
- Disruption of power supply or telecommunications
- Application failure or corruption of the database
- Human error, sabotage or strike
- Malicious software

- Hacking or other Internet attacks
- Social unrest or terrorist attacks
- Fire
- Natural disasters

The solutions: The Fiji National Sports Commission have engaged a IT professional who can help to determine what its needs are and develop procedures that can readily be acted upon. These procedures should include a cycle of backups of key systems and data. The FNSC Finance / Operations personnel could then keep the plan up to date in-house. Responsibility for performing these procedures needs to be specifically assigned, and a senior employee needs to check periodically to ensure that they are being performed and kept current. At FNSC the data is automatically backed up by the server on the Server,s Hard drive and also on a portable hard drive which is stored offsite. Business continuity planning is not only the responsibility of the employees responsible for systems; in order to make it work, key employees in all business areas have to engage at some level with the plan.

3. Credit Risk

The issue: A credit risk is the risk of default on a debt that may arise from a borrower failing to make required payments. In the first resort, the risk is that of the lender and includes lost principal and interest, disruption to cash flows, and increased collection costs. The loss may be complete or partial. In an efficient market, higher levels of credit risk will be associated with higher borrowing costs.

The risks: The Fiji National Sports Commission is exposed to credit risk. The Commission entered into a Motor Vehicle finance lease agreement with Australian and New Zealand Banking Group Limited. The Leased Motor Vehicles are used for the development of sports in Fiji.

The solutions: Fiji National Sports Commission can form partnership with other donor agencies and corporate organisations get vehicles through these donor agencies or corporate organisations.

4. Compliance Risk

The issue: Compliance risk is exposure to legal penalties, financial forfeiture and material loss an organization faces when it fails to act in accordance with industry laws and regulations, internal policies or prescribed best practices.

The risks: The Fiji National Sports Commission is exposed to compliance risk. The organisation is subjected to legal penalties, financial penalties and physical loss when it does not comply with the statutory requirements of the country, policies and procedures of the organisation and does not follow best practices required by law.

A good example is that Fiji National Sports Commission is exempted to pay 9% VAT to the government and if the government changes it laws, policies and procedures and remove FNSC from VAT exemption the Commission will have 9% less funds to invest in Sports development.

The solutions: Fiji National Sports Commission has to comply with all its statutory requirements and pay its relevant taxes and FNPF on time to avoid legal penalties, financial penalties and material loss. There needs to be checks and balances put in place by the Finance department to meet all the statutory requirements of the Organisation.

RISK MANAGEMENT ACTION PLAN TEMPLATE

Actions Tasks to reduce the risk	When? Set some dates	Who will do <i>these tasks?</i>	Comments

Glossary

By-laws – Rules made by the football club for the regulation, administration and management of that club and binding on all persons who come within its scope.

Common law – Laws which evolves from the decisions of judges in various cases of the same type, whereby judges must follow previous decisions or binding precedents.

Constitution – A document that identifies the rights and liabilities of members within a organisation. It also establishes the club and sets out the purpose for which it has come together and all the rules under which it proposes to operate.

Contract – A particular type of agreement between two parties containing promises by each party that they intend to be enforceable at law.

Copyright – An exclusive legal right given to an author or designer to make copies of original work for a number of years. Copyright also provides protection for the authors of artistic works, drawings and photographs so that organisations cannot claim the work belongs to them. Defendant – The party that is viewed as being at fault after an incident.

Discrimination – Involves making choices about how we treat other people. IT can be based on prejudice, stereotypes and bias.

Documentation – An essential component of the risk management program. It involves keeping records of incidents that occur within a football club.

Harassment – Consists of offensive, abusive, belittling or threatening behaviour that is directed at a person or persons because of a particular characteristic of that person or persons.

Incorporation – The process of creating a separate legal entity for a football club, thereby giving it a legal existence.

Indemnity – A contractual document whereby one party promises to pay another for any losses that may arise from the acts or omissions of a third party.

Law of tort – A tort is a civil wrong, a breach of duty. The role of the law of tort is to compensate those who have suffered loss as a result of the fault of another. Common examples include defamation, negligence, nuisance and trespass.

Legislation – A set of laws covering a range of topics such as discrimination, harassment and privacy issues.

Litigation – The process of contesting in a law court.

Negligence – Doing something that a reasonable person would not have done or not doing something that a reasonable person would have done.

Plaintiff – The party that is taking action against the defendant after an incident. Policy – A set of rules that will be followed by a football club.

Release – A document that details the relinquishment of rights against another party.

Risk – The chance of something happening that will have an impact on a club’s objective(s). Risk can lead to benefit or loss.

Risk analysis – It Involves analysing all risks and decide which risk factors will potentially have the greatest effect on the organisation, so they can be prioritised in terms of management.

Risk evaluation – Involves comparing the level of risk found during the analysis process with certain criteria and deciding whether these risks can be accepted.

Risk identification – A step involved in the risk management process that identifies the risks that will need to be managed.

Risk management – The term applied to the logical and systematic method of identifying, analysing, assessing, treating, monitoring and communicating risks that are associated with any activity, function or process, thereby enabling a football club to minimise losses and maximise opportunities.

Risk treatment – It involves identifying the range of options for treating risk, evaluating those options and preparing and implementing risk treatment plans.

FIJI NATIONAL SPORTS COMMISSION PAYROLL PROCEDURE MANUAL PAYMAKER 4.5

PAYROLL SOFTWARE PAY MAKER 4.5

This manual introduces you to Pay Maker the Payroll Software which Fiji National Sports Commission is currently using to pay all its permanent and casual employees, International Coaches and Directors Fees.

Pay Maker carries out the following functions:

- Automatically calculates FNPF deductions
- Automatically calculates PAYE
- Allows automatic deductions such as union fees, social club funds etc from employee wages
- Automatically keeps track of sick and annual leave
- Sick Leave and Annual Leave can be calculated on anniversary, on a certain date of the year or accumulated every payroll.
- Allows entry and payment of an unlimited number of different taxable and non-taxable allowances
- Allocates costs to different cost codes/projects etc. for reporting purposes
- Tracks and manages staff loans
- Any number and combination of Weekly, Fort-nightly, Monthly or Bi-Monthly wage payments out of the one payroll program
- Many different reports including department and account based costs

Create a List of Departments

PayMaker lets you create reports based on the department that employees work in. If you do not need department reporting, then it is best to have a single department called company (this is already done for you).

If you need department reporting than use the following steps to make a list of departments.

1. Go to the **Main Menu**.
2. Click **Administration**
3. Click **Table Maintenance** and click **OK**. Table Maintenance screen will appear
4. Click **Codes - Departments** and click **OK**. Department Codes Maintenance screen will appear.
5. Enter a code for the Department you want to enter together with its description, the information you entered will be saved automatically when you close the screen to return to the main menu.

Create Allowances/Fringe Benefits

PayMaker has a few allowances created by default such a **Meal Allowance**, but you can create your own allowance as per your needs.

To Create Allowances:

1. Go to the **Main Menu**.
2. Click **Administration**
3. Click **Table Maintenance** and click **OK**. Table Maintenance screen will appear
4. Click **Codes - Allowances** and click **OK**. Allowance Codes Maintenance screen will appear.
5. Enter a code for the Allowance you want to enter together with its description
6. In rate you can enter 1 or enter a specific rather as per your requirements
7. Tick the appropriate checkbox for **Taxable, FNPF, Benefit**. For example, if you want PAYE and FNPF to be calculated on the allowance, tick the checkbox for both.

To Create Fringe benefit:

1. Go to the **Main Menu**.
2. Click **Administration**
3. Click **Table Maintenance** and click **OK**. Table Maintenance screen will appear
4. Click **Codes – Fringe Benefits** and click **OK**. Fringe benefit Codes Maintenance screen will appear.
5. Enter a code for the Fringe benefit you want to enter together with its description
6. In rate you can enter 1 or enter a specific rather as per your requirements.

Step 1: Enter Employee Details

1. Click onto **Payroll Data Forms**
2. Click on to **View/Edit Existing Employees** and click **OK**. The Employee Maintenance Screen will appear.

To add a new employee:

3. Click the **Add button**. A blank record will be displayed.

You are now ready to enter employee details. The information for the employee is on four different pages (tabs). The information you enter will be saved automatically when you close the screen or move to another employee's record.

Note: All fields which are underlined are required fields therefore you will be required to have this field filled.

General Screen:

1. Click on **General**.
2. Enter **Employee Code** in the space provided
3. Enter the **First Name & Last Name** in the space provided
4. Enter the **Employees Date Started** in the space provided. If you are not sure of the start date then set the date to today's date. You can always correct this later.
5. Choose the **Department** that the employee works in from the list on the screen.
6. Enter in the employee position in the space provided.

Payroll Screen:

1. Click on **Payroll** to display the payroll page
2. Choose the **Payroll Type** of the employee from the list on the screen.
3. Enter in the **hourly wage rate** of the employee in the space provided
4. Enter in the **IRD number** of the employee in the space provided.
NOTE: If you leave this blank then PAYE will be deducted at a fixed rate of 20% as per FRCS requirements for 2013. All employee's need to have a IRD number. However at your own risk, you can enter any 9 digit number in the IRD field temporarily, but **ENSURE TO ENTER THE CORRECT IRD NUMBER BEFORE YOU SUBMIT YOUR PAYE ELECTRONIC FILE FOR THE MONTH.**
5. If the employee's pay will be paid to a bank account, enter the Bank and Account number in the space provided.
6. Enter the employees FNPF Number in the space provided. If you leave this blank then FNPF will NOT be deducted for the employee. If you do not know the FNPF number enter **0** so that the employees FNPF is deducted.

To edit an existing employee:

Pick the employee from the list at the top of the screen. The employee's details will be displayed automatically. . Enter employee details. The information you enter will be saved automatically when you close the screen or move to another employee's record.

Step 2: Enter Timesheets

The next step you need to do is enter in employee timesheets.

1. Go to the **Main Menu**.
2. Click **Payroll Data Forms**.
3. Click **Add NEW Batch** and click **OK**. The New Batch Screen will appear.
4. Choose the **Department** of the Pay you are to want process from the dropdown list of Departments
5. Choose the **Payroll type** of the Pay you are to process e.g. Weekly or Monthly from the list of Payroll Types.
6. Click **OK** for the Batch to be created
7. Once this is done a Timesheets Screen will appear where you need to:
 1. Choose **Employee Name** from the Employee Description dropdown list
 2. Choose the **T** for time e.g. normal time or double time from the dropdown list of time (if an employee has worked normal time as well as double time, enter both in different lines with their hours)
 3. Choose the **account** which is normally **WAGES** from the dropdown list
 4. Enter the hours worked by each employee in the **Qty** space provided
 5. Once all details are entered close the screen to return to the main menu (all information will be automatically saved)

Step 3: Process Payroll – Run PayMaker Wizard

Once you have entered your timesheets, you are ready to use the PayMaker Wizard to process them into an actual pay.

1. Go to **main menu**
2. Click on **Payroll Data Forms**
3. Choose **PayMaker Wizard** from the list and click OK. The PayMaker Wizard screen will appear.
4. Choose the **Payroll Type** in the space provided from the dropdown list of Payroll Types
5. Enter the Date you want to appear in the Payslip in the space provided. **This should be your Week ending date.**
6. Click **Next** to proceed with the process. Screen will appear with a list of Batches, Add the Batches from the Batches List to the Batches Used and Click Next
7. Click **Finish** to process the Pay.

Step 4: View/Print Reports

There are different Payroll Reports you may be able view in this software, but the main ones are:

1. Go to the main menu
2. Click on **Reports**
3. Click on **Payroll Reports** and click OK. Print Reports screen will appear
4. Choose the **Payroll Type** from the dropdown list of Payroll Types
5. Choose the **Date** of Pay processed from the dropdown list of processed pay dates.
6. **Tick** beside the Report you want to view from the list of Reports and click OK

Standard Reports in PayMaker:

Payroll Reports

1. **Master Listing** – this is the main Payroll Report which shows the amount an employee is paid with the amount deducted for PAYE and FNPF
2. **Cash Analysis** – this show a breakdown of Cash that a particular Employee is to be paid
3. **PaySlip** – shows the amount an employee is paid per pay with their IRD and FNPF number and amounts deducted

Monthly Reports

1. **FNPF CS/PS Form** (the last report on the list)

How to Generate Electronic Flat file

As of 2013, all companies are now required to submit a PAYE electronic flat file to FRCA. You can generate this file directly from PayMaker:

1. Go to the main menu
2. Click on **Reports**
3. Click on **PAYE monthly report and file** and click OK.
4. Select the **Month** you need to generate the file for, select the **Year**
5. Your company TIN and Branch code will automatically appear as entered in the system setup screen.
6. Enter 1 in sequence number.
7. Click on the **folder** icon and choose a location where you want to create the file, click OK
8. Click **Create File**. This will now generate the electronic file at the location you specified.
9. You can now attach this file to your email and send it to payeems@frcs.org.fj
10. To print the new PAYE report called **Employee Monthly Schedule**, click on **Monthly Report**
11. Get this report signed and dated, write a check for the amount in the PAYE field and submit this report at the FRCA office.

How To Make Backup

1. Go to **Special Functions**
2. Click on **Backup Data file (Normal)**
3. Change the date to the week ending of that pay period
4. Click **Save** to save settings
5. Click **Backup** to backup the data file

Rollback Payroll

- ☐ -Rollback is only done when you make a mistake in your current pay and you want to edit it and reprocess it before paying.
- ☐ -It is done to the last processed pay only.

Steps:

1. Click on **Administration**
2. Double click **Rollback Payroll** to open
3. Rollback payroll screen will appear, follow the instructions on the screen:
 - Select the type of Payroll (that would be weekly, fortnightly, bi-monthly or monthly).

- The date for last processed pay will automatically appear
 - Type in **'YES'** in uppercase (that is in CAPITAL LETTERS)
 - Click OK to proceed with the rollback process
4. Click on **Payroll Data Forms**
 5. Double Click on **Batches (Timecards) – Manual Entry or Edit**
 6. Now go on to the batch you need to amend or delete, make the changes and reprocess the payroll by running it on **PayMaker Wizard** again.

Steps on how to Load a Data file

1. Open PayMaker to load data file;
 - Go into Administration click on Load data file
 - It will ask you for your data file location – browse to the location where you have your data file.
 - Double click on the data file to load it to PayMaker
 - A message will tell you that data file has been successfully loaded

DATA TRANSFER TO ACCOUNTING SOFTWARE

After processing each payroll, the data from the PayMaker software for the payroll needs to be transferred to the Accounting Software. Monthly entries are passed by the Finance Manager for all PAYE taxes, FNPF deductions, Insurance deductions and Staff Advances Deductions.

ANZ PAYLINK USERGUIDE FOR PAYMAKER 4.5

Selecting the correct PayRoll data file

The software remembers the location of the data file from the last time it was used.
You only need to do this if you are using the software for the first time or you moved the data file.

Click “Load PayMaker Data” to load your PayMaker data file. The application will open a “Where Is Data?” screen.

Browse to the location of your PayMaker data file to be loaded into the space provided (File Name).

Click “Open” to load the file or “Cancel” to close the screen. If open is clicked then the message “The chosen data file was loaded successfully” will be displayed and the application will allow the user to open the “Create Bank Data File” screen.

If an invalid PayMaker data file is loaded then the message “The chosen file does not contain the required data tables” will be displayed. The application will not allow the user to open the “Create Bank Data File” screen.

Setting up ANZ Bank Links

You only need to do this the first time you use the software unless there are changes to company information.

Click on “System Setup” and enter the following information into the screen:

For Transaction Format:

Customer Name	Automatically Filled by Registration file (if loaded)
Account Number	Note this has to be the company's 8 digit account number

For DiskPay Format:

Full Account No	12 digit account number of company. E.g: 020000123456 Bank Code: 02 Branch No: 00 Account No: 00123456
Branch No	2 digit branch number of company's bank
Wages	By Default set to “52” - Salary
Deduction	By Default set to “56” – Other Direct Debit

All fields on this form must have data in them before the form is saved. If any of the field(s) is left blank then the application will not proceed and will display the message “Required Field” and then position the cursor to which field is missing.

Click “Close” to return to the Main Menu.

How to enter an employee Bank Account Numbers in PayMaker for Net Pay

1. Go to the Employee Maintenance screen in PayMaker.
2. Click the Payroll tab
3. Select the Bank from the Bank drop down.
4. Enter the employee’s bank account number in the bank account field using the following Notes to enter the number correctly
 - a. The first two digits for the bank account number represent the bank as per the table below.

Code	Bank
02	ANZ
03	Westpac
04	Bank of Baroda
05	Bred Bank
06	BSP (formally Colonial)
07	HFC

5. ANZ Bank account numbers are 12 digits length in total. Other banks may have a different number of digits.

Creating the file for sending to ANZ

This screen is used to create the actual data file that you will then send to ANZ.

Click on the “Create Bank Data File”. The screen shown below will be displayed.

Create File

PayMaker Bank Links (ANZ Version)

1. Choose the format of the file that you want to create.
 DiskPay

2. Choose accounts to transfer

Net Pay Bank Acct	Deductions Bank Acct
ANZ Bank	Staff Loan
Bank of Baroda	Dummy
Bred Bank	
Colonial Bank	
Westpac Banking Co	

3. Choose a payroll type and dates
 PayRoll Type: Weekly
 PayRoll Date: 26-Jul-2014
 Processing Date: 05-Aug-2014

4. Enter the Output file Path and Name
 C:\Standss\ANZDiskPay.pcl

5. Click "Create File" to carry out the processing or "Close" to return to Main Menu.
6. To view a report choose the report from the list and click Preview.

Banking Preview Create File Close

1. Choose the format of the file that you want to create.

- DiskPay
- Transactive

In previous versions of ANZ Bank Links, you were required to submit the DiskPay file to ANZ. This will no longer be used. **You must use the Transactive file format.**

2. Choose accounts to transfer.

There are 2 lists. The items you choose from these lists will have their transactions included in the output file.

1. Net Pay Bank Acct - choose the bank accounts that you want from the PayMaker bank accounts list
2. Deductions Bank Acct – choose the deductions that you want from the PayMaker deduction list

If you do not select any items in the two lists then transactions for that bank or deduction will not be included in the output file. This means that you will be processing that payment manually by writing cheques, etc.

3. Choose a payroll type and dates.

Choose a “PayRoll Type” from the drop-down menu.

Choose a “PayRoll Date” from the processed pays.

4. Enter the Output file Path and Name

Click the browse button to specify the location of your output file.

Type in the name and location of the output file.

Click “Save” to save the path of the output file into the space provided.

5. Click “Create File” to create the output file.

If all the bank account numbers in your PayMaker data file is correct then ANZ Bank Links will display a message saying “The new data file has been created successfully”.

If there are any errors in your PayMaker data file, then ANZ Bank Links will display a report stating which errors are present. You will then need carry out the relevant fixes then try to create the output file again.

6. You can also print out reports from this screen for internal use or to supply to the bank.

Choose the relevant report(s) from the drop-down menu provided. By clicking on the “Preview” button the report will be generated and you can print this out for reference.

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
SDG 3 – Good Health & Wellbeing	<u>MINISTRY OF HEALTH & MEDICAL SERVICES</u> NDP 3.1.6 Health and Medical Services <i>GOAL: Access to quality health facilities necessary to good health and to health care services, including reproductive care</i> <i>Policy 1: Promote population health and reduce premature morbidity and mortality due to NCD's as part of a Whole society approach to wellness and well being</i> <i>Programme & Projects: Wellness and Non-Communicable Diseases</i>	NDP 3.1.8 Youth & Sports Development <i>GOAL: Empowering youth to be agents of Change and promoting sports for development</i> <i>Policy 3: Improve young people's personal health, hygiene and healthy lifestyles</i> <i>Policy 4: Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</i> <i>Programme & Projects: Sports Education; Sporting Funding; National Sports Policy</i> <i>Key Performance Indicators: Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic games</i> Increase in gold medals from 33 to 43 in the Pacific Games	Programme: SPORTS EDUCATION – <i>Sports Outreach programme</i> (annual target 7 programmes – by end of 2022 – 35 programmes) i.e.: 1. <i>Sports Outreach Program</i> 2. <i>Train the trainer</i> 3. <i>Educate the Educator</i> 4. <i>Wellness & Fitness Leaders</i> 5. <i>Inclusive Sports</i> 6. <i>Kids in Community Sports</i> 7. <i>Give it A Go</i> SPORTS FUNDING NATIONAL SPORTS POLICY	Healthy Nation Sporting Nation Enabling Environments Enriching Nation	Strategic Plan 1: To promote a healthy nation by providing mass sports recreational opportunities and implementing target campaigns Strategic Plan 2: To Maximize access to sports, recreation and physical education in every educational institution
SDG 4 – Quality Education	<u>MINISTRY OF EDUCATION, CULTURE HERITAGE</u>		Programme: SPORTS EDUCATION – Sports Outreach programme	Healthy Nation Sporting Nation Enabling Environments	Strategic Plan 3: To identify, develop, improve performances of talented athletes and coaches

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
	<p>& ARTS NDP 3.1.5 Education GOAL: Quality Education for all <i>Policy 1:</i> Improve Quality education for all <i>Policy 2:</i> Enhance technical, vocational and lifelong skills training at all levels <i>Policy 3:</i> Enhance and strengthen that support for higher education institutions Programme & Projects : Quality Education; TVET Program</p> <p>NDP 3.1.10 Culture and Heritage GOAL: Protection and promotion of Unique Fijian Culture heritage for sustainable development <i>Policy1:</i> Protect Fiji's diverse Culture heritage</p>		<p>(annual target 7 programmes – by end of 2022 – 35 programmes)</p> <p>NATIONAL SPORTS POLICY</p>	Enriching Nation	<p>through the implementation of a structured system with access to a comprehensive range of support programmes</p> <p>Strategic Plan 4: To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
	<i>Policy 2: Promote culture heritage for sustainable development Programme & Projects: Cultural Revitalization Program; Infrastructure and Human Resource development KPI: Number of natural, cultural and built heritage sites for cultural and heritage promotions</i>				
SDG 5 – Gender Equality	MINISTRY OF WOMEN, CHILDREN & POVERTY ALLEVIATION NDP 3.1.7 Social Inclusion and Empowerment GOAL: A socially inclusive Fiji and empowered Fijians <i>Policy 1 : Promote a caring environment where everyone is safe and protected</i>	NDP 3.1.8 Youth & Sports Development <i>GOAL: Empowering youth to be agents of Change and promoting sports for development</i> <i>Policy 3: Improve young people's personal health, hygiene and healthy lifestyles</i> <i>Policy 4: Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</i>	Programme: SPORTS EDUCATION – Sports Outreach programme (annual target 7 programmes – by end of 2022 – 35 programmes)	Healthy Nation Sporting Nation Enabling Environments Enriching Nation	Strategic Plan 1: To promote a healthy nation by providing mass sports recreational opportunities and implementing target campaigns Strategic Plan 2: To Maximize access to sports, recreation and physical education in every educational institution Strategic Plan 3: To identify, develop, improve performances of talented athletes and coaches through the implementation of a

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
	<p><i>Policy 2:</i> Improve the lives of vulnerable people (elderly, children and those with special needs)</p> <p>Programmes and Projects: Social Empowerment Administration, Monitoring and assessment</p> <p>NDP 3.1.9 Women In Development GOAL: Empowering women to reach their full development potential <i>Policy 1:</i> Increase women's participation in formal sector employment <i>Policy 2:</i> Increase women's representation at all levels of government & civil</p>	<p><i>Programme & Projects:</i> Sports Education; Sporting Funding; National Sports Policy</p> <p><i>Key Performance Indicators:</i> Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic games Increase in gold medals from 33 to 43 in the Pacific Games</p>			<p>structured system with access to a comprehensive range of support programmes</p> <p>Strategic Plan 4: To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions</p> <p>Strategic Plan 5: To ensure that Fijian sport and recreation is supported by adequate and well-maintained facilities, to integrate the development of all levels of sports and to address needs through specialized forums</p> <p>Strategic Plan 6: To Ensure that Fijian Sport and recreation benefit from strategic International Relations</p> <p>Strategic Plan 7: To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
	society <i>Policy 3: Improve women's access to all social services</i>				Strategic Plan 8: To maximize the return on investment by prioritizing sporting codes best suited to broadening their participating base and achieving international success
SDG 8 – Decent Work and Economic Growth	<u>MINSITRY OF EMPLOYMENT PRODUCTIVITY & INDUSTRIAL RELATIONS</u>	<p>NDP 3.1.8 Youth & Sports Development <i>GOAL: Empowering youth to be agents of Change and promoting sports for development</i></p> <p><i>Policy 3: Improve young people's personal health, hygiene and healthy lifestyles</i></p> <p><i>Policy 4: Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</i></p> <p><i>Programme & Projects: Sports Education; Sporting Funding; National Sports Policy</i></p> <p><i>Key Performance Indicators: Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic</i></p>	<p>Programme: SPORTS EDUCATION – Sports Outreach programme (annual target 7 programmes – by end of 2022 – 35 programmes)</p> <p>SPORTS FUNDING</p>	<p>Healthy Nation Sporting Nation Enabling Environments Enriching Nation Enabling Environments</p>	<p>Strategic Plan 1: To promote a healthy nation by providing mass sports recreational opportunities and implementing target campaigns</p> <p>Strategic Plan 2: To Maximize access to sports, recreation and physical education in every educational institution</p> <p>Strategic Plan 3: To identify, develop, improve performances of talented athletes and coaches through the implementation of a structured system with access to a comprehensive range of support programmes</p> <p>Strategic Plan 4: To develop talented and elite athletes by providing them with opportunities to participate and excel in</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
		games Increase in gold medals from 33 to 43 in the Pacific Games			<p>domestic and international competitions</p> <p>Strategic Plan 5: To ensure that Fijian sport and recreation is supported by adequate and well-maintained facilities, to integrate the development of all levels of sports and to address needs through specialized forums</p> <p>Strategic Plan 6: To Ensure that Fijian Sport and recreation benefit from strategic International Relations</p> <p>Strategic Plan 7: To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development</p> <p>Strategic Plan 8: To maximize the return on investment by prioritizing sporting codes best suited to broadening their participating base and achieving international success</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
SDG 9 – Industry, Innovations and infrastructure	<u>MINISTRY OF LOCAL GOVERNMENT, HOUSING AND COMMUNITY DEVELOPMENT</u> <u>MINISTRY OF INFRASTRUCTURE & TRANSPORT</u> <u>FIJI SPORTS COUNCIL</u>	<p>NDP 3.1.8 Youth & Sports Development <i>GOAL: Empowering youth to be agents of Change and promoting sports for development</i></p> <p><i>Policy 3: Improve young people's personal health, hygiene and healthy lifestyles</i></p> <p><i>Policy 4: Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</i></p> <p><i>Programme & Projects: Sports Education; Sporting Funding; National Sports Policy</i></p> <p><i>Key Performance Indicators:</i> Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic games Increase in gold medals from 33 to 43 in the Pacific Games</p>	<p>Programme: SPORTS EDUCATION – Sports Outreach programme (annual target 7 programmes – by end of 2022 – 35 programmes)</p> <p>SPORTS FUNDING</p> <p>SPORTS INFRASTRUCTURE DEVELOPMENT</p>	<p>Healthy Nation Sporting Nation Enabling Environments Enriching Nation Enabling Environments</p>	<p>Strategic Plan 1: To promote a healthy nation by providing mass sports recreational opportunities and implementing target campaigns</p> <p>Strategic Plan 2: To Maximize access to sports, recreation and physical education in every educational institution</p> <p>Strategic Plan 3: To identify, develop, improve performances of talented athletes and coaches through the implementation of a structured system with access to a comprehensive range of support programmes</p> <p>Strategic Plan 4: To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions</p> <p>Strategic Plan 5: To ensure that Fijian sport and recreation is supported by adequate and well-</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
					<p>maintained facilities, to integrate the development of all levels of sports and to address needs through specialized forums</p> <p>Strategic Plan 6: To Ensure that Fijian Sport and recreation benefit from strategic International Relations</p> <p>Strategic Plan 7: To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development</p> <p>Strategic Plan 8: To maximize the return on investment by prioritizing sporting codes best suited to broadening their participating base and achieving international success</p>
SDG 13 – Climate Change	<p>MINISTRY OF FISHERIES</p> <p>NDP 3.2.12 Fisheries GOAL: Sustainably Managed Fisheries resources</p>	<p>NDP 3.1.8 Youth & Sports Development</p> <p>GOAL: <i>Empowering youth to be agents of Change and promoting sports for development</i></p> <p>Policy 3: Improve young people's</p>	<p>Programme: SPORTS EDUCATION – Sports Outreach programme (annual target 7 programmes – by end of 2022 – 35 programmes)</p>	<p>Healthy Nation</p> <p>Sporting Nation</p> <p>Enabling Environments</p> <p>Enriching Nation</p>	<p>Strategic Plan 1: To promote a healthy nation by providing mass sports recreational opportunities and implementing target campaigns</p> <p>Strategic Plan 2: To Maximize</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
	<p>Policy 3: Support inshore coastal fisheries through sustainable fisheries management and development.</p> <p>Programme & Projects: Research and Development: Mangrove Rehabilitation Programme</p> <p>NDP3.2.14 Forestry GOALS: Sustainable management and development of forestry resources</p> <p><i>Policy 3:</i> Encourage private sector participation in planation development</p> <p><i>Programme and Projects:</i> Sustainable Forest Management</p>	<p>personal health, hygiene and healthy lifestyles</p> <p><i>Policy 4:</i> Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</p> <p><i>Programme & Projects:</i> Sports Education; Sporting Funding; National Sports Policy</p> <p><i>Key Performance Indicators:</i> Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic games Increase in gold medals from 33 to 43 in the Pacific Games</p>			<p>access to sports, recreation and physical education in every educational institution</p> <p>Strategic Plan 3: To identify, develop, improve performances of talented athletes and coaches through the implementation of a structured system with access to a comprehensive range of support programmes</p> <p>Strategic Plan 4: To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions</p> <p>Strategic Plan 5: To ensure that Fijian sport and recreation is supported by adequate and well-maintained facilities, to integrate the development of all levels of sports and to address needs through specialized forums</p> <p>Strategic Plan 6: To Ensure that Fijian Sport and recreation benefit</p>

SDG & NDP 5 years – 20 years MAPPING for The FIJI NATIONAL SPORTS COMMISSION

Sustainable Development Goals	NDP's (Overlapping Ministries to achieve their goals through Partnerships)	Fiji's National Development Plan 5 years – 20 years (Goals, Policies and Strategies) INLINE – MINISTRY OF YOUTH & SPORTS	Fiji National Development Plan 5 years – 20 Years (Programs & Projects) INLINE MINISTRY of YOUTH & SPORTS Programme & Projects	Fiji National Sports Commission Pillars	Fiji National Sports Commission Strategic Plan/Goals
					<p>from strategic International Relations</p> <p>Strategic Plan 7: To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development</p> <p>Strategic Plan 8: To maximize the return on investment by prioritizing sporting codes best suited to broadening their participating base and achieving international success</p>
SDG 17 – Partnerships for Goals	<p>NDP 3.2.15 Tourism GOALS: A world Class tourism destination that increasingly adds value to the local economy</p> <p><i>Policy 4:</i> Expand international marketing programmes and continue to build the image of Fiji tourism</p> <p><i>Policy 7:</i> Identify tourism products for further</p>	<p>NDP 3.1.8 Youth & Sports Development GOAL: <i>Empowering youth to be agents of Change and promoting sports for development</i></p> <p><i>Policy 3:</i> Improve young people's personal health, hygiene and healthy lifestyles</p> <p><i>Policy 4:</i> Develop a productive and Healthy Nation through Systematic and coordinated sports development programs</p>	Programme: SPORTS FUNDING	Enriching Nation	<p>Strategic Plan 7: To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development</p> <p>Strategic Plan 8: To maximize the return on investment by prioritizing sporting codes best suited to broadening their participating base and achieving international success</p>

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	<p>development and foster innovations for increased value addition</p> <p>NDP 3.1.11 National Security and the Rule of Law GOALS: An inclusive, Safe, Secure stable and prosperous Fiji</p> <p><i>Policy 4:</i> Maintain the community and people's well-being</p>	<p><i>Programme & Projects:</i> Sports Education; Sporting Funding; National Sports Policy</p> <p><i>Key Performance Indicators:</i> Unemployment rate (%) SDG 8.5) At least three medals in common wealth Games and two in Olympic games Increase in gold medals from 33 to 43 in the Pacific Games</p>			

THE FIJI NATIONAL SPORTS COMMISSION - STRATEGIC PLAN

FNSC 5 YEAR PLAN

IMPLEMENTATION PLAN

SDG	NDP	Core Pillars	Strategic Plan		To achieve Strategic Goal for the Next 5 years we will commit to the goals	Strategic Objectives	What we want to Do	Lead Role			
SDG 3	NDP 3.1.8 (Sports Education)page 54	Healthy Nation	Plan 1	To Promote A Healthy National by providing mass sports recreational opportunities and implementing targeted campaigns	Ensure that every Village, Community and settlement in Fiji has a Community Sports Club Association	Community Structures	Facilitate establishment of community structures & associations Fiji wide	Sports Development			
SDG 4							Linking sustainable community structures with NSO's	Sports Development			
SDG 5											
SDG 8						Ensure that a FOLLOW up program is carried out as part of Auditing the sports club association that has been set up through the assistance of the Fiji National Sports Commission		Audit locations of hubs (platform to promote active recreation healthy lifestyles)& associations	Sports Development		
SDG 9						Work towards having Integrated programs that will have sustainable entities Fiji Wide	Integrated Sports Program & Sports Development Network	Convert into sustainable entities and implement outreach programs for vulnerable and previously marginalised groups	Sports Development		
SDG 13								Holistic Approach program and strengthen partnerships, community outreach and mass participation program appraisals	Sports Development		
SDG 17								Calendar of events	Sports Development To Research & Development		
						Ensure the Promotions towards a Healthy Nation	Focused Media & Active Campaigns	Engagement with NGO's to deliver targeted campaigns through R&D	Sports Development & R&D		
								Collaboration & Partners to promote active public and private sectors and allow for modified sports implementation plans	Sports Development To Research & Development		
						Have in Place a Contact List for all stakeholders and Peer Groups	Database to Identify Key Stakeholders	Compile list of relevant role players for sports development network	Research & Development		
								Identify and engage with key stakeholders on active recreation issues	Research & Development		
								GIS system	Research & Development		
SDG 3		Healthy Nation	Plan 2	To Maximise access to sports, recreation and physical education in every educational institution		Physical Education, Physical Activity & School Sports Implementation	Delivery in sports policy in schools to ensure that enforcement and ensure sports contribution to be in line with national priorities along with NSOs (those not in schools) take initiatives for the inclusion	Sports Development Manager			
SDG 4							Delivery of approved Sports programs in schools and educational institutions with involvement of NSOs	Sports Development			
							Support Talent Identification program	Sports Development			
							Number of educators trained for sports	Sports Development Manager			
SDG 5											
SDG 17							Unified Schools Sports education structure & competition	MOU's – tertiary and institutions to allow for standardised monitoring tools	Sports Development & Research & Development		
					Ensure and facilitate legal Compliance on Child Protection & safety in sports policy			Sports Development & Research & Development			
					Ensure and facilitate legal Compliance on Anti-doping policy			Sports Development & Research & Development			
					Negotiate access to facilities & shared usage with NSOs			Sports Development & Research & Development			
					Support and enhance all educational institution sports competitions			Sports Development			
								Reporting & Research	Develop a Database to include impact study on sports in schools	Sports Development	

THE FIJI NATIONAL SPORTS COMMISSION - STRATEGIC PLAN

FNSC 5 YEAR PLAN				IMPLEMENTATION PLAN						
SDG	NDP	Core Pillars	Strategic Plan		To achieve Strategic Goal for the Next 5 years we will commit to the goals	Strategic Objectives	What we want to Do	Lead Role		
SDG 3		Sporting Nation	Plan 3	To identify, develop, improve performances of talented athletes and coaches through the implementation of a structured system with access to a comprehensive range of support programmes		Talent Identification & Talent Development Programs	Sign MOU with NSO's on the development of identified talents and their protection; Grant applications to include data on athletes and coaches achievements	Research & Development & Grants		
SDG 4							Empowering NSOs to take ownership of talent identification programs	Sports Development		
SDG 5							Support NSOs to provide specialised trainers & support personnel for nurturing talented athletes	Sports Development		
SDG 8							Tracking Systems	Tracking system to identify all talent with specific focus on sports events, empowerment of sports scouts (trained), and development pathways of unified sports continuum	Sports Development	
SDG 9								Develop a national coordinating system to support FASANOC & NSOs standardisation of HP in Sports	CEO/Sports Development & Research & Development	
SDG 13							Specialized Technical Assistance	Provide training and technical assistance	Sports Development	
SDG 17								Provide life skill and sports education programs	Sports Development	
SDG 4				Plan 4	To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions		Data on Domestic – Calendar of Events (Includes National Games)	Insist on NSOs to maintain comprehensive calendar of events	Sports Development / Grants & R&D	
SDG 4								Data on International Calendar of events	Maintain and develop approved sanctioned sports events	Grants
SDG 5								Technical Qualification Assistance	Assist in the development plan of talent delivery	Sports Development
SDG 17									Expose talented athletes	Sports Development
SDG 4	3.1.8 - National Sports Policy (Page 55)		Enabling Environments	Plan 5	To ensure that Fijian sport and recreation is supported by adequate and well-maintained facilities, to integrate the development of all levels of sports and to address needs through specialised forums		Athletes & Coaches Commission	Assist and contribute to Annual Forum	Sports Development & Research & Development	
SDG 5							Trained Volunteers	Develop Database and recognition	Sports Development	
SDG 17							Sports Data Centre	Setup National Structure for all Sports	Research & Development	
		Develop and establish IT systems and templates						Research & Development		
		Annual National Sports Conference					Secure Funding for the National Sports Conference - Sponsorships	Research & Development		
							Finalize Calendar of events and all invites to go out to NSO's	Research & Development		
		Establishment of a National Sports Academy					Pacific Sports Academy	Develop proposal & presentation on sports	CEO/PS MoY&S/ Pacific Island Nations	
				Develop funding model for academy	CEO/PS MoY&S/ Pacific Island Nations					
		Sports Integrity Unit		Establishment of Integrity Unit and its structure	CEO/PS MoY&S/ SG's Office					
SDG 3,4,5,8,17	3.1.8 - National Sports Policy (Page 55)			Plan 6	To Ensure that Fijian Sport and recreation benefit from strategic International Relations					
SDG 3,4,5,8,9,17	3.1.8 - National Sports Policy (Page 55)	Enabling Environments		Plan 7	To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development					

THE FIJI NATIONAL SPORTS COMMISSION - STRATEGIC PLAN								
FNSC 5 YEAR PLAN					IMPLEMENTATION PLAN			
SDG	NDP	Core Pillars	Strategic Plan		To achieve Strategic Goal for the Next 5 years we will commit to the goals	Strategic Objectives	What we want to Do	Lead Role
SDG 3,4,5,8,18	3.1.8 - National Sports Policy (Page 55)	Enrich National	Plan 8	To maximise the return on investment by prioritising sporting codes best suited to broadening there participating base and achieving international success				

THE FIJI NATIONAL SPORTS COMMISSION - STRATEGIC PLAN							
FNSC 5 YEAR PLAN				IMPLEMENTATION PLAN			
SDG	NDP	Core Pillars	Strategic Plan	To achieve Strategic Goal for the Next 5 years we will commit to the goals	Strategic Objectives	What we want to Do	Lead Role

THE FIJI NATIONAL SPORTS COMMISSION - STRATEGIC PLAN							
FNSC 5 YEAR PLAN				IMPLEMENTATION PLAN			
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THE FIJI NATIONAL SPORTS COMMISSION

FNSC 5 YEAR PLAN

BUSINESS PLAN FOR 2019 - 2020

SDG	NDP	Core Pillars	Strategic Plan		How are We going to achieve the AIM to Action	Department Output	Division Output for 2019-2020 to action	Implementation Sectors	Lead role to Implement	
SDG 3, 4,,5,8,9,13,17)	NDP 3.1.8 (Sports Education)page 54		Plan 1	To Promote A Healthy National by providing mass sports recreational opportunities and implementing targeted campaigns	Through the Sports Outreach Programs & Train of Trainers	5 Train the Trainer Programs	Urban Central will conduct Train of Trainers Programs in 5 areas	Tamavua	SDO - Central Urban	
						12 Dual Sports		Nasinu 1		
								Nausori		
								Raiwaga		
								Lami		
							Mid Central			
						TOTAL Output is 17	Central Rural will conduct 1 Dual Program and 1	Veivatuloa	SDO - Central Rural	
								Beqa (TOT)		
							Western will conduct Dual Programs 4 areas	Vatukola	SDO - Western	
							TOT	BUCALEVU - RA		
							Lautoka			
							Yawasa			
						SOP - TOT	Navosa			
						Northern will conduct Dual Programs in 4 areas	Nasolo	SDO - Northern		
						TOT	Namuka			
					TOT	Dreketi				
					TOT	Koronatoga				
					Eastern will conduct 1 SOP In Vanuabalavu -Lau	Batiki - LOMAVITI	SDO - Eastern			
						CICIA - LAU				
						Vanuabalavu				
						Matuku				
					Assist in Community Clubs to affiliate to NSO's		This process will be part of the Division follow up program with NSO Resources Personnel's and the community club associations		SDO & ASDO in each division	
							URBAN CENTRAL FOLLOW UP	TAMAVUA ZONE ROUND 2	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	MID CENTRAL ZONE ROUND 2	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	NASINU ZONE 1 ROUND 2	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	NASINU ZONE 2 ROUND 2	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	NAUSORI ZONE ROUND 2	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	LAMI ZONE ROUND 3	SDO - Central Urban	
							URBAN CENTRAL FOLLOW UP	TAMAVUA ZONE ROUND 3	SDO - Central Urban	
							CENTRAL RURAL FOLLOW UP - SITE VISIT SOP	VEIVATULOA	SDO - Central Rural	
		CENTRAL RURAL FOLLOW UP - SOP	NAMOSI	SDO - Central Rural						
		Central Rural - 4 (Follow up 2018	Serua	SDO - Central Rural						
			Matanisau	SDO - Central Rural						
			Vutia	SDO - Central Rural						
			Burebasaga	SDO - Central Rural						
		Western Division - SITE VISIT - SOP (2019)	Navosa	SDO - Western						
		Western Division - FOLLOW UP - SOP (2019)	Navosa	SDO - Western						
		Western - 2 (Follow up 2018 Implementation)	Naidrodro	SDO Western						
			Tavua	SDO Western						
		NORTHEN FOLLOW UP - FOLLOW UP - 1 (TOT	NAMUKA, MACUATA	SDO						
		NORTHEN FOLLOW UP - SITE VISIT 1 (SOP)	NASOLO, BUA	SDO						
		NORTHEN FOLLOW UP - FOLLOW UP - 1 (TOT	NASOLO, BUA	SDO						
		NORTHEN FOLLOW UP - SITE VISIT	KORONATOGA - CAKAUDROVE	SDO						
		NORTHEN FOLLOW UP - FOLLOW UP 1 (TOT 2019)	KORONATOGA - CAKAUDROVE							
		NORTHEN FOLLOW UP - SITE VISIT	DREKETI - MAUCATA							
		NORTHEN FOLLOW UP	DREKETI - MAUCATA							
		Northern - 3 (Follow up 2018 Implementation)	Tawake							
			Vaturova							
			Labasa							
		EASTERN FOLLOW UP - FLLow UP SOP 2019	VANUABALAVU - LAU	SDO						
		Eastern 4 (Follow up 2018 Implementation)	Ovalau							
			Lakeba							

THE FIJI NATIONAL SPORTS COMMISSION

FNSC 5 YEAR PLAN

BUSINESS PLAN FOR 2019 - 2020

SDG	NDP	Core Pillars	Strategic Plan		How are We going to achieve the AIM to Action	Department Output	Division Output for 2019-2020 to action	Implementation Sectors	Lead role to Implement
		Healthy Nation						Gau Kadavu	
						Urban & Rural Central - 7 Inclusive and 5 Western - 11 Inclusive , 6 Wellness Northern - 4 Inclusive, 6 Wellness INCLUSIVE PROGRAM WELLNESS WELLNESS WELLNESS WELLNESS WELLNESS WELLNESS WELLNESS WELLNESS Eastern - 5 Inclusive, 6 Wellness INCLUSIVE PROGRAM INCLUSIVE PROGRAM Wellness Corporate Wellness Corporate INCLUSIVE PROGRAM INCLUSIVE PROGRAM WELLNESS WELLNESS INCLUSIVE PROGRAM	SUVA URBAN		
								ASDO	
								ASDO	
							LABASA	ASDO	
							COBOI - BUA	ASDO	
							KIA ISLAND - MACUATA	ASDO	
							SEAQAQA & SASA VILLAGE	ASDO	
							YADUA ISLAND - BUA	ASDO	
							NAWI VILLAGE - CAKADROVE	ASDO	
							SAVUSAVU - NABALEBALE	ASDO	
								ASDO	
							Ovalau	ASDO	
							Batiki	ASDO	
							PAFCO	ASDO	
							Government Shipping services	ASDO	
							Tailevu - South Disability	ASDO	
							Tailevu - North Disability	ASDO	
							Cicia - Lau	ASDO	
							Matuku - Lau	ASDO	
			VANUABALAVU - LAU	ASDO					
				Western - Corporate Wellness - (2 programs for 2020), Indo Fijian Ladies Wellness (2 program for Central Rural & Urban 10 Corporate Wellness Programs Northern 3 Corporate Wellness Program	Fiji Sugar Corporation (Ba & Lautoka) & LOVU Hart Home				
					Government Ministry, Financial Institution				
					MOIT, Fiji Sugar Corporation, Commissioner Office				
				Listing of Festivals around the Country, Bazaars, community events, fundraisings	Division teams to update Qtrly events in their divisions to R&D for Updates				
					Community Annual Sports Competitions				
			Plan 2	To Maximise access to sports, recreation and physical education in every educational institution			Central Urban/Rural 1 ETE, 13 KICS Kids in Community Sports Kids in Community Sports In addition to this In the 3rd Term of 2019 and into 2020 through partnerships for Students, Youth and Teachers, will have Cluster Competition, Holiday Kids Camp, Life skills Activity, and Holiday Camp for Teachers Northern - 3 ETE, 5 KICS KICS KICS KICS KIC LABASA KICS KICS KICS KICS KICS 1/ Cluster Competition: Aerobics, Tag Rugby, Sitting Volleyball(6yrs-8yrs), Volleyball (9yrs-12yrs), Cricket, Net GO, Traditional Games, Duke Western 2 ETE, 10 KICS 1/ Cluster Competitions : Net Go and Tag Rugby , volleyball and Rugby League - / Give it a Go Program - Where Kids learn new sports & Life skills as a 1 week summer camp - school holidays	Rewa	SDO & ASDO
								Central Division - - Waidina, Korovesulou, Bega, Rewa, Namosi	SDO
								Urban Division	SDO
this will be a combined effort of Central Urban and Central Rural									
(Bua, Labasa, Nadogo) (Koronasolo, Yadua, Kia, Vaturova, Solove)	SDO & ASDO								
GALOA ISLAND - BUA									
DREKETI - MACUATA									
KIA ISLAND									
LABASA									
SEAQAQA - MACUATA									
LABASA									
VATUROVA - CAKAUDROVE									
YADUA ISLAND									
NSO, FSC,Ministry Of Agriculture, Ministry of Women, MYS,Police, MOH,MOE,Save the Children, Red Cross, Volunteers									
ETE - (Vatukola) ETE (Nadroga - Ra)	SDO & ASDO								
NetGo,MOH,MOE,MoWPA, Labasa Town Council, MYS, Police,FRU,Provincial Office	SDO & ASDO								

THE FIJI NATIONAL SPORTS COMMISSION

FNSC 5 YEAR PLAN

BUSINESS PLAN FOR 2019 - 2020

SDG	NDP	Core Pillars	Strategic Plan		How are We going to achieve the AIM to Action	Department Output	Division Output for 2019-2020 to action	Implementation Sectors	Lead role to Implement							
							Eastern 3 ETE, 5 KICS	Cicia, Vanuabalvu - Matuku,	SDO & ASDO							
							1/ Cluster Competitions : Net Go and Tag Rugby on Mainland - 2/ Life Skills (Duke) 3/ Give it a Go, Traditional Games Program - Where Kids learn new sports	NSOs - Fiji Netball and FRU 2/ Dukes MoY&S and Env't. 3/ NSO's & MoWPA & MoE and MoH & Police, Provincial Office Department &, FBO & NGO & FSC								
							Educate the Educator	Cicia	SDO & ASDO							
							Educate the Educator	Vanuabalavu								
							Educate the Educator	Matuku								
							KICS	TAILEVU X 5 SCHOOLS								
							Coaches, Administrator, Official, Athletes	From schools teachers to community to club association	SDO & ASDO							
							Fulfil compliance to program accreditation									
							Sports Development Teams will create awareness built into their programs	In all sports program sectors								
							Sports Development Teams will create awareness built into their programs	In all sports program sectors								
							Sports Development Teams will create awareness built into their programs	In all sports program sectors								
							Sports Development Teams will create awareness built into their programs	In all sports program sectors								
							compliment with capacity building	In all sports program sectors								
							compliment with capacity building	In all sports program sectors								
							SDG 3, 4, 5, 8, 9, 17	3.1.8 - National Sports Policy (Page 55)	Sporting Nation	Plan 3	To identify, develop, improve performances of talented athletes and coaches through the implementation of a structured system with access to a comprehensive range of support programmes			Documentation of the process		SDM
														Staff development training, review MOUwith OSEP		SDM
														Collaboration of programs with MYS		SDM
								3.1.8 - National Sports Policy (Page 55)		Plan 4	To develop talented and elite athletes by providing them with opportunities to participate and excel in domestic and international competitions			Cooperation and collaboration with NSO's		SDM
														Capacity Building		SDM
																SDM
SDG 3,4,5,8, 17	3.1.8 - National Sports Policy (Page 55)		Plan 5	To ensure that Fijian sport and recreation is supported by adequate and well-maintained facilities, to integrate the development of all levels of sports and to address needs through specialised forums			Assess the COE for proposal of forum For Coaches dates		SDM							
							Profiling Volunteers by Division	FTRA for Volunteers into School Kics Program	SDM							
			Plan 6	To Ensure that Fijian Sport and recreation benefit from strategic International Relations	Policies, Legislation Development and Review		A Review of the Safety in Sports Participation Policy, minorities' in sports & elderly in sports to ensure alignment to the National Sports Policy and the Ministry of Youth & Sports Strategic Plan 2018 - 2022.	a/ Strengthen policy frameworks for successful implementation.	CEO							
							Prepare a policy document for Risk Management		CEO							
							Ascertain Risk matters for all departments and divisions including programs		CEO/ R&D							
					Financial Administration and Asset management	Corrective Measures in Financial Process for	Alignment with relevant Ministries on RIE processes and procedures.	a/ Proper financial and Asset Management procedures are adhered to.	Finance Manager							
							All Program Budgets to be processed 2 weeks in advance for pay out approval.	a/ Procedures are adhered too and ample time is given for budget review and approval.	Finance Manager							
							Review of Financial Manual	b/ Budget banking to be actioned once approved.	Finance Manager							
							Annual Board Of Survey	Annual Board of Survey	Finance Manager							
Operational Manuals	Review of all Department Operational Manuals	HR/Finance/Sports Development & Grants	CEO/ Finance Manager													

THE FIJI NATIONAL SPORTS COMMISSION									
FNSC 5 YEAR PLAN				BUSINESS PLAN FOR 2019 - 2020					
SDG	NDP	Core Pillars	Strategic Plan		How are We going to achieve the AIM to Action	Department Output	Division Output for 2019-2020 to action	Implementation Sectors	Lead role to Implement
		Enabling Environment				Asset Management and Policy and audit procedures	Effective management of all asset inventory.	a/ update records monthly with an audit every QTR.	Finance Manager
								b/ update of records for Sports Equipment - 6 monthly	Finance Manager
					Management and Compliance		All Divisional work plans in place by the 4th Qtr. for the New Fiscal year.	a/ Divisional engagement of work plan review and analysis completed individually.	Finance Manager
							Managers Report for FNSC board	a/ Effective/ Correct submission of monthly reports for scheduled Board Meetings	CEO
							Management meetings conducted	a/ Ensure efficient decision making on staff and policy matters	CEO
							QTRLY Reports to Ministry of Youth & Sports	a/ Effective submission of timely reports to the Minister, PS and Board.	CEO
					Human Resources Development	HR Policy	Review of HR Policy Guidelines		HR Committee/CEO
							Conduct Performance Appraisals/Key performance indicators as per salary grade		HR Committee/CEO
							Review of HR Policy Guidelines and Implementation of Child Protection In Sports for our employees		HR Committee/CEO
						Staff Training	Identification for external training Staff require due to Gaps in Appraisals reviews	a/ Facilitate up-skilling of staff through effective short course or workshops.	HR Committee/CEO
							Empowerment and Capacity Building programs for staff	a/ Encourage staff to attend and be certified in various Sporting programs/ workshops and development.	HR Committee/CEO
								b/ Improve internal reporting (attendance/Annual leave/sick leave/vehicle usage/computer usage/follow process & procedures of the commission.	HR Committee/CEO
								c/ Clear conflict of interest declaration	HR Committee/CEO
								d/ Leadership empowerment training/accredited workshops.	HR Committee/CEO
								e/ Professional development – months/quarterly	HR Committee/CEO
								f/ Improve on weakness- team bonding	HR Committee/CEO
								g/ Counter problem and find a solution to solve it	HR Committee/CEO
					Manage Data Research, Monitoring & Evaluation; implement Development	Manage Data entry collection	Create and implement a database for all FNSC programs	a/ Data accuracy and analysis report.	R&D Manager
							Strengthen the monitoring and evaluation of the programs and gauge the successful implementation of programs and its cost effectiveness.	a/ Monitor and evaluate the following programs and submission of reports: Sports Equipment/ SOP/ GIAG/Safety in Sports participation/ Hosting of international Tournaments/ Overseas Sports Tours/ Short Term Experts/ Educate the Educators/ Train the Trainers/Sports Coordinators Course/ Kids	R&D Manager
							Improve current monitoring systems on programs to address impact and achievements of all programs	a/ Data accuracy and analysis of report.	R&D Manager
								b/ Generate data for impact reports per entry for each program and map challengers to be addressed.	R&D Manager
						Monitoring and Evaluation. IT Systems Development	Scope of Database development and requirements for reporting for general use.	a/ Data accuracy and analytics of report.	R&D Manager
							Scope of database approved by management for elite and identified talented athletes	a/ Collection of Personal data and achievements requirement for database entry into system	R&D Manager
								b/ database created for general public information access.	R&D Manager
					c/ Creating of management system to update per event reporting in alignment to NSO Grant / Scholarship and ranking reporting.			R&D Manager	

THE FIJI NATIONAL SPORTS COMMISSION											
FNSC 5 YEAR PLAN					BUSINESS PLAN FOR 2019 - 2020						
SDG	NDP	Core Pillars	Strategic Plan		How are We going to achieve the AIM to Action	Department Output	Division Output for 2019-2020 to action	Implementation Sectors	Lead role to Implement		
								d/ Effective management of website	R&D Manager		
						Data management on website/ protection of materials and social media improvement	Accuracy of transfer of manual data to summary for better management and data protection	a/ Data accuracy report approved before uploading on website	R&D Manager		
								b/ Data protection and privacy policy to be implemented.	R&D Manager		
						Sponsorships & Marketing	Annual Conference, Workshops and Sports Development Programs	Funding for Annual Events and Programs for Sports Development	R&D Manager		
					Grants Review, Application and Templates/ MOU's & Financial Assistance/ Notifications and Timelines.	Assistance and Support to National Sporting Organizations	Effective administration of Grants to National Sporting Organisations	a/ Proper Documentation of grant requests from NSO in alignment to Terms of GRANT requirements meeting deadline application times. (No extensions to be given unless special application is made to the Grants Committee)	Grants Officer		
								b/ Effective coordination and disbursement of preparation and participation grant	Grants Officer		
								c/ Full Acquittal to budget submission	Grants Officer		
								d/ Full Acquittal against MOA for both local and international games	Grants Officer		
								e/ Full Declaration of Budget submission especially in cases of international assistance	Grants Officer		
								f/ Event reports to be received as per evidence of grant request.	Grants Officer		
								g/ Attend all Inter- Ministerial Meetings monthly	Grants Officer		
								h/ Reflect on historical Data received through grants	Grants Officer		
								Eligible National Sporting Organisations	Review of Grants guidelines and eligibility rules		Grants Officer
								National Sporting Organisations			Grants Officer
								Compliance & Training International Coaches	Review of guidelines and eligibility rules		Grants Officer
SDG 3,4,5,8,9,17	3.1.8 - National Sports Policy (Page 55)	Enriching Nation	Plan 7	To use Sports as a medium to attract tourists in Fiji and a mechanism for achieving economic development			Collaboration with Tourism Fiji		CEO		
	3.1.8 - National Sports Policy (Page 55)		Plan 8	To maximise the return on investment by prioritising sporting codes best suited to broadening there participating base and achieving international success			Collaboration with NSO's and FASANOC		CEO		

2 April 2020

Honorable Alvick Maharaj
Chairperson
Public Accounts Committee
Parliament of Fiji
P O Box 2352
Government Building
Suva

Dear Sir

RE: Clarification of Issues-Report of the Auditor General of the Republic of Fiji

Greeting from Investment Fiji.

Reference is made to the correspondence received in regards to the clarification on the development and implementation of the Risk Management Policy and Disaster Recovery/Management Plan.

In respect of the above please note that Investment Fiji has developed a comprehensive Risk Management Policy and Disaster Recovery/Management Plan with the aim of ensuring sustainable business practices and minimizing potential external and internal risk.

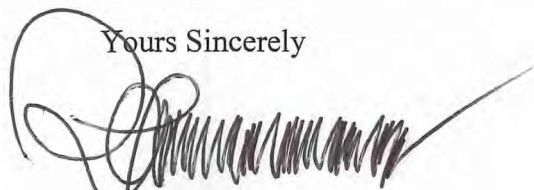
The intention of the Risk Management Policy is to identify, assess, monitor, evaluate and report all types of risks and the Disaster Recovery/Management Plan focus on protecting property (intellectual and physical) and staff/client during emergency. In addition, the IT Disaster Recovery Plan is also been created specifically for the IT Department.

Please find attached the following documents for your perusal:

- 1) Risk Management Policy;
- 2) Disaster Recovery/Management Plan; and
- 3) IT Disaster Recovery Plan.

For any further information or clarification please contact Mr. Kamal Chetty on email: kamal@investmentfiji.org.fj.

Yours Sincerely



Mr. Ritesh Gosai
A/General Manager



Risk Management Policy

Revision History

Revision	Date	Name	Description
Original 1.0	30/03/2020		

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1.0 Introduction

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business.

Dealing with investors and exporters involves various risks like market risk, financial risks, operational risks, regulatory risks, technology & cyber risk, business model disruption risk, marketing and communication risk and disaster risk.

The goal of this policy is to embed risk management as part of the organizational culture, so the shared understanding of risk leads to better informed decision making. A positive risk culture in Investment Fiji will promote open, constructive and proactive approaches to managing risks that considers both threats and opportunities.

This goal is achieved through establishing an integrated Risk Management Framework for identifying, assessing, mitigating, monitoring, evaluating and reporting all risks, to provide clear and strong basis for informed decision making at all levels of the organization and to continually strive towards strengthening the Risk Management System through continuous learning and improvement.

2.0 Risk Management Policy

Below are the definitions:

2.1 Risk

Risks are events or conditions that may occur, and whose occurrence, if it does take place, has a harmful or negative impact on the achievement of the Investment Fiji's business objectives. The exposure to the consequences of uncertainty constitutes a risk.

2.2 Risk Management

Risk Management is the process of systematically identifying, quantifying, and managing all risks and opportunities that can affect achievement of Investment Fiji's strategic and financial goals.

2.3 Risk Strategy

The Risk Strategy defines Investment Fiji's standpoint towards dealing with various risks associated with the business. It includes Investment Fiji's decision on the risk tolerance levels, and acceptance, avoidance or transfer of risks faced by the organisation.

2.4 Risk Assessment

Risk Assessment is defined as the overall process of risk analysis and evaluation.

2.5 Risk Estimation

Risk Estimation is the process of quantification of risks.

2.6 Risk Tolerance/Risk Appetite

Risk tolerance or Risk appetite indicates the maximum quantum of risk which Investment Fiji is willing to take as determined from time to time in accordance with the Risk Strategy.

2.7 Risk Description

A Risk Description is a comprehensive collection of information about a particular risk recorded in a structured manner.

2.8 Risk Register

A 'Risk Register' is a tool for recording the risks encountered at various locations and levels in a standardised format of Risk Description.

3.0 Objectives of the Policy

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, including the development of the Risk Matrix, in order to guide decisions on risk related issues. The specific objectives of this Risk Management Policy are:

- a) To ensure that all the current and future material risk exposures of Investment Fiji are identified, assessed, quantified, appropriately mitigated and managed;
- b) To establish a framework for Investment Fiji's risk management process and to ensure implementation across the organisation;
- c) To enable compliance with appropriate regulations;
- d) To ensure the adoption of best practices;
- e) To assure business growth with financial stability.

4.0 Scope

In order to fulfil the objectives of this policy and lay a strong foundation for the development of an integrated risk management framework, the policy outlines the following guiding principles of Risk Management:

- a) All business decisions will be made with the prior information and acceptance of risk involved;
- b) The Risk Management Policy shall provide for the enhancement and protection of business value from uncertainties and consequent losses;
- c) All employees of the organisation shall be made aware of risks in their respective domains and their mitigation measures;
- d) The risk mitigation measures adopted by Investment Fiji shall be applied in the long-term and be embedded in the business processes of the organisation;
- e) Risk tolerance levels will be regularly reviewed and decided upon depending on the change in the organisation's strategy; and
- f) The occurrence, progress and status of all risks will be promptly reported and appropriate actions be taken thereof.

5.0 Risk Management Policy Statement

The policy statement is as given below:

- a) To ensure protection of stakeholders' value through the establishment of an integrated Risk Management Framework for identifying, assessing, mitigating, monitoring, evaluating and reporting of all risks;
- b) To provide clear and strong basis for informed decision making at all levels of the organisation;
- c) To continually strive towards strengthening the Risk Management System through continuous learning and improvement.

6.0 Risk Governance

Risk governance applies the principles of good governance to identify, assess, manage and communicate risks through the formal channels within Investment Fiji.

Board	Provides policy, oversight and review of risk management.
Audit & Risk Committee	Oversees regular review of risk management activities.
Chief Executive Officer	Drives culture of risk management and signs off on annual risk attestation.
Managers	Continuously improving risk management policy, strategy and supporting framework. Ensure staff in their business units comply with the risk management policy and foster a culture where risks can be identified and escalated.
Staff & Contractors	Comply with risk management policies and procedures.

7.0 Risk Assessment

The process of Risk Assessment shall cover the following:

- a) **Risk Identification and Categorisation:** the process of identifying Investment Fiji's exposure to uncertainty classified as Strategic & Implementation, Regulatory, Market, Financial, Operational, Technology & Cyber, Communication and Disaster Risk.
- b) **Risk Description:** the method of systematically capturing and recording Investment Fiji's identified risks in a structured format;
- c) **Risk Estimation:** the process for estimating the cost of the likely impact by quantitative and qualitative approach.

8.0 Identification and Categorisation of Risks

As defined earlier, risks are events or conditions that may occur, and whose occurrence, if it does take place, has a harmful or negative impact on the achievement of Investment Fiji's business objectives.

Key characteristics by which risks can be identified are:

- Risks are adverse consequences of events or changed conditions;
- Their occurrence may be identified by the happening of trigger events; and
- Their occurrence is uncertain and may have different extents of likelihood.

Recognizing the kind of risks that Investment Fiji is/may be exposed to, risks will be classified broadly into the following categories:

- a) **Strategic and Implementation Risk:** Risk associated with the implementation of the strategic plan;
- b) **Market Risk:** Risk associated with maintaining strategic alignment with Investment Fiji's key stakeholders;

- c) **Financial Risk:** Risk associated with the optimal and transparent use of Government funding;
- d) **Operational Risk:** Risk associated with the operational activities of Investment Fiji;
- e) **Regulatory Risk:** Risk associated with non-compliance of regulations that affect Investment Fiji;
- f) **Technology & Cyber Risk:** Risk associated with the use, ownership, operation, involvement, influence and adoption of IT and the internet within the organization;
- g) **Communication Risk:** Risk associated with recognising, responding to and managing communication with various stakeholders;
- h) **Disaster Risk:** Risk associated with natural-occurring events which hinder business activity, such as, cyclones, floods, droughts, earth quakes, tsunamis, landslides and pandemics.

9.0 Risk Description

A risk description helps in understanding the nature and importance of risk and its likely impact and possible mitigation measures. Risk descriptions for each of the risks identified in the Risk Matrix are to be documented and recorded in a structured format in each area where the risk is identified. The suggested format is provided below:

Name of Risk	Short description by which the risk may be referred to
Scope of Risk	Qualitative description of the events by which the occurrence of the risk may be identified, any measurement indicating the size, type, number of the events and their related dependencies
Nature of Risk	Strategic & Implementation, Regulatory, Market, Financial, Operational, Technology & Cyber, Communication and Disaster Risk
Stakeholders	List of stakeholders affected and impact on their expectations
Quantification of Risk	Cost of impact, if risk materialises
Risk Tolerance and Trigger	Loss of potential and financial impact of risk on the business Probability of occurrence and size of potential losses Objective(s) for control of the risk and desired level of performance to trigger the risk
Risk Treatment & Control Mechanisms	Primary means by which the risk is currently being managed Levels of confidence in existing control system Identification of protocols for monitoring and review of the process of treatment and control
Potential Action for Mitigation	Recommendations to reduce the occurrence and/or significance of adverse impact of the risk
Strategy and Policy Developments	Identification of function responsible for developing the strategy and policy for monitoring, control and mitigation of the risk

The various risks that the organisation is or can be exposed to are identified in the Risk Matrix.

10.0 Risk Estimation

In this process, the consequences of the risk occurrences have to be quantified to the maximum extent possible, using quantitative or qualitative techniques. Process of risk quantification for the organisation has to be qualitative, supported by quantitative impact analysis. To apply this approach, the chain of adverse consequences, which may occur in case the identified risk materialises, should be identified. For each of the chains of adverse consequences, the cost impact needs to be calculated and attributed to the particular risk. According to the adverse impact analysis for identified risks, an appropriate risk rating shall be determined for each risk identified as per the criteria below:

Consequences of Risk (Cost of Impact - Stakeholder or Strategic or Financial)	
Rating 4 (Devastating)	Significant stakeholder concern Significant impact on strategy or operational activities
Rating 3 (Major)	Major stakeholder concern Major impact on strategy or operational activities
Rating 2 (Tolerable)	Moderate stakeholder concern Moderate impact on strategy or operational activities
Rating 1 (Minor)	Minor stakeholder concern Minor impact on strategy or operational activities

11.0 Risk Strategy

Based on the Risk Appetite/Risk Tolerance level determined and reviewed from time to time, Investment Fiji should formulate its Risk Management Strategy. The strategy will broadly entail choosing among the various options for risk mitigation for each identified risk. The risk mitigation can be planned using the following key strategies:

- a) **Risk Avoidance:** By not performing an activity that could carry risk. Avoidance may seem the answer to all risks, but avoiding risks also means losing out on the potential gain that accepting (retaining) the risk may have allowed;
- b) **Risk Transfer:** Mitigation by having another party to accept the risk, either partial or total, typically by contract or by hedging;
- c) **Risk Reduction:** Employing methods/solutions that reduce the severity of the loss;
- d) **Risk Retention:** Accepting the loss when it occurs. Risk retention is a viable strategy for small risks where the cost of insuring against the risk would be greater over time than the total losses sustained. All risks that are not avoided or transferred are retained by default.

12.0 Risk Matrix

Risk Rating: 4 3 2 1

Risk Category:

- Applicability - to Industry: 'I' or Investment Fiji: 'InvFJ';
- Nature of risk - Controllable: 'C' or Uncontrollable: 'UC' or Partly Controllable: 'PC'.

No.	Nature of Risk	Description	Category	Risk Trigger	Risk Rating	Proposed Risk Mitigation Mechanism	Responsibility
1	Strategic and Implementation	Proposed change in Government regulations & policies	I PC	Policy change consultation	3	<ul style="list-style-type: none"> • Submit a detailed proposal as to how policy changes will affect Investment Fiji's operations, investors and exporters 	CEO
2		Change in Government regulations & policies	I PC	Policy change announcement	3	<ul style="list-style-type: none"> • Work closely with government agencies so any policy changes regarding investment will be discussed with Investment Fiji 	CEO
3		Specialised training not provided locally	InvFJ C	Staff inability to deal with complex cases	1	<ul style="list-style-type: none"> • Look into alternative trainings online • Working closely with partners local and overseas that can provide us with training 	HR
4		Competition from other investment destinations	I/InvFJ PC	Continuous	3	<ul style="list-style-type: none"> • Continuous improvement in promotion strategies; • International benchmarking; and • Implementing best practices 	CEO/Investment & Trade Manager
5		Staff turnover	InvFJ PC	Resignation	3	<ul style="list-style-type: none"> • Annual reviews & appraisals • Training • Social Activities 	HR/Managers

6		Lack of specialized training	InvFJ PC	Poor delivery of services, complaints by investors	3	<ul style="list-style-type: none"> • Training plan • Social activities 	HR/Managers
7		New Investment Act & Policy	InvFJ PC	Approval by parliament	3	<ul style="list-style-type: none"> • Work closely with Ministry of Industry, Trade & Tourism to understand the changes that will affect Investment Fiji operations • A communication strategy to ensure that internal and external stakeholder are aware of the changes 	CEO/PR
8	Financial	Insufficient Funding	InvFJ UC	Budget Announcement	4	<ul style="list-style-type: none"> • Better coordination with Ministry of Industry, Trade and Tourism and Ministry of Economy. 	Board/ Chair/CEO
9		Unforeseen expenditure	InvFJ PC	Continuous	2	<ul style="list-style-type: none"> • Review of operational budget to use savings from other projects 	CEO/Finance
10		Loss of financial documents (LPO/ receipt books)	InvFJ PC	Continuous	3	<ul style="list-style-type: none"> • Adhering to financial regulation (log book, safe, daily till balance, daily banking) • CCTV cameras • Finance department is locked at night 	Finance Manager
11	Financial / Operational	Internal corruption	InvFJ PC	Staff not following procedures & policies, FICAC investigation & complaints received	4	<ul style="list-style-type: none"> • Financial audit, operational audit, compliance audit • CCTV cameras in office and meeting rooms • Staff awareness on corruption 	CEO/Managers

12		Unethical activities by staff / Misuse of Investment Fiji assets	InvFJ PC	Staff not following procedures & policies	2	<ul style="list-style-type: none"> Operational audit Training and awareness on misuse of assets Consistent reporting CCTV cameras in operation GPS on vehicles 	CEO/Managers
13	Operational	Domestic Economic Downturn	I/InvFJ UC	Decline in economic activity	3	<ul style="list-style-type: none"> Increase promotional marketing activities to attract more investment 	CEO/Management
14		Global Economic Downturn	I/InvFJ UC	Decline in global economic activity	4	<ul style="list-style-type: none"> Increase facilitation for local investors 	CEO/Management
15		Loss & shortage of skilled personnel	I/InvFJ C	Major impact on operational capacity	2	<ul style="list-style-type: none"> Adopt HR tools like employee satisfaction survey, exit interviews and external benchmark study to frame and implement a organization-wide retention policy to prevent loss of business skills and check attrition. Adopt various mechanism via Financial / Non-financial reward & recognition systems including Performance related incentive based on individual / group performance which would lead to increased organizational productivity, systems for unlocking creativity / potential of employees, competence building aiming to have employee delight and also to arrest the employee attrition. 	HR

16		Forged documents from investors (FIRC application and amendments)	I UC	Due diligence	3	<ul style="list-style-type: none"> Review due diligence (access to official paid websites) Stakeholder consultation (FIU & relevant authorities) 	CEO/Manager Registration
17		Poor or disrupted service delivery	InvFJ C	Complaints	2	<ul style="list-style-type: none"> Customer feedback survey Customer service training 	HR/Managers
18		Loss of investor information (physical file and CRM)	InvFJ C	Follow-up file search	3	<ul style="list-style-type: none"> Registry database to be consistently updated and reviewed Log card registry to be maintained and adhered by 	HR/Admin Manager
19		Staff security	InvFJ PC	Continuous	2	<ul style="list-style-type: none"> Staff movement log-book to be filled Safety kits & first aid kits in work vehicle Emergency contacts to be in vehicles 	HR/Managers
20		OHS/ Safety	InvFJ PC	Continuous	3	<ul style="list-style-type: none"> OHS training and awareness Quarterly emergency drills Regular OHS meetings 	HR/OHS committee
21		Non-compliance risk (agent not informing Investment Fiji)	InvFJ PC	Low project implementation rate	2	<ul style="list-style-type: none"> Regular site visits & monitoring Project reviews Project follow-ups Investor engagements Notice to cancel & Final cancellation 	Investment Facilitation Manager/Regional
22	Technology & Cyber	CRM data theft / systems breach / staff misusing confidential data/hacking	InvFJ C	Continuous	3	<ul style="list-style-type: none"> Regularly review and ensure implementation of IT Security Policy 	IT
23		System downtime	I/InvFJ PC	Continuous	2	<ul style="list-style-type: none"> IT to have a Downtime Plan in place for regular maintenance 	IT

						downtime and major downtime periods	
24		Cost of security upgrades	I/InvFJ C	Continuous	2	<ul style="list-style-type: none"> Where possible, sign contracts with IT security companies for longer periods at a fixed cost 	IT
25		Physical and IT infrastructure advancements	InvFJ C	Outdated physical IT infrastructure	2	<ul style="list-style-type: none"> IT infrastructure upgrade plan 	CEO/IT
26		Lack of skilled IT personnel	InvFJ PC	IT staff incapable of keeping IT systems updated	3	<ul style="list-style-type: none"> Ensuring that only capable IT personnel are hired Ensure that on-the-job training is regularly provided 	HR/IT Manager
27		Lack of support from other government agencies	InvFJ PC	Continuous	4	<ul style="list-style-type: none"> Develop a Strategic Communication Plan 	CEO/PR
28	Communication	Communication Strategy	InvFJ C	Reviews (internal & external)	3	<ul style="list-style-type: none"> Develop a Strategic Communication Plan Boost social media platform, website, newsletters 	CEO/PR
29	Disaster	Natural Disasters	I/InvFJ UC	When disaster occurs	4	<ul style="list-style-type: none"> Review and ensure implementation of the Business Continuity Plan, Disaster Management Plan and IT Disaster Recovery Plan 	CEO/Management

Investment

IT Disaster Recovery Plan

Revision History

REVISION	DATE	NAME	DESCRIPTION
Original 1.0	1/04/2020	Sameer Narayan	

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1.0 Introduction

The purpose of the IT disaster recovery plan (DRP) is to protect the IT Infrastructure of Investment Fiji, as well as process-level plans for recovering critical technology platforms and telecommunications infrastructure. In the event of an actual emergency, modifications to this document may be made to ensure protection of systems, and data.

2.0 Objective of this Plan

The objective of DRP is:

- To develop, test and document a well-structured and easily understood plan which will assist Investment Fiji to recover as quickly and effectively as possible from an unforeseen disaster or emergency;
- To ensure that all employees fully understand their duties in implementing this plan; and
- To ensure that proposed contingency arrangements are cost-effective.

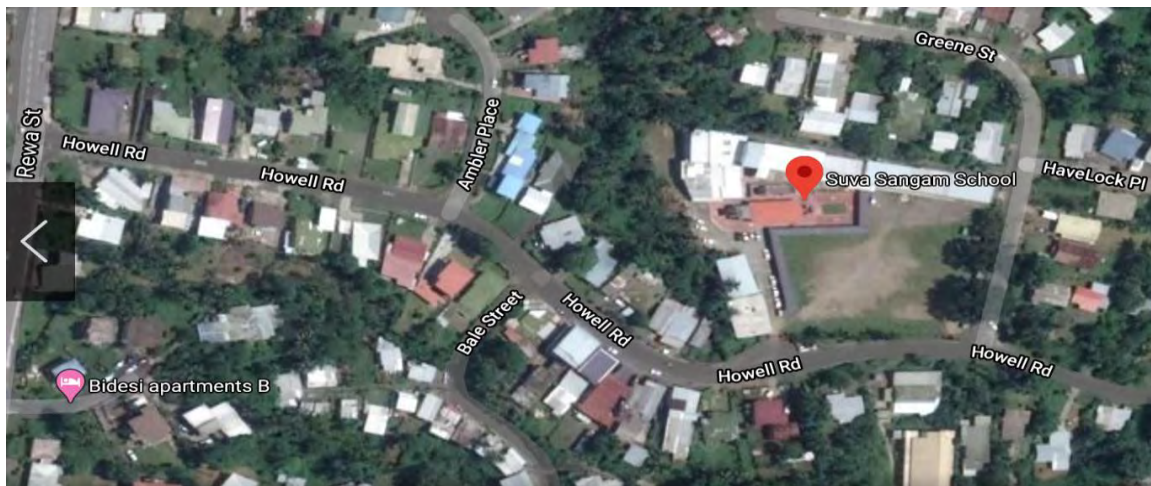
3.0 DRP Overview

The DRP strategy has been developed through consultation with management and with the intent of full implementation with reviews received from external vendors.

The DRP overview includes identification and management of risks, emergency response (communication to both internal and external parties), IT disaster process, and forms. This plan will be quarterly updated to make appropriate amendments to safeguard Investment Fiji IT infrastructure and assets.

The data backup is done on a Network Attached Storage (NAS) on a daily, weekly and monthly schedules. Backup data is stored at offsite secured location (Suva Sangam College) and cloud drive (Google Drive).

3.1 Google Map – Offsite Back up location



4.0 Risk Management

There are potential disasters and risk that can affect the normal business process. Investment Fiji has considered a wide range of potential disasters and risk which are included in the table below.

Table 1: Potential Disaster and Risk Assessment

Potential Disaster and Risk	Impact Rating	Consequences & Remedial Actions	Responsibility
Flood	2	Consequences Risk of IT Equipment destroyed. Lautoka office is located on ground floor Remedial action IT equipment to be placed on secondary site before flood at Commissioner Western Office	Thomas Magnus Lisala Dyer
Fire	4	Consequences Risk of IT Equipment and Server Room destroyed Remedial action Backup restoration for server done on daily basis Fire extinguisher placed outside server room	Sameer Narayan Aresh Chand Lisala Dyer Thomas Magnus
Cyclone	2	Consequences Risk of IT Equipment and Server Room destroyed Remedial action Move and cover computer equipment away from the windows and possible risk area for leakage. All power switch to be turned off daily (in time of cyclone) have water proof cover.	Sameer Narayan Aresh Chand Lisala Dyer Thomas Magnus Rajneel Chand Abdul Raihaan
Civil unrest	3	Consequences Access to office, risk IT Equipment theft and Server Room destroyed Remedial action Total lockdown and IT emergency kit	Sameer Narayan Rajneel Chand Abdul Raihaan
Earthquake	3	Consequences Risk of IT Equipment and Server	

		Room destroyed Remedial action Backup restoration for server done on daily basis	Sameer Narayan Rajneel Chand Abdul Raihaan
Act of sabotage	4	Consequences Loss of IT Assets, data theft/hacking, damage to property Remedial action To secure IT assets and have security controls, i.e. Access Control to Server Room and CCTV monitoring for Office. Access to VPN and other secured site will be set on permission and control. Using secured suppliers Network configuration using VLAN	Sameer Narayan Rajneel Chand Abdul Raihaan
Utility failure	3	Consequences Server downtime and staff access to computers Remedial UPS and Back up building generator	Sameer Narayan Rajneel Chand Abdul Raihaan
Loss of communications network services	3	Consequences Network outage on calls and internet Remedial To implement secondary internet link Voice – TFL to be diverted to Manger company mobiles For internal network, provisions are enabled	Sameer Narayan Rajneel Chand Abdul Raihaan

For impact assessment rating, refer to the risk management policy.

Impact: 1=Minor, 4=Devastating

Note:

Establish facilities for an emergency level of service within 16 business hours

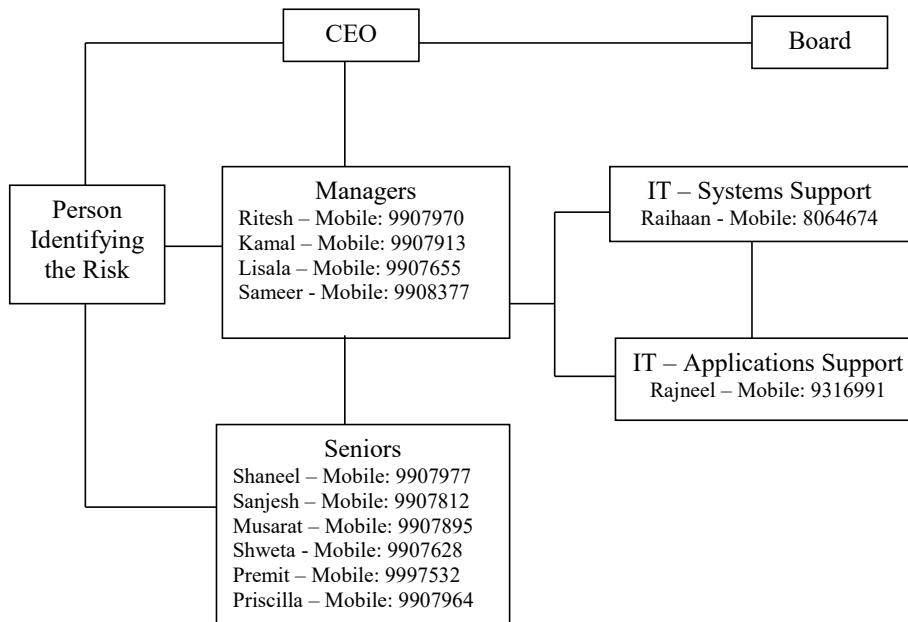
Restore key services within 8 business hours of the incident

5.0 Emergency Response

In case of emergency the following calling tree will guide internal and external communication.

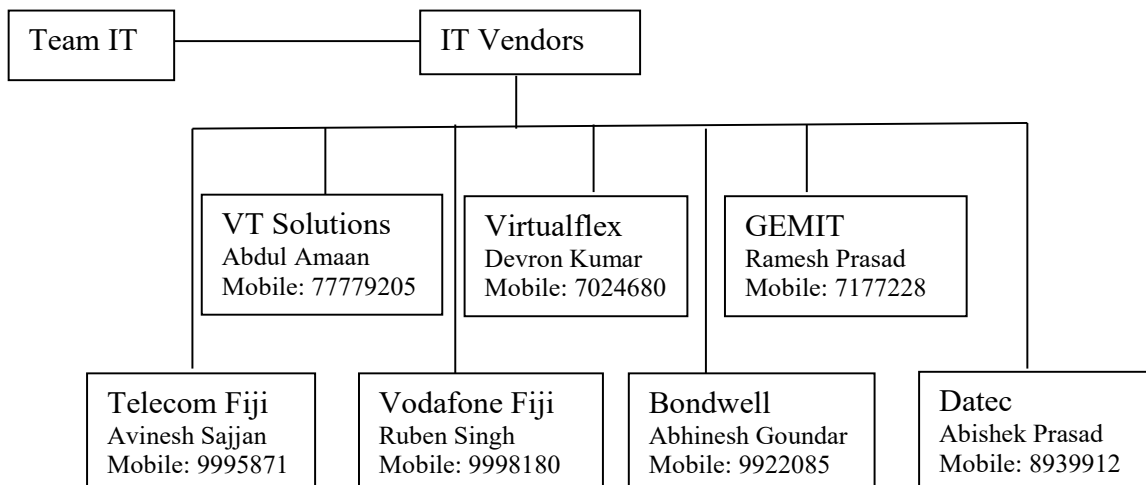
5.1 Internal Calling Tree

The internal calling tree shows the communication calling route in the case of risk.



5.2 External Contacts Calling Tree

The external calling tree shows the communication calling route in the case of risk.



5.3 Legal Actions

Investment Fiji will decide whether there may be legal actions resulting from the event or loss; in particular, the possibility of claims by or against the company for regulatory violations, etc.

6.0 IT Backup Disaster Recovery Process

Backup Plan	
Server Backup	<ul style="list-style-type: none">• Investment Fiji currently runs Synthetic Full backup and incremental backup on periodic basis via Veeam Backup & Replication software.• Incremental backups, and full backups are needed for recovery and restoration.• Differential backup will backup data from the last synthetic full backup and allow retention of several versions of same files.
Client Machine Backup	Client machine backup includes end user Laptops and desktops. Data saved on the computers will be backed up upon: <ul style="list-style-type: none">• Upgrading works on the Laptop• End user request• Change of Laptop• End user handover the Laptop upon resignation
Offsite Backup	Investment Fiji will ensure to have offsite backup sent to offsite location periodically.

6.1 IT Backup Disaster Recovery Procedure

Disaster Recovery Procedure	
Backup Strategy	<p>Procedure</p> <ul style="list-style-type: none">• The backup is done via Veeam Restoration and Replication software, that is installed on the Backup sever.• The backup schedules are configured to run on a daily, weekly, and monthly backup for all servers.• The IT assistant ensures that all backups are completed successfully and reviews the backup process on all servers daily.• Logs are maintained to verify the amount of data backed up and the unsuccessful backup occurrences. If any backup fails it is initiated again.• The backup of data will be saved on Investment Fijis External Backup hard drive.• Staff are given individual drives on the network to backup important work-related files and folders.
Backup Restore Process	<p>Procedure</p> <ul style="list-style-type: none">• The backup restoration will be performed after a disaster• The backup restoration will be performed by the IT Team, and the details logged in the backup log book. (manual and electronic)• In case of total disaster with building permanently inaccessible, the IT team will request the Government ICT for assistance for data accessibility.

6.2 Disaster Recovery Process for Network

Disaster Recovery Procedure	
Backup Strategy	<p>Procedure</p> <ul style="list-style-type: none">• The backup is done via Veeam Restoration and Replication software, that is installed on the Backup sever.• The backup schedules are configured to run on a daily, weekly, and monthly backup for all servers.• The IT assistant ensures that all backups are completed successfully and reviews the backup process on all servers daily.• Logs are maintained to verify the amount of data backed up and the unsuccessful backup occurrences. If any backup fails it is initiated again.• The backup of data will be saved on Investment Fijis External Backup hard drive.• Staff are given individual drives on the network to backup important work-related files and folders.
Backup Restore Process	<p>Procedure</p> <ul style="list-style-type: none">• The backup restoration will be performed after a disaster• The backup restoration will be performed by the IT Team, and the details logged in the backup log book. (manual and electronic)• In case of total disaster with building permanently inaccessible, the IT team will request the Government ICT for assistance for data accessibility.

Network Backup	<ul style="list-style-type: none">• Fortinet 140D is used as the primary gateway for the Investment Fiji Infrastructure.
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6.3 Disaster Recovery Procedure for Network

Disaster Recovery Procedure		
Network Strategy	Backup	Procedure <ul style="list-style-type: none">• Fortinet 140D system configurations are backed up via the default Fortinet platform.• Login to Fortinet Firewall using administrator privilege.• Backup of the Fortinet Firewall is done by the IT Manager.• Meraki Core Switch is backed up via the same procedure
Network Restore Process		Procedure <ul style="list-style-type: none">• Login to Fortinet 140D Firewall using the administrative credential• Go to file and locate the backup that needs to be restored.• Restart the firewall to take effect.

6.4 Disaster Recovery Process for Voice Communications

Voice Communications	<ul style="list-style-type: none">• Investment Fiji uses Grandstream IP Video phone, which is supported by android as its operating system. There are 28 Grandstream devices allocated to users. Each device has important data, which should be backed-up consistently.
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6.5 Disaster Recovery Procedure for Voice Communications

Disaster Recovery Procedure	
Voice Communication Strategy	Procedure <ul style="list-style-type: none">• Login to PBX server• Use admin logins• Backup system configuration
Voice Communication Restore Process	Procedure <ul style="list-style-type: none">• Login to PBX server• Locate restore point• Restore the system configuration• Reboot to take effect.

7.0 Appendix

7.1 Key Personnel Contact Info

Name, Title	Contact Option	Contact Number
CEO	Work	3315988
	Mobile	
	Email Address	
Head of Finance	Work	3315988
Premi Singh	Mobile	9997532
	Email Address	premit@investmentfiji.org.fj
Head Of HR	Work	3315988
	Mobile	
	Email Address	
Head Of IT	Work	3315988
Sameer Narayan	Mobile	9908377
	Email Address	sameer@investmentfiji.org.fj
Systems Support	Work	3315988
Abdul Raihaan	Mobile	8064674
	Email Address	abdul@investmentfiji.org.fj
Application Support	Work	3315988
Rajneel Chand	Mobile	9316991
	Email Address	

Members	Contact	Email
CEO		
Investment Manager – Kamal Chetty	9907913	kamal@investmentfiji.org.fj
Invest Facilitation Manger- Ritesh Gosai	9907970	ritesh@investmentfiji.org.fj
OHS Committee President – Shweta Chand	9907628	shweta@investmentfiji.org.fj
Regional Manager – Lisala Dyer	9907655	lisala@investmentfiji.org.fj
IT Manger – Sameer Narayan	9908377	sameer@investmentfiji.org.fj
HR/Admin – Premi Singh	9997532	premit@investmentfiji.org.fj

7.2 External Contacts

Name, Title	Contact Option	Contact Number
Landlord / Property Manager		SCC- Sireli Naikelekelevesi
	Work	3313433
	Mobile	9908679
Power Company		EFL
	Work	123333
	Mobile	5333
Telecom Carrier 1		TFL
	Work	12777
	Email Address	conatctus@telecom.com.fj
Telecom Carrier 2		Vodafone
	Work	3312000
	Mobile	9902123
Hardware Supplier 1		GEM IT
Account Number	Work	3313966
	Mobile	7088130
Insurance – Name		Marsh Limited
	Work	3227300
Off-Site Storage		Suva Samgam College
Account Number	Work	3382357

The person discovering the incident calls a member of the DISMAC in the order listed:

Members	Contact	Email
CEO		
IT Manger – Sameer Narayan	9908377	sameer@investmentfiji.org.fj
Investment Manager – Kamal Chetty	9907913	kamal@investmentfiji.org.fj
Invest Facilitation Manger- Ritesh Gosai	9907970	ritesh@investmentfiji.org.fj
OHS Committee President – Shweta Chand	9907628	shweta@investmentfiji.org.fj
Regional Manager – Lisala Dyer	9907655	lisala@investmentfiji.org.fj
HR/Admin – Premit Singh	9997532	premit@investmentfiji.org.fj

Investment

Disaster Recovery/Management Plan

Revision History

Revision	Date	Name	Description
Original 1.0	30/03/2020		

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1.0 Introduction

This document and the IT Disaster Recovery Plan constitute the Disaster Recovery/Management Plan of Investment Fiji. The purpose of this plan is:

- To protect the lives of staffs and assets of the organisation during an emergency;
- To clarify lines of authority and communication between the Investment Fiji Disaster Management Committee (InvFJ DISMAC) and Investment Fiji stakeholders during an emergency;
- To establish standard procedures for the effective use of available manpower and resources in the event of an emergency;
- To effectively respond to disasters.

1.1 Types of Disasters

- Fires
- Cyclones
- Tsunamis
- Earthquakes
- Major Flood
- Major Electricity Outage
- Major Water Outage
- Civil Unrest

2.0 Investment Fiji Disaster Management Committee (InvFJ DISMAC)

Investment Fiji DISMAC team shall consist of Investment Fiji management team that will implement disaster management operations, as and when required.

Table 1: InvFJ DISMAC Committee Members

DISMAC Team		
	Member	Responsible Disaster Management Action Areas
1	CEO	Chairperson of Investment Fiji DISMAC Team
2	Investment Manager – Kamal Chetty	Communication with internal stakeholders
3	Investment Facilitation Manager – Ritesh Gosai	Communication with external stakeholders
4	OHS Committee President – Shweta Chand	Liaison with National DISMAC Offices
5	Regional Manager – Lisala Dyer	Communication with internal and external regional stakeholders
6	HR/Admin Manager – Premit Singh	Ensure safety of infrastructure and staff
7	IT Manager – Sameer Narayan	Ensure safety of IT infrastructure

3.0 Terms of Reference (InvFJ DISMAC)

Investment Fiji Disaster Management Committee shall:

- Provide and establish immediate effective leadership through a team coordinated approach in the management of disasters affecting the organisation;
- Ensure that all readiness actions are taken to minimize potential loss of life, minimize damage to property, assets and business interruptions;
- Ensure effective and timely response actions are taken to address the impacts of disasters with priority to preserve human lives and mitigating further damage to property;
- Ensure the delivery of a robust recovery plan for resumption of Investment Fiji's operations with timelines for affected facilities, services and staff and ensuring that it is implemented;
- Ensure effective and timely communication to staff and stakeholders at all times pertaining to existing disaster situations and operations;
- Make recommendations for continuous improvement of Investment Fiji's Disaster Recovery/Management Plan. This will include reviewing and approving emergency procedures, training needs and infrastructure to enhance effective disaster management;
- Hold regular trainings with staff to ensure everyone is aware of procedures if a disaster occurs;
- Ensure adequate resource contingency is available for disaster operations within the organisation.

4.0 Activation of Investment Fiji DISMAC Team

The CEO will notify the Investment Fiji DISMAC team to convene as guided by the National DISMAC procedures and as when required at his / her discretion.

5.0 Investment Fiji DISMAC Procedures

- a) Fire
- b) Cyclone
- c) Tsunami
- d) Earthquake
- e) Major Flood
- f) Major Utility Outage
- g) Civil Unrest

6.0 Procedures

6.1 Fire

Action	Whose responsibility?	Relevant contact
<p>Upon sounding of building fire alarm:</p> <p>Notify everybody on the premises to evacuate to known emergency fire assembly point (Refer to Section 8.1) and take:</p> <ul style="list-style-type: none"> • Emergency Kit • Staff Movement Log Book • Visitors Log Book 	<p>OHS Committee:</p> <p>Suva Office - Shaneel Nair Lautoka Office - Thomas Magnus Labasa Office - Aresh Chand</p>	Refer to Section 9.0
<p>IF the firetruck has not arrived:</p> <p>Call the National Fire Authority (NFA) Inform NFA of location of fire</p>	<p>OHS Coordinator:</p> <p>Suva Office - Shweta Chand Lautoka Office - Thomas Magnus Labasa Office - Aresh Chand</p>	
<p>At emergency assembly point, perform head count to ensure all people are accounted for</p> <p>Is everyone accounted for?</p> <p>If YES — wait for ‘all clear’ or await further instructions from authorities</p> <p>If NO — identify who is missing and try phoning them to check their whereabouts</p>	<p>Staff</p> <p>Investment Fiji DISMAC team (respective managers of Divisions) to perform headcount. If a manager is not present, the seniors of the Division will perform their count for them</p> <p>Respective managers and seniors (if the manager is not present) to call missing persons</p> <p>Visitors</p> <p>Identify all visitors’ location and call those that are missing.</p>	

Action	Whose responsibility?	Relevant contact
	Suva Office - HR Personnel – Premit Singh Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand	
Notify Fire Authority at site of missing persons and last known locations	OHS Committee: Suva Office - Shaneel Nair Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand	Refer to Section 9.0
Notify Landlords Suva: Suva City Council Lautoka: Jay Lal Labasa: Local Timber Distributors	OHS Committee: Suva Office - Jogen Prasad Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Notify next of kin of staff members who are injured or missing	Investment Fiji DISMAC Team (Manager of respective Division)	
Inform managers to inform staff to return to work once 'all clear' is pronounced	Investment Fiji DISMAC Chairperson	
Notify staff regarding instructions from authorities if workplace is closed	Investment Fiji DISMAC Team (Manager of respective Division)	

6.2 Cyclone

Action	Whose responsibility?	Relevant contact numbers
Upon receiving a cyclone warning: Notify HR Personnel of cyclone	Anyone who hears of the cyclone occurring first	Refer to Section 9.0
Verification of warning and impacted areas with Fiji Meteorological Office and Department of Information	HR Personnel – Premit Singh	
Management meeting	DISMAC Team (CEO and management)	
Decision of office closure: CEO to make the decision Or, directive through MITT	CEO Management team Investment Fiji Desk Officer at MITT – Payal Chand	
If the office is to stay open or close, inform staff of the outcome	HR Personnel – Premit Singh	
Secure and cover assets such as vehicles and equipment to ensure minimal damage is caused	Suva Office: IT Manager – Sameer Narayan HR Personnel – Premit Singh Lautoka Office - Thomas Magnus Labasa Office - Aresh Chand	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Prepare a press release to notify stakeholders whether the office is open or closed	CEO or PR – Priscilla Niranjana	
Confirm cyclone warning cancellation to CEO and management	HR Personnel – Premit Singh	
Inform all staff that the office is re-opened and work will resume	Investment Fiji DISMAC Team (Manager of respective Division)	

6.3 Tsunami

Action	Whose responsibility?	Relevant contact numbers
Upon a tsunami warning: Notify HR Manager of tsunami	Whoever hears the tsunami warning first	Refer to Section 9.0
Verification of warning and impacted areas with Fiji Meteorological Office and Department of Information	HR Personnel – Premit Singh	
Notify everybody on the premises to immediately evacuate to known tsunami assembly point (Refer to Section 8.2) and take: <ul style="list-style-type: none"> • Emergency Kit • Staff Movement Log Book • Visitors Log Book 	OHS Committee: Suva Office - Shaneel Nair Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand	
At Emergency assembly point, perform head count to ensure all people are accounted for Is everyone accounted for? If YES — wait for ‘all clear’ or await further instructions from authorities If NO — identify who is missing and try phoning them to check their whereabouts	Staff Investment Fiji DISMAC team (respective managers of Divisions) to perform headcount. If a manager is not present, the seniors of the Division will perform their count for them Respective managers and seniors (if the manager is not present) to call missing persons Visitors Identify all visitors’ location and call those that are missing.	

Action	Whose responsibility?	Relevant contact numbers
	Suva Office - HR Personnel – Premit Singh Lautoka Office - Thomas Magnus Labasa Office - Aresh Chand	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Notify next of kin of staff members who are injured or missing	Investment Fiji DISMAC Team (Manager of respective Division)	Refer to Section 9.0
Confirm tsunami warning cancellation to CEO and management	HR Personnel – Premit Singh	
Inform all staff that the office is re-opened and work will resume	Investment Fiji DISMAC Team (Manager of respective Division)	

6.4 Earthquake

Action	Whose responsibility?	Relevant contact numbers
<p>Upon the occurrence of an earthquake:</p> <p>Drop and take cover underneath desks and tables</p>	All staff	Refer to Section 9.0
<p>ONLY ONCE EARTHQUAKE STOPS:</p> <p>Notify everybody on the premises to evacuate to known earthquake assembly point (Refer to Section 8.1) and take:</p> <ul style="list-style-type: none"> • Emergency Kit • Staff Movement Log Book • Visitors Log Book 	<p>OHS Committee</p> <p>Suva Office - Shaneel Nair Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand</p>	
<p>At emergency assembly point, perform head count to ensure all people are accounted for</p> <p>Is everyone accounted for?</p> <p>If YES — wait for ‘all clear’ or await further instructions from authorities</p> <p>If NO — identify who is missing and try phoning them to check their whereabouts</p>	<p>Staff</p> <p>Investment Fiji DISMAC team (respective managers of Divisions) to perform headcount. If a manager is not present, the seniors of the Division will perform their count for them</p> <p>Respective managers and seniors (if the manager is not present) to call missing persons</p> <p>Visitors</p> <p>Identify all visitors’ location and call those that are missing.</p> <p>Suva Office - HR Personnel – Premit Singh Lautoka Office - Thomas Magnus</p>	

	Labasa Office - Asesh Chand	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Notify authorities of missing persons and last known locations	OHS Committee: Suva Office - Shaneel Nair Lautoka Office - Thomas Magnus Labasa Office - Asesh Chand	Refer to Section 9.0
Notify next of kin of staff members who are injured or missing	Investment Fiji DISMAC Team (Manager of respective Division)	
Ensure staff return to work once 'all clear' is pronounced	Investment Fiji DISMAC Team (Manager of respective Division)	
Inform all staffs on instructions from authorities if workplace is closed	Investment Fiji DISMAC Team (Manager of respective Division)	

6.5 Major Flood

Action	Whose responsibility?	Relevant contact numbers
Upon the occurrence of a flood in Fiji: Notify HR Personnel (Premit Singh) of flood	Anyone who hears of the cyclone occurring first	Refer to Section 9.0
Verification of warning and impacted areas with Fiji Meteorological Office and Department of Information	HR Personnel – Premit Singh	
Management meeting	DISMAC Team (CEO and management)	
Decision of office closure: CEO to make the decision Or, directive through MITT	CEO Management team Investment Fiji Desk Officer – Payal Chand	
If the office is to stay open or close, inform staff of the outcome	HR Personnel – Premit Singh	
Relocate assets to safe zone	DISMAC Team (Managers of respective Divisions to coordinate)	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Prepare a press release to notify stakeholders whether the office is open or closed	CEO PR – Priscilla Niranjana	
Confirm flood warning cancellation to CEO and management	HR Personnel – Premit Singh	
Inform all staff that the office is re-opened and work will resume	Investment Fiji DISMAC Team (Manager of respective Division)	
Inform all staffs on instructions from authorities if workplace is closed	Investment Fiji DISMAC Team (Manager of respective Division)	

6.6 Major Electricity Outage

Action	Whose responsibility?	Relevant contact numbers
Upon the occurrence of Electricity Outage: Verify cause of Electricity Outage with EFL/ Landlords	HR Personnel – Premit Singh	Refer to Section 9.0
Management meeting	DISMAC Team (CEO and management)	
Decision of office closure: CEO to make the decision Or, directive through MITT	CEO Management team Investment Fiji Desk Officer at MITT – Payal Chand	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
If the office is to stay open or close, inform staff of the outcome	HR Personnel – Premit Singh	
Prepare a press release to notify stakeholders whether the office is open or closed	CEO PR – Priscilla Niranjana	
Inform all staff that the office is re-opened and work will resume once utility resumes	Investment Fiji DISMAC Team (Manager of respective Division)	

6.7 Major Water Outage

Action	Whose responsibility?	Relevant contact numbers
Upon the occurrence of Water Outage with WAF: Verify cause of Water Outage with WAF/ Landlords	HR Personnel – Premit Singh	Refer to Section 9.0
Management meeting	DISMAC Team (CEO and management)	
Decision of office closure: CEO to make the decision Or, directive through MITT	CEO Management team Investment Fiji Desk Officer at MITT – Payal Chand	
If the office is to stay open or close (if outage exceeds 2 hours), inform staff of the outcome	HR Personnel – Premit Singh	
Prepare a press release to notify stakeholders whether the office is open or closed	CEO PR – Priscilla Niranjana	
Inform all staff that the office is re-opened and work will resume once utility resumes	Investment Fiji DISMAC Team (Manager of respective Division)	

6.8 Civil Unrest

Action	Whose responsibility?	Relevant contact numbers
Upon Notification of Civil Unrest: Refer to announcement made by the relevant authority	HR Personnel – Premit Singh	Refer to Section 9.0
Contact Ministry of Industry Trade & Tourism	CEO	
Management meeting	DISMAC Team (CEO and management)	
Decision of office closure: CEO to make the decision Or, directive through MITT	CEO Management team Investment Fiji Desk Officer at MITT – Payal Chand	
If the office is to stay open or close, inform staff of the outcome	HR Personnel – Premit Singh	
IT team to activate IT Disaster Recovery Plan	IT Manager- Sameer Narayan	
Prepare a press release to notify stakeholders whether the office is open or closed	CEO PR – Priscilla Niranjana	
Confirm that Civil Unrest is no longer a threat	HR Personnel – Premit Singh	
Inform all staff that the office is re-opened and work will resume once the ‘all clear’ is pronounced	Investment Fiji DISMAC Team (Manager of respective Division)	

7.0 Emergency Items

7.1 Items in Emergency Kit for Evacuation

- Updated Disaster Recovery/Management Plan
- Staff-movement Log Book
- Visitor Log Book
- Torch
- Batteries
- Reflector Vest
- First Aid Kit
- Water

7.2 Emergency items in Office

- Tinned food
- Noodles
- Water
- Tooth brush x 2
- Tooth paste x 1
- Soap x 2
- Towel x 2

8.0 Assembly Points

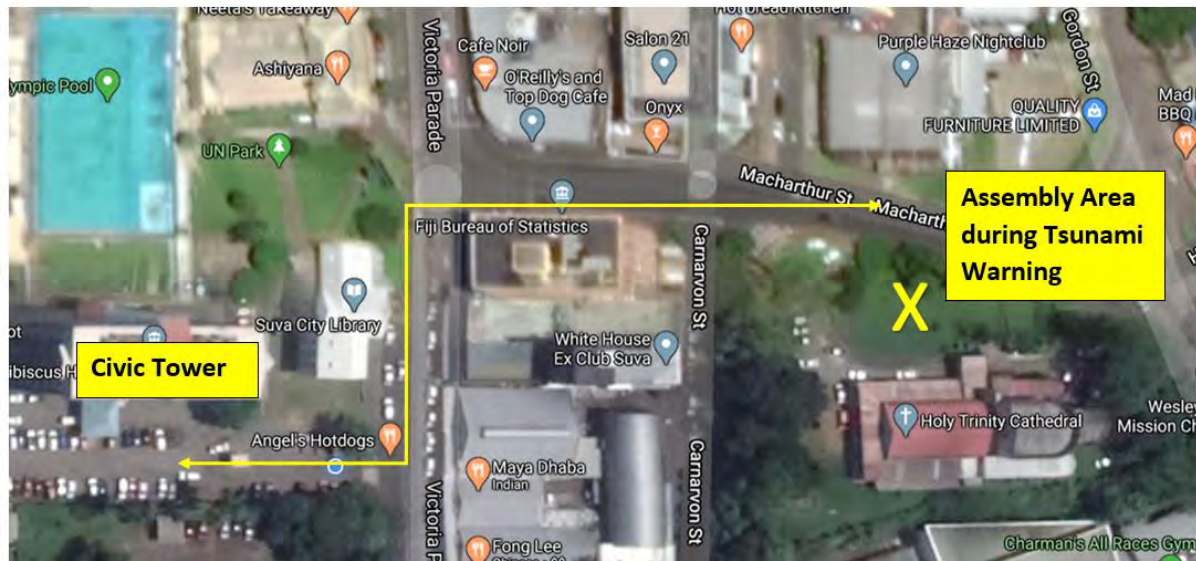
8.1 Fire/ Earthquake Assembly Point - Suva



8.1 Tsunami Assembly Point - Labasa



8.3 Tsunami Assembly Point - Suva



8.4 Tsunami Assembly Point - Lautoka



9.0 Emergency Contacts

Category	Names	Mobile Contact	Next of Kin	Mobile Contact
Staffs	Abdul Raihaan	8064674	Abdul Rahauf	9727920
	Archana Kanti	8458764	Ashik Khan	9843698
	Asesh Chand	9908349/2936088	Priya Chand	7016259
	Atinesh Prasad	9446306	Shaazreen Jalali	13604887053
	Carline Bentley	9331063	Shaanal Prasad	9294736
	Esita Nakavulevu	9162595	Alumeci Tuisawau	9252189
	Esther Salem	8626418	Daniella	7191132
	Jogen Prasad	9680556	Rita Prasad	9402283
	Kamal Chetty	9907913	Hira Sami Chetty	9339982
	Ling Peng	9187278	Peng Hop Peng	8073875
	Lisala Dyer	9907655	Mauvu Qalowasa	8657192
	Losana Mavaeao	9856446/7372141	Taniela Naulivou	8370551/7132586
	Makelesi Locksam	9356931	Vasemaca Tokalau	9523830
	Malika Kumar	9439996	Anukar Kumar	9217831
	Manish Reddy	8755579	Priya Kumar	9719008
	Mere Tora	9081207	Meli Nabaro	8069773
	Michael Irava	8381590	Mavi	9124986
	Micheal Shankar	9907914	Reshma Shankar	7909022
	Musarat Ali	9993888/9907895	Nadirul Nisha	8641509
	Nawa Lia Waqanisau	9849832	Akuila Waqanisau	9764465
	Parikshat Chand	9023505	Sheenal Swastika Chand	9005174
	Premit Singh	9997532	Niraj Singh	9341854
	Priscilla Niranjana	9907964	Ashley	2923880
	Priya Nandani	9351278	Moses Ram	9742639
	Rabia Besetimoala	9046869	Savenaca Sawake Besetimoala	9291774
	Rajneel Chand	9316991	Vineeta Lata	9353938
	Rajneel Sharan	8359235	Rashi Sharan	9608817
	Ritesh Gosai	9907970	Asha Gosai	(00)64211551214

	Ronish Chand	9813179	Ratish Chand	9606206
	Safida Zareen Nisha	8765221	Mohammed Ifraz Sadiq	9442293
	Sameer Narayan	9908377	Natalyn Lakhani	9219206
	Sanjesh Narayan	9907812	Deepika Narayan	9931448
	Shaneel Nair	9979060/9907977	Madhuri Nair	9906608
	Sheetal Shivangni	9069512	Ifran Khan	8309602
	Shilfa Chand	9475057	Sheik Tasheen	7773553
	Shweta Chand	9907628/8613626	Shavnil Sharma	9479854
	Siteri Tagilala	9378258	Finau Vukialau	9261563
	Sumeet Singh	9615643	Ramen Singh	2947573
	Thomas Magnus	9907912	Ellen Magnus	7777912
Emergency	Natural Disaster	915		
	National Fire Authority	910		
	Ambulance	911		
	Police	917		
	Energy Fiji Limited	913		
	Water Authority of Fiji	5777		
Landlords/ External Stakeholders	Suva - Suva City Council	331 3433		
	Lautoka - Jay Lal & Co	666 4133		
	Labasa - Local Timber Distributors	881 8510 / 9927265		
	Payal Chand – Ministry of Industry, Trade and Tourism	9200779/ 3305411		
	Fiji Metrological Services	6724888		
	Department of Information	3306005		

PUBLIC ACCOUNTS COMMITTEE

2017-2018 AUDIT REPORT ON STATUTORY AUTHORITIES

QUESTIONS

SECTION 6.1: FIJI SPORTS COUNCIL

OTHER SIGNIFICANT MATTERS

Lack of controls in recording of facility Hire and Concession Income

1. What controls has the Council implemented to safeguard revenues from Facility hire and Concession?

FSC's Response:

This issue was resolved in the financial period audit **August 2016- July 2017**.

- The Council's Finance Management ensures that all approved sales quotations are received and attached to each income receipted for facility hire. The Finance Officers have been well advised of the finance processes and it is ensured that no receipt is done without the absence of such and this is regularly monitored.
- The recording of facility hire income with the necessary documentations are checked by the Accountant.
- All concession income is recorded under the respective canteens sales against the verification of stock sold at each event at each canteen. The sale from the stock recorded in stock sheets are verified by the Concession Officer in-charge and verified by the Accountant for record into the system.
- Segregation of duties are maintained in the recording and receipting of income as the Concession Officer verifies the stock sold and the sales are receipted by the Finance Officer in-charge of receipting's. Similarly, the sales quotations are raised on facility hire by the revenue department and the receipt of income is recorded by the Finance Officer in-charge of receipting's.
- The revenue for banking for both facility hire and concession is checked by the Accountant.

The Council's decision for the implementation of the Enterprise Resource Planning (ERP) system will automate the processes of raising quotation's and billing in system which would further enhance transparency in cash and revenue recording.

Absence of Receipt Book register

2. Provide a copy of receipt book register to the Committee

FSC's Response:

This issue was resolved in the financial period audit **August 2016- July 2017**.

- Receipt books are solely kept and maintained in finance under lock and key and are under Finance Management supervision and access. A process has been maintained where no receipt books is issued to any facility cashier unless the other receipt books issued and have been full are returned. All prior used receipt books from all the facilities have been collected and maintained in finance now.

- Receipt register book is now maintained in finance by the Finance Management which clearly states sequence number of books issued and returned, the name of staff taking/returning the books and the date of issue and return.
- Online receipting has been implemented from December 2016 which has significantly reduced the manual receipts and any discrepancies with receipts and cash. Manual receipts are only used at outer facilities where there is no provision for online receipting system at the moment.

The Council is in process of implementing an Enterprise Resource Planning (ERP) system which will automate all cash areas of the Council, including all the facilities outside Head Office and Concession.

Attached is the copy of the receipt book register maintained.

Anomalies in Receipting and Banking of Revenue Receipts

3. Is the Council deposits receipt of cash in a timely manner? What changes has been made by the Council to ensure cash is banked promptly?

FSC's Response:

This issue was resolved in the financial period audit **August 2016- July 2017**.

Yes. The Council deposits receipt of cash daily unless on certain exceptions approved by the Finance Manager.

- Banking is done daily unless authorized by the Manger Manager at any instance. For example, if the daily sale is less than \$500.00, then the cash deposit is kept in the cash locker/safe in Finance which is under surveillance 24/7 and the access is only with the authorised personnel including the Finance Manager. This is a measure taken to control expenditure and enhance efficiency and productivity in other areas.
- Finance Officer's in-charge of Banking and Receipting reconciles the receipts for banking for all centres cash takings for the previous day and reconcile daily to Accountant with the daily receipt report for the Accountant to verify and then sign off before banking. The Accountant verifies and ensures that receipts and cash are properly reconciled for cash banking daily.
- Cash from all the cash centres are deposited in the cash safe which the Council holds and cleared for reconciliation and banking daily.
- For manual receipts used at facilities outside the Head Office, the Banking Officer in-charge verifies the sequence of the receipts daily verifying against the last sequence used to verify the daily sale. Any discrepancy if identified, are addressed there and then on the receipts and cash. The online receipts issued at the Head Office are verified from the accounting system receipt report and the sales quotations received.

The Enterprise Resource Planning (ERP) system once implemented will automate all cash areas of the Council, including all the facilities outside Head Office and Concession.

SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

FSC's Response:

FSC's strategic plans are based on 5-year department plans and National Sports Federations plans. This is connected to the 5 year and 20-year National Development plan.

The FSC has renovated 6 facilities and from 2013, where we have renovated one facility per year. All these renovations are to bring facilities to international standards and to offer our athletes international standard facilities to train in and in following the 5 years and 20 years NDP.

On the 2030 Agenda and Samoa Pathway, we are aware of goals linked to FSC.

We have Cooperation agreements with our Pacific Island neighbours like Vanuatu, Solomon and Tonga where their Government delegations where discussions facility inspections of the FSC facilities in preparations for the Mini Pacific Games and South Pacific Games that they hosted. We have also shared plans of facilities with them. The FSC has also had visits from the Kiribati and Singapore delegations and is similar to the Samoa Pathway of partnership and sharing information.

2. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National Development Plan, with the SDGs and its targets and indicators?

FSC's Response:

We have monthly reviews of our strategic plans, address areas where there is constraints, and ensure that we work within the parameters of our Good Governance Framework always.

3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?

FSC's Response:

By monthly reviews and annual strategic planning sessions to review FSC Strategic goals in relation to Fijis NDP's.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

If yes:

a) How often does it meet?

FSC's Response:

Yes – FSC sits on a panel with Ministry of Youth and Sports and Ministry of Industry Trade and Tourism along with FNCS to ensure

that all Government funding for events meet the objectives of Tourism Fiji funding as part of Tourism Fiji's plan to achieve NDP and SDG. As and when Tourism Fiji receives applications and requests a meeting

FSC also has representation on respective Ministerial National Committee discussions as part of their respective NDP and SDG plans as well. As and when the respective Ministries have their strategic workshops and sessions.

FSC also has representation on Judges Panel for PMs National Youth Award which is a collaboration of MITT and MYS and all other Ministries that would normally have a Youth category award as part of their SDG objectives.

b) What aspects of its function can it be improved?

There have definitely been gains in sharing resources. FSC is always working to add to discussions and to add value to FSC's monitoring and also to ensure we continuously are evaluating FSC's alignment to the NDP and SDG's.

If no:

c) Do you see the need for such a mechanism?

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

FSC's Response:

The FSC is properly equipped. Since this revamped FSC Board in 2011, FSC has developed a Strategic plan in 2011-2016 and reviewed the 5-year plan so that in 2015 developed the Strategic Plan, which is aligned to SDG. This shows that the board is constantly reviewing the strategic plan and ensuring that FSC is always managing their resources to meet the SDGs.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?

FSC's Response:

- (a) Lead Government agency, in FSC case Ministry of Youth and Sports (MoY&S) should have an open mind and be aware of the functions of the FSC. It should advise the FSC when opportunities are available for staff at the FSC to be included in Sports facility inspection tours and training missions as offered to Government.
- (b) MoY&S, through constant work and more interaction with FSC have better-understood FSC's role and works with FSC by information sharing, to improve FSC processes and facilities. This sharing had also enabled MoY&S to improve its delivery to sports facilities in the rural areas.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

FSC's Response:

The Fiji Government is assisting in SD9 for FSC by assisting in our plans to renovate facilities. Even though the funding is getting harder to access from the Government, FSC has made partnership with commercial banks to satisfy SDG9 in building resilient infrastructure for all Fijians.

8. Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?

FSC's Response:

At the initial discussion in 2011, representatives were consulted from Local Government, associated Ministries to get opinions, church heads were invited to give their opinion and major customers consulted as well. After obtaining feedback from key suppliers and customers, the 2011 Strategic Plan was built in line with SDGs and ensuring Government objectives were always kept in sight. We did this again in 2015 when we reviewed the full FSC Strategic Plan.

In 2019 there was a survey commissioned where again a variety of customers, suppliers and key parties were consulted and requested to submit feedback to FSC so that we could ensure we got a feel for how things were and whether we were still being proactive.

We have regular meetings with National Sports Organisations to ensure that Government owned facilities are complying with International Standards. It is imperative that FSC renovations to upgrade meet International Standards and provide quality infrastructure.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

FSC's Response:

We have questionnaires sent out to Civil Society to request for a review on the facilities. A Masterplan was commissioned in 2016 and an appointed Architectural firm went to the market to find out market needs and to ensure that FSC developed a plan to earn standard income so that FSC would become subsistent and not rely on Government for Capital funding for the future developments. This is to encourage more Public-Private partnership.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning and curricula and be a part of a global public service award system on SDGs implementation?

FSC's Response:

Yes, there is an interest. FSC has been fortunate over the last 10 years to have utilised this learning experience and sending employees to India and China established under partnership agreements and there are plans to have peer-to-peer program with Singapore in the future. FSC has availed ourselves for Pacific Agreements – entertaining delegations from Vanuatu, Solomon Islands, Tonga, Kiribati and Singapore to discuss our infrastructure with them. Even to the extent of providing Blue Prints for our facilities to local government as well.

FSC is grateful to the Public Service for managing these learning experiences and included FSC in these programs.

Date	Receipt Book NO	Taken Dept	Name	Returned Name	Returned Date
3/7/16	✓ 59701 - 59850	Rn / ops	Tima		
3/7/16	✓ 62851 - 63000	NFC	AKISI	ref	10/8/16
3/7/16	✓ 59851 - 60000	Rn / ops	Tima		
4/7/16	✓ 63001 - 63150	Rn	Sikel	Sikel	28/7/16
18/7/16	✓ 63151 - 63300	Rn / ops	Tima	Tima	18/7/16
19/7/16	✓ 63301 - 63450		Eleroa		
25/7/16	✓ 63451 - 63600	Rn / ops	Tima	Tima	received 2/08/16
26/7/16	✓ 64651 - 64800	Rn	Sikel		
27/7/16	✓ 64801 - 64950	Rn / ops	Tima	Tima	returned
1/8/16	✓ 64951 - 65100	Rn / ops	Tima		
2/8/16	✓ 64201 - 64350	DCAC	desilva	Jasilinga	returned 2/08/16
5/8/16	✓ 64351 - 64500	Rn / ops	Tima	Tima	received
5/8/16	✓ 64501 - 64650	Rn	Alfred		
10/8/16	✓ 64051 - 64200	NFC	Della	Della	received 10/08/16
15/8/16	✓ 60451 - 60600	Rn / ops	Tima	Tima	received
19/8/16	✓ 63901 - 64050	Rn	Alfred	Alfred	30/08/16
26/8/16	✓ 63751 - 63900	DCAC	Della		
	✓ 62351 - 62500	VTC	Sivori	Sivori	received 21/08/16
	✓ 62101 - 62250	Rn / ops	Tima	Tima	received
01/08/16	✓ 62251 - 62400	Finance / Banking	Alfred	Alfred	received
4/08/16	✓ 60601 - 60750	DCAC	Mili		
5/08/16	✓ 60751 - 60900	Finance ops	Tima		
8/08/16	✓ 60901 - 61050	Marketing - Laseaga	Shawn		
	✓ 62401 - 62550	✓	Shawn		
12/08/16	✓ 61051 - 61200	Alfred - Banking	Alfred	Alfred	21/08/2016 received
	✓ 61201 - 61350	Tima ops			
5/09/16	✓ 61351 - 61500	NFC - Della	Tima	Dema	15/10/16 returned
6/09/16	✓ 61501 - 61650	Dps - Tima			
11/09/16	✓ 61651 - 61801	VTC - Sivori	Sivori	Refined	28/10/16
	✓ 61801 - 61950	Alfred Banking	Alfred	Returned	Alfred
	✓ 61951 - 62100	Tima - Ops			
	✓ 625251 - 625400	Jasilinga - DCAC			
19/09/16	✓ 65101 - 65200	Tima - ops	Tima		
19/09/16	✓ 65001 - 65500	IDC BK - Finance	Shawn		
19/09/16	✓ 65551 - 65700	Alfred - Banking		returned	
19/09/16	✓ 65701 - 65850	Sereana - Connection			
19/09/16	✓ 66001 - 66150	NFC - Dema	Shawn	returned	

Date	Rec BROK NO	Dept Taken By: Name	Name Ref By
13/10/16	✓ 66151 - 66300	ATVred Finance	
13/10/16	✓ 66301 - 66450	Finance Maria	
17/10/16	✓ 66451 - 66600	Ops Timor	received 08/11/16
✓	✓ 66601 - 66750	Banking - ATVred	received
23/10/16	✓ 66751 - 66900	VTC - Gally	returned 02/12
28/10/16	✓ 66901 - 67051	Banking - ATVred	returned 08/11/16
✓	✓ 67051 - 67200	Ops - Timor	received 08/11
28/10/16	✓ 67201 - 67350	DCAC	Jesoliva x 28
31/10/16	✓ 67351 - 67500	NFC	Demo. Cema (R) 21/11
03/11/16	✓ 67501 - 67650	Ops - Timor	
08/11/2016	✓ 67651 - 67800	Banking - ATVred	TIMA 23/11/16
14/11/2016	✓ 67801 - 67950	Ops - Timor	
19/11/2016	✓ 67951 - 68100	Ops - Timor	
21/11/16	✓ 68101 - 68250	NFC - Cema	a Maria
23/11/16	✓ 68251 - 68400	DCAC - Sen	x 15/12
28/11/16	✓ 68401 - 68550	DCAC - PAU	a Pauline NAWALU 21/12
28/11/16	✓ 68551 - 68700	CASHIER	
28/11/16	✓ 68701 - 68850	Cashier	
1/12/16	✓ 68851 - 69000	LAWARA	
02/12/16	✓ 69001 - 69150	VTC	SINOI EPELI 25/12
21/12/16	✓ 69151 - 69300	DCAC	NAWALU
4/01/17	✓ 69301 - 69450	NFC - Refund	Matapaj V. 04/01
22/11/17	✓ 69451 - 69600	NFC - Cema	a Pauline Time 7/1
10/01/17	✓ 69601 - 69750	FINANCE USE	Maria
23/01/17	✓ 69751 - 69900	VTC - NHC	Shelven Request Book
25/01/17	✓ 69901 - 70050	VTC	EPELI x
30/01/17	✓ 70051 - 70200	DCAC	JHA PAU - 16/02/17
11/02/2017	✓ 70201 - 70350	NFC - Returned	Cema 24/03/17
14/02/17	✓ 70351 - 70500	DCAC	PAU + Pauline 05/04
27/01/17	✓ 70501 - 70650	CONCESSION	SEPERAN
27/02/17	✓ 70651 - 70800	CONCESSION	Ramil (R)
27/02/17	✓ 70801 - 70950	CONCESSION	Tupel (Ramil)
25/03/17	✓ 70951 - 71100	DCAC	NAWALU x Refund 26/03
07/03/17	✓ 71101 - 71250	NFC - CEMA	Timor Return 28/04/17
30/03/17	✓ 71251 - 71400	VTC	LOI
12/03/17	✓ 71401 - 71550	VTC - 70950 BY RAMIL	2AT
23/03/17	✓ 71551 - 71700	DCAC - operations	GIKET RATU 22/03

Date	Receipt Bk no.	Dept	taken By	Name	Ref by Name	Date
8/03/17	71551 - 71700	Finance	→ PRC			
	71701 - 71850	Finance	→ PRC			
		Super Rugby Tickets				
8/03/17	74101 - 74250	Finance	Doc	Dec	Hettala	12/04/17
	74251 - 74400			Hettala		12/04/17
	74401 - 74500					
	74551 - 74700					
	74701 - 74850					
	74851 - 75000					
	75001 - 75150					
	75151 - 75300					
	75301 - 75450					
	75451 - 75600					
	75601 - 75750					
	75751 - 75900					
	75901 - 76050					
	76051 - 76200					
	76201 - 76350					
	76351 - 76500					
	76501 - 76650					
	76651 - 76800					
	76801 - 76950					
	76951 - 77100					
24/03/17	72301 - 72450	NFC	Chaher	CEMA	Nemani	08/06/17
24/03/17	72451 - 72600	Cashier	Stunna	Dionisia		
26/03/17	72901 - 73050	Concession	SBP	Sureca		
29/03/17	71851 - 72000	UTC	Blaw	DELLA		
30/03/17	AA PAPER	CASHIER		Stunna		
06/04/17	AA	TICKETING OFFICER		Stunna		
11/04/17	73051 - 73200	DCAC		Sikali	PAU 03/05/17	11/04/17
18/04/17	72751 - 72900	UTC - LI		+ Kewenow		
28/04/17	73351 - 73500	NFC - CEMA		Chaher	RETURNED 08/06/17 TMA - @	
	73501 - 73650	DCAC - PAU	03/05/17	+ P. P. P.		
	73651 - 73800	UTC - LI	08/05/17		RETURNED 29/05/17 - @	
	73801 - 73950	L-PARK	11/05/17	MELINA		
	73951 - 74100	L-PARK	11/05/17	MELINA		

Date	Rec Book No	Dept Taken By	Name	Ret by Name	
12/05/17	77101 - 77250	Concession	Marica	Marica	01
19/05/17	77551 - 77700	Super Rugby 23	Sherin		
19/05/17	77701 - 77850	Super Rugby 23	Pau Arndt		
19/05/17	77851 - 78000	Super Rugby 23	Pooja		
22/05/17	78481 - 78600	Finance - Cashier	Lucy		
29/05/17	78601 - 78750	UTC - Serv. V	A. Sun	Prize 19/6	
06/06/17	78751 - 78900	Concession	Marica		
06/06/17	78901 - 79050	DCAC -	PAU & Pessi	JASILINA	21
07/06/2017	79051 - 79200	Finance - Cashier	Pooja		
08/06/17	79201 - 79350	NFC - TIMA	Tim	TIMA	2
15/06/17	79351 - 79500	Finance - Receipting	Pooja		
19/06/17	79501 - 79650	UTC	PRVA	19/06/17	
06/07/17	79651 - 79800	FINANCE - CASHIER	SHAIREEN		
06/07/17	79801 - 79950	POSTA - CASHIER	PODA		
06/07/17	79951 - 80100	NFC & Signale	SARASIA	08/08/17	6
10/07/17	80101 - 80250	Canteen -	Ranil		
14/07/17	80251 - 80400	UTC	D. de		
21/07/17	80401 - 80550	DCAC - Return of all	Nawala		
21/07/17	80551 - 80700	FINANCE - CANTEN	Ranil		
24/07/17	80701 - 80850	NFC & Signale	SARASIA	CENA	
24/07/17	80851 - 81000	Pooja - Finance receipting			
02/08/17	80951 - 81000	Sherin - CASHIER			
04/08/17	81001 - 81150	Cashier - Sher			
08/08/17	81151 - 81300	TAVETH - NFL	TAVETH	08/08/17	
08/08/17	81301 - 81450	LIANA - CASHIER - CATETAKING			
03/08/17	81451 - 81600	MELINA - L - PARK	Perma		
03/08/17	81601 - 81750	MELINA - L - PARK	Perma		
10/08/17	81751 - 81900	Cashier -			
11/08/17	81901 - 82050	UTC - Della Shaw	Della Shaw	By Perma	
11/08/17	82051 - 82200	Cashier			
18/08/17	82201 - 82350	POSTA - FINANCE			
28/08/17	82351 - 82500	NFC - CENA		12/09/17	
31/08/17	82501 - 82650	DEE - CASHIER			
1/09/17	82651 - 82800	SIVELI - DCAC		MARICA	
08/09/17	82801 - 82950	JAKE - UTC			
23/09/17	82951 - 83100	Pooja - NRE Presale			












































21/09/17 77901 - 80100 This book taken by WAME - NFC to check Receipt
 Banked - Returned by WAME - 11/09/17 2:20 PM

Date	Rec Book No.	Dept Taken By	Name	Ret By	Date
12/09/17	83101-83250	NFC-SERA V	SERA V	MK	12/10/17
23/09/17	83251-83400	Sherin	Shi	Shi	
21/09/17	83401-83550	NFC	WAME	WAME	12/10/17
01/09/17	83551-83700	UTC-JALE	JALE V	JALE V	
11/10/17	83701-83850	DCAC	MARIKA	SERA V	08/11/17
21/10/17	83851-84000	NFC	WAME	WAME	30/10/17
23/10/17	84001-84150	Daily Receipts-Pooja	Pooja		
23/10/17	84151-84300	Pooja-Pooja	Pooja		
31/10/17	84301-84450	UTC	JALE V	JALE V	
27/10/17	84451-84600	NFC-Returned	WAME	WAME	27/11/17
27/10/17	84601-84750	NFC-TAVS	TAVS	TAVS	07/11/17
26/10/17	84751-84900	Cashier-Sherin	Sherin	Sherin	
		Xpress Paper			
3/11/17	84901-85050	DCAC	SERA V	SERA V	29/11/17
9/11/17	85051-85200	Presale (Football)	Presale	Presale	
10/11/17	85201-85350	Presale-DCAC	Sherin	Sherin	
14/11/17	85351-85500	JALE V-UTC	UTC	JALE V	14/11/17
20/11/17	85501-85650	Flo-NFC	Rlo	Rlo	5/12/17
20/11/17	85651-85800	NFC-Summary Book	Rlo	Rlo	
8/11/17	85801-85950	DCAC	JASLINA	JASLINA	18/12/17
5/12/17	85951-86100	NFC	SERA	ALITI	24/12/17
12/12/17	86101-86250	L-PARK	MELINA	MELINA	
05/12/17	86251-86400	L-PARK	MELINA	MELINA	
12/12/17	86401-86550	UTC	JALE	JALE	16/12/17
18/12/17	86551-86700	DCAC	JASLINA	JASLINA	24/12/17
21/12/17	86701-86850	NFC	ALITI	ALITI	01/11/18
22/1/18	86851-87000	CASHIER	POLJA	POLJA	
09/1/18	87001-87150	ALITI (NFC)	ALITI	ALITI	02/01/18
16/1/18	87151-87300	UTC	JALE V	JALE V	01/03/18
	87301-87450				
17/01/18	87451-87600	Cashier	Pooja	Pooja	
14/01/18	87601-87750	Cashier	Pooja	Pooja	02/01/18
21/01/18	87751-87900	NFC	SERA V	SERA V	02/02/18
4/02/18	87901-88050	DCAC	MARIKA	MARIKA	17/02/18
31/01/18	88051-88200	NFC	WAME	WAME	14/02/18
12/02/18	88201-88350	Cashier	Sherin	Sherin	25/04/18
05/02/18	88351-88500	Jale V-UTC	Jale	Jale	26/3/18

DATE	REC BOOK #	DEPT	NAME	RET DATE	SIGN
14/02/18	88351-88500	NFC	NEMANI	26/02/18	<i>[Signature]</i>
17/02/18	88501-88650	DCAC	JASILIVA	27/03/18	<i>[Signature]</i>
26/02/18	88651-88800	NFC	LUCY	01/03/18	<i>[Signature]</i>
08/03/18	88801-88950	VTC	JALE.V.	Wae	PRAYA NA
"	88951-89100	Super Rugby	POOJA		
"	89101-89250	Super Rugby	"		
"	89251-89400	Super Rugby	"		
"	89401-89550	Super Rugby	"		
"	89551-89700	Super Rugby	"		
"	89701-89850	Super Rugby	"		
"	89851-90000	Super Rugby	"		
"	90001-90150	Super Rugby	"		
"	90151-90300	Super Rugby	"		
"	90301-90450	Super Rugby	"		
"	90451-90600	Super Rugby	"		
"	90601-90750	Super Rugby	"		
"	90751-90900	Super Rugby	"		
"	90901-91050	Super Rugby	"		
"	91051-91200	Super Rugby	"		
08/03/18	91201-91350	NFC	CEMA	21/03/18	CEMA (R)
08/03/18	91351-91500	DCAC	WALASIA/LITIA		
21/03/18	91501-91650	NFC - CEMA	Wahing	16/04/18	Wise Rowl
21/03/18	91651-91800	SABRIN - MARIST 7's - 2018			
26/03/18	91801-91950	VTC - JALE.V.	Jane	21/04/18	JALE (R)
31/03/18	91951-92100	DCAC - SIKELI		30/04/18	Saimoni (R)
11/04/18	92101-92250	AME - NFC	David	20/04/18	CEMA (R)
14/04/18	92251-92400	VTC - JALE.V.		05/04/18	JALE (R)
24/04/18	92401-92550	NFC - CEMA	Wahing	07/05/18	CEMA (R)
25/04/18	92551-92700	FINANCE - SABRIN			
26/04/18	92701-92850	GPARK - MELINA			
26/04/18	92851-93000	- LARIC - MELINA			
30/04/18	93001-93150	DCAC - SAIMONI		29/05/18	JASILIVA (R)
09/05/18	93151-93300	VTC - JALE	Jane	15/06/18	JALE.V. (R)
21/05/18	93301-93450	92401-92550 NFC - CEMA	Wahing	24/06/18	CEMA Vika
"	93451-93600	Super Rugby - Compent	Sherrin	11/06/18	<i>[Signature]</i>
24/05/18	93601-93750	NFC - AME	Wahing	04/06/18	CEMA (R)
21/05/18	93751-93900	DCAC - JASILIVA	Jane		
26/05/18	93901-94050	VTC - JALE	Wahing		23/06/18 - She

DATE	REC BOOK#	DEPT	NAME	RECDATE	SIG
	94051-94200	Cashier	Sherin		
07/06/18	94201-94350	NFC	CEMA	20/06/18	
09/06/18	94351-94500	Sherin			
	94501-94650	Sherin	Daily	18/07/18	
18/06/18	94651-94800	NATASHA	xNing		
20/06/18	94801-94950	NEC - NEMANI	xNing	19/07/18	
20/06/18	94951-95100	NFC - JALE V.		16/07/18	
25/06/18	95101-95250	Finan	Cash		
30/06/18	95251-95400	Super Rugby	Priya N.		
02/07/18	95401-95550	DCAC - JASLIVA	xJesse	10/08/18	Josiliva
04/07/18	95551-95700	CEMA	xChalier	19/07/18	
22/07/18	95701-95850	Super Rugby	Priya N.		
"	95851-96000	Super Rugby	Priya N.		
17/07/18	96001-96150	VTC	Jale V.		
30/06/18	96151-96300	Super Rugby	Priya N.		
30/06/18	96301-96450	Super Rugby	Priya N.		
30/06/18	96451-96600	Super Rugby	Priya N.	03/08/18	
30/06/18	96601-96750	Super Rugby	Priya N.		
19/07/18	96751-96900	NFC	CEMA	31/07/18	
25/07/18	96901-97050	L-PARK	MELINA	10/06/19	Gabby
25/07/18	97051-97200	L-PARK	MELINA	10/06/19	Gabby
25/07/18	97201-97350	L-PARK	MELINA	10/06/19	Gabby
31/07/18	97351-97500	NFC	CEMA	13/08/18	
03/08/18	97501-97650	VTC	Mosese M.	8/8	
10/08/18	97651-97800	DCAC	JASLIVA	09/10	
13/08/18	97801-97950	NFC	NEMANI L.	27/08/18	
21/08/18	97951-98100	NFC	CEMA	10/09/18	
31/08/18	98101-98250	VTC	JALE V.	26/09/18	
10/09/18	98251-98400	NFC	LITIA	24/09/18	
14/09/18	98401-98550	Cashier Finance	Priya N.	13/10/2018	
24/09/18	98551-98700	NFC	NEMANI L.	08/10/18	
23/09/18	98701-98850	VTC	EPELI	26/09/18	
28/09/18	98851-99000	FINANCE - TPC	Priya N.		
08/10/18	99001-99150	NFC - LUCY	xNing	24/10/18	NEMANI
09/10/18	99151-99300	DCAC - MARIKA	MARIKA		
09/10/18	99301-99450	FINANCE	PRIYA	09/10/18	
24/10/18	99451-99600	NFC	NEMANI	31/10/18	

DATE	REC BOOK #	DEPT	NAME	RETURN DATE	SIGN
31/10/18	99601-99750	VTC	ILL x	26/11/18	
31/10/18	99751-99900	NFC	Cema. J. Ver.	15/11/18	bal
10/11/18	99901-100050	DLAC	SIKELI	01/12/2018	
13/11/18	100051-100200	FINANCE	SHARIN		
15/11/18	100201-100350	L-PARK	GABBY. Q	10/6/19	Gabby
15/11/18	100351-100500	L-PARK	GABBY. Q.		
15/11/18	100501-100650	NFC	Cema. Chalis	29/11/18	CEMA
26/11/18	100651-100800	VTC	x Jale. Y.		
27/11/18	100801-100950	NFC	Cema x Chalis	17/12/18	
27/12/18	100951-101100	DLAC	x MARIKA x N. Ver.	14/01/2019	
17/12/18	101101-101250	NFC	SAKI	17/12/18	
28/12/18	101251-101400	VTC	Morgate	23/01/2019	
03/01/19	101401-101550	NFC	Cema	02/01/19/15/01/19	
15/01/19	101551-101700	NFC	VIL	x 23/01/19	Nemre.
14/01/19	101701-101850	DLAC	Sm.	12/FEB/19	PATE
23/01/19	101851-102000	VTC	x Ben	12/02/19	
26/01/19	102001-102150	NFC	x N. Ver.	06/02/19	
30/01/19	102151-102300	RASPARIS	PRIVA. N.		
31/01/19	102301-102450	Cashier	Sharon	31/01/2019	
11/02/19	102451-102600	VTC	EPELI	05/03/19	
06/02/19	105601-105750	NFC	TAVARCA. R	08/02/19	
14/01/19	102601-102750	Super Rugby	LEONE SR. 1		
18/02/19	102751-102900	DLAC	PATE WALUWOLU	04/03/19	Sami Kama
18/02/19	102901-103050	NFC	CEMA x N. Ver.	01/03/2019	
01/03/19	103051-103200	NFC	CEMAX N. Ver.		
27/03/19	103201-103350	DLAC	SEAN KAKAWA	20/3/19	
05/03/19	103351-103500	VTC	Epeli	20/3/19	Joane
15/3/19	103501-103650	NFC	Ilichute	29/3/19	
20/3/19	103651-103800	VTC	Jale	5/4/19	
20/3/19	103801-103950	DLAC	Manika	13/4/19	X. Ver.
29/3/19	103951-104100	NFC	Anne	15/04/19	
5/4/19	104101-104250	Finance	Sharon		
5/4/19	104251-104400	VTC	Epeli	02/05/19	
13/4/19	104401-104550	DLAC	Nancy	22/05/2019	Ranil
15/04/19	104551-104700	NFC	Ilichute	7/5/19	

Date	Receipt BK #	Department	Name	Sign	Return Date	Name	Sign
24/4/19	104701-104850	Finance	Shaivren		SR Carpass 1		
02/5/19	104851-105000	VTC	Jale		20/5/19	Ilisapei	
7/5/19	105001-105150	Finance	Kajal		SR BK 2		
	105151-105300	Finance	Shaivren		SR BK 3		
	105301-105450	Finance	Talei		SR BK 4		
	105451-105600	Finance	Talei		SR BK 5		
	105601-105750	Finance	Talei		SR BK 6		
	105751-105900	Finance	Talei		SR BK 7		
	105901-106050	Finance	Talei		SR BK 8		
	106051-106200	Finance	Shaivren		SR BK 9		
	106201-106350	Finance	Shaivren		SR BK 10		
	106351-106500	Finance	Shaivren		SR BK 11		
	106501-106650	Finance	Shaivren		SR BK 12		
	106651-106800	Finance	Shaivren		SR BK 13		
	106801-106950	✓	Shaivren		Receipt		
	106951-107100	✓	Shaivren		Receipt		
	✓ 107101-107250	✓	Shaivren		Receipt	Siriki	
	107251-107400				SR Carpass 2		
	107401-107550				SR T-shirt 1		
	107551-107700				SR T-shirt 2		
7/5/19	107701-107850	NFC	Nemani		17/06/19	Nemani	
20/5/19	107851-108000	VTC	Ilisapei		6/6/19	Epeli	
22/05/19	108001-108150	DCAC	LUSAIA		27/6/19	Senikaranga	
01/06/19	108151-108300	Finance	Kajal		SR Carpass 3		
01/06/19	108301-108450	Finance	Phyia		T-shirt 3		
6/6/19	108451-108600	VTC	Epeli		24/6/19	Jale	
7/6/19	108601-108750	Lawaga	Leone				
7/6/19	108751-108900	Lawaga	Leone				
10/6/19	108901-109050	Lawaga	Gabby				
10/6/19	109051-109200	Lawaga	Gabby				
10/6/19	109201-109350	Lawaga	Gabby				
17/6/19	109351-109500	NFC	Nemani		4/7/19	Hi	
24/6/19	109501-109650	VTC	Jale				
27/6/19	109651-109800	DCAC	Senikaranga		1/08/19	SM	
4/7/19	109801-109950	NFC	Ilisapei		22/07/19	NSMANI	

Date	Receipt Bk #	Dept	Name	Sign	Return Date	Name	Sign
9/7/19	✓ 109951 - 110100	Finance	Kajal	li.	9/9/19	Sireli	Kaalala
11/7/19	110101 - 110250	Finance	Kajal	li.			
12/7/19	✓ 110251 - 110400	Finance	Shaveen		5/9/19	Sireli	Kaalala
12/7/19	✓ 110401 - 110550	VTC	Jale	From	14/10/19 (to get from NFC) 07/08	Epeli	*
22/07/19	✓ 110551 - 110700	NFC	NEMANI	From		Mateketa Senikarawa	Handwritten
26/07/19	✓ 110701 - 110850	VTC	JALE	From			
01/08/19	✓ 110851 - 111000	DCAC	Senikarawa	From	16/08/19		
02/08/19	✓ 111001 - 111150	NFC	Ekonia	From	20/08/19	Taakor	Handwritten
04/08/19	✓ 111151 - 111300	FINANCE	Sherin	From			
17/08/19	✓ 111301 - 111450	DCAC	ANTONIO.W	From	16/9/19	Nanuy	Kyer
17/08/19	✓ 111451 - 111600	VTC	Jale	From	3/9/19	Jale	From
20/08/19	✓ 111601 - 111750	NFC	Yaakor		05/09/19	Issued Yaakor	Handwritten
3/9/19	✓ 111751 - 111900	VTC	Jale	From	14/10/19	Epeli	*
05/09	✓ 111901 - 112050	Finance	Shaveen	From	07/09	Sireli	Kaalala
05/09/19	✓ 112051 - 112200	NFC	JOGLI	From	23/9/19	Nemani	Handwritten
16/9/19	✓ 112201 - 112350	DCAC	Nanuy	Kyer	Vasera	14/10/19	Handwritten
23/9/19	✓ 112351 - 112500	NFC	Nemani	From	Cema	8/10/19	Handwritten
24/09/19	✓ 112501 - 112650	VTC	Epeli	*	18/10/19	Epeli	Handwritten
27/9/19	✓ 112651 - 112800	Finance	Sireli	Kaalala	18/10/19	Shaveen	Handwritten
8/10/19	✓ 112801 - 112950	NFC	Cema	Handwritten	24/10/19	Nemani	Handwritten
11/10/19	✓ 112951 - 113100	VTC	Epeli	*	21/11/19	Hisupen	Returned
14/10/19	✓ 113101 - 113250	DCAC	Vasera	Handwritten	12/11/19	Lusia	Handwritten
18/10/19	✓ 113251 - 113400	Finance	Shaveen	Handwritten	18/11/19	Shaveen	Handwritten
24/10/19	✓ 113401 - 113550	NFC	Nemani	Handwritten	5/11/19	Nemani	Handwritten
5/11/19	✓ 113551 - 113700	NFC	Nemani	Handwritten	22/11/19	Haissa C	Handwritten
7/11/19	✓ 113701 - 113850	VTC	Epeli	*	21/11/19	Epeli	Epeli
12/11/19	✓ 113851 - 114000	DCAC	Vulvi	Handwritten	25/11/19	Lusia	Handwritten
15/11/19	✓ 114001 - 114150	Finance	Sireli	Kaalala			
22/11/19	✓ 114151 - 114300	NFC	Haissa C	Handwritten	12/12/19	Nemani	Handwritten
29/11/19	✓ 114301 - 114450	DCAC	Lavencia	Handwritten	23/12/19	Soko	Handwritten
27/11/19	✓ 114451 - 114600	VTC	Jale	From	19/12/19	Jale	From
28/11/19	✓ 114601 - 114750	Finance	Sireli	Kaalala	20/1/19	Handwritten	Handwritten
11/12/19	✓ 114751 - 114900	Soko	DCAC	Handwritten	13/1/2020	Soko	Handwritten

Date	Receipt BK #	Department	Name	Sign	Return Date	Name	Sign
12/12/19	✓ 114901 - 115050	NFC	Nemani	[Signature]	3/01/2020	Rupeni	[Signature]
18/12/19	✓ 115051 - 115200	VTC	Epeli	[Signature]	10/01/2020	Ilisapei	[Signature]
19/12/19	✓ 115201 - 115350	Finance	Bhairon	[Signature]	13/01/2020	Sireli	[Signature]
3/01/2020	✓ 115351 - 115500	NFC	Rupeni	[Signature]	15/01/2020	Cema	[Signature]
9/1/2020	✓ 115501 - 115650	VTC	Ilisapei	[Signature]	23/01/20	[Signature]	[Signature]
13/1/2020	✓ 115651 - 115800	DCAC	Soko	[Signature]	01/02/2020	Sikeli	[Signature]
13-01-20	✓ 115801 - 115950	Finance	Sireli	[Signature]	27/01	Shaviri	[Signature]
15/01/2020	✓ 115951 - 116100	NFC	Cema	[Signature]	29/01/20	Mereoni	[Signature]
23/01/2020	✓ 116101 - 116250	VTC	Ilisapei	[Signature]	7/02/20	Jale	[Signature]
27/01/20	✓ 116251 - 116400	Finance	Shaviri	[Signature]	07/02	Shaviri	[Signature]
29/01/20	✓ 116401 - 116550	NFC	Mereoni	[Signature]	10/02/2020	Mereoni	[Signature]
01/02/20	✓ 116551 - 116700	DCAC cashier	Sikeli	[Signature]	17/2/2020	Soko	[Signature]
6/02/20	✓ 116701 - 116850	Finance	Leone	[Signature]	18/02/2020	[Signature]	[Signature]
7/02/2020	✓ 116851 - 117000	VTC	Jale	[Signature]			
10/02/2020	117001 - 117150	Lawaqa	Gabbu	[Signature]			
10/02/2020	117151 - 117300	Lawaqa	Gabbu	[Signature]			
10/02/2020	117301 - 117450	Lawaqa	Gabbu	[Signature]			
10/02/2020	117451 - 117600	NFC	Mereoni	[Signature]	21/02/20	SETA	[Signature]
17/2/2020	✓ 117601 - 117750	DCAC	Soko	[Signature]	29/02	Vaseva	[Signature]
18/02/20	✓ 117751 - 117900	Finance	Shaviri	[Signature]	24/02/2020	Vaseva	[Signature]
21/02/20	✓ 117901 - 118050	NFC	SETA	[Signature]			
24/02/2020	✓ 118051 - 118200	Finance	Vinsila	[Signature]	09/03/2020	Vinsila	[Signature]
26/02/2020	✓ 118201 - 118350	VTC	Epeli	[Signature]			
29/02/2020	✓ 118351 - 118500	DCAC	Vaseva	[Signature]	13/03		[Signature]
09/03/20	✓ 118501 - 118650	Finance	Vinsila	[Signature]			
13/03/2020	✓ 118651 - 118800	DCAC	Rusi	[Signature]			
18/03/2020	✓ 118801 - 118950	VTC	Ilisapei	[Signature]			
	✓ 118951 - 119100						
	✓ 119101 - 119250						
	✓ 119251 - 119400						
	✓ 119401 - 119550						
	✓ 119551 - 119700						
	✓ 119701 - 119850						
	✓ 119851 - 120000						

Sign	Date	Receipt Book #	Dept	Name	Sign	Return Date	Name	Sign
2		120001 - 120150						
		120151 - 120300						
2		120301 - 120450						
		120451 - 120600						
		120601 - 120750						
		120751 - 120900						
		120901 - 121050						
R		121051 - 121200						
12		121201 - 121350						
		121351 - 121500						
		121501 - 121650						
12		121651 - 121800						
		121801 - 121950						
		121951 - 122100						
		122101 - 122250						
		122251 - 122400						
		122401 - 122550						
		122551 - 122700						
2000		122701 - 122850						
		122851 - 123000						
		123001 - 123150						
6		123151 - 123300						
		123301 - 123450						
3		123451 - 123600						
		123601 - 123750						
		123751 - 123900						
		123901 - 124050						
		124051 - 124200						
		124201 - 124350						
		124351 - 124500						
		124501 - 124650						
		124651 - 124800						
		124801 - 124950						
		124951 - 125100						

29 May 2020

Hon. Alvick Maharaj
Chairperson, Public Accounts Committee
Parliament of Fiji
P. O. Box 2352
Government Buildings

Dear Hon. Chairperson

Re: Clarification of Issues – Report of the Auditor General of the Republic of Fiji

Greetings from Water Authority of Fiji (WAF).

WAF wishes well to the members of the Public Accounts Committee and all Fijians in efforts to fight against COVID-19. Further we acknowledge the unwavering support from the Government of Fiji during these trying times to WAF enabling continued supply of Water and Wastewater services.

This letter is a response to the clarification sought by the Public Accounts Committee in its correspondence dated 20 March 2020 (File Ref No: Parl 6/15 is relevant)

WAF would like to submit that the 2017-2018 Audit Report on Statutory Authorities shall read "**2016 Audit Report**" for Water Authority of Fiji. The 2017 accounts for WAF is currently under audit by the Auditor General's Office. The calendar year 2018 accounts for the change in the financial year period to align with the Government by WAF.

WAF response to the clarification is attached as annexures for the Public Accounts Committee's perusal.

I shall be further available to provide any additional information to the Public Accounts Committee as and when required. I can be contacted via mobile (+679 9104105) and/or E-mail (barry.omundson@waf.com.fj).

Thanking you.

Yours sincerely



Barry Omundson
Chief Executive Officer

Section 6.3: WATER AUTHORITY OF FIJI – Financial Information

What approach has the Authority undertaken to resolve the issue of recording of revenue and receivables? This issue is been highlighted by the Auditor-General in prior years Audit-Reports.

Why is the Authority unable to carry out valuation of its Property, plant and equipment to resolve the qualification issue raised by the Auditor-General in his report?

WAF Response

a. State of Affairs

In the opinions of the directors, the accompanying statements of financial position give a true and fair view of the state of affairs of the Authority as at 31 December 2016 and the accompanying statement of comprehensive income, statement of changes in equity and statement of cash flows give a true and fair view of the results, changes in equity and cash flows of the Authority for the year then ended.

b. Trading Results

The net loss for the year amounted to \$21,382,128 (2015: \$30,390,833).

c. Dividends

The directors recommend that no dividends be declared or proposed for the year.

d. Principal Activity

The principal activity of the Authority during the course of the financial year was to harvest, treat and reticulate water for supply to its customers and to establish, operate and maintain systems for the provisions of water and waste water services.

e. Current Assets

The directors took reasonable steps before the Authority's financial statements were prepared to ascertain that the current assets of the Authority were shown in the accounting records at a value equal to or below the value would be expected to be realised in the ordinary course of business.

f. Current assets continued

At the date of this report, the directors are not aware of any circumstances which would render the value attributable to the current assets in the financial statements to be misleading.

g. Non-Current assets

Upon establishment of the Authority, under the Water Authority of Fiji Promulgation 2007 ("the Promulgation"), Property, plant and equipment were vested in the Authority under the Promulgation amounting to \$1,888,909,608. The valuation of these Property, plant and equipment was carried out in 2006 and this value became the 'deemed cost' to the Authority as at 1 January 2010.

The Authority has not subsequently carried out an independent valuation of the Property, plant and equipment as it is the Directors view that the costs associated with such an exercise would outweigh the benefits to be achieved. Hence in the opinion of the Directors, the deemed cost of Property, plant and equipment is considered an appropriate measure.

h. Revenue recognition

In respect of the qualification raised by the Office of the Auditor General in regards to the revenue recognition by the Authority, it is the Directors' view that the Authority is in compliance with the revenue recognition criteria as per the International Accounting Standard (IAS) 18 "Revenue".

The Authority principle operating activity is the catchment, treatment and sale of water to the public and including the treatment of sewerage. Accordingly, it is the Directors view that revenue relating to the above activities is correctly brought to account in the Authority's account as required by IAS 18.

i. Receivables

The directors took reasonable steps before the Authority's financial statement were made out to ascertain that all known bad debts were written off and adequate allowance was made for impairment losses.

At the date of this report, the directors are not aware of any circumstances which would render the above assessment inadequate to any substantial extent.

j. Related party Transactions

All related party transactions have been adequately recorded in the financial statements

k. Events subsequent to balance date

In 2017 WAF engaged KPMG to conduct a special internal audit for the two division Plant Hire and Procurement in January and November respectively. Case of fraud was reported in the Plant Hire audit and tabulated to the Board. The matter is with FICAC.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Authority, the results of those operations, or the state of affairs of the Authority in future financial years.

l. Other Circumstances

At the date of this report, the directors are not aware of any circumstances not otherwise dealt with in this report or financial statements which would render any amounts stated in the accounts to be misleading.

m. Unusual circumstances

The results of the Authority's operations during the financial year have not in the opinion of the directors been substantially affected by any item, transaction or event of a material and unusual nature other than those disclosed in the financial statements.

n. Directors' Interests

No Director of the Authority has, since the end of the financial year, received or become entitled to receive a benefit (other than a benefit included in the total amount of emoluments received or due and receivable by directors shown in the Authority's financial statements) by reason of a contract made with the Authority or a related corporation with the director or with a firm of which he or she is a member, or in a Authority in which he. She has a substantial financial interest.

o. Statement by Directors

In the Opinion of the Directors of Water Authority of Fiji:

- (a) The accompanying statement of comprehensive income of the Authority is drawn up so as to give a true and fair view of the results of the Authority for the year ended 31 December 2016;
- (b) The accompanying statement of changes in equity of the Authority is drawn up so as to give a true and fair view of the changes in equity of the Authority for the year ended 31 December 2016;
- (c) The accompanying statement of financial position of the Authority is drawn up so as to give a true and fair view of the state of affairs of the Authority as at 31 December 2016;

- (d) The accompanying statement of cash flows of the Authority is drawn up so as to give a true and faire view of the cash flows of the Authority for the year ended 31 December 2016;
- (e) At the date of this statement there are reasonable grounds to believe the Authority will be able to pay its debts as and when they fall due; and
- (f) All related party transactions have been adequately recorded in the books of the Authority.

Section 6.3: WATER AUTHORITY OF FIJI – Other Significant Matters

a. Unauthorized Contractors Engaged for Hiring of Vehicles and Machines

WAF had called for Tender of Services to address requirements of Vehicles and Machines which included plant. There was however needs to have a backup whenever there was unavailability of the same with preferred suppliers of the services. WAF therefore called for interested bidders as a backup for the continued expected services of Water and Wastewater. The backup was used in instances when preferred suppliers could be engaged.

2017 – A tender was called FIN048/2017 which was awarded in the financial year 2018, this is valid for 5years ending on the year 2023.

To have a transparent and fair treatment of Vendors, WAF has invested in a plant hire software (Plant Hire Management Software) that now provides the logistics of hiring and managing of the services mentioned.

WAF has carried out a cost benefit analysis for the options of either buying its own plant and machinery or engaging into outsourcing the same. Given that the operations are funded by the Government and grants are received quarterly, the best option financially and strategically is to outsource this service. The plant and machinery are therefore fully maintained by Vendors which includes fuel, maintenance and drivers. All liabilities therefore is managed by the Vendors including but not limited to Public Liabilities.

This allows WAF to concentrate in its core business of providing Water and Wastewater services progressively to all Fijians.

b. Anomalies in Engagement of a Contractor for Hire of Gensets and Transformers

There was a prolonging drought from May to December 2016. This required all four pumps at Waimanu pump station to be operating simultaneously. The infrastructure allows only

three pumps to be operating at any given time given the limitations of the switch electrical switch board. For the three pumps power is supplied via EFL power line.

Given the emergency and requirements of immediate engagement market sounding was carried out to identify suppliers of Gensets via hiring arrangements. The Vendor 'Aggreko' was providing both service of hiring the generator and the transformer during these times.

The tropical cyclone Winston added to the aging infrastructure in February 2016 where by EFL power supplied was not consistent. This disrupted normal operations of WAF causing intermittent Supply of Water Services.

A Tender was called in 2016 for the upgrade works in Waimanu, Tender Number WAF16/07/01/PMU/SSEW is relevant.

WAF confirms that all works with regards to upgrades of switchboard and electronic soft starters at Waimanu has been completed. The contractor was supervised by Kramer Ausenco (Fiji) Limited. The completion of works is recorded as at 2 April 2019.

c. Engagement of Unapproved Supplier for Provision of Tendered Services

WAF was established in 2010 for the essential services to all Fijians. The functions within the ambit of WAF Act 2007 provides a basis to serve with services of Water and Wastewater. In 2016 WAF was in its 6th year of operations and was progressively addressing each challenge.

With a view that these problems are not in repetition, WAF Board approved a Procurement Policy in December 2018. This policy is now being reviewed by a Contract Specialist engaged via WAF Tender COR 005 of 2020.

Training of staff is also included to ensure capacities are built within WAF Procurement for both people and Systems with Procedures.

d. No Proper Board Approval for Bad Debts Written Off

On 11 September 2012 the cabinet had approved a waiver of arrears against WAF's application for an amount of 13.39M Fijian Dollars. WAF through a staging process carried out the waiver until 2017.

A review by the Board on outstanding waiver was sought for which the Board provided a decision on 5 June 2017 (Board Decision Paper No. 2225 is relevant). An amount of 1.79M was remaining from the Cabinet Approved waiver in 2012. The Board approved waiver of the remaining 1.79M within the next 6 months from the date of decision.

The Board further approved waiver of outstanding arrears for pensioners and social welfare recipients however with a proviso that the customers will be eligible for 1 waiver in this scheme.

The cabinet approval also stated way forward for WAF where arrears under special circumstances could be waived by WAF that included, customers on welfare support and pensioners on very low income.

e. Increased Trend of Debtors

Current Debts of the Authority as at 30th April 2020 is \$44.39M and the following strategies are undertaken to ensure collection of the debts.

- i. Implementation and compliance of the Accounts receivable and collections policy
- ii. following up and resolving accumulating arrears of revenue
- iii. Working closely with the Customer accounts on customer account complaints and reducing estimated billing issues
- iv. Implementation of Revised payment plan for customers facing financial difficulties and paying their arrears within the approved board approved payment guidelines
- v. Facilitation of disconnections with the Customer service teams
- vi. Reconciliation of revenue assurance for the Authority
- vii. Monthly oversight of Debt management results through Debt Management meetings
- viii. Daily , weekly and monthly monitoring of billing and collection targets and reporting on results
- ix. Dealing with various agencies for collections and updating accounts receivables daily on uploading of data
- x. Daily and monthly reconciliation of agency collections and monthly reconciliation of agency fees.
- xi. Facilitating and processing of customer waiver (pension and welfare customers)

Due to the effects of COVID-19 WAF has temporarily ceased actions on disconnecting meters for those customers who owe WAF in Bill Payments.

WAF has dedicated a team to address issues of debt recovery and this team is part of the Finance Team. WAF has also prepared a Debt Recovery Policy to address this issue as part of normal operations.

f. Anomalies in Engagement of Internal Audit Services

KPMG was appointed as Internal Auditors for WAF in 2011 for a term of 3years to ensure that a more professional and independent report is received by the Board on WAF's Operations. Prior to this internal Audit was done in house.

Vide resolution dated the 3rd of October 2016, the Board approved the renewal of KPMG for a further 3 year term at the same rate agreed to in the initial approval. This is with the understanding that on completion of the term, the service would be placed on tender.

The discussion and decision to renew KPMG for a further term stemmed from the fact that from the audit reports received, the Board identified immediate and urgent “Deep Dive” areas which required detailed analysis to ascertain suspected cases of abuse and corruption. This was in particular for the Procurement, Tender Process & Plant Hire which was done towards the final year of Audit Cycle. Thus it was critical that KPMG be retained for a further term and also be engaged to deep dive in these areas in view of work already done coupled with the urgent need to contain **costs**. Plant Hire was also prioritized for 2016-2018 Cycle.

The Internal Audit was carried out in phases over 3 years cycle based on the enclosed Risk Matrix (**Refer Appendix 1**). Certain elements and components was yet to be completed, therefore, a rollover was necessary. From an organization perspective, this was necessary to enable the Management and the Board to get an integrated approach in addressing the gaps and put in place the necessary controls, improvements and compliance going forward and not to mention the need to be able to continually monitor and report the compliance level to previous gaps identified.

Since KPMG had acquired significant in depth knowledge and understanding of WAF operations gained over previous engagement, it was necessary to continue the audit of key areas of concern to the board at the time. The other consideration made at the time was the extension of the contract at the same fee level. Following the completion of the Audit Cycle, WAF proceeded to tender in 2019.

Appendix 1 contains the Audit Areas (High Risk) for the following period

1. Audit Areas 2012 – 2015

Appendix 1 – Previous Years Audit Programs

Project Areas		2011	2012/2013	2013/2014	2014
1	Core business process				
2	Project Management				
3	Procurement process				
4	Tender Management				
5	Plant Hire				
6	Financial & Risk Management				
7	Human Resource Management				
8	Information Technology Management				
9	Legal & Compliance				
10	Health & Safety Management				
11	Environment & Social Issues				
12	Corporate Governance				
13	Project Management				
14	Procurement process				
15	Tender Management				
16	Plant Hire				
17	Financial & Risk Management				
18	Human Resource Management				
19	Information Technology Management				
20	Legal & Compliance				
21	Health & Safety Management				
22	Environment & Social Issues				
23	Corporate Governance				

Audit Areas 2016-2018

Project Area(s)	2016	2017	2018
<i>#Core Business Process</i>			
Project Management	<input checked="" type="checkbox"/>		
Stock Management	<input checked="" type="checkbox"/>		
Procurement/Tender		<input checked="" type="checkbox"/>	
Plant Hire Processes	<input checked="" type="checkbox"/>		
Revenue, Billing & Collection			<input checked="" type="checkbox"/>
Contract Management	<input checked="" type="checkbox"/>		
Production of Water		<input checked="" type="checkbox"/>	
Meter Reading Process		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Budgetary Controls			<input checked="" type="checkbox"/>
Fixed Assets & Infrastructure Management			<input checked="" type="checkbox"/>

Section 6.3: WATER AUTHORITY OF FIJI – Sustainable Development Goals

- a. WAF has an existing strategic plan that captures in general key strategic items that drives the annual activities for WAF for each financial year. The strategic plan accounts for the plans reflected in the National Development Plan (NDP) which has been aligned to the SDG by the Government. Specifically, SDG No. 6 is relevant for WAF in its efforts to serve all Fijians with Water and Wastewater services. SDG No. 6 relates to global issue of Access to Clean Water and Services of proper sanitation. This has been captured by the NDP which serves as a foundation of WAF strategic plan that is being developed for the next five years commencing from 1 August 2020.

The WAF induction program for all employees includes presentation on WAF goals, mission, vision and values. The SAMOA pathway is being considered whilst developing the new strategic plan for the next five years.

WAF functions are further strengthened by sections 35 and 36 of the Fijian Constitution where Access to clean water and proper sanitation is an individual right.

- b. Describe the mechanism, in any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per the Fiji's 5years & 20years National

Development Plan, with the SDGs and its targets and indicators?

The operations WAF has is vast hence we adopt multiple facets of awareness where awareness of the strategic plan is created through discussions, internal trainings, cascading the outputs right to departmental plans. Since the Strategic Plan is aligned to the NDP and SDG No. 6, any discussions on WAF Strategic Plan results in mentions of NDP and SDG No.6.

- c. **Describe how your Department monitor and report on the progress of the implementation of Fiji's 5years & 20years National Development Plan and of the SDGs under your responsibility?**

WAF's financial year commences on 1 August each year. Hence the first half is from August to January. In February 2020, WAF provided an update of all the targets under NDP to the Honourable Minister for Infrastructure and Meteorological Services. The next update is in September 2020 for the second half of the said financial year.

The NDP Targets are imbedded into WAF Deliverables. Further, the report on Mid-Term review is also due to the Ministry of Economy on 29 May 2020, this has been forwarded to the head of budget in MoE on 27 May 2020.

- d. **Is your Department a part or member of an inter-agency or inter-ministerial/department co-ordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?**

Yes

If yes:

- a. **How often does it meet?** Bi-annually
- b. **What aspects of its function can it be improved?** More discussions on deliverables as 2 ½ years have passed on. One of the outcomes of such discussions will allow review and re-align such national objectives with the strategic partners.

If no:

- c. **Do you see the need for such a mechanism?** N/A

- e. **Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?**

WAF serves within the ambit of a CSA, and therefore relies heavily on Government Grants, Loans and Aid. Given that PSIP is populated annually WAF

is able to forecast its requirements and submit the same to the Government. In addition to its current arrangements WAF has made progress in submitting a proposal to its regulators (FCCC) for a possible review of the current Tariff Structure. This with a view to at least work towards meeting the cost of operations and ensuring services of Water and Waste Water is made available to all Fijians continuously. WAF is thankful to the government for its continued efforts in funding CAPEX and OPEX for Water Authority of Fiji since 2010. WAF has been able to serve all its customers with its budget allocated, challenges however is faced during natural disasters.

- f. **From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation, and (b) how have these roles/functions been institutionalized?**

The current arrangements of coordination between MoE and WAF has been working well. All such initiatives at National Level are captured through WAF Strategic Plans and cascaded down to officers at all levels. Therefore ensuring deliverables in tandem. The current arrangements allow WAF's line ministry and Ministry of Economy to also provide independent view on WAF activities.

1. **From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?**

- i. Provided Financial Support
- ii. Engaged with WAF for Capacity Building
- iii. Ensured that WAF is able to engage experts to address gaps wherever applicable
- iv. Facilitating discussions with Donor Partners to ensure funding of Key Capital Projects for Water and Sanitation.

2. **Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies)? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?**

At Strategic Level WAF engages with other statutory authorities like FRA, LTA, and Telecommunication to name a few. Further WAF has engagements with communities through schools, villages through Rural Projects, attending to meeting (Provincial Council Meetings) and boosting information through Social Media extended to Main Stream Media. WAF has a dedicated Rural Team to engage with communities in rural areas.

3. What institutional arrangements or mechanisms are in place in your Department to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs?

WAF collects and maintains Data annually for its engagements with communities, non-government organisations and also youth groups.

4. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning, and curricula and be a part of a global public service award system on SDGs implementation?

Learnings from international trainings, twinning partnerships and sharing experiences will definitely assist WAF on SDG implementation.

The challenges of Climate Change, International Pandemic and frequent damages to WAF infrastructure by TC, Floods and Tornado are some external challenges we face every day. International best experiences will not only build capacity but also resilience into our processes.

--- End of Submission ---



Fiji Medical & Dental Secretariat

1 Brown St, Suva | P O Box 18914, Suva | Ph. +679 3303647 | www.fijimds.com

File No. 24/01/20

01 April 2020

By email: mateo.lagimiri@parliament.gov.fj

Hon. Alvick Maharaj
Chairperson
Public Accounts Committee
Government Building
SUVA

Dear Hon. Maharaj

Re: Clarification of Issues – Report of the Auditor General of the Republic of Fiji

1. We refer to and thank you for the 24 March 2020 letter on the above subject matter.
2. Enclosed are the responses from the Fiji Medical and Dental Secretariat (**'Secretariat'**).
3. Kindly advising, the Secretariat has been 'working from home' effective 25 March 2020 amidst the COVID19 pandemic and thus are not able to respond to question 3 at present. We will provide this information as soon as we return to Office as data is recorded in our Accounting system.
4. For any further clarifications, the Secretariat is available at your convenience.

Thank you

Electronically Signed

Raveena Kumar
Chief Executive Officer and Registrar

Encl.



Fiji Medical & Dental Secretariat

1 Brown St, Suva | P O Box 18914, Suva | Ph. +679 3303647 | www.fijimds.com

Public Accounts Committee

2017-2018 Audit Report on Statutory Authorities

Section 6.4: Fiji Medical and Dental Secretariat for the financial year ended 31 December 2015

Increase in Unpaid Subscriptions

1. Has the Secretariat developed a debt recovery policy as recommended in the Auditor General's Report?

The Fiji Medical and Dental Secretariat ('**Secretariat**') has ceased services on account to be paid later effective from 2019. We have for the year 2020, commenced with the registration and licensing that starts with the first check, fees paid and that owed.

In respect of debt recovery policy, we will put this as a policy that may be needed, however, with the business model that we do not want to deal with any credit transactions noting the size of the Secretariat, the need for the policy will be re-assessed.

Breach of Medical and Dental Practitioner Act 2010 – Section 45 (5)

2. What action have been taken against the officer responsible for the breach of the Act?

The previous Chief Executive Officer and Registrar has resigned in 2018. These arrears of subscriptions refer to an arrangement between the previous Chief Executive Officer and Registrar with the then Ministry of Health to allow for public medical and dental practitioners to pay their subscription of fees in installment (at most, four instalments) through direct deduction in instalment from their salary. However, this deduction to our findings to-date (yet to be formally confirmed with the Ministry of Economy) had not been activated by the then Ministry of Health.

3. Have the outstanding subscriptions collected by the Secretariat? Provide the details from year 2014 till to date on the subscriptions collected and the outstanding amount?

We will provide this information as soon as we return to office following the clearance from the COVID19 pandemic.

Year	Total Fees (\$)	Fees in Arrears (\$)	Arrears (%)
2014			
2015			
2016			
2017			
2018			
2019			
2020			



Fiji Medical & Dental Secretariat

1 Brown St, Suva | P O Box 18914, Suva | Ph. +679 3303647 | www.fijimds.com

4. What controls have been implemented by the Secretariat to ensure that such breach does not occur again?

In accordance with the Medical and Dental Practitioner Act 2010 ('Act'), we have ceased payment of fees in installment. The 2020 registration also ensured that any fees owed are clarified and paid before we issued out licenses any licenses.

Annual Report not Prepared

5. Has the Annual Report for 2011 to 2015 prepared and submitted to the Hon. Minister? If not, why not and what was the reason for the delay?

The Annual Report have not been prepared and the current Secretariat or the Board cannot comment on this. However, we will expedite this.

Absence of Risk Management Policy

6. What is the status of Risk Management Policy?

The Secretariat is a self-funding organization that does not receive any form of Government assistance and has only 7 permanent establishment with the position of Deputy Registrar and Accountant now being vacant:

- i. Chief Executive Officer and Registrar
- ii. Deputy Registrar
- iii. Accountant
- iv. Registration Officers (x3)
- v. Executive Officer/Cleaner

Nonetheless, we note the need for the risk management policy and will have this done especially, in light with COVID19 and the challenge placed on business continuity.

Sustainable Development Goals

1. Describe briefly, the general level of awareness by the staff members of Fiji's 5 year and 20 year National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA pathway?

There is no such awareness among the staff.

2. Describe the mechanism, if any, currently in place at Secretariat to enhance awareness of your staff, of the alignment between the national development priorities, as per Fiji's 5 year and 20 year National Development Plan, with the SDGs and its targets and indicators.

Currently, there nothing as such.



Fiji Medical & Dental Secretariat

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3. Describe how the Secretariat monitors and reports on the progress of the implementation of Fiji's 5 year and 20 year National Development Plans and of the SDGs under your responsibility.

Currently, we do not have such responsibility assigned or even looked into on our role and how we contribute to the SDGs and the Plans. This is because, we are dealing with a lot of operational issues to ensure that our responsibilities with the Act are prioritized.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department coordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and the SDGs under your responsibility?

No.

5. Do you think the Secretariat is sufficiently equipped to ensure an integrated and coordinated decision-making process for SDGs implementation and for strategic planning?

The Secretariat does not have that level of staff to support such strategic planning, however, under the Act, section 28(2) the Secretariat can engage for such services.

6. From your perspective, what are or ought to be the roles/functions of the lead Government agency for coordinating the SDG implementation and how have these roles and functions should have been institutionalized?

Noting that the Secretariat is not aware of the SDG implementation and the plans from it, it is recommended that the lead agency first, take a stock of all the agencies that exist, their roles and responsibilities linking to a particular SDG and Governmental plans. We are confident that all agencies that exist will find or relate with at least a SDG.

7. From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

We are not aware of Governmental plans on SDGs at all.

8. Briefly describe steps, if any, taken by Secretariat to engage at sub-national level including, authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures of the SDGs or the design of local strategies? If so, what initiatives have been taken in this response and what have been the results and or challenges so far?

The Secretariat is not an agency that is involved in the design and implementation of SDGs.

9. What institutional arrangements or mechanisms are in place at the Secretariat to engage civil society organizations, scientific community and private sector in the monitoring, review and follow-up of the SDGs.



Fiji Medical & Dental Secretariat

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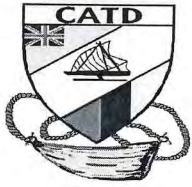
The Secretariat is not responsible for such monitoring, review and follow-up on SDGs.

10. Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements, peer-to-peer learning curricula and be a part of a global public services award system on SDGs implementation?

Yes, the Secretariat is very much interested in the country experience, peer-learning and other available partner arrangements.

In fact, the Secretariat has been liaising with donor agencies for funding to bring an online registration, licensing and notification/complaints information system with the intent to benchmark Secretariat with the Medical and Dental Council in Australia and New Zealand that will not only assist the Secretariat but will enable to Secretariat to contribute to policy making decisions at national level such as:

1. Geographical spread of practitioners and medical and dental hospitals/clinics (accessibility to medical and dental care for the general public);
2. Category of practitioners, scope of services offered and the gap in skills that can be addressed through education and training at national level (people investment in specific areas of medicine and dentistry services for an enhanced healthcare system); and
3. Medical and Dental notifications/complaints received and how the 'root cause' can be turned into opportunities at national level to ensure such are not repeated via adequate resourcing (people, equipment, facilities etc).



Centre for Appropriate Technology & Development

PHONE : (679) 6030218 / (679) 6030219

CATD Nadave

FAX : (679) 6030220

Private Mail Bag

E-MAIL : corporate@catdnadave.ac.fj

Nausori, Fiji

Reference: CATD 01/01-3

Date: 1st April 2020

Hon. Alvick Maharaj
Chairperson,
Public Accounts Committee
Parliament of the Republic of Fiji
P.O Box 2352
Government Buildings
Suva

Dear Sir

Re: Clarification of Issues – Report of the Auditor General of the Republic of Fiji

The Centre for Appropriate Technology and Development (CATD) have noted the issues raised by the Standing Committee on Public Accounts (PAC) and its comments with annexes are attached for your information and reference.

Respectfully submitted

Naipote Katonitabua

Director, Centre for Appropriate Technology and Development



Centre for Appropriate Technology & Development

PHONE : (679) 6030218 / (679) 6030219

CATD Nadave

FAX : (679) 6030220

Private Mail

E-MAIL : corporate@catdnadave.ac.fj

Nausori, Fiji

CATD RESPONSE TO PUBLIC ACCOUNTS COMMITTEE-FINANCIAL INFORMATION 2010-2015

OTHER SIGNIFICANT MATTERS 2010-2015

Non Adoption of IFRS for SME's

- 1. What is the status of adoption of the IFRS for SMEs in preparing the financial statement of the centre?**

Mr Chairman Sir, one of pending Auditor General's recommendation is to align CATD into adopting IFRS was to engage a Chartered Accountant to assist CATD in terms of fast tracking the production of Financial Statements and Book Keeping Services for 2017-2020. In 20 October 2019, CATD have engaged KMPG a well know Chartered Accounting firm and at present they currently undertake Financial Statement for the year 2017. The target was to finalise the 2017, 2018 and 2019 in the first quarter of 2020.

Variance in Capital Reserve Bank Account

- 2. Has the variance between the bank reconciliation and the cash book rectified.**

Mr Chairman Sir, to our understanding the reconciliation had already been done and recorded by the late Senior Admin Officer way back in 2010.

Soft copy of reconciliation is also attached on **APPENDIX 1** for your information.

- 3. The variance of \$83,102 is significant. How did the Centre let this variance to arise and who is responsible.**

Mr Chair sir, the variance as quoted arise from the payment presented for the year 2010 as per detail for reference:

Cheque No.	Amount	Details
Chq. 514	\$1,981:00	Payment to Rajen Builders on Kitchen Floor Sanding
Chq.515	\$80,000:00	Payment to Nivis Motors for Replacement Pajero
Chq. 516	\$1,050:00	Payment to Narhari Electrical Co. Ltd for 1 Air Condition Unit and installation in Admin Office.

Bank Fees	\$70.60	
	\$83,102.40	

Details of these payments are attached as **APPENDIX 2**.

Anomalies in Revenue

4. What actions have been taken to date to improve on the supporting of the revenues?

Mr. Chairman Sir, CATD has now put in place all its revenue portfolio management system to control the flows of revenue at the centre. From January 2020, we have managed to issue CATD Invoices to all Selected Trainees, Workshop and Seminar Organisers and all Workshop Practical items, Catering and Farm Sales. Receipts are processed in sequential orders according to the cash being received on any payments made into CATD.

Delay in Banking

5. Has the Centre improved in the banking process? Provide evidence to the committee?

Mr. Chairman Sir, CATD has in line with the Financial Instructions stipulated in the Financial Manual of CATD revised version in May 2017: under the clause 5.4 Daily Banking on sub clause 5.4.1 The CO (Accounts) shall bank money received on daily basis before the bank closes. Unless or otherwise if money received after 3:30pm then it shall bank at on the next working day.

For the information of the Committee, CATD Bi Annual Operation Planning Workshop in 2020 of which we will review some of these CATD Manuals and Policies.

Please find in APPENDIX 3 the Revenue Folder and Cheque Account Deposit Listing for January and February 2020.

SUSTAINABLE DEVELOPMENT GOALS

1. Describe briefly, the general level of awareness by the Staff Members of your Department of Fiji's 5 years and 20 years National Development Plan, the 2020 Agenda, the Sustainable Development Goals, SDGs and Samoa Pathway?

Mr Chairman Sir, unfortunately, interviews that I had with some old staff in CATD Nadave, they admitted that there is very minimal update on these Government Plan source documents. The last Annual Planning Workshop was held in December 2017 and as alluded earlier, CATD will conduct its Bi-Annual Corporate Planning Workshop during every annual Mid Semester Break including other critical Awareness Programs.

2. Describe the Mechanism, in any, currently in place your Government Department to enhance the awareness of your Staff members, of the alignment between the national development priorities as per the Fiji 5 Year National Development Plan with SDGs under your responsibility?

Mr. Chairman Sir, in our Bi-Annual Corporate Planning Workshop this year, we would be reviewing our 2018-2020 Strategic Plan and 2019-2020 Corporate Plan and formulate new 2021 -2025 Strategic Plan and formulate a new 2020-2021 Costed Operation Plan.

During these corporate planning sessions, all Staff will from each Division will privy to these planning source documents and in their divisions are encouraged to map out their contributions towards the development priorities as per in the Fiji 5 Year National Development Plan and SDGs.

Furthermore, we would also mirror the development or program priorities of the Fiji Higher Education Commission under the Ministry of Education being our regulator and training development priorities of the Ministry of iTaukei Affairs, iTaukei Affairs Board and iTaukei Trust Fund Board.

3. Describe how your Department monitor and report on the progress of the implementation of Fiji's 5 years and 20 years National Development Plan and of the SDGs under your responsibility?

Mr. Chairman Sir, in the submission of CATD Quarterly Report to the Fiji Higher Education Commission, we measure and highlight the progress we have achieved in terms of CATD Annual Target and these targets corresponds to Fiji's 5 Year Development Plan in Education Sector of more than 85% of trainees successfully completing the TVET courses from 2017 to 2021 which corresponds to SDG 4.3 that

by 2030 ensure equal access for all women and men to affordable quality technical, vocational and tertiary education including university.

4. Is your Department a part or member of an inter-agency or inter-ministerial/department coordination mechanism that plan, monitor and evaluate the progress of the implementation of the National Development Plan and SDGs under your responsibility?

No.

If yes

- a) How often does it meet?
- b) What aspects of its function can it be improved?

5. Do you think your Department is sufficiently equipped to ensure an integrated and coordinated decision making process for SDGs implementation and for strategic planning?

Mr. Chairman Sir, CATD has just gone through some reforms one of which is the implementation of Open Merit Based Recruitment and Selection Process in terms of staff turnover and new inclusion brings along with them vast experience, niche skills sets and knowledge of these planning documents that will empower other staff to ensure a more improved, integrated and coordinated action plan for SDGs implementation and strategy planning.

6. From your perspective, what are or ought to be the roles/functions of the lead government agency for coordination the SDG implementation, and b) how have these roles/functions been institutionalized?

Mr. Chairman Sir, in the previous years, Strategic Planning Office under the Ministry of Economy used to be very active in co-ordination of the SDG implementation then we have the Strategic Framework for Change Coordination (SFCCO) under the Office of the Prime Minister.

Currently each Ministry have their own Monitoring Team within their respective Ministries that coordinate and monitor their performance against targets in which each Permanent Secretary will be assessed through their submission to the Ministry of Civil Service and Public Service Commission.

7. From the best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDGs implementation?

Mr. Chairman Sir, as stated above, the Government raised its expectations with regards to alignment towards the SDGs implementation by reactivating 5 years and 20 Years National Development Plan and directing Ministries and Department to formulate their respective 5 Years Strategic Plan and Annual Costed Operation Plan.

Furthermore, each Permanent Secretary performance review also include the assessments with regards to SDGs implementation, therefore the SDG implementation is driven from the top and making sure all Staff from Head of Divisions to floor level are all abreast with the SDG's progress achievements.

8. Briefly describe steps, if any, taken by your Ministry or Department, to engage with sub national level including authorities, including provincial, district and community level authorities, in the design and implementation of policies and measures related to SDGs realization (for example encouraging the localization of the SDGs or the design of the local strategies)? If so, what initiatives have been in this respect and what have been the results and or challenges so far?

Mr. Chairman Sir, CATD through invitations from Provincial, District and Village Councils had and will continue as part of its Strategy to provide its awareness and training programmes in localizing its alignment towards the SDGs. Training Programmes that we take to the rural communities include Rural Community Technical Program on One Week on Small Engines Training Program and Resource Based Livelihood Training Program on Basic Financial Literacy.

In 2019, 56 participated in Small Engines Workshop in Vatuova during the Government Roadshow and Lotu Bible School in Tailevu. In Basic Business Management and Financial Literacy, 24 participated in Maumi village in Tailevu.

The main challenges in conducting such Outreach Training Programmes is about funding and shortage of staff. The current CATD establishment does not have specialised training staff to conduct Rural Community Technical Training which we firmly believe that CATD had comparative advantages than other technical institutions.

9. What institutional arrangements or mechanisms are in place in your Department to engage civil society organisations, scientific community and private sector in the monitoring, review and follow up of the SDGs.

Mr. Chairman Sir, currently, we have no mechanisms in place with civil societies, scientific community and private sector in monitoring, review and follow up of the SDGs.

10. Do you think there is an interest within your Department to learn more about other countries and experiences, training, tools, partnership arrangements, peer to peer learning, curricula and be a part of a global public service award system on SDGs implementation?

Mr. Chairman Sir, the interest to benchmark with similar overseas technical institute reactivated in 2017 of which a number overseas delegation visited CATD. These include the CIPUTRA Delegation from Malaysia and there were talks for exchange visits by the two institutions which is still to be materialised due to funding constraints.

The Maori Delegation from Iwi Group consist of Ako Aotearoa and Te Whare Wananga o Awanuiarangi Tribes also visited CATD in 2017 highlighting a number proposed exchange initiatives.

Furthermore, in 2018 and 2019 the Pacific Cooperation Foundation (PCF) and Maori Te Ohu Whai Ao Trust from New Zealand visited the Ministry of iTaukei Affairs coordinated by the iTaukei Trust Fund Board of which CATD was part of the Delegation to meet with them. One of the resolutions of the meeting is for a proposed site visit to these Maori led Institutions later this year and formulate potential collaborations with them. For CATD Nadave, we are really interested in raising the Centre into Poly Tech status institutions similar to Waikato Poly Tech Institute for empowering indigenous interest.



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522



STAMP
DUTY
PAID

45 MAIN STREET
NAUSORI

Rajen Builders

or Bearer

Date 21.01.10

The sum of

One thousand nine hundred eighty one

\$1,981.80****

dollars eighty cents only*****

CASH CAPITAL

⑈000514 ⑈019⑈010⑈ 0000163533⑈

Vat
Renovations
Total

-
-
-

220.20
1,761.60
\$1,981.80

Prepared by: MB/AS

Checked.

11 JAN 2010
/co



RAJEN BUILDERS LTD

P.O. BOX 40447, LANGATA, NAIROBI, KENYA
 Tel: 338 1620 / 337 9484 (BUS) Fax: 338 1847, VOICEMAIL: 992 0238
 Email: rajenbuildersltd@connect.com

6TH JANUARY 2010

ATT: MR DAVE
 CATD
 NADAVE

DEAR SIR,

RE: QUOTATION FOR FLOOR SANDING

We have much pleasure in submitting our general quotation for your consideration for floor sanding.

WORKS AS FOLLOWS:-

- 1) To sand down kitchen hall floor.
- 2) To sand down verandah (terrace area)

SUM OF \$ 1,981.80 VIP

Total Floor Area - 212.4 m²
 @ 9.33 m² ok. 16/1/10

THANK YOU FOR YOUR INTEREST AND TRUST OUR OFFER IS COMPETITIVE.

YOURS FAITHFULLY

MR RAJENDRA PRASAD
 MANAGING DIRECTOR.

(21 JAN / 10)

(2) A/c Please settle
 16/1/10

Received	<i>[Signature]</i>
Date	13/01/10
By	<i>[Signature]</i>
For the floor area	

SPECIALIST IN:
 General Building Work and Maintenance Plumbing, Upgrading, Fencing, Joinery Works

TAX INVOICE
TIN: 50-14539-0-7

NO: 01376

RAJEN BUILDERS LIMITED

PH: 3381520 FAX: 3381917, VODAFONE: 9920265P.O BOX 10417 LAUCALA BEACH ESTATE
GENERAL BUILDING WORKS AND MAINTENANCE.
PLUMBING, UPGRADING, FENCING, PAINTING & JOINERY WORKS.

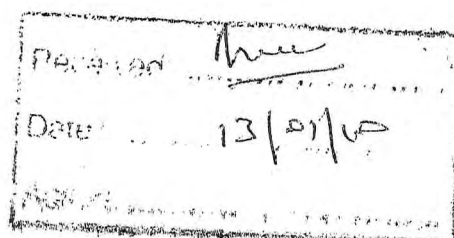
ATT: MR BOLA
C A T D
NADAVE

JOB NO:	A/C NO:
DATE:	DATE:

[illegible]

SIGNED RAJENDRA PRASAD

15% INTEREST CHARGED ON ALL OVER DUE ACCOUNTS



	(^)	
6.30	15	94.50
18.70	2	37.40
6.60	3.5	23.10
18.70	2	37.40
12.50	1.6	20.00
		<u>212.40</u>

$$6.3 \times 15 =$$

$$18.7 \times 2 =$$

$$6.6 \times 3.5 =$$

$$18.7 \times 2 =$$

$$12.5 \times 1.6 =$$

$$D/H - 6.3 \times 15m = 94.5m^2$$

$$Verandah - 37.4$$

$$23.1$$

$$37.4$$

$$20 + 0.2 = 1.4$$

$$117.9m$$

$$117.9$$

$$212.4m^2$$



RAJEN BUILDERS LTD

470 Ratu Mara Road.

Ph : 3381520, Fax : 3381917 Vodafone : 9920265 P.O.Box 10417 Laucala Beach Estate.

No 412

DATE 27 / 01 / 2010

RECEIVED from M	CATD.	by Cash / Cheque
the sum of	one thousand nine hundred eighty one	dollars
and cents	80/100	
account of	WORKS done at CATD	
	Nadare.	

\$ 1981 : 80

With Thanks

Per.....

CLASSIC PRINTERS 3311282

PURCHASE REQUEST

Requested By:

Department:

Date: 17/11/20

[illegible]

95/05/10



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522



STAMP
DUTY
PAID

45 MAIN STREET
KAUSORI

Nivis Motors

or Bearer

Date 06.05.10

Pay the sum of

Eighty thousand dollars only*****

\$80,000.00***

CATD CAPITAL

⑈000515 ⑈019⑈010⑈ 0000163533⑈

6/5/10.

Vat - \$8,000.00

Fixed Assets -

new Assets \$ 71,000.00

\$40,000.00

06 MAY/10

NIVIS MOTOR & MACHINERY CO. LTD

P.O. BOX 150, SUVA, FIJI ISLANDS.

23225

DAY MONTH YEAR

06 - 05 - 20 10

A/C NO.

--	--	--	--	--	--

RECEIVED FROM

CATD - Centre for Appropriate Technology & Development

THE SUM OF

Eighty thousand dollars only.

BEING PAYMENT FOR

Vehicle

With Thanks

NIVIS MOTOR & MACHINERY CO. LTD

SUVA : 3383411 LABASA : 8812277

LAUTOKA : 6664622

Cash

Cheque # 585 102

Per

R.D.

980,000.00

6th May, 2010

Being payment for the Purchase of a replacement vehicle for EL 982

Total Payment after Trade in of EL 982 = \$80,000.00

PAID
06 MAY/10




NIVIS MOTOR & MACHINERY CO. LTD.

G.P.O BOX 150, SUVA, FIJI.

Head Office: Cnr. Ratu Mara Rd. & Jerusalem Rd., Nabua, Suva. Phone: 338 3411 Fax: 338 0722
Email: enquiries@nivismotors.com Website: www.nivismotors.com

Wednesday, May 05, 2010

ATT: Mr Joe Bola
CATD
Fiji.

Mobile: 9927700

Dear Sir,

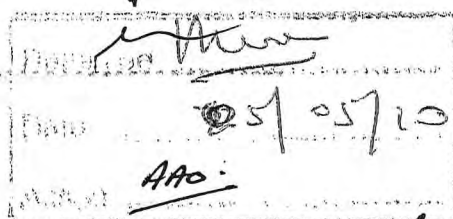
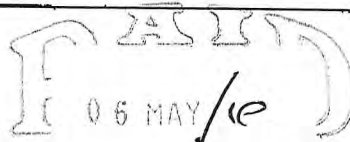
RE: NEW VEHICLE QUOTATION

We have much pleasure in submitting you our quotation on New Mitsubishi Vehicles as follows:

Model:	MITSUBISHI PAJERO 9 SEATER GL
Engine:	2.8L 16valve SOHC Inter-cooled Turbocharged Diesel
Transmission:	5 Speed Manual

- | | |
|-----------------------------|-------------------------------------|
| -Power Steering | -Color Keyed Front & Rear Bumper |
| -Air Condition | -High Mount Stop Lamp |
| -Power Windows | -Rear Window Defogger |
| -Central Door Locking | -Fabric seats |
| -Drive & passenger Air Bags | -Black Power door mirrors |
| -Am/Fm Radio Cassette | -Front & Rear Mudguards |
| -16 inch Steel Wheels | -Variable intermittent wiper washer |
| -Super Select 4WD | -Interior lamps |
| -Interior Lamps | -Wax injection, etc |

Special cash price	=	\$110,000.00
Less trade in	=	\$ 30,000.00
	=	\$80,000.00 VIP



Handwritten signature
5/5/10

Handwritten note:
Please prepare a cheque for \$80,000.00 as quoted and also approved by the Board of Governors and Board of Trustees.

DISTRIBUTORS FOR MITSUBISHI MOTOR VEHICLES AND FUSO TRUCK & BUS
SALES • SERVICE • PARTS

Branches: Lautoka 666 1822, Labasa 664 0077



WARRANTY

NIVIS MOTORS warrants its vehicle against faulty workshop and/or materials for a period of **24 months or 50,000km** whichever comes first, provided that servicing is carried out by Nivis Motors during the warranty period and such claims is subject to our approval.

VALIDITY

The price quoted is valid for 30 days and subject to the availability of current stocks. Prices may change upon the arrival of new stocks, due to variation in Exchange Rates, Import Duty, Supplier Prices, etc.

AFTER SALES SERVICE


Nivis Motors will provide through its Service Division outlets, Dedicated, Reliable and Quality Service and Parts support. We ensure highest level of Service will be rendered at justified rates. We express gratitude for providing us the opportunity to be of Service to you.

Should you require any further information please do not hesitate to contact me.

Yours faithfully,

NIVIS MOTOR & MACHINERY CO LIMITED


Joseph Samuel
SALES REPRESENTATIVE
Mobile: 999 2571


Daljeet Singh
GENERAL MANAGER
Mobile: 9992 565

VISIT: www.nivismotors.com

FAID
06 MAY / 10

DELIVERY DOCKET



NIVIS MOTOR & MACHINERY CO. LTD.

•SUVA •LAUTOKA •LABASA

Head Office : Cnr Ratu Mara & Jerusalem Road, Nabua, Suva
G.P.O. Box 150, SUVA, FIJI. Telephone 3383 411 Fax : 3380722



28588

CUSTOMER *J. BOLA CATD.*ADDRESS *- PRIVATE MAIL**Nausori*

BRANCHES

LAUTOKA - 45 NAVUTU INDUSTRIAL, PHONE : 6664 622
LABASA - NASEKULA ROAD, PHONE : 8812 277

DATE : *- 6 / 5 / 2010*

ACCOUNT No.

- FR426

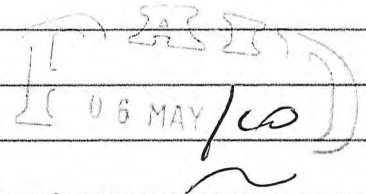
OUR DOCKET

REF No. *-*

Please receive the following goods in good condition

*- 1 UNIT**MITSUBISHI PAJERO 19 SEATON -**2.8. P1656.**5 Speed - MANUAL.*

ACCESSORIES - *1. JACK -*
+ ANN. WINDUP



1 TASS
UMBRELLA
1 KGM

more
Please note
+ record
+ arrange for
insurance cover
+ fuel card etc.

Received: *[Signature]**6/5/10*TRANSFER RECEIPT No. *[Signature]*

SOLICITORS CERT

INSURANCE COVER

Raised by :

Joseph B. Roy

Authorised by :

[Signature]



**NEW INDIA
ASSURANCE**

A Worldwide Company
(Incorporated in India)

Registered Office:

NEW INDIA ASSURANCE BUILDING, 87 MAHATMA GANDHI ROAD,
MUMBAI (INDIA)

SUVA

LAUTOKA

LABASA

NADI

ADDRESS :	Harifam Centre 2nd Floor, Cnr Renwick and Greig St, GPO Box 71 Suva, Fiji Islands.	155 Vitogo Parade P.O.Box 257 Lautoka, Fiji Islands.	First Floor, R.B. Patel Complex Nasekula Road P.O.Box 1094 Labasa, Fiji Islands.	Crown Investment Building, First Floor, Main Street, P.O.Box 1073, Nadi, Fiji Islands.
PHONE	331 3488	666 1344	881 2880	670 3300
FAX	330 2679	666 5302	881 2230	670 3229
EMAIL	newindiasuva@connect.com.fj	newindialtk@connect.com.fj	newindialbs@connect.com.fj	newindianadi@connect.com.fj

Website : www.niafiji.com

Compulsory Third Party Insurance Policy

We welcome you as a valued client of New India Assurance.

This is your policy. It includes a schedule and recommend that you carefully examine the entire document and keep it in safe custody. Please ensure that you carefully understand the terms of cover. If you require further clarification, please contact any of our nearest branch offices.

Your Duty of Disclosure

When arranging this insurance, you must tell us everything you know or could be reasonably expected to know that a prudent insurer would want to take into account in deciding the acceptance of your proposal.

You must tell us every time you make any change to your risk and every time this policy is renewed.

When in doubt, please disclose.



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522

The **e** Bank

STAMP
DUTY
PAID

45 MAIN STREET
NAUSORI

24.11.10

Date

Pay to

Narhari Electrical Co. Ltd.

or Bearer

The sum of

One thousand fifty dollars only*****

\$ 1,050.00*****

CASH CAPITAL

⑈000516 ⑈019⑈010⑈ 0000163533⑈

*Mafele
Jalele*

Vat	-	116.67
Plant Equipment & Furniture	-	933.33
Total	-	<u>\$1,050.00</u>

Prepared by: MB/AS

Challen

24 NOV/10



Sole Distributors for Panasonic Electrical - Japan.
 Car. of High & Any Str. Tootah G.P.O Box 1199, Suva Fiji Islands
 Phone 3304 155 Fax: 3300 791 Email: panasonic@kidanet.net.fj

TAX INVOICE
 50-07419-0-2

Invoice to:
 COD A/C
 C/- HOLD

Deliver to:
 COD A/C
 C/- HOLD

Customer Code	Customer Reference	Date	Terms: NETT 30 DAYS	Invoice Number
JT2805	ICENTRE FOR APPR	24/11/1999	PRICE	VAT
CODE	DESCRIPTION	QTY		

CS-EC9KKH	PANASONIC SPLIT TYPE	1 EACH	760.00	95.00	855.00
INSTALLATI	INSTALLATION	1	173.33	21.67	195.00

Warranty Centre Rev Appropriate Technology
 for outdoor unit system: Development - Cridare, OES
 and indoor units 1 year H.H. Sekove
 indoor covered the PC

and fan motor Payment upon installation

John Rainbow cool tech.

VAT TOTAL 115.67

1) THE PURCHASER ACCEPTS 1564.455 TOTAL IN 1805 TOP FIELD IN 619.601 AND

CONDITION.

2) INTEREST AT RATE OF 1.5% PER MONTH (SHALL BE PAID BY THE PURCHASER)

REFER RETENTION OF TITLE CLAUSE AT THE BACK OF THE INVOICE

SUBTOTAL 1050.00
 FREIGHT 0.00
 HANDLING 0.00

[Signature]

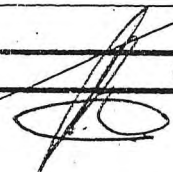
PURCHASE REQUEST

22361

Centre for Appropriate Technology & Development
CATD- Nadave

Requested By: Muri Wagoner Department: Administration Date: 24/7/10

Description Type/Size	Supplier	Allocation	Price
only Panel work Split Type Aircon Unit Installation charges	Narhari Electrician		\$855-00 \$195-00
		Total Amount \$	\$1,050-00

Approved By:  Date: 29/11/10

Note: Air Conditioner Unit for
the Accts/Adm. office.



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522



STAMP
DUTY
PAID

45 MAIN STREET
NAUSORI

Rajen Builders

or Bearer

Date 21.01.10

The sum of

One thousand nine hundred eighty one

\$1,981.80****

dollars eighty cents only*****

CASH CAPITAL

⑈000514 ⑈019⑈010⑈ 0000163533⑈

Vat
Renovations
Total

-
-
-

220.20
1,761.60
\$1,981.80

Prepared by: MB/AS

Checked.

11 JAN 2010
/co



RAJEN BUILDERS LTD

P.O. BOX 40447, LANGATA, NAIROBI, KENYA
 Tel: 338 1620 / 337 9484 (BUS) Fax: 338 1847, VOICEMAIL: 992 0238
 Email: rajenbuildersltd@connect.com

6TH JANUARY 2010

ATT: MR DAVE
 CATD
 NADAVE

DEAR SIR,

RE: QUOTATION FOR FLOOR SANDING

We have much pleasure in submitting our general quotation for your consideration for floor sanding.

WORKS AS FOLLOWS:-

- 1) To sand down kitchen hall floor.
- 2) To sand down verandah (terrace area)

SUM OF \$ 1,981.80 VIP

Total Floor Area - 212.4 m²
 @ 9.33 m² ok. 16/1/10

THANK YOU FOR YOUR INTEREST AND TRUST OUR OFFER IS COMPETITIVE.

YOURS FAITHFULLY

MR RAJENDRA PRASAD
 MANAGING DIRECTOR.

(21 JAN / 10)

(2) A/c Please settle
 16/1/10

Received	<i>[Signature]</i>
Date	13/01/10
By	<i>[Signature]</i>
For the floor area	

SPECIALIST IN:
 General Building Work and Maintenance Plumbing, Upgrading, Fencing, Joinery Works

	(^)	
6.30	15	94.50
18.70	2	37.40
6.60	3.5	23.10
18.70	2	37.40
12.50	1.6	20.00
		<u>212.40</u>

$$6.3 \times 15 =$$

$$18.7 \times 2 =$$

$$6.6 \times 3.5 =$$

$$18.7 \times 2 =$$

$$12.5 \times 1.6 =$$

$$D/H - 6.3 \times 15m = 94.5m^2$$

$$Verandah - 37.4$$

$$23.1$$

$$37.4$$

$$20 + 0.2 = 1.4$$

$$117.9m$$

$$117.9$$

$$212.4m^2$$



RAJEN BUILDERS LTD

470 Ratu Mara Road.

Ph : 3381520, Fax : 3381917 Vodafone : 9920265 P.O.Box 10417 Laucala Beach Estate.

No 412

DATE 27 / 01 / 2010

RECEIVED from M	CATD.	by Cash / Cheque
the sum of	one thousand nine hundred eighty one	dollars
and cents	80/100	
account of	Works done at CATD	
	Nadare.	

\$ 1981 : 80

With Thanks

Per.....

CLASSIC PRINTERS 3311282

PURCHASE REQUEST

Requested By:

CATD- Nadave

Department:

Date: 17/11/20

[illegible]

95/05/10



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522



STAMP
DUTY
PAID

45 MAIN STREET
KAUSORI

Nivis Motors

or Bearer

Date 06.05.10

Pay the sum of

Eighty thousand dollars only*****

\$80,000.00***

CATD CAPITAL

⑈000515 ⑈019⑈010⑈ 0000163533⑈

6/5/10.

Vat - \$8,000.00

Fixed Assets -

new Assets \$ 71,000.00

\$40,000.00

06 MAY/10

NIVIS MOTOR & MACHINERY CO. LTD

P.O. BOX 150, SUVA, FIJI ISLANDS.

23225

DAY MONTH YEAR

06 - 05 - 20 10

A/C NO.

--	--	--	--	--	--

RECEIVED FROM

CATD - Centre for Appropriate Technology & Development

THE SUM OF

Eighty thousand dollars only.

BEING PAYMENT FOR

Vehicle

With Thanks

NIVIS MOTOR & MACHINERY CO. LTD

SUVA : 3383411 LABASA : 8812277

LAUTOKA : 6664622

Cash

Cheque # 585 102

980,000.00

Per

R.D.

6th May, 2010

Being payment for the Purchase of a replacement vehicle for EL 982

Total Payment after Trade in of EL 982 = \$80,000.00

PAID
06 MAY/10




NIVIS MOTOR & MACHINERY CO. LTD.

G.P.O BOX 150, SUVA, FIJI.

Head Office: Cnr. Ratu Mara Rd. & Jerusalem Rd., Nabua, Suva. Phone: 338 3411 Fax: 338 0722
Email: enquiries@nivismotors.com Website: www.nivismotors.com

Wednesday, May 05, 2010

ATT: Mr Joe Bola
CATD
Fiji.

Mobile: 9927700

Dear Sir,

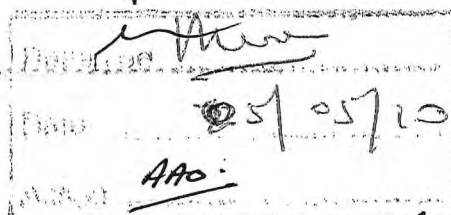
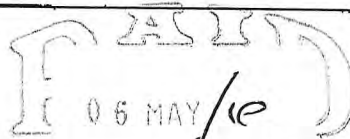
RE: NEW VEHICLE QUOTATION

We have much pleasure in submitting you our quotation on New Mitsubishi Vehicles as follows:

Model: MITSUBISHI PAJERO 9 SEATER GL
Engine: 2.8L 16valve SOHC Inter-cooled Turbocharged Diesel
Transmission: 5 Speed Manual

- | | |
|-----------------------------|-------------------------------------|
| -Power Steering | -Color Keyed Front & Rear Bumper |
| -Air Condition | -High Mount Stop Lamp |
| -Power Windows | -Rear Window Defogger |
| -Central Door Locking | -Fabric seats |
| -Drive & passenger Air Bags | -Black Power door mirrors |
| -Am/Fm Radio Cassette | -Front & Rear Mudguards |
| -16 inch Steel Wheels | -Variable intermittent wiper washer |
| -Super Select 4WD | -Interior lamps |
| -Interior Lamps | -Wax injection, etc |

Special cash price	=	\$110,000.00
Less trade in	=	\$ 30,000.00
	=	\$80,000.00 VIP



Handwritten signature
5/5/10

Handwritten note: Please prepare a cheque for \$80,000.00 as quoted and also approved by the Board of Governors and Board of Trustees.

DISTRIBUTORS FOR MITSUBISHI MOTOR VEHICLES AND FUSO TRUCK & BUS
SALES • SERVICE • PARTS

Branches: Lautoka 666 1822, Labasa 664 0077



WARRANTY

NIVIS MOTORS warrants its vehicle against faulty workshop and/or materials for a period of **24 months or 50,000km** whichever comes first, provided that servicing is carried out by Nivis Motors during the warranty period and such claims is subject to our approval.

VALIDITY

The price quoted is valid for 30 days and subject to the availability of current stocks. Prices may change upon the arrival of new stocks, due to variation in Exchange Rates, Import Duty, Supplier Prices, etc.

AFTER SALES SERVICE


Nivis Motors will provide through its Service Division outlets, Dedicated, Reliable and Quality Service and Parts support. We ensure highest level of Service will be rendered at justified rates. We express gratitude for providing us the opportunity to be of Service to you.

Should you require any further information please do not hesitate to contact me.

Yours faithfully,

NIVIS MOTOR & MACHINERY CO LIMITED


Joseph Samuel
SALES REPRESENTATIVE
Mobile: 999 2571


Daljeet Singh
GENERAL MANAGER
Mobile: 9992 565

VISIT: www.nivismotors.com

FAID
06 MAY / 10

DELIVERY DOCKET



NIVIS MOTOR & MACHINERY CO. LTD.

•SUVA •LAUTOKA •LABASA

Head Office : Cnr Ratu Mara & Jerusalem Road, Nabua, Suva
 G.P.O. Box 150, SUVA, FIJI. Telephone 3383 411 Fax : 3380722



28588

CUSTOMER J. BOLA CATD.
 ADDRESS - PRIVATE MAIL
NANSONI

BRANCHES

LAUTOKA - 45 NAVUTU INDUSTRIAL, PHONE : 6664 622
 LABASA - NASEKULA ROAD, PHONE : 8812 277

DATE: -6.5 / 2010

ACCOUNT No.

- FR426

OUR DOCKET

REF No. -

Please receive the following goods in good condition

- 1 UNIT
MITSUBISHI PAJERO 19 SEATON -
2.8. P1656.
5 SPEED - MANUAL.

ACCESSORIES - 1 JACK -
+ ANN. WINDUP

U 6 MAY / 10

MAN
Please note
+ record
+ arrange for
insurance cover
+ fuel card etc.

1 TASS
UNBURN
1 KGM

Received:

6/5/10

TRANSFER RECEIPT No.

SOLICITORS CERT

INSURANCE COVER

Raised by :

Joseph B. Roy.

Authorised by :



**NEW INDIA
ASSURANCE**

A Worldwide Company
(Incorporated in India)

Registered Office:

NEW INDIA ASSURANCE BUILDING, 87 MAHATMA GANDHI ROAD,
MUMBAI (INDIA)

SUVA

LAUTOKA

LABASA

NADI

ADDRESS :	Harifam Centre 2nd Floor, Cnr Renwick and Greig St, GPO Box 71 Suva, Fiji Islands.	155 Vitogo Parade P.O.Box 257 Lautoka, Fiji Islands.	First Floor, R.B. Patel Complex Nasekula Road P.O.Box 1094 Labasa, Fiji Islands.	Crown Investment Building, First Floor, Main Street, P.O.Box 1073, Nadi, Fiji Islands.
PHONE	331 3488	666 1344	881 2880	670 3300
FAX	330 2679	666 5302	881 2230	670 3229
EMAIL	newindiasuva@connect.com.fj	newindialtk@connect.com.fj	newindialbs@connect.com.fj	newindianadi@connect.com.fj

Website : www.niafiji.com

Compulsory Third Party Insurance Policy

We welcome you as a valued client of New India Assurance.

This is your policy. It includes a schedule and recommend that you carefully examine the entire document and keep it in safe custody. Please ensure that you carefully understand the terms of cover. If you require further clarification, please contact any of our nearest branch offices.

Your Duty of Disclosure

When arranging this insurance, you must tell us everything you know or could be reasonably expected to know that a prudent insurer would want to take into account in deciding the acceptance of your proposal.

You must tell us every time you make any change to your risk and every time this policy is renewed.

When in doubt, please disclose.



Australia and New Zealand Banking Group Limited
ABN 11 005 357 522

The **e** Bank

STAMP
DUTY
PAID

45 MAIN STREET
NAUSORI

24.11.10

Date

Pay to Narhari Electrical Co. Ltd. or Bearer

The sum of One thousand fifty dollars only*****

\$ 1,050.00*****

CASH CAPITAL

⑈000516 ⑈019⑈010⑈ 0000163533⑈

*Mafele
Jalele*

Vat	-	116.67
Plant Equipment & Furniture	-	933.33
Total	-	<u>\$1,050.00</u>

Prepared by: MB/AS

Challen

24 NOV/10



Sole Distributors for Panasonic Electricals - Japan.
 Car. of High & Any Str. Tootah, G.P.O Box 1199, Suva Fiji Islands
 Phone 3304 155 Fax: 3300 791 Email: panasonic@kidanet.net.fj

TAX INVOICE
 50-07419-0-2

Invoice to:
 COD A/C
 C/- HOLD

Deliver to:
 COD A/C
 C/- HOLD

Customer Code	Customer Reference	Date	Terms: NETT 30 DAYS	Invoice Number
JT2805	ICENTRE FOR APPR	24/11/1999	PRICE	VAT
CODE	DESCRIPTION	QTY		

CS-EC9KKH	PANASONIC SPLIT TYPE	1 EACH	760.00	95.00	855.00
INSTALLATI	INSTALLATION	1	173.33	21.67	195.00

Warranty Centre Rev Appropriate Technology
 for outdoor unit system: Development - Cridare, OES
 and indoor units 1 year H.H. Sekore
 indoor covered the PC

and fan motor Payment upon installation

John Rainbow cool tech.
 Mathias

VAT TOTAL 115.67

1) THE PURCHASER ACCEPTS 1564.455 (11805) TOTAL IN 619.601 AND

CONDITION.

2) INTEREST AT RATE OF 1.5% PER MONTH (SHALL BE PAID BY THE PURCHASER)
 REFER RETENTION OF TITLE CLAUSE AT THE BACK OF THE INVOICE

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 FREIGHT 0.00
 HANDLING 0.00

[Signature]

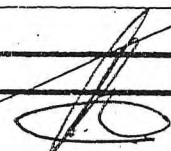
PURCHASE REQUEST

22361

Centre for Appropriate Technology & Development
CATD- Nadave

Requested By: Mrs Wagoner Department: Administration Date 24/11/10

Description Type/Size	Supplier	Allocation	Price
only Panel type Split type Aircon Installation charges	Narhari Electrical		\$855-00 \$195-00
Total Amount \$			\$1,050-00

Approved By:  Date: 29/11/10

Note: Air Conditioner limit for
the Accts/Adm. office.

CENTRE FOR APPROPRIATE TECHNOLOGY & DEVELOPMENT NADAVE												
LODGE MENT FOR JANUARY 2020												
DATE	RECEIVED FROM	CASH AMOUNT	CHEQUE AMOUNT	DIRECT TRANSFER	REVENUE LODGE INTO	GRANT	LTT	LETP	CATERING/SEM INARS/WORKS	TOTAL	RECEIPT #	Lodgement date
14-Jan-20	Viliame Naituku Taubera	\$ 70.00			Training		\$ 70.00			\$ 70.00	002526	15/01/2020
27-Jan-20	Peni Seniloli	\$ 310.00			Training		\$ 310.00			\$ 310.00	002529	27/01/2020
27-Jan-20	Anaseini Wakani	\$ 500.00			Training		\$ 500.00			\$ 500.00	002530	27/01/2020
27-Jan-20	Eroni Nakorikori	\$ 550.00			Training		\$ 550.00			\$ 550.00	002531	27/01/2020
27-Jan-20	Emosi Pita Salele	\$ 710.00			Training		\$ 710.00			\$ 710.00	002532	27/01/2020
27-Jan-20	Evi Kelekelevesi	\$ 120.00			Training		\$ 120.00			\$ 120.00	002533	27/01/2020
27-Jan-20	Solomoni Vukiduaadua	\$ 10.00			Training		\$ 10.00			\$ 10.00	002534	27/01/2020
27-Jan-20	Adi Nanise Vuiibau	\$ 200.00			Training		\$ 200.00			\$ 200.00	002535	27/01/2020
27-Jan-20	Timaima Bativia	\$ 200.00			Training		\$ 200.00			\$ 200.00	002536	27/01/2020
27-Jan-20	Josua Tabua	\$ 100.00			Training		\$ 100.00			\$ 100.00	002537	27/01/2020
27-Jan-20	Josevata Ciri Keli	\$ 100.00			Training		\$ 100.00			\$ 100.00	002538	27/01/2020
27-Jan-20	Solomone Naiwase	\$ 100.00			Training		\$ 100.00			\$ 100.00	002539	27/01/2020
27-Jan-20	Maciu Kurukibulu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002540	27/01/2020
27-Jan-20	Maciu K. Naiwase	\$ 10.00			Training		\$ 10.00			\$ 10.00	002541	28/01/2020
27-Jan-20	Erami Tubabiau Koroi	\$ 10.00			Training		\$ 10.00			\$ 10.00	002542	28/01/2020
27-Jan-20	Taniela Qauqau	\$ 50.00			Training		\$ 50.00			\$ 50.00	002543	28/01/2020
27-Jan-20	Nacanieli Luke Tabua	\$ 675.00			Training		\$ 675.00			\$ 675.00	002544	28/01/2020
27-Jan-20	Mosese Namono	\$ 710.00			Training		\$ 710.00			\$ 710.00	002545	28/01/2020
27-Jan-20	Mesake Kacilala	\$ 10.00			Training		\$ 10.00			\$ 10.00	002546	28/01/2020
27-Jan-20	Sikeli Rogo	\$ 10.00			Training		\$ 10.00			\$ 10.00	002547	28/01/2020
27-Jan-20	Nacanieli Luke Tabua	\$ 150.00			Training		\$ 150.00			\$ 150.00	002548	28/01/2020
27-Jan-20	Apenisa Ratuvuki	\$ 10.00			Training		\$ 10.00			\$ 10.00	002549	28/01/2020
27-Jan-20	Alivereti Tuidrauni	\$ 10.00			Training		\$ 10.00			\$ 10.00	002550	28/01/2020
28-Jan-20	Semiti Cakacaka	\$ 710.00			Training		\$ 710.00			\$ 710.00	002253	30/01/2020
28-Jan-20	Bulivono Gaunavou	\$ 10.00			Training		\$ 10.00			\$ 10.00	002554	30/01/2020
28-Jan-20	Vueti Waqanivalu Dulacegu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002555	30/01/2020
29-Jan-20	Sowane Doka	\$ 710.00			Training		\$ 710.00			\$ 710.00	002556	30/01/2020
29-Jan-20	Sowane Doka	\$ 220.00			Training		\$ 220.00			\$ 220.00	002557	30/01/2020
30-Jan-20	Lekima Tabaki Raisili	\$ 10.00			Training		\$ 10.00			\$ 10.00	002558	31/01/2020
30-Jan-20	Maikeli Bale Tabua	\$ 350.00			Training		\$ 350.00			\$ 350.00	002560	31/01/2020
31-Jan-20	Vilimoni Visolo Naivalu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002561	31/01/2020
31-Jan-20	Kilioni Turara	\$ 10.00			Training		\$ 10.00			\$ 10.00	002562	31/01/2020
31-Jan-20	Apisai Rawabubu Tubuna	\$ 10.00			Training		\$ 10.00			\$ 10.00	002563	31/01/2020
31-Jan-20	Tomasi Rainima	\$ 200.00			Training		\$ 200.00			\$ 200.00	002564	31/01/2020
31-Jan-20	Ilikimi Navale	\$ 10.00			Training		\$ 10.00			\$ 10.00	002565	31/01/2020
31-Jan-20	Waisea Vunimasiu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002566	31/01/2020
31-Jan-20	Sailosi Narara	\$ 210.00			Training		\$ 210.00			\$ 210.00	002567	31/01/2020
31-Jan-20	Asaeli Nagonenaka	\$ 10.00			Training		\$ 10.00			\$ 10.00	002568	31/01/2020
					Training							
					Training							
					Training							
					Training							
										\$ 7,115.00		
15-Jan-20	Sainimili Waqanituvu	\$ 16.00			Hands On Service					\$ -	002528	15/01/2020
28-Jan-20	Levani Vuiibau	\$ 2.00			Hands On Service					\$ -	002551	30/01/2020
30-Jan-20	Ema Vosuga	\$ 1.00			Hands On Service					\$ -	002559	30/01/2020
					Hands On Service					\$ -		
					Hands On Service					\$ -		
					Hands On Service					\$ -		
										\$ -		
										\$ -		
14-Jan-20	CATD	\$ 180.00			Salary Partner					\$ -	002527	15/01/2020
										\$ -		
										\$ -		
					Catering							

LODGE MENT FOR JANUARY 2020												
31-Dec-19	Ministry of Women			\$ 2,789.32	Catering				\$ 2,559.00	\$ 2,559.00	002525	31/12/2019
					Catering							
					Catering							
										\$ 2,559.00		
		\$ 7,314.00	\$0.00	\$ 2,789.32		\$ -	\$ 7,115.00	\$ -	\$ 2,559.00	\$ 9,674.00		

SUMMARY	
TRAINING	\$ 7,115.00
HANDS-ON	\$ -
SALARY PARTNER	\$ -
Catering	\$ 2,559.00
	<u>\$ 9,674.00</u>

CENTRE FOR APPROPRIATE TECHNOLOGY & DEVELOPMENT NADAVE												
LODGE MENT FOR FEBRUARY 2020												
DATE	RECEIVED FROM	CASH AMOUNT	CHEQUE AMOUNT	DIRECT TRANSFER	BANK A/C # REVENUE LODGE INTO	GRANT	LTT	LETP	CATERING/SEMINARS/WORKS HOPS	TOTAL	RECEIPT #	Lodgement Date
31-Jan-20	Itaukei Affairs			\$ 10,375.30	Catering				\$ 9,518.62	\$ 9,518.62	002570	Direct Deposit
5-Feb-20	Anare Dakuna	\$ 4.80			Catering					\$ -	002578	6/02/2020
7-Feb-20	Watisoni Tikicidre	\$ 40.00			Catering					\$ -	002581	7/02/2020
7-Feb-20	Anare Dakuna	\$ 20.95			Catering					\$ -	002582	9/02/2020
7-Feb-20	Anare Dakuna	\$ 50.90			Catering					\$ -	002583	9/02/2020
17-Feb-20	Anare Dakuna	\$ 2.00			Catering					\$ -	002605	17/02/2020
					Catering					\$ -		
					Catering							
					Catering							
					Catering							
					Catering							
					Catering							
										\$ 9,518.62		
4-Feb-20	Rulade Veve	\$ 2.00			Hands-On					\$ -	002575	6/02/2020
4-Feb-20	Filorina Rasoki	\$ 2.00			Hands-On					\$ -	002576	6/02/2020
4-Feb-20	Raikaki Vunicagi	\$ 2.00			Hands-On					\$ -	002577	6/02/2020
7-Feb-20	Joe Tuitai	\$ 1.00			Hands-On					\$ -	002579	7/02/2020
12-Feb-20	Seru	\$ 150.00			Hands-On					\$ -	002586	13/02/2020
14-Feb-20	Mere Ilivula	\$ 2.00			Hands-On					\$ -	002590	14/02/2020
14-Feb-20	Viniana Balenakorodawa	\$ 2.00			Hands-On					\$ -	002591	14/02/2020
14-Feb-20	Ema Vosuqa	\$ 2.00			Hands-On					\$ -	002592	14/02/2020
14-Feb-20	Malakai & Diana	\$ 4.00			Hands-On					\$ -	002593	14/02/2020
14-Feb-20	Ifereimi & Koroi	\$ 4.00			Hands-On					\$ -	002595	14/02/2020
14-Feb-20	Tiko Raikaki	\$ 2.00			Hands-On					\$ -	002597	14/02/2020
14-Feb-20	Veresa & Ponipate	\$ 4.00			Hands-On					\$ -	002598	14/02/2020
14-Feb-20	Filorina Rasoki	\$ 2.00			Hands-On					\$ -	002599	14/02/2020
17-Feb-20	Ilaitia	\$ 2.00			Hands-On					\$ -	002606	17/02/2020
17-Feb-20	Filorna Rasoki	\$ 2.00			Hands-On					\$ -	002607	17/02/2020
17-Feb-20	Mere Ilivula	\$ 2.00			Hands-On					\$ -	002608	17/02/2020
18-Feb-20	Malakai Navatu	\$ 50.00			Hands-On					\$ -	002610	18/02/2020
18-Feb-20	Viniana Balenakorodawa	\$ 2.00			Hands-On					\$ -	002611	18/02/2020
18-Feb-20	Joji Talairatu	\$ 2.00			Hands-On					\$ -	002612	18/02/2020
18-Feb-20	Filorina (Ema)	\$ 4.00			Hands-On					\$ -	002613	18/02/2020
18-Feb-20	Mere Ilivula	\$ 2.00			Hands-On					\$ -	002614	18/02/2020
20-Feb-20	Mere Ilivula	\$ 2.00			Hands-On					\$ -	002615	21/02/2020
20-Feb-20	Joe Tuitai	\$ 2.00			Hands-On					\$ -	002616	21/02/2020
					Hands-On							
										\$ -		
31-Jan-20	Ministry of Education			\$ 120,411.99	Salary Partner	\$ 120,411.00				\$ 120,411.00	002573	Direct Deposit
					Salary Partner					\$ -		
					Salary Partner					\$ -		
					Salary Partner					\$ -		
					Salary Partner					\$ -		
					Salary Partner					\$ -		

DATE	RECEIVED FROM	CASH AMOUNT	CHEQUE AMOUNT	DIRECT TRANSFER	BANK A/C # REVENUE LODGE INTO	GRANT	LTT	LETP	CATERING/SEM INARS/WORKS HOPS	TOTAL	RECEIPT #	Lodgement Date
										\$ 120,411.00		
31-Jan-20	Simione Laweloa	\$ 200.00			Training		\$ 200.00			\$ 200.00	002569	6/02/2020
31-Jan-20	Lote B salele	\$ 10.00			Training		\$ 10.00			\$ 10.00	002571	6/02/2020
31-Jan-20	Epeli Rakosakosa	\$ 10.00			Training		\$ 10.00			\$ 10.00	002572	6/02/2020
4-Feb-20	FNPF- Ratu Jope Vuibau (2019)			\$ 710.00	Training		\$ 710.00			\$ 710.00	002574	Direct Deposit
7-Feb-20	Fiji Serviceman - Epeli Moku AE			\$ 500.00	Training		\$ 500.00			\$ 500.00	002580	Direct Deposit
12-Feb-20	Dakuwaqa Babakoro	\$ 150.00			Training		\$ 150.00			\$ 150.00	002584	13/02/2020
12-Feb-20	Apolosi Matakibau Tinaviti	\$ 10.00			Training		\$ 10.00			\$ 10.00	002585	13/02/2020
12-Feb-20	Tomu Bainivalu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002587	13/02/2020
12-Feb-20	Earami Tubabiau	\$ 150.00			Training		\$ 150.00			\$ 150.00	002588	13/02/2020
13-Feb-20	Aminiasi Navana	\$ 10.00			Training		\$ 10.00			\$ 10.00	002589	14/02/2020
14-Feb-20	Nacanieli Korovulagi	\$ 20.00			Training		\$ 20.00			\$ 20.00	002594	14/02/2020
14-Feb-20	Taniela Lidise	\$ 10.00			Training		\$ 10.00			\$ 10.00	002596	14/02/2020
14-Feb-20	SPBD- Asaeli Nagonenika		\$ 700.00		Training		\$ 700.00			\$ 700.00	002600	17/02/2020
14-Feb-20	Nemia Ratumainamua	\$ 10.00			Training		\$ 10.00			\$ 10.00	002601	17/02/2020
14-Feb-20	Aminisilai Covileti	\$ 10.00			Training		\$ 10.00			\$ 10.00	002602	17/02/2020
14-Feb-20	Atunaisa Naloki Lala	\$ 10.00			Training		\$ 10.00			\$ 10.00	002603	17/02/2020
17-Feb-20	Autiko Navuda	\$ 110.00			Training		\$ 110.00			\$ 110.00	002604	17/02/2020
17-Feb-20	Timaima Bativia	\$ 60.00			Training		\$ 60.00			\$ 60.00	002609	17/02/2020
21-Feb-20	Vilimoni Visolo Naivalu	\$ 700.00			Training		\$ 700.00			\$ 700.00	002617	21/02/2020
24-Feb-20	Isimeli Rinakovatu	\$ 10.00			Training		\$ 10.00			\$ 10.00	002618	25/02/2020
25-Feb-20	Wainikiti Kautani Ravuwai	\$ 10.00			Training		\$ 10.00			\$ 10.00	002619	25/02/2020
					Training					\$ -		
					Training					\$ -		
					Training					\$ -		
										\$ 3,410.00		
		\$ 1,867.65	\$700.00	\$ 131,997.29		\$ 120,411.00	\$ 3,410.00	\$ -	\$ 9,518.62	\$ 133,339.62		

	SUMMARY
CATERING	\$ 9,518.62
HANDS-ON	\$ -
SALARY PARTNER	\$ 120,411.00
TRAINING	\$ 3,410.00
	<u>\$ 133,339.62</u>



NFA
NATIONAL FIRE AUTHORITY
FIJI ISLANDS

Always Ready

HQ Argo Street, Walu Bay, P O Box 207, Suva, Fiji
P +679 3312 877 / +679 3312 145 F +679 3303 348
E fireservice@connect.com.fj W www.nfa.com.fj

2 July 2020

Honourable Alvick Maharaj
Chairperson, Public Accounts Committee
Parliament of Fiji
PO Box 2352
Government Buildings
SUVA

Dear Sir

**RE: 2017-2018 AUDIT REPORT ON STATUTORY AUTHORITIES
SECTION 6.6 – NATIONAL FIRE AUTHORITY**

1. FINANCIAL INFORMATION 2014

There were a number of audit qualifications highlighted in the Auditor-General's report. Advise to the Committee what actions have been taken by the Authority in regards to each of the issues raised in the Report?

Basis for Disclaimer of Opinion

Introduction

The Audit for the National Fire Authority's Accounts 2013 was conducted by the Office of the Auditor General. The Auditor General was also responsible for the NFA Annual Accounts from 2010, 2011, 2012 and 2013. It should be noted that all the Audit Opinions for all those years resulted in clean Unqualified Audit Opinions.

In order to speed up the preparation of the Annual Accounts, the Board endorsed the engagement of Chartered Accountants - Ernst & Young to prepare the Annual Accounts for 2014, 2015, 2016, 2017, 2018 and 2019. On completion of the draft 2014 Annual Accounts, the Board endorsed the submission of the 2014 Accounts to the Auditor General for Audit.

However, for the Audit of the 2014 Annual Accounts, the Office of the Auditor General outsourced the Audit of the NFA Accounts to BDO. The auditing of the NFA accounts had always been late but the situation became worse when there was no Board for over a year from January 2016 to April 2017.

The Board had set itself a target that the auditing of the NFA Accounts should be prioritised so that by the end of 2020, the auditing of the NFA Accounts should be current.

Upon the completion of the Audit of the NFA Annual Accounts for 2014, the Board had raised questions as to why there were so many qualification issues. The Board had no intention of endorsing the NFA Annual Audited Accounts for 2014 with all the qualifications and instructed Management to address all the qualification issues since most of these qualifications were not in the 2013 Audited Annual Accounts.

Management attempted to address the qualification issues, however, reported back to the Board that addressing such issues were going to take a lot of time. The Chairman of the Board and the Chairman of the Audit & Finance Committee, as such, met with the representatives of BDO, Office of the Auditor General, Ernst & Young and Management and agreed to the following:

1. That since this was the first year of the audit being conducted by BDO, the confirmation of findings from the Audit conducted by OAG in 2013 had to be verified and since they could not verify some of the issues, they had to put the issue as a matter of qualification.
2. The matters of qualification could be verified and sorted but it would be time consuming and would delay the Audit of ensuing Annual Accounts.
3. That most of the issues will be addressed in the Audit of the Annual Accounts for 2015.

All parties agreed that in view of the urgency to bring the Audit of Accounts up to date, we will accept the qualification issues and move forward and ensure that we try and address all the qualification issues during the Audit of the Annual Accounts for 2015.

The NFA Board later agreed to accept the qualification issues in view of moving forward but that most of these qualification issues be addressed during the Audit of the 2015 Annual Accounts.

1) Property Plant & Equipment

I did not perform any physical verification to test existence of Property, Plant and Equipment recorded at a cost of \$18,853,371 after 31 December 2014. I was unable to satisfy myself by alternative means as no proper records have been maintained by the Authority for fixed asset verification performed in 2014. Also, unreconciled difference of \$85,356 noted between opening cost as per Fixed Asset Register (FAR) and signed accounts and difference of \$133,410 noted between opening accumulated depreciation as per FAR and signed accounts.

Furthermore, while capital projects relating to the construction of the Savusavu, Korovou and Korolevu fire station was in work in progress (WIP) in 2014, relevant cost relating to WIP was not segregated in the FAR. Costs amounting to \$315,604 incurred for consultancy, preliminary works and engineering has been incorrectly capitalized to Land and Building category and depreciated during the year.

NFA Response - This was not an issue in 2013. Due to the change in Auditor and the fact that the 2014 audit was carried out in 2019, it is acceptable that they would not be present. However, we have records of audits of stocktakes and physical counts and recording of balances of inventory in all stations which is carried out by the Stores Officer. He checks the balance of stocktake and carries out a Board of Survey following which the Fixed Assets Register (FAR) is updated. After findings of the 2014 Audit, Management has now included the Office of the Auditor General in the annual stocktake for 2019 and going forward.

Also, over the years prior to 2014, the Authority had been recording all purchases of equipment and construction to fixed assets and also listed under FAR, and this was never brought up by OAG as an audit qualification or issue. From 2015, ongoing projects are classified in the FAR as WIP and treated as Fixed Assets upon completion.

2) Accrual of Fire Levy Contributions

During my audit, I noted that the Authority has not prepared the necessary debtors reconciliations as at year end in relation to fire levy contributions. Based on the audit procedures performed, I note that there was under accrual of fire levy contributions amounting to \$491,096 which had not been rectified by the Authority. Accordingly, the trade receivable balance is understated by \$491,096 as at 31 December 2014 and fire levy contributions is understated by \$491,096 for the year ended 31 December 2014.

NFA Response - Over the years, the accrual amount of fire service levy were based on the actual collections for the same period of the previous year. The same basis was used for 2014 which has been highlighted by the Auditors as a qualification issue. Therefore, for the 2015 accounts, based on the OAG's recommendation, the accruals have been adjusted to reflect the actual fire levy amounts that were received in 2016.

3) Government Grant Receivable

Government grant income amounting to \$3,715,875, government grant receivable amounting to \$340,580 and deferred revenue amounting to \$3,125,784 is recorded in the Authority's books of account for which management was unable to explain or provide relevant supporting documents to substantiate these balances. Furthermore, management has not carried out an assessment for amortization of deferred revenue during the year. Accordingly, I am unable to ascertain the accuracy of government grant income amounting to \$3,715,875 recorded in the books of account of the authority for the year ended 31 December 2014, government grant receivable and deferred revenue balance amounting to \$340,580 and \$3,125,784, respectively recorded in the books of account as at 31 December 2014.

NFA Response:

Over the years prior to 2014, the Authority treated government grant as income instead of deferred revenue as required under IAS20. This was an oversight on our part since it was also not emphasized by OAG. As per 2014 audit recommendations, the Authority is now treating government grant as deferred revenue and amortizing the amount to income upon depreciation beginning from 2015.

4) Purchase Order Accrual

Purchase order accrual amounting \$224,904 is recorded in the Authority's books of account for which management was unable to explain or provide relevant supporting documents to substantiate this balance. Furthermore, unreconciled difference of \$140,110 is noted between the trade creditors ageing and general ledger being understated. No explanation or relevant supporting documents could be provided for my review for the difference. Accordingly, I am unable to determine the impact of these limitations, if any, to creditors and accrual balance as at 31 December 2014 and to the profit and any other related balances of the Authority for the year ended 31 December 2014.

NFA Response:

- The 2014 pending LPO's totalling \$224,904 were all reversed in January 2015 because we could not substantiate the status of those pending LPO's (goods partially received, not received or work in progress).
- However, in the financial year 2015, those LPO's that were reversed were realized as expenses only upon receipt of invoices confirming that goods and services have been provided.

2014 Accrued LPOs

Date	ORDER NO.	TOTAL	Description
03.04.2013	31112	\$743.00	Stationeries for SFS, & HQ
24.04.2013	31194	\$2,731.25	Advertising
24.05.2013	31300	\$160.00	Suva Station Exp
03.06.2013	31314	\$880.00	FA318 Repairs
25.06.2013	31384	\$100.00	Ba Station Exp
26.06.2013	31386	\$76.00	Commercial training Exp
04.07.2013	31415	\$190.00	HD483 repairs
16.07.2013	31449	\$90.00	GN956 Repairs
15.08.2013	31548	\$56.00	Commercial training Exp
29.08.2013	31624	\$45.00	Commercial training Exp
03.09.2013	31637	\$2,400.00	Community Awareness
20.09.2013	31708	\$35.00	Commercial training Exp
14.10.2013	31802	\$180.70	Lautoka Station Repairs

20.10.2013	31837	\$4,600.00	DU065 repairs
30.10.2013	31865	\$60.00	Commercial training Exp
22.11.2013	31966	\$60.00	Commercial training Exp
29.11.2013	31996	\$120.00	Uniform
09.12.2013	32021	\$35.00	Commercial training Exp
10.01.2014	32133	\$35.00	Commercial training Exp
10.01.2014	32137	\$306.00	Advertising
29.01.2014	32206	\$1,800.00	Furniture & Fittings
06.02.2014	32229	\$630.00	Legal Service
06.02.2014	32232	\$1,528.22	Computer Eqp
27.02.2014	32309	\$49.00	Communication Eqp
27.02.2014	32313	\$47.45	Natural Disaster
13.03.2014	32373	\$165.00	Advertising
10.04.2014	32510	\$190.00	FG933 repairs
22.04.2014	32517	\$260.00	Training
09.05.2014	32597	\$65.00	Office Furniture Repairs
09.05.2014	32605	\$375.00	Inventory
15.05.2014	32629	\$1,650.81	Transport Dept Workshop Expenses
27.05.2014	32675	\$960.00	FI483 repairs
29.05.2014	32680	\$2,500.00	Stationeries - CT Dept
18.06.2014	32744	\$210.07	HD481 repairs
25.06.2014	32764	\$136.00	Navua Fire fighting Exp
8.7.14	32806	\$1,035.00	DJ506 repairs
9.7.14	32808	\$178.90	Station Exp - Tavua
9.7.14	32812	\$600.00	NFA Act Review Exp
15.7.14	32827	\$400.00	FG610 repairs
29.7.14	32879	\$138.00	Commercial training Exp
29.7.14	32880	\$167.00	Commercial training Exp
31.7.14	32891	\$162.15	HN047 repairs
15.08.2014	32959	\$207.00	Commercial training Exp
19.08.2014	32965	\$44.97	Navua Station Exp
26.08.2014	32999	\$187.33	Sigatoka Station Exp
02.09.2014	33016	\$110.00	Commercial training Exp
03.09.2014	33024	\$63.53	Office Furniture Repairs
09.09.2014	33035	\$60.00	Uniform
24.09.2014	33098	\$700.00	EH519 repairs
26.09.2014	33115	\$260.00	Commercial training Exp
30.09.2014	33126	\$379.00	CT dept stationeries
13.10.2014	33156	\$12,248.00	Firefighting Gear
13.10.2014	33157	\$13,363.20	Firefighting Gear
14.11.2014	33159	\$610.01	HD481 Repairs
14.10.2014	33165	\$80.00	FX660 repairs
15.10.2014	33175	\$999.00	Advertising
17.10.2014	33189	\$750.00	Stationeries for SFS
24.10.2014	33213	\$2,844.00	Fire Fighting Gear
27.10.2014	33215	\$336.04	Software Maintenance

27.10.2014	33219	\$1,418.07	FX659 Repairs
27.12.2014	33220	\$310.25	HM056 Repairs
28.10.2014	33224	\$277.15	FW704 Repairs
31.10.2014	33233	\$1,380.00	Advertising
04.11.2014	33244	\$440.00	HM056 Repairs
04.11.2014	33246	\$268.01	FE395 Repairs
06.11.2014	33252	\$80.00	F1479 repairs
06.11.2014	33255	\$591.62	FX660 repairs
06.11.2001	33268	\$1,050.00	DM995 repairs
06.11.2014	33271	\$451.54	FG934 repairs
10.11.2014	33277	\$480.00	Inventory
17.11.2014	33291	\$61.90	Ambulance Services Exp
18.11.2014	33294	\$770.00	Inventory
18.11.2014	33298	\$61.90	Ambulance Services Exp
18.11.2014	33301	\$100.00	Office Furniture Repairs
18.11.2014	33302	\$335.00	Inventory
18.11.2014	33303	\$21.00	Fire fighting Exp
18.11.2014	33305	\$164.71	Navua Station Repairs
19.11.2014	33309	\$4,490.00	Land
19.11.2014	33311	\$27,200.00	Firefighting Gear
21.11.2014	33314	\$7,475.00	FG935 Repairs
24.11.2014	33319	\$138.00	Commercial training Exp
25.11.2014	33322	\$560.00	Labasa Station Repairs
27.11.2014	33336	\$1,500.00	Computer Software
28.11.2014	33339	\$2,484.00	Advertising
02.12.2014	33350	\$3,900.00	Sigatoka Station Repairs
02.12.2014	33351	\$475.50	Sigatoka Station Repairs
05.12.2014	33356	\$749.00	Computer Eqp
05.12.2014	33362	\$260.00	Board Meeting Exp
08.12.2014	33365	\$104.00	FK973 Repairs
09.12.2014	33367	\$911.00	FN389 repairs
09.12.2014	33370	\$530.00	Commercial training Exp
09.12.2014	33372	\$61.90	Ambulance Services Exp
10.12.2014	33373	\$5,670.00	Fire Fighting Eqp
11.12.2014	33374	\$44.44	Station Expenses - Navua
11.12.2014	33377	\$44.44	Station Expenses Pac Hrb
12.12.2014	33381	\$5,827.05	Advertising
15.12.2014	33382	\$415.00	Commercial training Exp
15.12.2014	33384	\$4,140.00	Advertising
15.12.2014	33385	\$484.00	Office Furniture Repairs
15.12.2014	33386	\$88.88	Expenses for Tavua
16.12.2014	33389	\$9,872.00	Hydrants
16.12.2014	33392	\$159.00	Computer Eqp
17.12.2014	33393	\$3,450.00	Consultancy
17.12.2014	33396	\$185.00	Station Exp- Sigatoka
17.12.2014	33397	\$185.00	Station Exp- Nausori

18.12.2014	33401	\$7,000.00	FG930 - Repairs
18.12.2014	33402	\$11,480.00	DU065 Repairs
18.12.2014	33404	\$460.00	F1480 Repairs
18.12.2014	33405	\$350.00	Furniture & Fittings
18.12.2014	33406	\$482.26	Computer Eqp
18.12.2014	33407	\$3,625.89	Computer Eqp
18.12.2014	33408	\$20,891.80	Firefighting Gear
18.12.2014	33409	\$300.00	national Drill Competition
18.12.2014	33410	\$306.00	Advertising
22.12.2014	33417	\$17,800.00	Repairs to MV - ED651
22.12.2014	33418	\$1,621.50	Repairs to MV - HS508
22.12.2014	33421	\$105.00	Board Meeting Exp
22.12.2014	33426	\$172.00	Station Exp -Valelevu
23.12.2014	33427	\$5,750.00	Advertising
29.12.2014	33430	\$218.90	Repairs to MV - HM055
29.12.2014	33433	\$480.00	Repairs to MV - HN057
29.12.2014	33434	\$205.00	Repairs to MV FD039
29.12.2014	33435	\$710.00	Stationeries for CT Dept
29.12.2014	33436	\$172.00	Station expense - Labasa
29.12.2014	33437	\$82.56	Station expense - Pacific Hrb
30.12.2014	33439	\$1,184.96	Printing & Stationery
31.12.2014	33442	\$1,154.05	Repairs to Motor Vehicle - HD484
31.12.2014	33444	\$377.50	Repairs to Motor Vehicle - HN046
31.12.2014	33445	\$918.00	Advertising
		\$224,904.41	

- This treatment of LPO's is now being adopted for all ensuing financial years.
- At Balance Date, all LPOs for purchases & services without invoices are reviewed to identify into categories like:
 - i) goods partially received
 - ii) work is in progress
 - iii) LPO was not tendered
 - iv) product not supplied
- If the LPO falls into categories i) and ii), then the amounts are accrued according to the value of works completed
- If the LPO falls into categories iii) and iv), then it is cancelled .
- The above procedure had been adopted in the preparation of accounts from 2015 and to the current year.
- For Tenders: if the tendered project had started and yet to complete , then the value of works completed is booked in Assets as WIP and balance of project as commitment.
- If the project had not started but LPO was issued with a contractual agreement, then the LPO is not accrued but disclosed in the Financials under commitment.

5) Annual Inventory Stocktake

I did not attend and observe annual inventory physical counting and verification by management at the end of the financial year. I was unable to satisfy myself by alternative audit procedures concerning the inventory quantities held as at 31 December 2014. Furthermore, inventory holding report for communication department amounting to \$227,651 was not made available for my review. Accordingly, I am unable to determine the impact of the above limitations, if any, to the inventory balances as at 31 December 2014 and profit of the Authority for the year ended 31 December 2014.

NFA Response:

- Prior to year 2014 and thereafter till 2017/2018, the Authority had been conducting internal stocktakes and Board of Surveys on an annual basis for compilation of financial statements
- For preparation of financial statements, the stocktake balances were reconciled with GL balances.
- Though there was no physical verification by OAG during these periods, the Authority had involved OAG for physical verification in 2018/2019, and we will continue to do so.

6) VAT

VAT Returns lodged for the period 1 January 2014 to 31 December 2014 were incorrectly lodged. The Authority is in the process of compiling and lodging the amended VAT Returns. I was also not provided with reconciliation of taxable supplies as per the VAT Returns and the Trial Balance. Accordingly, the ultimate resolution of this matter cannot be determined with certainty, and no provision has been made in respect to the additional VAT liabilities and penalties that may arise.

NFA Response:

- The Authority has been complying with FRCS requirements in relation to timely lodgement of periodic VAT returns based on the income and expenses recorded for the period.
- Upon finalization of 2014 audit, the amended VAT returns were prepared and lodged with FRCS.
- Upon finalization of 2015 balances, the amended VAT returns have been prepared and awaiting FRCS legal department's confirmation for lodgement.

7) Internal Control Over Inspection and Safety Income

During my Audit, I noted that the Authority has not maintained an effective system of internal control over recording of income from structural fire safety inspections until their initial entry in the accounting records. Accordingly, it was not practicable for my examination of this income to extend beyond amounts recorded in the accounting records of the Authority.

NFA Response:

- The Structural Fire Safety (SFS) Compliance income is recorded through the Building Inspection Report (BIR) Book which is also the Tax Invoice. The invoices are issued by the NFA Inspectors when conducting fire safety compliance inspections.
- Each BIR book contains 50 pre-numbered invoices in triplicate copies.
- Each BIR book is issued in number sequence by the SFS department to each inspection officer and signed off.
- In terms of inspections, each Station Officer (STO) is given a BIR book and the activity of inspection is aligned to the renewal of annual business licenses.
- Each NFA Inspector is issued with a BIR book and a receipt book and on completion of an inspection, the NFA Inspector completes a BIR and submits the report to the Customer.
- If the premises inspected is compliant with fire safety requirements then the Customer may make payment at the same time which the NFA Inspector collects and then issues a receipt.
- On return to the Station the NFA Inspector and the STO reviews the BIR Book and Reports, reconciles with the cash received and receipts issued and they prepare the bank deposit.
- The STO is responsible for depositing the payments received on a daily basis. It is only when this process is not followed that officers are disciplined.
- At the end of each week the STO sends the documents to the Finance Dept at NFA HQ, Suva for reconciliation and verification.
- Measures have been put in place to regularly monitor the issue of BIR books, receipt books and deposits books.
- The Authority has now improved on the daily revenue collection and deposits.

8) Provision for Leave

During my Audit, I noted that the Authority has not maintained proper schedule for provision for annual leave and provision for long service leave balances. Based on the audit procedures performed, I note that the balances are carried forward from prior year.

Accordingly, I am unable to determine the impact of this limitation, if any, for provision for annual leave and provision for long service leave balance as at 31 December 2014.

NFA Response:

This matter was also not raised as an Audit issue in 2013. However, due to the change in Auditors, we advise as follows:

1. Long Service Leave (LSL) – In 2014, all NFA employees signed off 3-years Employment Contracts and from that day onwards no one earned any Long Service Leave but those employees who have earned LSL over 15yrs up to 2014, were allowed to take that entitlement. We re-iterate that this was not an Audit issue in 2013. To date there are no more pending LSL since those that earned LSL at that time have now taken all their LSL.
2. Annual Leave – We have proper balances of leave for all the employees. We re-iterate that this issue was also not highlighted in the 2013 Audit. According to our records, liability value for Annual Leave ended 31st Dec 2014 was \$89,739 and Long Service Leave was \$150,024. During the Audit, only the leave balances was requested by the Auditors and they did not request for liability values. We had then provided the hourly rates for each employee which calculated the value of leave balances.
3. However, the concern raised by the Auditor has been noted and recommendations implemented for 2015 onwards.

9) JICA Aid

Income from JICA Aid (Note 2) totalling \$138,516 have been utilized to purchase fire trucks, however the accounting treatment to deferred revenue and property, plant and equipment have not been done and resulting in the overstatement of total income of \$138,516.

NFA Response:

- The two fire trucks purchased were directly accounted as property, plant and equipment (Fixed Assets) without treating depreciation to income.
- For 2015 and subsequent years, Management has treated sponsorship funds as deferred revenue and then amortised to income when items are depreciated

10) Significant subsequent events

I have not been provided with relevant supporting documents and explanation in relation to event subsequent to balance date review. Accordingly, I am unable to determine if any adjustments, or disclosures is required to be made in the financial statements of the Authority for the year ended 31 December 2014.

NFA Response:

- During the Audit, all Minutes of the NFA Board, Corporate Plan and Strategic Plan were handed over to BDO for their review. The Board Minutes captured all the major events, financial commitments, major approvals and completed milestone achievements.
- The Corporate Plan outlined the priorities for the twelve months, whilst the Strategic Plan outlined the developments for the 5-year period from 2013 to 2017.
- The Authority's activities are clearly outlined in the above documents.
- As at 2014, there was no major subsequent event and any subsequent event was addressed accordingly through our internal process.

2. OTHER SIGNIFICANT MATTERS

2.1 Process – Financial Reporting

Has the improvement in the financial reporting process made by the Authority as recommended in the Auditor-General's report?

a) Audit Recommendation

Complete and accurate set of books of account and accounting records should be maintained on a continuous basis ensuring that accounts are compiled together with supporting checks and reconciliations.

NFA Response:

- The Authority acknowledges the recommendations by the Auditors and confirm that the Authority maintains proper and accurate accounting records on a continuous basis which are properly filed. However, the auditing of the Authority's Accounts has always been a shortfall. The current Board had set a target to ensure that the Authority's accounts are brought up to date by the end of 2020 and, as such, has appointed Chartered Accountants Ernst & Young to assist with the drafting of the Accounts. The Auditors have now completed 2015 and the Authority awaits the commencement of the 2016 Audit, and most of the issues highlighted will be addressed hence the eagerness to complete the pending Audits before the end of 2020.
- Secondly, the Authority has upgraded its Financial Management Information System and there is more accountability. This resulted in the increase in level of daily transactions although the primary focus was to provide priority support to the Authority's core business, whilst the process of verification, reconciliation and analysis became a secondary priority.

b) Audit Recommendation

The Authority should undertake critical review of systems and processes with a view to enhance and improve the internal controls, systems and processes.

NFA Response:

- The work on the transition from Peachtree to the new FMIS (NAVISION 2009) commenced with the development of a new chart of accounts, migration of data and other accounting portals. In an effort to further improve the daily accounting processes, reconciliation and compliance to standards etc., NAVISION has been further upgraded Business Central (NAVISION 2018). This is a continuous process until the system produces customized reports in accordance with the needs of the Authority.
- The Authority will continuously review and ensure the effectiveness of its systems and processes.

c) Audit Recommendation

The Authority to urgently enhance its system for preparation of monthly and year end reconciliations. Emphasis should be placed on in-depth review of the reconciliations and approving of adjusting entries.

NFA Response:

- The Authority has strengthened the Finance Department with the recent recruitment of a new Manager Finance to oversee the day to day activities of the Department and bring about the improvements recommended by the Auditors. Previously, the Authority's Finance Section was headed by the Accountant and the Authority realises the shortfalls that have arisen in the process. The Department also comprised of 1x Payroll Officer, 1x Accounts Payables Officer, 1x Accounts Receivables Officer, 1x Levies & Compliance Officer, 1x Procurement Officer, 1x Stores Officer
- The Authority has also strengthened the Finance Department with the recruitment of 4 project staff for a period of 1 year in 2019/2020 to ensure that all Finance records are updated, verification and reconciliations are complied with to enable Management to monitor, evaluate and analyse financial performance.

- Having achieved the above, the Authority will be able to provide timely financial information on a regular basis.

2.2 Bank Reconciliation not prepared and reviewed on time.

Provide evidence to the Committee that the bank reconciliations are reviewed by a Senior Officer of the Authority.

a) Audit Recommendation

Bank reconciliation should be prepared on a monthly basis and reviewed by independent senior personnel ensuring that all reconciling items are cleared on a monthly basis and that the control balances agree to the relevant records.

NFA Response:

- The recommendation by the Auditor General has been well noted by Management and the upgrade of the FMIS and the strengthening of the Finance Department being headed by a Manager Finance, will ensure that the above Audit recommendation is achieved.

3. SUSTAINABLE DEVELOPMENT GOALS

3.1 Describe briefly, the general level of awareness by the staff members of your Department, of Fiji's 5 years & 20 years National Development Plan, the 2030 Agenda, the Sustainable Development Goals (SDGs) and the SAMOA Pathway?

NFA's response: NFA has incorporated the 5 years and 20 years NDP and SDG into its Strategic Plan 2020-2025 and in the development of its annual Costed Operating Plan for 2020-2021, with specific targets, timelines and responsibilities to ensure progress towards achievement of these plans. Staff have been encouraged to read into these Plans which are available on the internet and familiarize themselves with the plans for the other ministries and how the Authority's services can contribute to the achievement of these national goals.

The development of the annual Corporate Plan for 2019-2020 had also captured the priorities listed in the NDP and SDG for the Authority and analysis was carried out during the year on the development of strategies for the reduction in response time to any incident with a 5 minutes timeframe, provision of ambulance services, etc and these priorities have also been captured in next year annual plan.

3.2 Describe the mechanism, if any, currently in place in your Department to enhance awareness of your staff members, of the alignment between the national development priorities, as per Fiji's 5years & 20years NDP with the SDGs and its targets and indicators.

NFA's response: The development of the Authority's new Strategic Plan for the 5 years from 2020-2025 involved an in-depth review of the national development priorities and incorporation of relevant priorities into the Authority's 5-year Strategic Plan. Every Staff of the Authority was issued with a printed copy of this new Strategic Plan and awareness sessions were carried out to the Staff at all Fire Stations by the CEO and Senior Management. Management workshops were held at each Division soon after, for the development of the Authority's annual Costed Operating Plan for 2020-2021.

A copy of the Authority's new Strategic Plan for the next 5 years from 2020 – 2025 is attached for information.

3.3 Describe how your Department monitors and reports on the progress of the implementation of Fiji's 5years & 20years NDP and of the SDGs under your responsibility?

NFA's response: The NDP priorities listed for the Authority have been incorporated into the Annual Costed Operating Plan and progress will be monitored on a quarterly basis as well as through

Individual Work Plans to ensure achievement of all targets every year and all efforts and activities are focussed towards the achievement of the Authority's new **Vision** for the next 5 years: **Resilient communities with effective Emergency Services**.

3.4 *Is your Department a part of or member of any inter-agency or inter-ministerial/departments coordination mechanism that plan, monitor and evaluate the progress of the implementation of the NDP and the SDGs under your responsibility.*

(a) *If yes: How often does it meet?*

(b) *What aspects of its function can it be improved?*

(c) *If no: Do you see the need for such a mechanism?*

NFA Response: No. We believe this is crucial if we are to see how the Authority and Ministry are progressing in terms of achievement of the Ministry's Goals and thereafter the NDP and SDGs. Collaborative initiatives may also be generated from this forum that may further progress the activities that need to be achieved.

3.5 *Do you think that your Department is sufficiently equipped to ensure an integrated and coordinated decision-making process for SDGs implementation and for strategic planning?*

NFA Response: No, but the Authority would welcome any form of assistance that will enhance or upskill our officers to ensure continued use of their special skills.

3.6 *From your perspective, what are or ought to be the roles/functions of the lead government agency for coordinating the SDG implementation and (b) how have these roles/functions been institutionalized?*

NFA Response: Roles and Functions of the lead Government agency for coordinating of SDG implementation should include:

- development of policy framework to support fire safety compliance for all structures,
- provide incentives for donor agencies to support fire safety awareness,
- border control of all substandard electrical items and firefighting equipment,
- devise an effective mode for knowledge transfer so that the public can quickly learn from other's experiences and prevent fires.

3.7 *From your best recollection, what steps has the Fiji Government taken so far to update or review its institutional setup (beyond the SDGs lead agency) in order to support the SDG's implementations.*

NFA Response: Government has institutionalized through the Ministry of Housing a relief package of \$5,000 for the recovery of all fire victims who lost their homes in a fire. NFA assists by providing the fire victims with the necessary forms to complete and submit to the Ministry for processing. NFA has identified some strategies to assist the fire victims who have lost their homes to fires.

3.8 *Briefly describe steps, if any, taken by your Ministry or Department to engage sub-national level including authorities, including provincial, district and community level authorities in the design and implementation of policies and measures related to SDGs realization (for example by encouraging the localization of the SDGs or the design of local strategies? If so, what initiatives have been taken in this respect and what have been the results and or challenges so far?*

NFA Response: The Authority has identified new initiatives in its annual Costed Operational Plan 2021-2025 with the:

- development of a framework for the introduction of an integrated community approach that will see the Authority work with Communities on the concept of Community Fire Wardens for the prevention or early mitigation of home fires.
- development of Fiji Fire Service Standards to regulate all fire-related issues in Fiji.

- 3.9 *What institutional arrangements or mechanisms are in place in your Department to engage civil society organisations, scientific community and private sector in the monitoring review and follow up with the SDGs.*

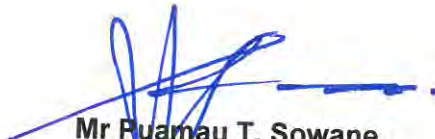
NFA Response:

- The development of a framework for the introduction of an integrated community approach that will see the Authority work with Communities on the concept of Community Fire Wardens for the prevention or early mitigation of home fires.
- The proposed introduction of a new Regulatory Unit and Research & Development Unit together with the development of a new Fiji Fire Service Standards is expected to engage the business community, private sector and the like, as the Authority plans to drive fire safety compliance.
- The introduction of ISO standards in the Authority is expected to raise the standard of service provided by the Authority.
- The implementation of the 910-digitization project will enhance the Authority's response, efficiency and effectiveness of its service delivery to the communities.

- 3.10 *Do you think there is an interest within your Department to learn more about other countries experiences, training, tools, partnership arrangements*

NFA Response: Absolutely. International collaboration will enable the Authority to learn from their experiences and enhance our ability to address issues better and avoid the duplication of ineffective and costly ways of doing things.

Yours sincerely



Mr Puamau T. Sowane
Chief Executive Officer
National Fire Authority

Enclosure