



LIST OF WITNESSES WRITTEN EVIDENCES

2016/2017 Audit Report on Statutory Authorities

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Report of Public Accounts Committee on the 2016/2017 Auditor General’s Report

The Board’s reply follows the sequence of Public Accounts Committee Report on the 2016/2017 Auditor General’s Report.

1. Unallocated Government Subsidy

What measures the Board has taken to ensure subsidy is allocated promptly and provide status of subsidy outstanding for 2017 and 2018?

The rent subsidy allocation is done with the criteria given below:

Subsidy Criteria 2016

	Income Range	Criteria	Comments
1	HH Weekly Gross Income \$0 – \$100 less 8% FNPF	5% of Income	Tenant Contribution = 5% of WGI or \$5 as minimum
2	HH Weekly Gross Income \$101 – \$125 less 8% FNPF	8% of Income	Tenant Contribution = 8% of WGI
3	HH Weekly Gross Income \$126 – \$150 less 8% FNPF	11% of Income	Tenant Contribution = 11% of WGI
4	HH Weekly Gross Income \$151 – \$175 less 8% FNPF	14% of Income	Tenant Contribution = 14% of WGI
5	HH Weekly Gross Income \$176 – \$200 less 8% FNPF	17% of Income	Tenant Contribution = 17% of WGI
6	HH Weekly Gross Income \$201 – \$250 less 8% FNPF	20 % of Income	Tenant Contribution = 20% of WGI

After considering the tenant eligibility through annual household income survey, calculation is done according to the 2016 subsidy allocation criteria above and the changes in weekly gross income is taken into account and subsidy is updated accordingly in Navision System.

Tenants earning an average household income above \$250 per week are not allocated rent subsidy.

Social subsidy is allocated across the board to all rental flats above \$50. For e.g. If rent is \$55, Social subsidy is \$5, tenant pays \$50 as rent.



Report of Public Accounts Committee on the 2016/2017 Auditor General's Report

Status of 2017 and 2018 Outstanding subsidy

The balance of 2017 subsidy amounted to \$423,662 was not fully utilised in 2017 due to the delay in completion of the two projects at Kalabu and Savusavu low cost housing and also there was no increase in rent for flats after general maintenance due to the rent freeze. The balance subsidy was fully utilised in 2018 after completion of the two projects.

In 2018 there was a delay in receipt of 3rd quarter subsidy thus resulting in negative (\$89,048) which was received in January 2019. There is a timing difference of receiving the subsidy grant.

2. Reminder Notices not issued

Are the reminder notices sent on time now? What is the process of sending the reminder notices?

The reminder notices were served on time however at times copies of notices were not filed in tenant respective files however this process is now being reviewed and strictly followed.

The arrears recovery process is as follows:

1. We generate Month-end report from our Navision System for all tenant arrears
2. We categorise this arrear's into age groups
3. New arrears occurring in the report are sent reminder notice.
4. We discuss with tenants and enter into a repayment arrangement on the arrears.
5. If tenant dishonour the arrangement after 14 days, we send a 2nd reminder notice.
6. If tenant still dishonour the arrangement, we serve a Notice to Vacate.
7. If tenant do not pay or vacate, we refer the case to small claims tribunal or the solicitors for final eviction.
8. Currently, the copies of notices are being served and filed in individual tenant files after tenant acknowledges the notices.
9. The arrears decreased in 2017 as compared to 2016 by 11% and further decreased in 2018 by 32% which reflects the consistency in the follow up actions undertaken towards rent arrears.



Presentation Public Accounts Committee

DATE: Monday 23rd September 2019,

TIME :1.00 pm

VENUE: Big Committee Room 2

Applicable Main Acts



- ▶ Housing (Amendment) Decree # 12 of 1989
- ▶ Public Enterprise Act 1996
- ▶ Public Private Partnerships Act, 2006

Our Vision:



To be the leading provider of affordable quality and appropriate rental housing for our customers.

Our Mission:

- ▶ Facilitating the development of affordable and quality rental housing to meet the socio economic needs of customers.
- ▶ Maintaining efficient and effective customer service to meet customer expectation.
- ▶ Maintaining and enhancing flats to Public Rental Board standards
- ▶ Empowering customers through innovative public relations and community building.
- ▶ Providing cohesive communities while enhancing openings that can be used to facilitate win win opportunity for everyone.
- ▶ Undertaking profiling and analysis of existing and potential customers
- ▶ Promoting innovative development and funding
- ▶ Promoting migration to homeownership

Mandate:



- ▶ Provide Affordable Rental Accommodation
- ▶ Non Commercial Obligation - Provide Rental Economic Benefits to Tenants
- ▶ Provide Corporate Plans to Relevant Ministries

Corporate objectives



▶ Re-profiling

Re-profile customers for a better understanding of PRB.

Encourage customers earning above the ceiling of \$317 & \$481 weekly to move to home ownership

▶ Rent Review

Maintain rent at viable levels

Review rent income

Equitable distribution of subsidy grant ie. Social cost and subsidy

▶ Government Grant

PRB is dependent on the government grant - Capital project subsidy assistance to financially disadvantaged tenants.

Corporate objectives...



- ▶ **Rental Stock Vs Demand**

- Government Grant

- Move into PPP to meet demand

- ▶ **PRB's Revenue & Cost Structure**

- Review the current cost structure

- ▶ **Social Economic Obligations**

- Assist Government to address the squatter problem

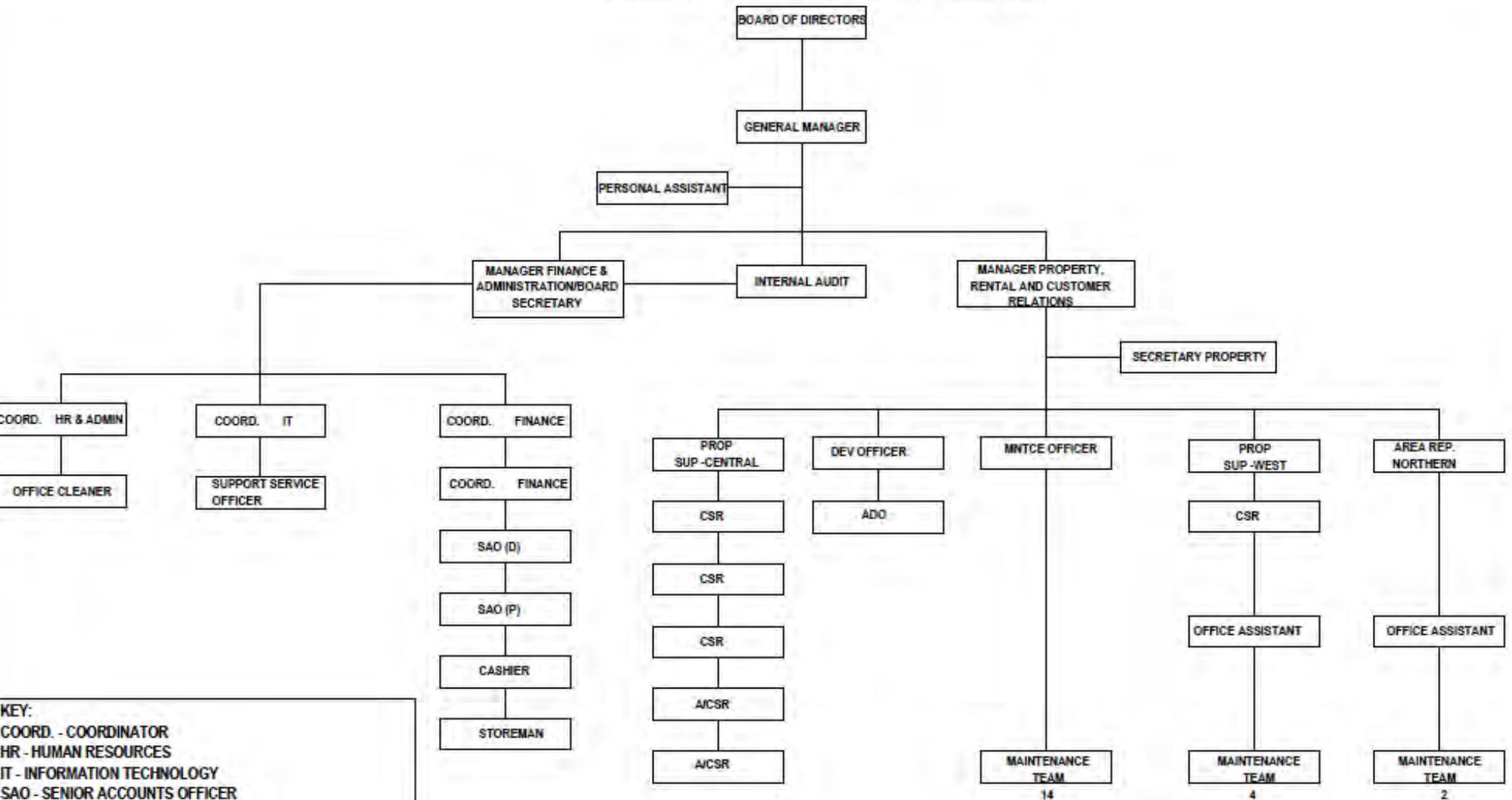
- Meet the housing demand for urban workforce also export finance and import substitute industries.

Organization Structure



- ▶ Board of Directors
- ▶ Executive Department
- ▶ Properties Department
- ▶ Finance & Administration Department

ORGANIZATION CHART



KEY:
 COORD. - COORDINATOR
 HR - HUMAN RESOURCES
 IT - INFORMATION TECHNOLOGY
 SAO - SENIOR ACCOUNTS OFFICER
 PROP - PROPERTY
 SUP - SUPERVISOR
 CSR - CUSTOMER SERVICE REPRESENTATIVE
 A/CSR - ASSISTANT CUSTOMER SERVICE REPRESENTATIVE
 MNTCE - MAINTENANCE
 DEV - DEVELOPMENT
 ADO - ASSISTANT DEVELOPMENT OFFICER
 REP - REPRESENTATIVE

► General Managers position is vacant and the Board is finalizing the appointment

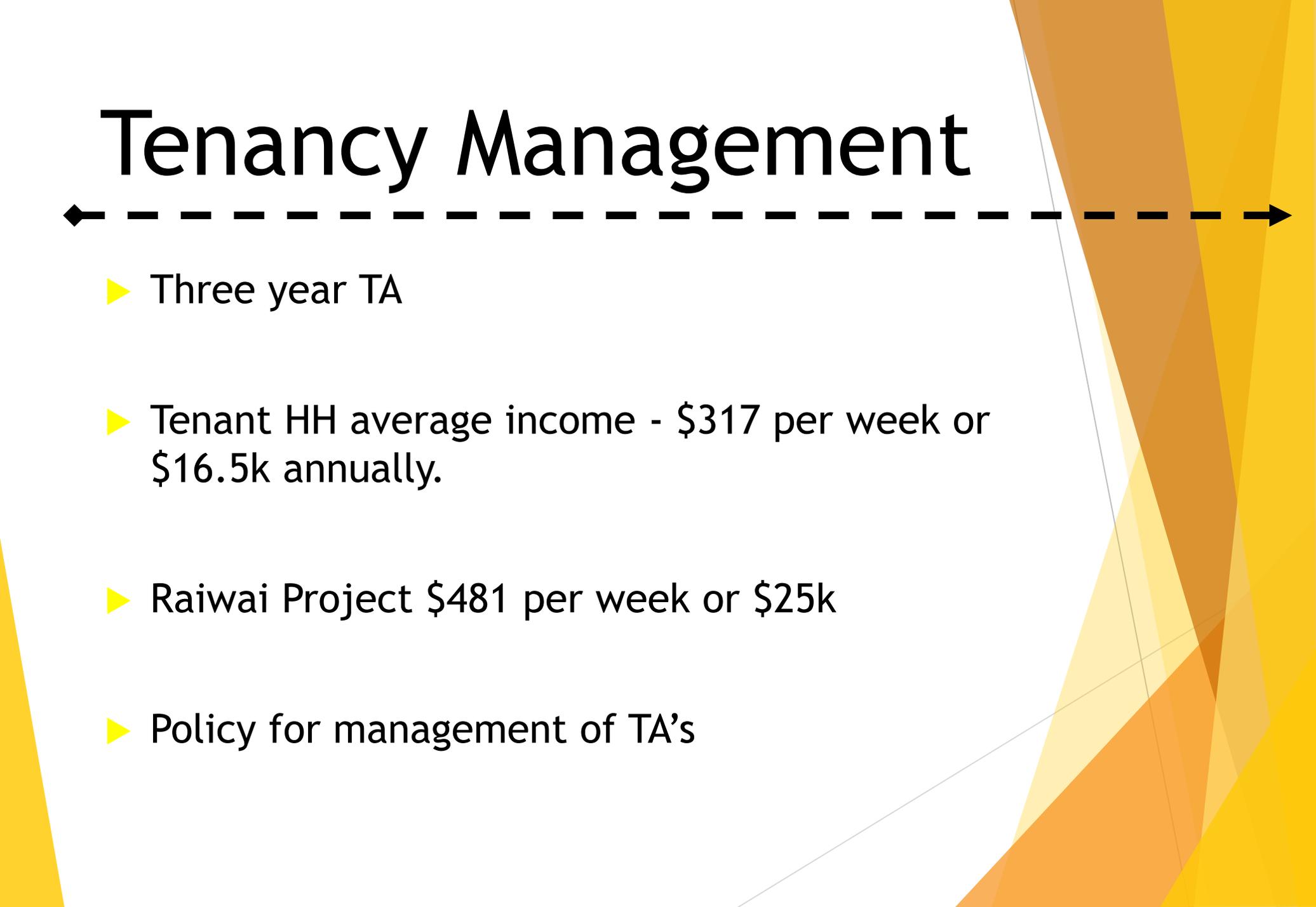
SALARIED STAFF = 29

UN - ESTABLISHED STAFF = 21

TOTAL = 50

Tenancy Management

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- ▶ Three year TA
 - ▶ Tenant HH average income - \$317 per week or \$16.5k annually.
 - ▶ Raiwai Project \$481 per week or \$25k
 - ▶ Policy for management of TA's
- 
- The slide features a decorative background on the right side consisting of overlapping, semi-transparent geometric shapes in shades of yellow and orange, creating a modern, abstract design.

Rental Subsidy & Social Cost



- ▶ Government's social obligation to provide rental subsidy to PRB.
- ▶ Rental subsidy from Government since 1991. (\$1million in 2016/2017)
- ▶ Subsidy distributed according to the 2016 Subsidy Distribution Criterion.

Rental Subsidy & Social Cost cont..

- 
- ▶ Charge market rents but is subsidised via Govt. subsidy grant.
 - ▶ subsidy grant is received and distributed annually to financially disadvantaged tenants
 - ▶ Reviewed the subsidy criterion in 2016 after increasing rental charges. Tenants pay what they can afford.
 - ▶ Seven to eight hundred financially disadvantaged families are assisted with subsidy.

Rental Subsidy Criterion - 2016



	Income Range	Criteria	Comments
1	HH Weekly Gross Income \$0 – \$100 less 8% FNPF	5% of Income	Tenant Contribution = 5% of WGI or \$5 as minimum
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Transitional Housing Policy



- Tenants exceeding rental income of 317 WGI are still residing in PRB flats
- Lack of alternative appropriate housing development
- Availability of land

Transitional Housing Policy cont..



- ▶ Improved communication with stakeholders
- ▶ Right tenanting

Existing Rental Flats

2017 Rental Flats were:

▶ North	-	204
▶ West	-	396
▶ Central	-	1,002
▶ Total	-	1602

Demand

2017 Waitlisted Applications

• North	-	114
• West	-	142
• Central	-	648
• Total	-	904



Development of Rental Units

- 
- ▶ 1995 - 1998 - 114 terraced one bed room flats (Newtown, Kalabu, Raiwaqa, Raiwai, Kia)
 - ▶ 2003 - 5 one bedroom flats (Kalabu)
 - ▶ 2005 - 43 two bedroom flats (Macfarlane Rd)
 - ▶ 2006 - 27 one bedroom flats (Kia St.)
 - ▶ 2009 - 12 one bedroom flats (Savusavu)
 - ▶ 2014 - 210 flats Raiwai (110 one b/r; 100 two b/r)
 - ▶ 2017 - 48 flats Savusavu
 - ▶ 2018 - 36 flats Kalabu one bedroom units
 - ▶ Total flats constructed is 495

Development of Rental Units

cont..

	Flats	Estimated Cost	Completion	Source of Funding	Status
Simla	36	\$3.6m	2020	Government grant	Work in Progress
Davuilevu	200	\$1.20 m	2019	PPP with IFC/FNPF	Land acquisition
Newtown	94	\$12.0 m	2022	PPP with FNPF	Planning Stage
Raiwaqa- Ex 4	200	\$18.0 m	2025	PPP with IFC/FNPF	Planning Stage
Votua Housing	100	\$9 m	2020	PPP with IFC/FNPF	Planning Stage
Total	630	43.8m			



SIMLA LOW COST HOUSING PROJECT

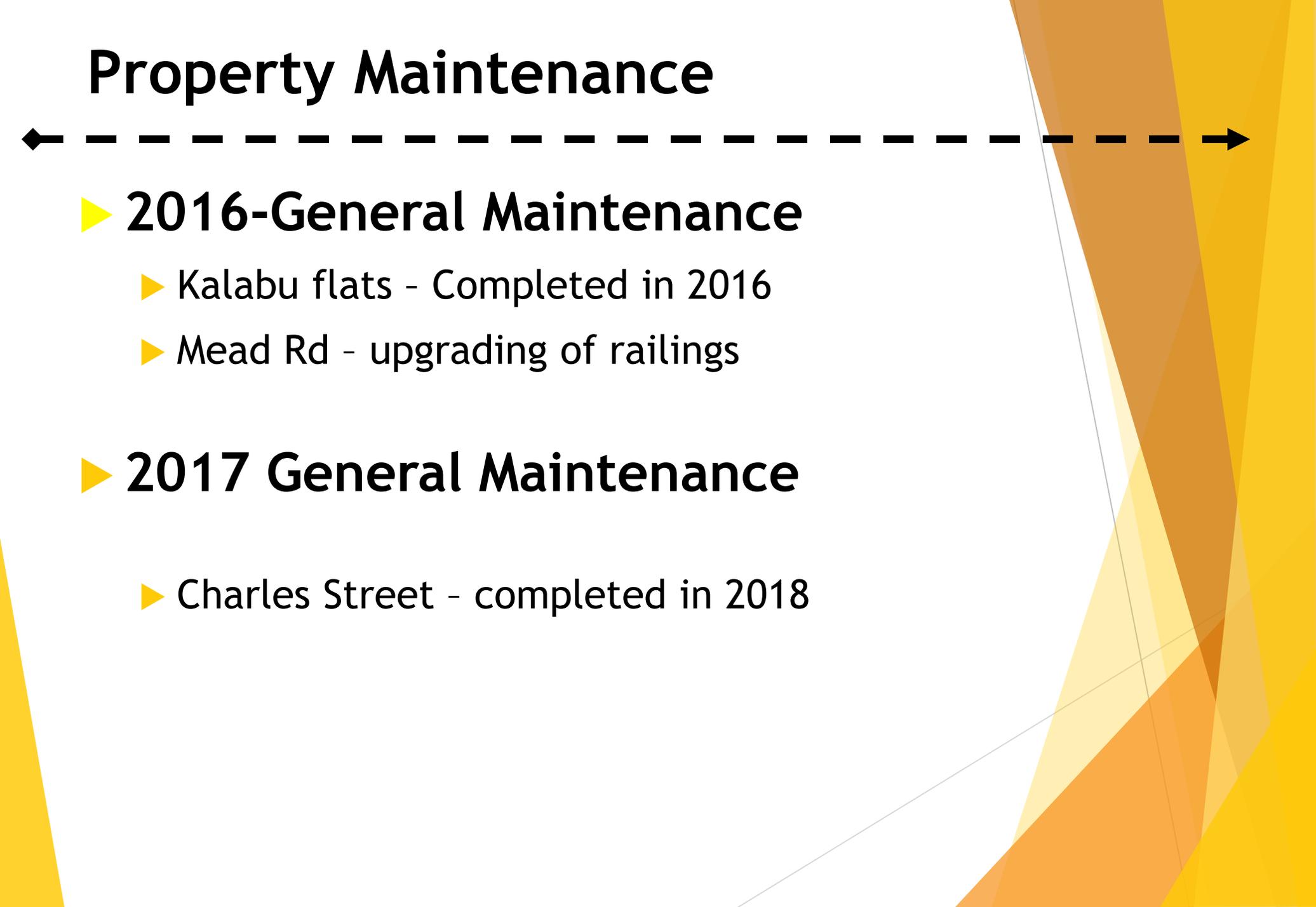


NEWTOWN LOW COST HOUSING PROJECT



RAIWAQA LOW COST HOUSING PROJECT

Property Maintenance



▶ 2016-General Maintenance

- ▶ Kalabu flats - Completed in 2016
- ▶ Mead Rd - upgrading of railings

▶ 2017 General Maintenance

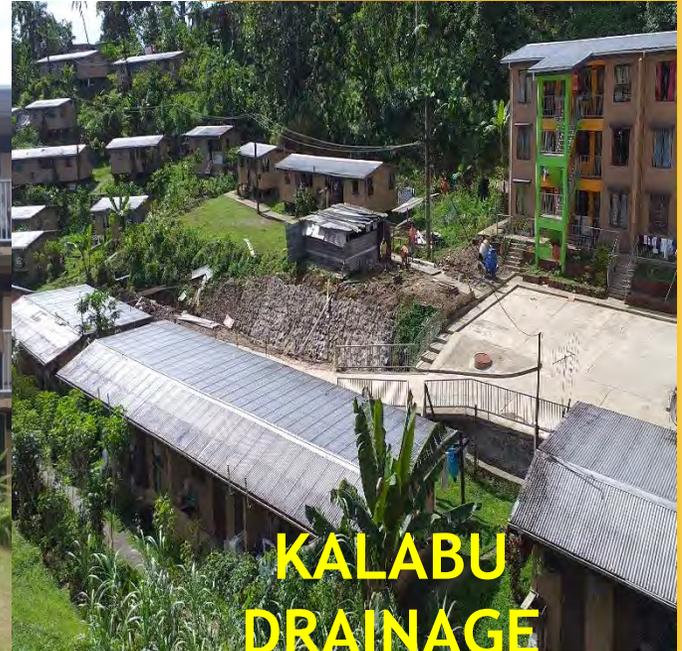
- ▶ Charles Street - completed in 2018



MEAD ROAD GM



CHARLES STREET GM



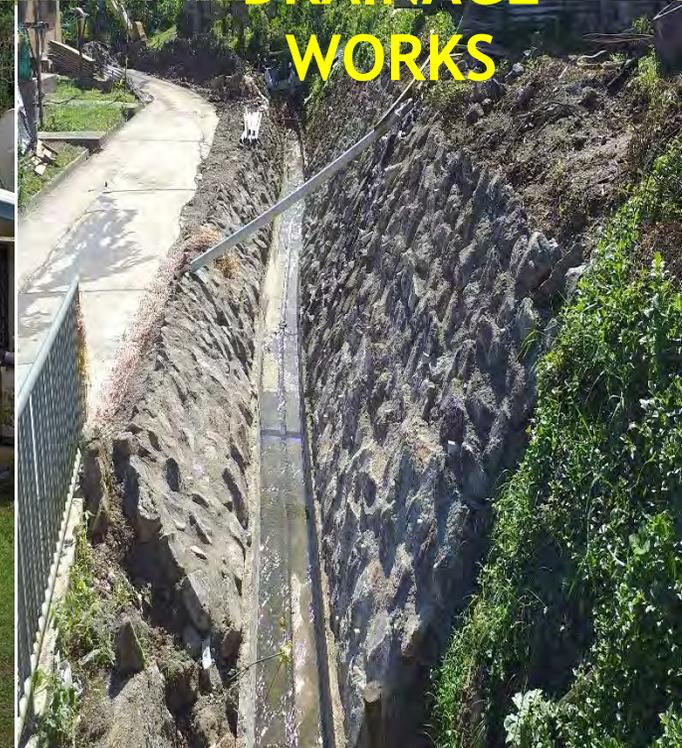
**KALABU
DRAINAGE
WORKS**



TUATUA GM



LEVUKA GM



Community Halls

- ▶ All estates have a community hall
- ▶ Supplement the limited flat space
- ▶ Kindergarten and alternative study space
- ▶ Canteens



NEWTOWN HALL



NAODAMU HALL



RAIWAI HALL

Major Constraints



▶ Funding

▶ Existing Tenants

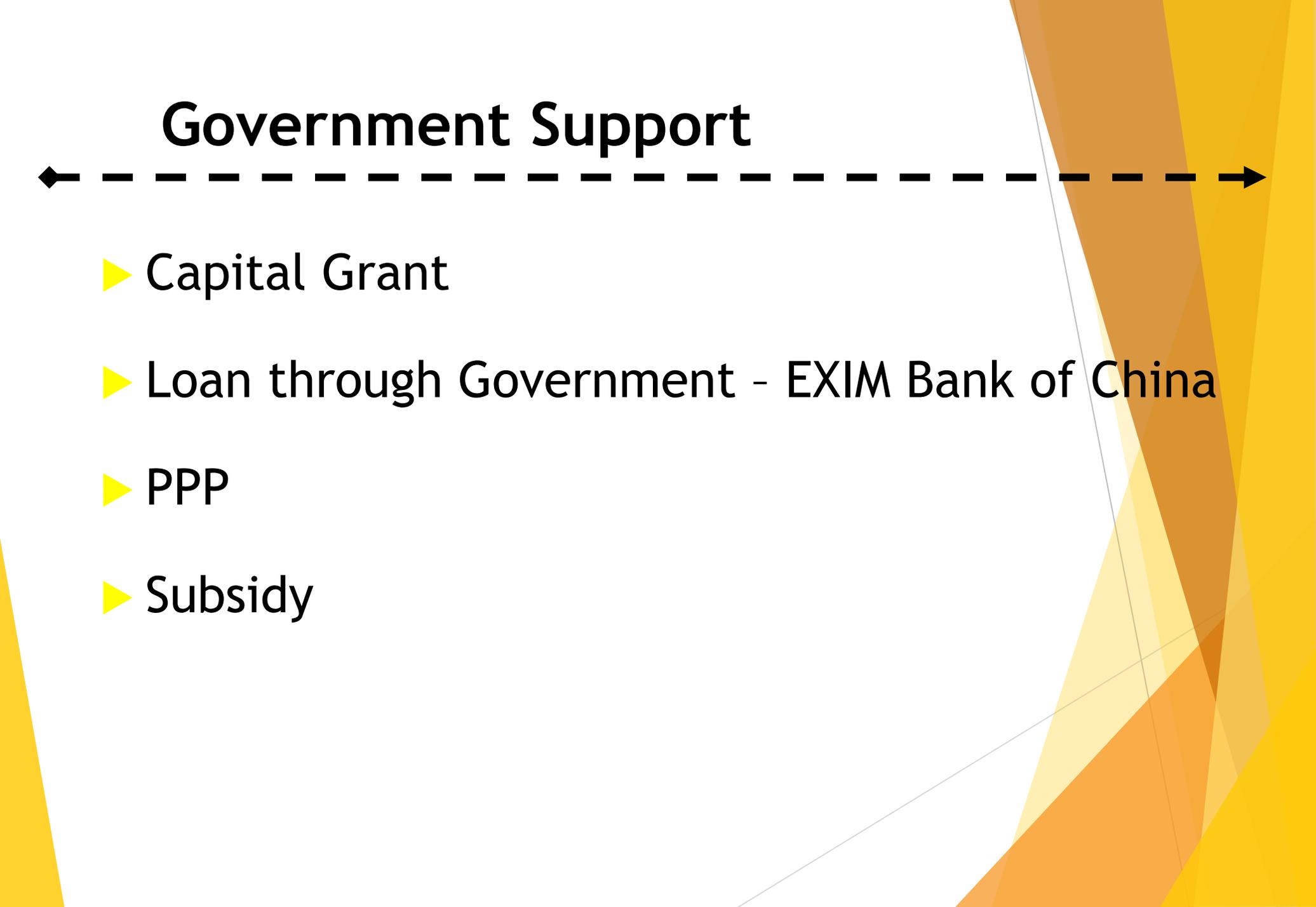
Way Forward



- ▶ Construction of new flats
- ▶ Graduation of Tenants to Homeownership
- ▶ Land acquisition with land owners
- ▶ PPP negotiations through government
- ▶ Negotiations with IFC

Government Support



- ▶ Capital Grant
 - ▶ Loan through Government - EXIM Bank of China
 - ▶ PPP
 - ▶ Subsidy
- 

Rent Arrears

- 
- ▶ Total rent arrears as at 2017 \$107,534 (equivalent to 3% of total rent revenue)
 - ▶ Active tenants arrears - \$77,809
 - ▶ Vacated tenants arrears - \$29,725
 - ▶ Strategies taken to have all rent payments through DD has assisted the reduction over the past years
 - ▶ Target to have 80% on DD, negotiations with banks are ongoing to have standing orders for rental payments.

Public Rental Board

Income statement (extract)

	2016	2017	2018 unaudited	2019 (Aug)
	\$	\$		
Income				
Rental revenue	3,882,818	3,921,080	4,093,335	2,876,270
Other operating income	878,045	239,806	119,091	340,601
Total operating income	4760,863	4,160,886	4,212,426	3,216,870
Expenses				
Depreciation	(733,631)	(798,129)	(762,748)	(628,711)
Staff costs	(983,479)	(1,121,369)	(1,173,922)	(869,874)
Other operating expenses	(1,149,394)	(1,064,270)	(1,487,286)	(948,560)
Profit from operations	1,894,358	1,177,188	788,470	769,725
Net financing costs	(144,854)	(325,914)	(16,557)	(115,260)
Net Surplus for the year	1,749,504	851,204	771,912	654,465

Statement of Financial Position (extract)

	2016	2017	2018 Unaudited	2019 (Aug)
Assets				
Total Current Assets	2,436,265	2,580,708	3,755,766	7,859,904
Total Fixed Assets	30,392,488	26,319,036	32,446,012	32,290,599
Work in Progress	4,890,062	6,793,520	656,142	1,255,833
Total Assets	37,857,045	38,874,656	40,794,745	41,406,336
Liabilities				
Current Liabilities	3,383,471	2,810,030	2,742,554	3,267,851
Non Current Liabilities	10,975,913	11,715,761	13,208,057	12,834,798
Net Assets	23,497,661	24,348,865	24,844,134	25,303,686
Capital and Reserve				
Government Equity	20,692,166	20,692,168	20,692,166	20,692,166
Accumulated Income/(loss)	2,805,495	3,656,697	4,151,968	4,611,520
Total Capital & Reserves	23,497,661	24,348,865	24,844,134	25,303,686

THANK-YOU



Additional Questions from Public Accounts Committee

The Board's reply follows the sequence of Public Accounts Committee Questions on PRB Presentation on 23rd September 2019

1. Please advise and confirm to the Committee on the current legislation governing PRB i.e. Housing (Amendment) Decree No. 12 of 1989 whether it is now called an Act or Decree?

*Housing amendment Decree No. 12 of 1989 has been incorporated in **Housing Act 1955** from section 31 to section 38.*

2. The Committee noted that Total Rent Arrears as at 2017 is \$107,534 (equivalent to 3% of total rent revenue). Please provide the Committee with the list of tenants whose rent are due and its ageing accruals to PRB.

(Refer Annexure 1 for total rent arrears listing).

577 tenants had arrears as follows:

<i>Number of Tenants</i>	<i>1-31 days</i>	<i>32-61 days</i>	<i>62-91 days</i>	<i>More than 91days</i>	<i>Total</i>
<i>577</i>	<i>25,198.96</i>	<i>26,589.24</i>	<i>5,138.92</i>	<i>50,607.33</i>	<i>\$107,534.45</i>

3. Also advise on the implication of the income tax threshold for those tenants renting under PRB and how it has impacted the rent payments.

<i>Yearly Rent Arrears</i>	
<i>2016</i>	<i>\$156,495</i>
<i>2017</i>	<i>\$107,535</i>
<i>2018</i>	<i>\$91,884</i>

The increased in income tax threshold has impacted the rent payments which is shown in the table above whereby rent arrears declined from \$156,495 in 2016 to \$91,884 in 2018.

4. Please provide a list of those tenants that have moved out of PRB Housing into Home Ownership or Housing Authority. Also provide a list of those tenants that have moved from the Urban Centres back into the Rural Communities such as villages and local communities.



Additional Questions from Public Accounts Committee

<i>Year</i>	<i>Number of Tenants</i>	<i>Homeownership</i>	<i>Village</i>	<i>Migration/transferred</i>	<i>Deceased</i>	<i>Vacated/No Records/others</i>
2016	117	9	19	24	9	56
2017	105	4	21	36	7	37

Refer Annexure 2 for the tenant listing who have vacated.

Annexure 1

Aged Accounts Receivable

No.	Name	Balance	1 - 31 days	32 - 61 days	62 - 92 days	93 - 122 days	More than 122 days
502A/0205	MERE TILLY	3.65	3.65	0.00	0.00	0.00	0.00
502A/0508	ADI SELAI QOMATE RITOVA	150.00	50.00	10.00	60.00	0.00	30.00
502B/0307	MERESIANA DIKANACOCO	80.00	120.00	-40.00	0.00	0.00	0.00
502B/0505	TUNIKULA YALAYALADONU	240.00	120.00	150.00	0.00	-30.00	0.00
502B/0601	VILIAME QATIRI	137.00	20.00	-55.00	20.00	20.00	132.00
502C/0203	ILAITIA TUWERE	260.00	10.00	50.00	20.00	-30.00	210.00
502D/0203	AKINI TUVA	90.00	90.00	0.00	0.00	0.00	0.00
502D/0305	SOLOMONE TURAGA	42.64	42.64	0.00	0.00	0.00	0.00
502E/0106	JONE BALEIDAKU	30.00	-30.00	-30.00	90.00	0.00	0.00
502E/0203	ANASEINI MOIKOTO	25.82	0.00	0.00	0.00	0.00	25.82
502E/0305	ASIVOROSI TORA	30.00	0.00	30.00	0.00	0.00	0.00
503A/0102	NORMAN HEWSON	0.00	0.00	0.00	0.00	0.00	0.00
503A/0203	APENISA BOTONISAULO	28.85	0.00	0.00	0.00	0.00	28.85
503A/0501	WATE SAVIRI & PAULINI TOKALAUUVU	307.55	0.00	0.00	0.00	0.00	307.55
503A/0503	MADHU PRASAD	46.00	0.00	-23.00	0.00	0.00	69.00
503A/0804	KINISIMERE NAITA	20.00	4.00	25.00	-9.00	0.00	0.00
503B/0703	NANISE SALATO VEIKOSO	8.00	4.00	4.00	0.00	0.00	0.00
503B/0803	KALUSI AUVOU VUABALE	0.00	0.00	-46.00	0.00	0.00	46.00
503C/0102	JOSEFA SALAIWAI	52.62	34.04	-7.45	-15.96	34.04	7.95
503C/0402	SERAFINA TAQIRI	0.00	0.00	-23.00	0.00	0.00	23.00
504A/0504	NEMANI RAMASIMA VAKAWALETABU	213.77	148.00	65.77	0.00	0.00	0.00
504A/1201	JOVILISI NALEVE	45.00	-22.00	15.00	52.00	0.00	0.00
504A/1602	VASEVA RAKURO	141.50	20.00	25.00	-40.00	20.00	116.50
504A/1804	PENINA MAIBENAU REPONI	0.00	0.00	10.00	-10.00	0.00	0.00
504A/2203	LOUISA FIPE COVERT	39.33	34.76	4.57	0.00	0.00	0.00
504A/2804	TEVITA ROKOQICA	155.66	73.34	82.32	0.00	0.00	0.00
504A/3002	TAKAYAWA MOCEVAKACA	37.00	37.00	0.00	0.00	0.00	0.00
504A/3102	ELESI VUETI	131.50	0.00	111.00	20.50	0.00	0.00
504A/3205	AMELIA RADINIVUNA	111.00	148.00	37.00	-148.00	148.00	-74.00
504B/0404	SITIVENI TALAVAU VAKACERE	26.01	0.00	0.00	0.00	0.00	26.01
504B/0405	KUSHLA DEVI	0.00	0.00	0.00	0.00	0.00	0.00
504B/1901	SELANAI VAISOVA & LOLIVE NEIOD	176.97	10.00	15.00	-30.00	20.00	161.97
504B/3403	ROPATE RAKURO	40.00	20.00	20.00	0.00	0.00	0.00
504B/3501	MATIA RATAKELE	76.50	76.50	0.00	0.00	0.00	0.00
504C/0303	IOWANE CADRIWA	0.00	0.00	0.00	0.00	0.00	0.00
504C/0304	SAMUELA NABUSE	74.00	222.00	-148.00	0.00	0.00	0.00
504C/0402	VILIAME BULA	804.72	0.00	0.00	0.00	0.00	804.72
504C/1301	KOROI KAKAIVALU	69.60	69.60	0.00	0.00	0.00	0.00
504C/1402	PONIPATE TALEI	37.00	37.00	0.00	0.00	0.00	0.00
504C/1503	MANOA TORA	19.01	20.00	0.00	-0.99	0.00	0.00
504C/1708	LESU BULAMAISOLOMONI	268.00	148.00	-40.00	88.00	-32.00	104.00
504C/1903	JONE SASSEN	0.00	0.00	0.00	0.00	0.00	0.00
504C/2005	MATEO NAIVELI	31.60	0.00	0.00	0.00	0.00	31.60
504C/2006	KAITIA TERUBEA	50.07	-6.96	5.95	53.04	-54.96	53.00
504C/2706	SERUPI NAVAGANI	25.00	-157.00	34.00	148.00	0.00	0.00
504C/2810	ELISAPETA PULELASI	2.80	2.80	0.00	0.00	0.00	0.00
504C/3105	JEPECA WAINIQOLO	41.00	33.00	8.00	0.00	0.00	0.00
504D/2906	WATA MARAMA	21.00	0.00	-38.00	0.00	0.00	59.00
504D/3401	ASHOK KUMAR	191.89	0.00	0.00	0.00	0.00	191.89
510A/0403	MEREULA SEVEIKAU	65.00	20.00	25.00	0.00	0.00	20.00
510B/0302	FALAWI AND AGNES MOKI	2.00	2.00	0.00	0.00	0.00	0.00
510D/0202	ARUN SHARMA	89.94	89.94	0.00	0.00	0.00	0.00
510D/0403	DAVID FONG TOY	41.69	-40.00	-168.00	-112.00	-112.00	473.69
510E/0103	MELAIA B TAKALA	65.74	34.68	31.06	0.00	0.00	0.00
510E/0301	MIKAELE BULITAUTINI	13.00	13.00	0.00	0.00	0.00	0.00

511A/0101	ANASILIMI QIMA	0.00	0.00	-50.00	0.00	0.00	50.00
511A/0301	VIMAL SEWAK	50.00	0.00	50.00	0.00	0.00	0.00
511A/0401	ISIKELI IKANIDROKO	146.00	146.00	0.00	0.00	0.00	0.00
511A/0504	VANDANA PRAKASH	0.00	0.00	-50.00	0.00	0.00	50.00
511A/0604	RISHAL RITESHWAR PRASAD	0.00	0.00	-50.00	0.00	0.00	50.00
511A/0704	ASAELI TAMANITOKULA	66.00	66.00	0.00	0.00	0.00	0.00
511A/0803	NACANIELI NARABE	339.90	0.00	0.00	0.00	0.00	339.90
511A/1004	MOHAMMED NAYEEM	1,378.94	0.00	48.94	200.00	200.00	930.00
511A/1203	LEKESIO TUDRILA	609.90	0.00	59.90	200.00	200.00	150.00
521A/0201	PITA NATURAGA	20.02	-5.00	25.00	0.02	0.00	0.00
521A/0503	MEREONI MARAMA	25.00	10.00	15.00	0.00	0.00	0.00
521A/0701	VILIAME LOMANI	40.00	20.00	25.00	-30.00	20.00	5.00
521A/0905	MEREONI NALIVA KURULO	35.00	10.00	5.00	-10.00	0.00	30.00
521A/1203	NANCY AH SINGH	79.00	79.00	0.00	0.00	0.00	0.00
521A/1402	ERONI NAKURUVAWALU	20.00	20.00	0.00	0.00	0.00	0.00
521A/1701	KANIAMMA F/N WALLI	86.48	20.00	25.00	20.00	-10.00	31.48
521A/2003	LAITE RALE	28.20	16.80	26.00	6.80	-3.20	-18.20
521A/2102	ASIVURUSI RAKANACE	27.40	27.40	0.00	0.00	0.00	0.00
521B/0101	KRISHNA SAMI GOUNDAR	0.00	-31.00	31.00	0.00	0.00	0.00
521B/0401	MAKELESI AMUNA & S VIVUGA	19.92	20.00	0.00	0.00	-0.08	0.00
521B/0902	LALITA DEVI	66.66	43.00	65.00	-74.00	32.66	0.00
521B/1101	GANGA DEVI (AKA) FARIDA BIBI	135.35	45.12	67.40	-10.78	87.12	-53.51
521B/1303	CHRISTINA KAO FUATA	233.00	124.00	109.00	0.00	0.00	0.00
521B/1505	PAULIASI NAGUSA	313.00	84.00	155.00	74.00	0.00	0.00
521B/2102	PITA NATURAGA	29.92	20.00	25.00	15.00	-30.00	-0.08
521B/2301	OSEA KALOUTANI	1.98	-56.00	85.00	-180.00	104.00	48.98
521C/0101	MARGARET ST JOHN	29.98	20.00	25.00	-30.00	14.98	0.00
521C/0403	LUKE VOSAVAKAVELI	267.81	-28.00	155.00	124.00	16.81	0.00
521C/0602	ENERI KURU	1,214.31	0.00	0.00	0.00	0.00	1,214.31
521C/0703	SAINIMERE KARA & T WAQA	0.00	0.00	-31.00	0.00	0.00	31.00
521C/1503	LASARUSA LOALOADRAVU	1,961.58	0.00	0.00	0.00	0.00	1,961.58
521C/2003	NITESH KUMAR	123.00	14.00	55.00	24.00	-1.00	31.00
521C/2103	SAIRUSI DRALA	45.00	20.00	25.00	-30.00	0.00	30.00
522A/0402	TANIELA MATAITINI	12.99	30.92	38.65	30.92	5.92	-93.42
522A/0701	TULIASI YALAYALA	71.07	59.08	-106.15	59.08	59.08	-0.02
522A/0804	JONA VISEI	35.00	20.00	5.00	-20.00	20.00	10.00
522A/0904	KOROINIVALU ROKAWA MADANAWA	0.00	0.00	0.00	0.00	0.00	0.00
522A/1002	JOSATEKI NAINOKA	63.00	-38.00	101.00	0.00	0.00	0.00
522B/1204	MARIKA LEWAYADA SAUCOKO	41.12	41.12	0.00	0.00	0.00	0.00
522C/2501	NACANIELI ULUIBAU	49.80	3.56	-12.49	0.00	0.00	58.73
522D/2802	LAISIASA MOMO	14.00	62.00	-4.00	0.00	-44.00	0.00
522D/2901	PETAIA ROKOMALAKALOU	64.00	64.00	0.00	0.00	0.00	0.00
522D/3001	SALOME VISOLI	196.80	82.00	114.80	0.00	0.00	0.00
522D/3202	JIUTA & LITIA NAUFIJI	226.00	-238.00	140.00	112.00	112.00	100.00
522D/3301	POASA VOLAUVINAKA	62.00	62.00	0.00	0.00	0.00	0.00
522D/3605	GEETA BALA MAMTA	84.00	112.00	28.00	-56.00	0.00	0.00
522E/3903	SITERI & ERONI SERU	348.00	112.00	140.00	-38.00	112.00	22.00
522E/4002	VILA KALO	344.49	61.00	140.00	112.00	31.49	0.00
522E/4101	NAZMEEM NISHA	0.00	-10.00	-15.00	20.00	0.00	5.00
522E/4203	ABRAHAM KAIPATI	168.99	36.00	132.99	0.00	0.00	0.00
522E/4401	WIRI TABAKEA	125.33	-13.88	17.40	-13.88	-13.88	149.57
522E/4506	AISAKE MATAREWA ROGO	57.00	57.00	0.00	0.00	0.00	0.00
522E/4606	TUI MICHAEL AHSING	28.00	28.00	0.00	0.00	0.00	0.00
522E/4701	SIMIONE RAGOE	503.70	87.60	109.50	87.60	87.60	131.40
522F/0305	ARCHNA ASHWINI LATA	0.00	112.00	140.00	-252.00	112.00	-112.00
522G/0101	SOLOMONE NAROBAKIA	32.56	35.32	-55.85	35.32	35.32	-17.55
522G/0302	SAIMONE NAIVALU	116.49	34.04	42.55	34.04	5.86	0.00
522G/0803	ISIRELI BOLA	316.00	104.00	130.00	54.00	104.00	-76.00
522G/0903	VILIMONI VAKACAVU	219.71	35.32	44.15	-13.18	34.15	119.27

522G/1102	JOELI BILO	36.55	-12.49	40.85	-8.32	16.51	0.00
522G/1303	KOLINIO & MANU MATA	122.16	125.12	62.56	0.00	-65.52	0.00
522G/1604	JOSEFA TAGICAKI	1,245.01	0.00	0.00	0.00	0.00	1,245.01
522H/0204	JONATE LEDUA HAWEA	189.23	60.72	75.90	-109.28	30.72	131.17
522H/0404	AIRIN TOROTO	117.00	90.00	0.00	0.00	0.00	27.00
522H/0501	NEUMI LEVA	142.16	53.18	7.50	81.48	0.00	0.00
522H/0702	WILLIAM HICKS	42.76	20.00	15.00	-50.00	20.00	37.76
522H/0802	BESSIE WORK	278.00	104.00	130.00	104.00	104.00	-164.00
522H/1204	SULIASI DELAINAMATE NAIVALUCAVA	279.96	60.72	75.90	10.72	-39.28	171.90
522H/1405	VILIVE SADRUGU	285.95	34.00	130.00	-106.00	104.00	123.95
522H/1503	SAMISONI SARAVERE	59.16	-5.36	28.30	-5.36	34.64	6.94
522H/1602	WAISALE NAQURA	46.66	46.66	0.00	0.00	0.00	0.00
522I/0104	SAIMONE KOMAIWACA	26.00	26.00	0.00	0.00	0.00	0.00
522I/0201	ILAMI & RUSILA TOROLEVU	80.00	80.00	0.00	0.00	0.00	0.00
522I/0303	MERESEINI LEDUA QIOLEVU	24.90	0.00	25.00	10.00	-5.00	-5.10
522I/0603	APISALOME TAWAKE	104.42	-14.68	44.15	35.32	35.32	4.31
522I/0703	JOELI NIUVATU	215.42	-40.00	10.00	200.00	45.42	0.00
522I/0802	SAMUELA SERU AND APENISA SERU	15.00	20.00	0.00	-25.00	-5.00	25.00
522I/1003	SEKEASI RASERU	214.65	118.28	-2.15	98.52	0.00	0.00
522I/1102	LEONE DOMINIC PICKERING	44.00	20.00	-15.00	0.00	0.00	39.00
522I/1306	LEONE VARAYAME	259.12	-67.92	40.10	-67.92	-67.92	422.78
522I/1403	EPELI TADI	104.00	-10.00	25.00	0.00	20.00	69.00
522I/1505	ARIETA ROKOCOKO	254.60	59.16	73.95	59.16	59.16	3.17
522I/1602	NIKO RAVOUVOU	124.76	125.12	19.40	-44.88	25.12	0.00
522I/1804	USAIA DINAVUSO	416.50	104.00	50.00	104.00	104.00	54.50
522J/0204	WILLIAM FONG	668.62	0.00	0.00	0.00	0.00	668.62
522J/0205	JONE LUTUNAUGA	104.00	20.00	-32.00	20.00	76.00	20.00
522J/0302	SERUVI MOMO	161.43	0.00	0.00	0.00	0.00	161.43
522J/0303	TOMASI MASIBALAVU CABENASIGA	69.98	42.18	27.80	0.00	0.00	0.00
522J/0601	PAULA TAUVOLI	3.20	-36.00	18.00	21.20	0.00	0.00
522J/0904	ROPATE NAULU	104.26	17.63	71.05	15.58	0.00	0.00
522J/1102	DOREEN MALA	369.90	-21.00	-26.00	0.00	0.00	416.90
522J/1303	LIVAI RAIKANAWA	570.45	-25.00	25.00	20.00	20.00	530.45
522J/1402	KINISIMERE BOUWAI	45.00	20.00	25.00	-45.00	20.00	25.00
522J/1703	ADI LAISA NAWAQA	491.33	16.83	130.00	-18.00	102.50	260.00
522J/1804	SITERI MUDU & PELASIO NAROM	38.49	20.00	25.00	-10.00	-10.00	13.49
522K/0203	VINAI VOLAVOLA	48.26	38.72	9.54	0.00	0.00	0.00
522K/0602	MAIKELI SOVA	100.00	50.00	26.00	2.00	4.00	18.00
522K/0802	JIUTA TABUAKULA	46.91	0.00	0.00	0.00	0.00	46.91
522K/0803	SEKOVE TAWAKEVOU	69.00	79.00	0.00	-10.00	0.00	0.00
522K/0904	TARUSILA RANADI	110.00	20.00	5.00	20.00	20.00	45.00
522K/1302	APISALOME DELAI	179.22	200.00	19.42	0.00	0.00	-40.20
522K/1403	SETAREKI RAOBA	219.19	74.00	130.00	-136.00	104.00	47.19
523A/0202	RAJESH KUMAR	273.67	144.00	110.00	144.00	144.00	-268.33
523B/0703	TIONIKAI BETERO	272.00	144.00	128.00	0.00	0.00	0.00
523B/1207	MILIKA LIKUIVALU NABUNOBUNO	442.57	53.41	147.35	117.88	422.01	-298.08
523C/1702	MILIAME MEKEMEKE	159.87	-56.00	30.00	84.00	101.87	0.00
523C/1807	TEVITA BIAUKULA	8.00	-56.00	64.00	0.00	0.00	0.00
523D/1903	VILIKESA VUREWA & ELINA T	148.38	-14.68	4.15	35.32	35.32	88.27
523E/2302	APISAI SOROVAKI	80.08	35.48	-55.65	-42.52	35.48	107.29
523E/2502	NEUMI RATU	234.48	-16.00	-1.52	144.00	108.00	0.00
523F/2705	TIMOCI ROGOIRUWAI	16.00	-156.00	80.00	92.00	0.00	0.00
523F/2903	VILIAME NAISAU	53.50	53.50	0.00	0.00	0.00	0.00
523H/3803	JOTIVINI RAWAQAVANUA	261.00	-8.00	-10.00	68.00	-8.00	219.00
523I/4202	PERCY BROWN & TUPOU SEREANA	38.01	38.01	0.00	0.00	0.00	0.00
523M/5404	NETANI LAQERE	240.50	-196.00	130.00	114.00	-76.00	268.50
523M/5504	SELA RATUDRADRA	180.00	144.00	36.00	0.00	0.00	0.00
523M/5602	MERELAISA DAWAQA	144.00	144.00	0.00	0.00	0.00	0.00
524A/2503	LUISA TAWAKE	51.30	51.30	0.00	0.00	0.00	0.00

524A/2606	AMANI TAUCILAGI	55.57	5.00	50.57	0.00	0.00	0.00
524A/2703	TAINA ROKOTABUA BAINIVALU	339.20	82.80	103.50	82.80	70.10	0.00
524A/3103	APIMELEKI DE	106.06	0.72	74.98	30.36	0.00	0.00
524B/3406	MOSESE RAVUTU	100.00	100.00	0.00	0.00	0.00	0.00
524C/3902	VATILI TURUVA	0.90	-50.00	50.90	0.00	0.00	0.00
524C/4202	CHRISTINE HAZELMAN	1,885.57	0.00	0.00	0.00	0.00	1,885.57
524D/6103	NIKO VAKACEGU BOLANILAU	500.41	0.00	0.00	0.00	0.00	500.41
524D/6104	ESAVA KOBITI	61.50	-8.00	-10.00	-8.00	-8.00	95.50
524E/4601	AMINISITAI WAQA	43.28	1.44	43.05	-1.56	-42.66	43.01
524E/4701	SIMIONE VUA	95.13	20.00	25.00	20.00	-20.00	50.13
524E/4804	PANAPASA CIRI MITIELI	100.00	-50.00	150.00	0.00	0.00	0.00
524E/4902	NIUMAI LEWATU VUIYALE	176.42	53.04	123.38	0.00	0.00	0.00
524F/5501	SAVENACA TABUALEVU	80.00	0.00	-20.00	100.00	0.00	0.00
524G/1604	RATU PAULIASI LAGILAGIKONACEVA	32.90	-56.00	-34.00	140.00	-80.00	62.90
524G/2006	SISILIA SOKOVETI BANUVE	50.00	50.00	0.00	0.00	0.00	0.00
524H/0705	DONATO LABALABA	1.50	0.00	-50.00	0.00	0.00	51.50
524H/0803	BULOU YARANAMUA	50.00	0.00	250.00	100.00	-100.00	-200.00
524H/1003	WAISALE TORA & KINISALOTE KURUSU	104.81	28.32	97.90	-96.68	-67.18	142.45
524H/1103	SAILASA LUTUNAIVALU	84.02	-81.96	92.55	73.43	0.00	0.00
524I/0204	MIRIAMA KALOU DRACIRI	7.10	0.00	-50.00	-75.00	12.00	120.10
524I/0302	SAIASI MOCELUTU	407.85	-20.00	-120.00	-20.00	-110.00	677.85
524I/0402	KAMELI DEWA	198.10	200.00	-120.00	118.10	0.00	0.00
524I/0502	ERENATO SERU	118.24	-40.49	158.73	0.00	0.00	0.00
524I/0603	SAILASA MUSUDROKA	172.20	0.00	50.00	0.00	0.00	122.20
525A/0203	MAKELESI MOMONIKESE	7.00	0.00	10.00	-3.00	0.00	0.00
525A/0305	KULAE AKURI NALEQE	1.38	-70.64	49.70	-70.64	92.96	0.00
525A/0401	LUKE KAUYACA	681.94	-25.00	25.00	20.00	20.00	641.94
525B/0604	PENIASI OLIVER QOLIJONA	213.88	134.00	79.88	0.00	0.00	0.00
525D/1404	ESETA NAVOLAU	38.00	8.00	-34.00	8.00	8.00	48.00
525E/1702	KOURAITI TAMUERA & PAULINE REGIN	168.00	-16.00	230.00	-46.00	0.00	0.00
525F/2006	VINAISI MARAMA TUILOVONI	60.00	84.00	34.00	-66.00	84.00	-76.00
531A/11402	JOSEFATA SAKETA	0.00	0.00	0.00	0.00	0.00	0.00
531A/11501	ASAELI RASOLO	0.12	-124.28	75.90	48.50	0.00	0.00
531A/11702	KALIOVA RASESE	35.00	42.00	140.00	-58.00	112.00	-201.00
531A/11802	TOKASA VAKASAVUWAQA	267.55	57.00	80.00	112.00	18.55	0.00
531A/11901	TALICA TINAI	406.85	48.60	110.75	88.60	88.60	70.30
531A/12004	VERENIKI BATIYAKA	87.88	13.12	41.40	33.12	0.24	0.00
531B/12301	MESAKE TAUKEI	9.91	-129.28	138.40	0.79	0.00	0.00
531D/10603	VIMAELI NAULUVOKAVOKA	375.00	172.00	203.00	0.00	0.00	0.00
531E/10501	KALIVATI DAU	327.73	-39.28	-44.10	20.72	60.72	329.67
531G/13302	HIRAM EDWARD MCCOMBER	76.11	0.00	0.00	0.00	0.00	76.11
531H/13701	UNAIA LAQEORO & INOSI MALE NA	109.04	36.68	70.85	1.51	0.00	0.00
531H/13903	VONIANI WAQAVANUA	233.20	112.00	140.00	52.00	-70.80	0.00
531J/14603	APENISA RATULEVU	59.97	-40.00	5.00	-30.00	20.00	104.97
531J/14903	SITERI LIKUBALE	10.00	-10.00	25.00	-16.00	20.00	-9.00
561A/0901	ELENOA NAGATALEVU	148.81	16.64	45.80	36.64	36.64	13.09
561A/1202	ERONI KIE	70.00	-12.40	82.40	0.00	0.00	0.00
561A/1502	LAUSERE VAKADRIGI	94.82	94.82	0.00	0.00	0.00	0.00
561A/1601	PITA & FUATA VAMARASI	118.52	118.52	0.00	0.00	0.00	0.00
561A/2002	NINA TIGAREA	50.00	-50.00	30.00	-30.00	100.00	0.00
561A/2102	AMANI RATU	255.20	111.20	139.00	5.00	0.00	0.00
561B/0503	JOHN OTTERBECH & ALIVIA TADUNAM	106.00	106.00	0.00	0.00	0.00	0.00
561B/1001	AMASAI JEKE	4.99	4.99	0.00	0.00	0.00	0.00
561B/1103	ANI COKA	120.00	0.00	25.00	20.00	20.00	55.00
561B/2003	LEONE & LAVENIA LUTUCIRI	13.98	13.98	0.00	0.00	0.00	0.00
561B/2103	TAVETA MARICA	0.00	-35.00	25.00	-30.00	20.00	20.00
561B/2302	SELAI CAGICAKE	35.29	35.29	0.00	0.00	0.00	0.00
561C/0502	SAMUELA TUINABUTU & ILIANA DUIKC	20.00	20.00	0.00	0.00	0.00	0.00
561C/0804	SALANIETA BIUKORO	50.00	50.00	0.00	0.00	0.00	0.00

561C/0902	BASIL ILIESA	20.00	20.00	0.00	0.00	0.00	0.00
561C/1102	MIRIAMA VANI	0.00	0.00	0.00	0.00	0.00	0.00
561C/1603	KITIONE KAMA	97.68	53.44	44.24	0.00	0.00	0.00
561C/1701	SHIRLEY RAJ & ROVINA DEVI	40.84	40.84	0.00	0.00	0.00	0.00
561C/2001	SIMELI SOQEBULA	5.00	5.00	0.00	0.00	0.00	0.00
561C/2102	SALIM BUKSH	77.08	-67.56	103.05	-17.56	2.44	56.71
561D/0102	NIMA BATIDRAU	45.96	36.76	9.20	0.00	0.00	0.00
561D/0203	EREMODO VATAVANUA VATUWALIWA	275.86	88.44	110.55	76.87	0.00	0.00
561D/0402	SUMASAFU MAKRAVA & JIENI SAROTE	196.78	41.60	32.00	81.60	41.58	0.00
561D/1001	VILIKESA TABUA	29.97	20.00	25.00	0.00	-10.00	-5.03
561D/1102	MELI & SAVAIRA SEREWAI	60.82	32.40	28.42	0.00	0.00	0.00
561D/1301	ASENACA ADI KOILA	12.85	20.00	0.00	-7.15	0.00	0.00
561D/1603	SALOTE HALE VATUWALIWALI	229.01	53.84	67.30	53.84	53.84	0.19
561D/1702	PASEPA VAKARAU	95.00	20.00	25.00	20.00	20.00	10.00
561D/1801	VERENI DRALA	60.00	60.00	0.00	0.00	0.00	0.00
561D/2002	SHAMEENA MALAM	0.00	-75.00	25.00	20.00	20.00	10.00
561D/2102	OSEA DELAISAVUI & MAKERETA VATA	1,123.30	120.00	150.00	180.00	120.00	553.30
563A/0103	ILIESA TIBIANADRAKI	70.00	44.08	29.54	-3.62	0.00	0.00
563A/0201	SIKELI SENIKAU	153.58	-0.88	20.70	-22.68	-0.88	157.32
563A/0502	SAIRUSI & MATELITA RATUMAITAVUKI	142.68	55.72	69.65	17.31	0.00	0.00
563A/0602	TEMALESİ TOGA DAUNAKELO	50.92	60.72	-9.80	0.00	0.00	0.00
563A/0801	ISOA VUKI	214.05	31.80	39.75	-168.20	31.80	278.90
563A/0901	TIMOCI KABUTA	233.87	103.00	130.87	0.00	0.00	0.00
563A/1301	KAITU MUA FUATA JOSATEKI	70.17	70.17	0.00	0.00	0.00	0.00
563A/1501	VENIANA ROLIKUTABUA	8.36	8.36	0.00	0.00	0.00	0.00
563A/1601	JOHN SERA PETERS	0.84	-23.32	30.85	16.68	56.68	-80.05
563A/1702	FAKVOI UFAMARATA	161.50	20.00	25.00	20.00	-50.00	146.50
563A/1801	ASENACA BILITAKI	30.00	20.00	10.00	0.00	0.00	0.00
563A/1901	RATU MIKAELE KOLIKEINAKOROTUBU	438.94	35.32	44.15	35.32	5.32	318.83
563A/2102	VIKA KORONIVALU	92.76	15.20	44.00	33.56	0.00	0.00
563A/2201	WILLIAM JERRY UNDERWOOD	4.97	-30.00	25.00	20.00	20.00	-30.03
563A/2302	PARWATI KHAKAI-F/N	54.44	54.44	0.00	0.00	0.00	0.00
563A/2402	BERA MUA	1,204.39	18.68	147.26	118.68	118.68	801.09
563B/0202	FOTU PETAIA & IOSEFO RAMULO	196.68	-64.68	44.15	-14.68	35.32	196.57
563B/0302	SUSY MARY	46.20	-52.36	65.80	32.76	0.00	0.00
563B/0401	SAKIUSA VUNILEBA	0.77	20.00	25.00	20.00	20.00	-84.23
563B/0902	SERA TINAIBICI	1.60	33.20	16.80	33.20	-32.80	-48.80
563B/1001	MADAM PRASAD	63.00	63.00	0.00	0.00	0.00	0.00
563B/1102	VITALINA & KALISITO KALOUTAGANE	166.57	-42.40	97.00	77.60	34.37	0.00
563B/1502	PAULA TAVABULABULA	0.00	0.00	0.00	0.00	0.00	0.00
563B/1703	PENAIA NAVUNISINU AND AKUILA CAI	103.83	103.83	0.00	0.00	0.00	0.00
563B/1802	KERESI ANIMORINI & PENIASI NATE	45.42	45.42	0.00	0.00	0.00	0.00
563B/2103	VANI LUVU	379.43	89.00	165.00	125.43	0.00	0.00
563B/2303	PATRICK PENJUELI	137.21	118.60	18.61	0.00	0.00	0.00
563B/2401	VIKA MARAMA	0.00	-43.20	43.20	0.00	0.00	0.00
563C/0203	ILIMOTAMA TUINAWAIKORO	17.29	-166.04	-197.55	-26.04	113.96	292.96
563C/0503	JIUJIUA RASALATO	655.94	132.00	160.94	132.00	132.00	99.00
563C/0602	ELENOA MARAMA	24.46	10.00	14.46	0.00	0.00	0.00
563C/0901	MEREWALESİ NAWAI	975.54	13.60	22.00	33.60	33.60	872.74
563C/1002	JIOJI TOKALAUVERE KOROCAWIRI	3.93	-4.68	8.61	0.00	0.00	0.00
563C/1202	ATUNAIŠA & KARALAINI MULIACEVA	168.55	-319.80	100.25	80.20	80.20	227.70
563C/1302	SERIA VASUCA	186.41	132.00	54.41	0.00	0.00	0.00
563C/1401	ARIETA L ROKOWAQA	181.98	20.00	25.00	20.00	48.00	68.98
563C/1603	TITILIA TARI SAUMATUA	0.98	20.00	-114.00	-20.00	10.00	104.98
563C/1902	SANJEEV KUMAR AND NISHA RABUL N	288.73	87.60	109.50	87.60	4.03	0.00
563C/2003	ISIRELI BALEKANA	99.80	78.50	21.30	0.00	0.00	0.00
563C/2204	JOKAVETI ADIKAINAMUKA RABUKU	0.00	0.00	0.00	0.00	0.00	0.00
563C/2205	SAVENACA TURAGABECI	46.00	46.00	0.00	0.00	0.00	0.00
563D/0801	JONE NAISARA	528.46	-55.00	25.00	20.00	20.00	518.46

563D/1001	SALANIETA RATU	0.02	0.00	0.02	0.00	0.00	0.00
563D/1101	JOSUA KOROI	30.45	-67.40	140.75	-147.40	104.50	0.00
563D/1302	JONE UQE & ELENOA VURABERE GUM	153.26	88.88	64.38	0.00	0.00	0.00
563D/1403	PITA BURELEVU	31.36	-46.36	64.56	13.16	0.00	0.00
563D/1504	SERA & JOSATEKI KURUYABAKI BALEIN	627.00	132.00	165.00	132.00	132.00	66.00
563D/1601	SALANIETA WILLIE	10.00	20.00	-5.00	0.00	20.00	-25.00
563D/1702	DOUGLAS DANFORD	143.00	0.00	25.00	20.00	20.00	78.00
563D/1801	APAKUKI NAULAGO	1,657.77	59.68	112.10	89.68	89.68	1,306.63
563D/1901	LAISIASA KARUYA	15.44	15.44	0.00	0.00	0.00	0.00
563D/2002	PATERESIO ROKONAVENO	118.16	33.32	41.65	33.32	9.87	0.00
563E/0103	KULINIASI GUKINAIVALU SERU	457.21	56.68	70.85	56.68	56.68	216.32
563E/0303	MEREONI TALEMAIGAU & SAINIANA V	52.45	28.28	24.17	0.00	0.00	0.00
563E/0402	SANAILA RABEBE	15.30	0.00	15.30	0.00	0.00	0.00
563E/0503	SAMISONI BOSENAQALI	0.00	0.00	0.00	0.00	0.00	0.00
563E/0602	LUISA WAINIBULI	43.43	-46.24	42.20	33.76	13.71	0.00
563E/0902	LIVIANA DRODROLAGI	35.00	10.00	25.00	0.00	0.00	0.00
563E/1002	ILIESA LAGIVALA	9.44	-9.68	19.12	0.00	0.00	0.00
563E/1202	SEKOVE BASA RABOILIKU	32.99	32.99	0.00	0.00	0.00	0.00
563E/1302	ULITA NAULU	4.48	4.48	0.00	0.00	0.00	0.00
563E/1502	PENIASI WAQASAQA	251.00	20.00	25.00	20.00	20.00	166.00
563E/1601	SOKOVETI SEREKA	29.98	20.00	9.98	0.00	0.00	0.00
563E/1803	ESITERI MARAMA	105.73	12.00	45.00	48.73	0.00	0.00
563E/1902	APAKUKI VUNAKI & ATELINA MOCIA	23.92	-30.00	25.00	20.00	8.92	0.00
563E/2002	KASAYA WATI & KULINIO SENIVASA	10.04	20.00	5.00	-14.96	0.00	0.00
563E/2401	KELEVI TOKAVAGONE & RAIJIELI T	120.41	-5.00	25.00	10.00	20.00	70.41
563F/0401	OPETI DELAI	4.96	-25.00	25.00	4.96	0.00	0.00
563F/0601	KALIVATI & INISE NAMAKADRE	145.97	115.08	30.89	0.00	0.00	0.00
563F/1001	SEFOROSA RIAMKAU	24.92	-5.92	42.60	-11.76	0.00	0.00
563F/1103	JITOKO VILI	159.08	20.00	25.00	20.00	44.12	49.96
563F/1201	ECELINI KOROI	249.45	-4.52	44.35	15.48	34.48	159.66
563F/1302	LAISIANA LEWAVATU	720.94	79.28	99.10	79.28	79.28	384.00
563F/1502	AISAKE RABAKOKO	193.28	-20.00	25.00	20.00	20.00	148.28
563F/1701	PAULA M FATIAKI	157.51	112.12	45.39	0.00	0.00	0.00
563G/0102	SITERI BATIWALE	0.00	0.00	0.00	0.00	0.00	0.00
563G/0302	SEREMAIA VAKAWALETABUA	138.00	72.00	66.00	0.00	0.00	0.00
563G/0503	SAKIUSA BULIVOROVORO	9.98	-60.00	25.00	20.00	20.00	4.98
563G/0701	FILIPE NAVUTUVATU	47.17	-2.48	40.65	9.00	0.00	0.00
563G/0801	BENEDITO BOLA	46.00	20.00	25.00	1.00	0.00	0.00
563G/1001	SERA MARAMA	20.13	20.00	0.13	0.00	0.00	0.00
563G/1101	LUISA MASILACA ULUIVITI	4.00	20.00	25.00	20.00	20.00	-81.00
563G/1704	SEMESA QEREQERETABUA	66.00	132.00	-66.00	0.00	0.00	0.00
563G/2304	MATENI VAKALUA	164.98	132.00	32.98	0.00	0.00	0.00
563G/2404	NECANI FATIAKI	113.50	32.00	81.50	0.00	0.00	0.00
571A/0703	SELAI PASI MATE	131.73	30.16	37.70	30.16	30.16	3.55
571A/0802	LUISA PENI BASELALA BASELALA	23.52	23.52	0.00	0.00	0.00	0.00
571A/0901	MAKERETA CAKAUTINI	64.18	64.18	0.00	0.00	0.00	0.00
571A/1002	AKUILA SOLE	27.61	-12.45	40.06	0.00	0.00	0.00
571A/1201	SALANIETA T NANOVO	300.82	200.00	250.00	-149.18	0.00	0.00
571A/1604	ACENI SENIVOTA AND ADI SAINIMILI C	123.28	-3.56	30.55	56.44	39.85	0.00
571A/1705	VILIAME & SALOTE KAMIKAMICA	31.00	31.00	0.00	0.00	0.00	0.00
571A/1802	ASERI TOROLEVU	162.16	79.16	83.00	0.00	0.00	0.00
571C/0202	SEVULONI DEBALEVU	36.53	35.32	1.21	0.00	0.00	0.00
571C/0502	ADIVANI W/O ILAITIA TOKALAUVERE T	17.02	17.02	0.00	0.00	0.00	0.00
571C/0702	SIMIONE LESI	268.55	56.68	70.85	56.68	73.51	10.83
571C/0901	BETENA VEREIMI	410.40	34.72	43.40	34.72	34.72	262.84
571C/1004	PAULA TUVOU QIMANAVANUA	27.12	23.03	4.09	0.00	0.00	0.00
571C/1502	FILIMONI VOSALOTAKI	49.72	49.72	0.00	0.00	0.00	0.00
571C/1703	JOVILISI VILAIYARI NAUCUKIDI	97.38	60.72	36.66	0.00	0.00	0.00
571E/0103	VEILAWA NAQAU	654.72	10.00	25.00	20.00	20.00	579.72

571E/0202	SEMISI BAINIVALU	30.95	-4.52	35.47	0.00	0.00	0.00
571E/1202	ORISI KUNAKATA & RUCI CAMAI MOAI	0.84	0.84	0.00	0.00	0.00	0.00
571E/1501	LAISANI & AISEA TOKARUA	47.88	35.32	12.56	0.00	0.00	0.00
571E/1602	ANARE VODONAIVALU	17.00	17.00	0.00	0.00	0.00	0.00
571E/1701	SALMA M	9.73	9.73	0.00	0.00	0.00	0.00
571E/1804	APENISA & KATTY RAVULO	1.40	0.00	-50.00	0.00	0.00	51.40
572B/0103	APISALOME SAINIMILI VUTE	4.98	5.00	-0.02	0.00	0.00	0.00
572B/0403	TANIELA TUKUNI	74.10	-21.44	18.20	77.34	0.00	0.00
572C/0304	SUSANA LUPE MATEIVUDA	22.00	20.00	25.00	5.00	-28.00	0.00
572C/0403	SEKOVE VADEI	7.66	7.66	0.00	0.00	0.00	0.00
572D/0102	APISA TEMO	9.60	9.60	0.00	0.00	0.00	0.00
572E/0405	TANIELA LUVU KEPA	725.00	0.00	25.00	20.00	20.00	660.00
573A/0602	JONE & APENISA WAQANITABUA	12.16	-4.68	-5.85	5.32	10.32	7.05
573A/0802	WATISONI RAVICAVA	86.92	72.00	14.92	0.00	0.00	0.00
573A/1002	ILIVASI NAVUNIDAKUA	22.25	-24.28	16.90	29.63	0.00	0.00
573B/1401	ELIZABETH NAIDU & NAOMI RAM	13.87	13.87	0.00	0.00	0.00	0.00
573B/1503	WAISEA KURUSASA	212.00	172.00	20.00	20.00	0.00	0.00
573D/2003	PENIASI SERU VOSALOTAKI	15.00	20.00	25.00	-30.00	0.00	0.00
573D/2103	WAISEA & PAULINI DUIKETE	45.25	52.64	-7.39	0.00	0.00	0.00
573D/2203	MARIA DRUGUTA IOSEFA	70.72	0.00	29.00	0.00	58.00	-16.28
573D/2702	PAULIASI VAKACEGU KOROI	53.99	53.99	0.00	0.00	0.00	0.00
573E/2902	MANASA TOKI	0.00	0.00	0.00	185.00	0.00	-185.00
573F/3302	SEMESA CAWANITOGA	123.00	0.00	-43.00	0.00	0.00	166.00
573F/3403	NETANI BAI	5.44	0.00	29.00	0.00	58.00	-81.56
573H/3902	TANISELAU TUCIKA QAQA	25.52	25.64	8.55	-8.67	0.00	0.00
573H/4001	SAULA & LAISIANA BULABALAVU	0.66	10.00	-9.34	0.00	0.00	0.00
573H/4102	LIVAI LESUMAINAVULA	59.30	8.28	52.85	-1.83	0.00	0.00
573H/4303	VILIAME NABURE	14.53	14.53	0.00	0.00	0.00	0.00
573I/4903	ANDREA IOANE PESAMINO	0.02	-60.00	25.00	20.00	-19.00	34.02
573I/5103	MOSESE RATAGAU	15.00	15.00	0.00	0.00	0.00	0.00
573I/5201	SAMUELA NASILIVATA	4.98	5.00	-0.02	0.00	0.00	0.00
573J/5504	AMINIO TOKA	7.39	-14.74	-5.75	29.56	-1.68	0.00
573J/5701	ASAELI SARAVAKI	13.97	-12.00	-23.00	-12.00	-12.00	72.97
573J/5802	ANE TUITOGA	14.86	20.00	-35.00	20.00	-15.00	24.86
573K/6304	JOKAPECI TUILEGA	40.21	40.21	0.00	0.00	0.00	0.00
573K/6704	LEBA TINAI	62.00	2.00	25.00	20.00	15.00	0.00
573L/7002	ANITA DEVI	15.84	15.84	0.00	0.00	0.00	0.00
573O/7902	MEREWALESİ TUIDRAKULI & INOSI V.	0.05	-0.48	0.90	0.52	-82.48	81.59
573O/8001	JONA & JIJILIA DINATI	0.00	-15.00	15.00	0.00	0.00	0.00
573O/8308	ULAIYASI SORONAMATA RINA & TEPO	21.89	-15.44	37.33	0.00	0.00	0.00
573P/8601	ANASEINI VAKAVOTU	27.20	20.00	7.20	0.00	0.00	0.00
573P/8702	MALAKAI MEKEMEKE	68.41	-45.60	68.00	46.01	0.00	0.00
573Q/9101	JONE DREU	236.13	72.00	164.13	0.00	0.00	0.00
573Q/9201	VIRISILA KORO	24.18	16.08	8.10	0.00	0.00	0.00
573R/9902	ANARE SAIRUSI TAMANI	4.75	4.75	0.00	0.00	0.00	0.00
573S/10202	LORAINI LEBA RAICEBE	70.00	20.00	25.00	5.00	20.00	0.00
573S/10301	SITIVENI MALUMU	4.78	4.78	0.00	0.00	0.00	0.00
573S/10502	ATUNAISA F/N SIKELI TUVUNIVONO VI	39.02	-1.00	40.02	0.00	0.00	0.00
573T/11001	REAPI BAINIVALU	77.01	72.00	5.01	0.00	0.00	0.00
573U/11401	SENITIKI SERU	20.85	0.36	20.49	0.00	0.00	0.00
573V/12203	ATUNAISA & SERUWAIA TAGIVAVA	19.96	20.00	-0.04	0.00	0.00	0.00
573W/12302	MERE BALE	413.00	-20.00	9.00	20.00	20.00	384.00
573W/12502	MEREONI ADITONAWA	2.00	2.00	0.00	0.00	0.00	0.00
573W/12604	JEKELI BOGINIVALU	10.00	20.00	25.00	20.00	20.00	-75.00
573X/12703	LIVEMA ROKAWE	55.16	55.16	0.00	0.00	0.00	0.00
573X/12802	TAINA ROBA	65.02	106.60	15.00	-22.40	-34.18	0.00
573Y/13402	LORAINI RANADI	50.18	-15.16	43.55	-5.16	19.84	7.11
573Y/13601	ELENOA S & JOPE TUIVANUAVOU	239.66	-15.00	-4.34	0.00	0.00	259.00
573Y/13903	MALAKAI FAHA KOTOBALAVU	0.00	0.00	0.00	0.00	0.00	0.00

573ZZ/14403	LEBA TAMARI	17.21	-6.68	26.49	-2.60	0.00	0.00
573ZZ/14702	SAINIMILIKA BILITAKI	4.96	15.00	-10.00	-0.04	0.00	0.00
575A/0301	ORISI VUKINAVANUA	0.00	0.00	0.00	0.00	0.00	0.00
575B/0102	JILLIAN TIGAREA	5.00	-11.00	16.00	0.00	0.00	0.00
575B/0201	MARIKA TUINABUNAWA	46.14	-39.28	45.90	10.72	28.80	0.00
575B/0301	NAUSHAD ISAAC ROBERT	0.00	0.00	0.00	0.00	0.00	0.00
575C/0101	TULIA TINAI	37.00	37.00	0.00	0.00	0.00	0.00
575C/0303	KIRISITINA FOLIYAKI LALA	537.23	0.00	0.00	0.00	0.00	537.23
575C/0304	PALOTO MARA	28.00	54.00	180.00	-2.00	-112.00	-92.00
575D/0202	DURGESH NANDHANI	19.96	19.96	0.00	0.00	0.00	0.00
575E/0203	JONE GUGUCA	4.74	40.44	-6.56	-29.14	0.00	0.00
575G/0304	MESAKE BUADROMO NIUMATAIWALU	36.63	36.63	0.00	0.00	0.00	0.00
575H/0101	MARIA ROSA RAIVOLITA	79.00	79.00	0.00	0.00	0.00	0.00
575I/0201	MACIU KOROTINI	90.48	-21.44	111.95	-0.03	0.00	0.00
575J/0204	APISALOME MOANATA & RAVIN KUMU	24.80	24.80	0.00	0.00	0.00	0.00
575K/0401	ERENIMO MATAI	13.00	11.02	1.98	0.00	0.00	0.00
575L/0202	NAIBUKA LABALABA	57.68	12.16	10.20	32.16	3.16	0.00
575M/0204	SANGITA DEVI VIR	0.00	0.00	0.00	0.00	0.00	0.00
575M/0205	RAIJIEMI & KASEINI	74.00	74.00	0.00	0.00	0.00	0.00
575O/0102	JONA QORO	74.00	0.00	185.00	-111.00	0.00	0.00
575P/0102	TIKIRUA BOLE	2.53	-8.84	11.37	0.00	0.00	0.00
575Q/0203	SAIMONE KOROIVEDRE	108.00	108.00	0.00	0.00	0.00	0.00
575R/0201	SEKOVE BAIYOU	20.00	10.00	10.00	0.00	0.00	0.00
575T/0104	SAKIUSA RAWAQA	45.16	45.16	0.00	0.00	0.00	0.00
575T/0203	VILIMONE MATAU	20.30	20.30	0.00	0.00	0.00	0.00
575U/0102	MITIELI BALEIWAI	22.49	2.68	22.10	-22.32	20.03	0.00
575W/0203	SHYAM KUMAR & SOBNAM LATA	31.99	-152.00	185.00	-1.01	0.00	0.00
575Y/0102	VILIAME CIVONICEVA	292.32	80.12	137.65	74.55	0.00	0.00
575Z/0101	EPINERI BULAI	66.81	29.44	33.05	4.32	0.00	0.00
575Z03/0101	SAIMONI BAVUSA	25.54	-53.32	70.85	8.01	0.00	0.00
575Z03/0202	LOATA TUILAWAKI	4.80	70.00	-65.20	0.00	0.00	0.00
575Z06/0102	VILIMONI NAIVALUWAQA	62.26	31.48	39.35	-8.57	0.00	0.00
575Z07/0201	MEREONI DIVASU & PAULA TUIBAU	104.97	50.00	70.00	-15.03	0.00	0.00
575Z0802	AKUILA & LORAINI NAGADRU	35.71	35.71	0.00	0.00	0.00	0.00
575Z09/0104	SUSANA LEWANITUVA	125.24	54.64	68.30	-20.36	22.66	0.00
575Z09/0201	MOSESE RAVUTU	579.48	0.00	0.00	0.00	0.00	579.48
576A/0102	PAULIASI KELEMEDI BOLATAGANE VAT	0.00	5.00	-5.00	0.00	0.00	0.00
576A/0301	EPELI & ADI NAQASE	0.00	0.00	0.00	0.00	0.00	0.00
576A/0403	WAME ROKORATU	212.71	20.00	25.00	20.00	20.00	127.71
576A/0502	UNAIKI BULIVATA NAITOKO	23.12	-5.76	28.88	0.00	0.00	0.00
576A/0703	LOSALINI & PENI BAINIVALU	70.63	35.32	35.31	0.00	0.00	0.00
576A/1401	SETAITA RADINIWAINOVO	19.99	20.00	5.00	-5.01	0.00	0.00
576A/1503	MELI F/N KELEMEDI BOLA RAUCAVULA	0.01	0.01	0.00	0.00	0.00	0.00
576A/1702	MIRAM KING ONITA	16.41	0.72	15.69	0.00	0.00	0.00
576B/0202	SEINI MARAMANIBOLA	53.26	-18.36	65.80	5.82	0.00	0.00
576B/0601	JONE RATAVO	79.30	55.44	23.86	0.00	0.00	0.00
576B/0902	NAVAUNIANI & SERA KOROI	11.18	11.18	0.00	0.00	0.00	0.00
576B/1202	VILIKESA QABALE	55.58	27.08	28.50	0.00	0.00	0.00
576B/1302	ARIETA KOBITI	42.00	20.00	5.00	17.00	0.00	0.00
576B/1401	DAVID BAINIVALU	109.53	56.32	53.21	0.00	0.00	0.00
576B/1603	ESITA MARAMA	183.84	79.36	99.20	5.28	0.00	0.00
576B/1703	MAIKELI RAVATU F/N SAIMONI LEDUA	68.86	52.64	16.22	0.00	0.00	0.00
577B/0403	NAVITALAI ROKODRAU	0.00	0.00	0.00	0.00	0.00	0.00
577C/0501	SAMISONI DRALA	33.90	-36.00	69.90	0.00	0.00	0.00
577D/0802	PENI TUWAI	41.98	-37.52	20.60	58.90	0.00	0.00
577E/0902	NACANIELI VUNILEBA	36.56	36.56	0.00	0.00	0.00	0.00
577F/1101	JOSAIA TAKA	18.91	-20.00	25.00	0.00	13.91	0.00
577G/1301	SUNIA SENIROSI	6.92	-27.28	-12.10	46.30	0.00	0.00
577I/1701	SAMISONI RAYAWA	75.98	75.98	0.00	0.00	0.00	0.00

577J/1901	ETUATE TUICINA	55.00	20.00	25.00	20.00	20.00	-30.00
578A/0104	DAIANA VAGONE	14.48	14.48	0.00	0.00	0.00	0.00
578D/0801	JOTAME ULUITOGA	0.00	20.00	-25.00	-6.00	20.00	-9.00
578F/1102	ERONI BARAUUVULA	188.83	144.00	44.83	0.00	0.00	0.00
578G/1402	LAISA TAKA VATEITEI	123.00	13.00	110.00	0.00	0.00	0.00
578H/1503	MATEO NAMANU	241.53	44.20	155.25	42.08	0.00	0.00
578H/1602	VILIAME SALABOGI BANUE	249.05	23.88	154.85	70.32	0.00	0.00
578I/1703	SAMISONI RAVUDI	108.00	0.00	180.00	-72.00	0.00	0.00
578I/1802	SOSICENI TUIBARAVI	35.98	35.98	0.00	0.00	0.00	0.00
578K/2102	SEMI TIKOITOGA AND SUSANA NAKAC	0.00	0.00	-36.00	0.00	0.00	36.00
578L/2402	PETERO NADRIVA	640.00	0.00	0.00	0.00	0.00	640.00
578L/2403	MEREWALESII MARIA RAINIMA	36.00	0.00	36.00	0.00	72.00	-72.00
578L/2505	EPELI DAUSIGA	233.18	116.36	116.82	0.00	0.00	0.00
578M/2604	ALISI MAKITALENA NAVUDA	0.43	-29.28	29.71	0.00	0.00	0.00
578M/2702	SALASEINI T TOKONI	78.77	-56.00	-20.00	44.00	144.00	-33.23
580A/0202	WASIGITONI DREUNIBAKA	43.99	43.99	0.00	0.00	0.00	0.00
580B/0104	JIONE SUAKMASA	81.20	81.20	0.00	0.00	0.00	0.00
580B/0203	MUNI RAM	346.29	-101.76	147.80	118.24	118.24	63.77
580B/0302	JANE F-N WILLIAM DANFORD DANFOF	39.96	0.00	-40.00	-80.00	0.00	159.96
580B/0404	RUPENI GACALA	29.99	-20.00	50.00	-0.01	0.00	0.00
581A/0404	NACANI WAKAYA	155.00	168.00	-12.00	-1.00	0.00	0.00
581B/0404	MALELILI ONISIMO VUETI BARI	38.26	20.00	25.00	-10.00	3.26	0.00
581C/0104	TITILIA EMOSI	393.72	-80.40	149.50	119.60	119.60	85.42
581C/0203	LITIA DAVETALEVU	358.46	0.00	0.00	0.00	0.00	358.46
581D/0103	IVA MERE TANINAIABA	246.00	-12.00	-15.00	-12.00	168.00	117.00
581G/0104	LOWAMI KULA SIBILI	122.12	59.52	74.40	-70.48	58.68	0.00
581G/0303	ALIPATE MOLI	422.93	0.00	0.00	0.00	0.00	422.93
581H/0204	MOSESE NAKAIRUKUYA	543.10	-32.00	210.00	168.00	168.00	29.10
581H/0305	ALANIETA SENIBAU	168.00	168.00	0.00	0.00	0.00	0.00
581I/0102	RUSIATE BOLA	785.70	0.00	0.00	0.00	0.00	785.70
581I/0305	ALUMITA NUKU WAQA	8.48	8.48	0.00	0.00	0.00	0.00
581I/0401	SOTIA VAKACEGU	30.00	126.00	0.00	0.00	0.00	-96.00
581J/0205	MILIANA VADRODROWAI NAGAUNA	28.00	-42.00	70.00	0.00	0.00	0.00
581K/0205	MERELITA KORODUADUA	446.00	50.00	187.50	150.00	58.50	0.00
581K/0304	KASIMIRO F/N JONE VUCAGO VUA QE	394.00	-32.00	-40.00	-32.00	168.00	330.00
581K/0407	VILIAME MATAITOGA	47.50	20.00	25.00	20.00	0.00	-17.50
581M/0203	IOANE BAI	112.76	-32.00	144.76	0.00	0.00	0.00
581N/0205	PITA RALACA & SILINA WHIPPY	468.08	0.00	0.00	0.00	0.00	468.08
581N/0206	AMINISITAI MURIMURI	62.00	-32.00	262.00	-168.00	0.00	0.00
582D/0103	SEPESA TONI	37.19	37.19	0.00	0.00	0.00	0.00
582D/0201	APIMELEKI TADERE	6.93	6.93	0.00	0.00	0.00	0.00
583A/0102	UNAISI VAKALOLOMA	92.00	92.00	0.00	0.00	0.00	0.00
583A/0201	SITERI FALIKI	92.00	92.00	0.00	0.00	0.00	0.00
583B/0703	MUE LISA MANI	764.00	368.00	396.00	0.00	0.00	0.00
583B/0802	LILI TAITO	604.00	368.00	236.00	0.00	0.00	0.00
583B/1003	AISAKE PAULO FAKTAUFOU	92.00	92.00	0.00	0.00	0.00	0.00
583C/1201	VINIANA & JOVESA RACEVA	184.00	184.00	0.00	0.00	0.00	0.00
583C/1501	MAKITALENA & SAINIANA RASIGATALI	1,131.70	368.00	460.00	303.70	0.00	0.00
583C/2002	KULEA DAURUA VATUCIRI	126.00	126.00	0.00	0.00	0.00	0.00
583D/2301	ANA KOTOBALAVU	184.00	184.00	0.00	0.00	0.00	0.00
583D/2602	BAL KISHORE	377.99	368.00	9.99	0.00	0.00	0.00
583D/2905	LIZA KAURASI	172.00	276.00	0.00	-104.00	0.00	0.00
583D/3001	JOELI & ILISAPECI CAVA	187.00	244.00	0.00	-57.00	0.00	0.00
583E/3601	RT ORISI BALEIKASAVU	92.00	92.00	0.00	0.00	0.00	0.00
583F/3803	LAISIASA DOI	840.00	368.00	460.00	368.00	-356.00	0.00
583F/4103	ISIKELI KALISITO	32.00	32.00	0.00	0.00	0.00	0.00
583F/4204	MARISIPINA VULAKORO	346.00	-82.00	428.00	0.00	0.00	0.00
584A/0206	INIA TUNIDAU	69.00	49.00	20.00	0.00	0.00	0.00
584A/0601	MEREADANI TUICUKU KOLIYAVU	740.12	276.00	345.00	119.12	0.00	0.00

584A/0805	SEMITI CAGIVONOUYAU	221.92	221.92	0.00	0.00	0.00	0.00
584A/1003	EMORI VAKATUTURAGANIA MOSILO	431.00	276.00	155.00	0.00	0.00	0.00
584A/1804	LILY BALEINAVITILEVU LEPOLO	807.00	6.00	345.00	276.00	180.00	0.00
584A/1901	LEMEKI & CEMA BATIRI	408.12	276.00	132.12	0.00	0.00	0.00
584A/2204	JAWELI NAWAQA	385.00	126.00	345.00	75.00	-161.00	0.00
584A/2402	ELENOA LAGILAGI	461.00	276.00	185.00	0.00	0.00	0.00
584A/2502	SAVENACA NAILESU	786.50	276.00	345.00	165.50	0.00	0.00
584A/2701	SERUWAIA WAQAWAI	502.98	276.00	226.98	0.00	0.00	0.00
584A/2804	SHARON NAIDU	50.00	-100.00	150.00	0.00	0.00	0.00
585A/0101	ATECA MARIA & JONE SOWATA	111.00	111.00	0.00	0.00	0.00	0.00
585A/0402	RAYMOND STODDART	386.40	0.00	0.00	0.00	0.00	386.40
585A/0403	VIKA KULINIDOGO	166.00	166.00	0.00	0.00	0.00	0.00
585A/0802	SHANE KITIONE	111.00	111.00	0.00	0.00	0.00	0.00
585A/1301	ARISHMA DEO	0.00	0.00	0.00	0.00	0.00	0.00
585A/1501	DOREEN SINGH	112.00	112.00	0.00	0.00	0.00	0.00
585A/1601	ASHNEETA LAL	333.00	-111.00	0.00	0.00	0.00	444.00
585A/1701	AKASHNI WATI NAIDU	342.00	74.00	268.00	0.00	0.00	0.00
585A/1801	UNAISI VAKACEGU CAGINIVALU	723.00	444.00	279.00	0.00	0.00	0.00
585B/0402	MINJUNG KIM	0.00	396.00	495.00	-891.00	0.00	0.00
585B/0803	SAZIA BEGUM	192.00	96.00	96.00	0.00	0.00	0.00
585B/0902	CLORISSA GREY TADRAU	57.00	57.00	0.00	0.00	0.00	0.00
585B/1002	YONGSHENG GAO	396.00	-396.00	495.00	297.00	0.00	0.00
585B/1401	INOKE LANYON	635.00	396.00	239.00	0.00	0.00	0.00
585B/1801	VARSHA SONIA CHANDRA	75.00	-404.00	479.00	0.00	0.00	0.00
585B/2004	EUN JI KOH	286.00	396.00	-110.00	0.00	0.00	0.00
585B/2102	ILISONI KETEWAI	76.97	-104.00	180.97	0.00	0.00	0.00
585B/2401	PRASHEEL GOUNDER	98.00	-4.00	102.00	0.00	0.00	0.00
585C/0101	SENMILI MATANATABU	300.00	0.00	0.00	0.00	0.00	300.00
585C/0301	MEREONI LAGILAGITUKARUA	283.00	0.00	0.00	-202.00	188.00	297.00
585C/0401	SHEENAL SHIVANGANI SINGH	33.00	-4.00	-105.00	-4.00	-4.00	150.00
585C/0601	FARIQ JALAL UD-DEAN	99.00	99.00	0.00	0.00	0.00	0.00
585C/0701	KRISHNEEL CHAND	74.00	-4.00	78.00	0.00	0.00	0.00
585C/1102	RIZWAN ALI	259.00	-4.00	263.00	0.00	0.00	0.00
585C/1302	ADA NAYAGO	119.00	119.00	0.00	0.00	0.00	0.00
585C/1701	AZIZA NILUFA NISHA	0.00	0.00	0.00	0.00	0.00	0.00
585C/1801	SARAS WATI	166.00	166.00	0.00	0.00	0.00	0.00
585C/1901	JESSLYN KUMAR	0.00	0.00	0.00	0.00	0.00	0.00
585C/2201	SAKARAIA CAGILABA	0.00	0.00	0.00	0.00	0.00	0.00
585C/2202	SHIRAL SHIVA NAIR	391.00	-104.00	495.00	0.00	0.00	0.00
585C/2401	KELVIN ANTHONY	93.50	-52.50	146.50	-0.50	0.00	0.00
585D/0201	BENEDICT JOSEPH KAVA	1,191.00	396.00	495.00	300.00	0.00	0.00
585D/0302	JOVESA CEVALOA	486.00	396.00	90.00	0.00	0.00	0.00
585E/0202	RACHEAL SAURARA RASIGATALE	1,324.41	0.00	0.00	0.00	0.00	1,324.41
585E/0301	ASISH ARUNESH KUMAR	71.00	-44.00	115.00	0.00	0.00	0.00
585E/0402	SANDIP SAILESH KUMAR	0.00	-172.50	172.50	0.00	0.00	0.00
585F/0101	KAMINIEMI BALEIKOROCAU	429.00	396.00	33.00	0.00	0.00	0.00
585F/0301	WAKI ORAPA	84.00	84.00	0.00	0.00	0.00	0.00
585F/1402	EPELI LALAGAVESI TALEI	2,131.00	396.00	495.00	116.00	396.00	728.00
585F/1801	ALEXANDER PENE	37.00	37.00	0.00	0.00	0.00	0.00
585G/0101	MAIKA RAIKAKI MALO	111.00	0.00	111.00	0.00	0.00	0.00
585G/0201	NAOMI NAVOCE	179.00	179.00	0.00	0.00	0.00	0.00
585G/0401	MELAIA BALEITOTOYA LUKE	444.00	444.00	0.00	0.00	0.00	0.00
585G/0601	MIRIAMA RASUBALE BALEIKASAVU	4,101.89	0.00	0.00	0.00	0.00	4,101.89
585G/0802	NAOMI HOPOATE	0.00	0.00	0.00	0.00	0.00	0.00
585G/0901	SETAREKI RAVATO	444.00	444.00	0.00	0.00	0.00	0.00
585G/1001	RUCI TIKO KATIREWA	32.00	0.00	32.00	0.00	0.00	0.00
585H/01011	LAISANI VAKACABEQOLI CONIKELI	673.00	444.00	229.00	0.00	0.00	0.00
585H/0303	HYEONG WOO LEE	0.00	0.00	0.00	0.00	0.00	0.00
585H/0502	KELEPI DELAI RAKABIKABI	736.26	444.00	292.26	0.00	0.00	0.00

585H/1101	ALIPATE NAGATA	143.00	143.00	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
585I/0102	NONU SANTE PESAMINO	1,235.00	444.00	555.00	236.00	0.00	0.00
585I/0301	NITIKA NATASHA	155.00	-56.00	55.00	-56.00	-6.00	218.00
585I/0401	FARAZ ALI	111.00	444.00	-333.00	0.00	0.00	0.00
585I/0601	OLIVA BALE	2,959.93	0.00	172.93	0.00	333.00	2,454.00
585I/0602	ALIFERETI QOVU	42.00	42.00	0.00	0.00	0.00	0.00
585I/0802	JAE CHUN KON	32.00	32.00	0.00	0.00	0.00	0.00
585I/1201	PENE NAKAORA	169.00	169.00	0.00	0.00	0.00	0.00
585I/1301	AFSRIN SABINA ALI	23.00	23.00	0.00	0.00	0.00	0.00
585J/0101	PRITI POONIMA	0.00	0.00	0.00	0.00	0.00	0.00
585J/0201	IOSEFO ROKOLA	91.00	91.00	0.00	0.00	0.00	0.00
585J/0401	RAVNEEL KUMAR	0.00	99.00	0.00	-99.00	0.00	0.00
585J/0601	VUETI LALIQA VOKA	99.00	0.00	99.00	0.00	0.00	0.00
585J/1001	RUCI LAGILEVU	197.00	197.00	0.00	0.00	0.00	0.00
585J/1101	LOSALINI TUPA	751.00	396.00	355.00	0.00	0.00	0.00
585J/1202	KRISHAN NATH	1,143.63	0.00	0.00	0.00	155.63	988.00
585K/0101	RATU ALIPATE BOLABASAGA VEIKOSO	0.00	0.00	0.00	0.00	0.00	0.00
585K/0201	MARY KOLINISAU	0.98	-97.00	105.00	-7.02	0.00	0.00
585K/0301	ROBYN FRANCES HEHEA	0.00	77.00	0.00	-77.00	0.00	0.00
585K/1001	DAVID BECHU	16.00	16.00	0.00	0.00	0.00	0.00
585K/1201	MIRIAMA SENIKARAWA	465.00	0.00	444.00	21.00	0.00	0.00
585K/1501	SIMIONE DAKULIGA	516.58	-112.96	555.00	74.54	0.00	0.00
585L/0202	BHAWIKA NAICKER	0.00	198.00	0.00	-198.00	0.00	0.00
585L/0402	NEELAM PRASAD	0.00	198.00	-198.00	0.00	0.00	0.00
585L/1102	LAWERANCE ELAISE	546.00	-204.00	-55.00	-204.00	396.00	613.00
585L/1401	UMA PRASAD	99.00	99.00	0.00	0.00	0.00	0.00
585L/1501	SUNIL PRATAP SINGH	0.01	-198.90	0.00	0.00	99.91	99.00
585L/1502	BIJAY KUMAR	149.00	149.00	0.00	0.00	0.00	0.00
585L/1603	ZAINA KHAN	0.00	0.00	0.00	0.00	0.00	0.00
585M/0202	ASISH AVIN KUMAR	95.37	0.00	0.00	0.00	0.00	95.37
585M/0301	PAUL F/N: RAJ KUMAR LAL	40.00	222.00	-182.00	0.00	0.00	0.00
585M/1101	RAIJELI LAVELAWA	394.00	394.00	0.00	0.00	0.00	0.00
585M/1301	PENIASI KALISEIWAQA TUNIDAU	111.00	111.00	0.00	0.00	0.00	0.00
585M/1402	SHARUN ALI	434.00	444.00	-10.00	0.00	0.00	0.00
585M/1603	SHALEND SHARMA	0.00	0.00	0.00	0.00	0.00	0.00
591A/0203	VASITI TAMANI NIUMATAIWALU	59.35	120.00	-30.00	-60.00	29.35	0.00
591A/0401	GEORGE SALES	11.44	20.00	-8.56	0.00	0.00	0.00
591B/1201	MERESIANA VUNA TUICAKAU	332.00	92.00	115.00	92.00	33.00	0.00
591C/1501	PAULIASI DRAUNIDALO	92.20	14.20	67.75	10.25	0.00	0.00
591C/1602	VILISI BUNA KOTOIWASAWASA	123.01	54.64	68.30	-22.36	22.43	0.00
591C/1802	SAM LAL	202.01	42.00	-55.00	62.00	-258.00	411.01
591D/2203	LUKE LEVACIBAU	230.72	56.48	70.60	56.48	47.16	0.00
		107,534.45	25,198.96	26,589.24	5,138.92	7,175.19	43,432.14

Annexure 2 :Vacated list - 2016

No.	Name	Date Vacated	Account No	Reason For Vacation
CT000085	SABRINA BUKSH	13/10/2016	561C/1901	No record
CT000133	MOHAMMED SAMSHUD DEAN	28/12/2016	563A/0601	Migrated
CT000166	PAULA TAVABULABULA	5/10/2016	563B/1502	No record
CT000303	SEMITI MARAU VUIBURETA	18/02/2016	563G/1801	Deceased
CT000686	SITERI NANOVU	8/07/2016	571A/0101	Retired - Village
CT000805	JEMESA DAVETA	4/06/2016		Retired - Village
CT000915	TARAIYASI KAITU	24/10/2016		No record
CT000981	MELAIA CAMAITOGA	18/01/2016	575C/0302	Deceased
CT001001	TAUKAVE RESINA	1/11/2016		Moved to Family house
CT001025	TIMAIMA WATI RAKOROI	11/04/2016	575Y/0101	Deceased
CT001033	SITERI TUIVAKALI	31/10/2016		No record
CT001059	APAKUKI UTOVOU	16/04/2016		Deceased
CT001130	SEREMAIA NAICOVI	14/10/2016		Deceased
CT001173	SAKARAIA QILU VIRIVIRILAU	24/05/2016		No record
CT001207	APISOLOME RAGEDE	26/04/2016		Village
CT001261	TIMOCI MATAINADROGA	6/02/2016	583B/1001	Migrated
CT001456	ANA TUKANA	22/12/2016	504A/2003	Village
CT001479	NEMANI RADANI	29/03/2016	504B/2402	No record
CT001525	ASHOK KUMAR	4/03/2016	504D/3401	No record
CT001547	ATELAITE TUIVIANI	4/11/2016	510D/0103	No record
CT001763	TEVITA SAISAI FOTU	9/02/2016	522I/0103	No record
CT001793	SERUVI MOMO	16/09/2016	522J/0302	No record
CT001837	RAIBECI & ATELAITE NAMU	24/06/2016	522K/1802	No record
CT002042	SAIMONE NABUKAVOU	1/08/2016	531B/12202	No record
CT002119	ARIETA TABAIWALU	8/04/2016	502E/0405	No record
CT002150	YOGITA SWAMMY	15/11/2016	510A/0305	No record
CT002195	MATELITA ROSI	14/07/2016	563D/1402	Deceased
CT002214	TOMASI TAVALEA	10/05/2016		Deceased
CT002216	ATALIFO NIUROU	19/08/2016	572C/0206	No record
CT002237	OSEA TULOVA	20/01/2016	521C/0303	Re-location
CT002258	MATEO NAIVELI	2/05/2016	504C/2005	Moved to Family house
CT002327	VIKAILI LEWETAKI	20/06/2016		No record
CT002369	SALOTE QOTUNIKARAWA TALEMAIBAU	8/02/2016	522G/0802	No record
CT002384	JIUTA TABUAKULA	26/10/2016	522K/0802	No record
CT002452	ERONI TANUKU MATANIKOROCA	28/12/2016	581I/0204	Village
CT002531	ALIPATE MOLI	23/12/2016	581G/0303	Village
CT002535	ETTA MANAGREVE	12/08/2016	575M/0203	Deceased
CT002536	BIMLESH KUMAR	1/08/2016	525A/0505	Deceased
CT002563	NORMAN HEWSON	23/06/2016	503A/0102	No record
CT002605	MANASA & VILIAME NAIVALU	4/04/2016	525E/1802	No record
CT002609	SERUPEPELI & FULORI RATORALA	16/12/2016	524C/4002	No record
CT002620	WATI KETENILAGI	8/01/2016	525F/2005	No record
CT002650	INIA RATU	29/11/2016	502D/0304	No record
CT002651	SHARVIN LAL	8/02/2016		No record
CT002652	ASIPELI NAVOTAYALI	9/12/2016		Bought a house in Narere
CT002658	ADI LANI SELAI VILIKESA BUADROMO	10/06/2016		Re-location
CT002685	MEREANI WAQANITOGA	13/07/2016	504C/1804	No record
CT002698	NIUMAI NAKACIA	30/08/2016	521A/1903	No record
CT002713	MESAKE DAU	2/09/2016	522G/1402	No record
CT002764	SULIASI FILIPE CAMA	22/07/2016	504C/2705	No record
CT002791	TRESEA SUKALOA MAKERETA	18/01/2016	525F/2302	No record
CT002822	KALIKENI SIRIVALU	4/04/2016	502D/0202	No record
CT002826	JONE YALILEKUTU KOTO	12/02/2016	573N/7704	Moved to Family house
CT002840	WILLIAM FONG	30/07/2016	522J/0204	Village
CT002850	PETERO NADRIVA	28/09/2016	578L/2402	Vacated letter
CT002875	LAISIASA DOI	9/02/2016	583F/4004	Re-location

CT002877	SOLOMONE TUSASA	9/09/2016	510A/0102	Transferred to Suva
CT002880	KELVIN LAKHAM	11/01/2016	T563A/0205	Vacated letter
CT002881	SHARON NAIDU	16/04/2016	584A/2803	Vacated letter
CT002888	KILISA TOROCA	19/07/2016	521A/0904	No record
CT002898	NAPOLIONI REREALOA	28/12/2016	581J/0204	Vacated letter
CT002899	LAVENIA MURICIVA	9/02/2016	521B/1504	No record
CT002910	IBEATO KAIRO	16/02/2016	521C/1203	No record
CT002917	SAIMONE KOMAIWACA	14/03/2016	522K/1106	No record
CT002920	ILAITIA MATAVESI DRAUNA	21/01/2016	504C/1902	No record
CT002959	LITIA DAVETALEVU	17/10/2016	581C/0203	Vacated letter
CT003016	SALOCHNA KUMARI	28/05/2016	583D/2705	Bought a house in Tacirua East
CT003023	PENI VASIKALI RADAU	13/05/2016	591A/0602	Migrated
CT003081	LORRAINE WESLEY	24/06/2016	585M/1001	Transferred to Namosi
CT003090	RATU ILAITIA ALOFI	16/09/2016	585E/0801	Bought a house in Lami
CT003096	ILISONI KETEWAI	8/01/2016	585G/1201	Transferred to Ba
CT003098	MIRIAMA RASAUBALE BALEIKASAVU	28/11/2016	585G/0601	Vacated letter
CT003115	ASILIKA MOCEIWASA	25/01/2016	585M/1601	Re-location
CT003137	MELEA NAVUE	10/02/2016	581K/0406	Retired - Village
CT003150	MEREONI KETEWAI	1/07/2016	585C/2001	Bought a house in Raiwai
CT003159	DELLA DE SHAW	19/02/2016	585A/0401	Bought a house in Lami
CT003170	VIJAYATA SWARAN KUMARI	21/04/2016	585I/0801	Migrated
CT003174	SITIVENI TALAVAU VAKACERE	2/05/2016	504B/0404	No record
CT003179	KITIONE MOCELUTU	5/09/2016	585I/0101	Bought a house in Sukunaivalu
CT003203	MERELYN SHOBNA PILLAY	3/01/2016	585H/0501	Migrated
CT003206	SAKARAIA CAGILABA	4/06/2016	585C/2201	Moved to rent elsewhere
CT003225	ROMULO TUIQALAU	10/06/2016	585K/0501	Moved to Family house
CT003239	ASHNA CHANDRA	18/06/2016	585H/1301	Migrated
CT003249	PITA SAVOU	15/07/2016	584A/2005	Moved to Family house
CT003260	IKAPOTE TAOPA	3/06/2016	585J/0301	Vacated letter
CT003261	PRITI POONIMA	23/01/2016	585J/0101	Moved to Family house
CT003266	JOSEFA NAMOSIMALUA WISE	15/02/2016	585A/0201	Re-location
CT003290	JASVEER JITENDRA SINGH	22/01/2016	585C/1001	Transferred to Lautoka
CT003297	MOHAMMED HUSSAIN	22/04/2016	585B/0801	Rent elsewhere
CT003300	ACA SUGUTURAGA	18/01/2016	585F/0601	Transferred
CT003308	SAMUELA KALOUROGO	24/08/2016	585L/0501	Moved to Family house
CT003310	KELEPI RAKABIKABI	2/02/2016	585C/0501	Re-location
CT003320	ANASEINI MOIKOTO	16/05/2016	502E/0203	No record
CT003322	SIRELI NAKASAVA	1/11/2016	585C/1201	Transferred to Namosi
CT003326	MAY CHAN	9/07/2016	585C/1301	Bought a house in Delainavesi
CT003333	ROSHNI DEVI	5/12/2016	585B/2201	Moved to Family house
CT003337	SENIMILI MATANATABU	13/12/2016	585C/0101	Moved to Family house
CT003350	KENDURI RAEVA	20/11/2016	585J/0901	Gone back to Vanuatu
CT003354	VIKATORIA VODOSESE	27/02/2016	585B/2001	Re-location
CT003357	JAY LINCOLN	27/05/2016	585H/0302	Company house
CT003375	VIKASHNI LATA	17/12/2016	585C/0901	Migrated
CT003378	OLIVIA VUKIKOMOALA	27/02/2016	585B/1901	Transferred to ACS
CT003379	SITIVENI QALOVAKI	4/02/2016	585E/0201	Company house
CT003380	ISIMELI SOKO BOLA	2/08/2016	531G/13304	No record
CT003381	ORISI BAI VUNIBAKA CAKAU	7/11/2016	585B/0401	Bought Property in Tailevu
CT003403	GYAN WATI	22/04/2016	585B/1001	Ministry Case
CT003404	SHIU MATI	22/04/2016	585B/1701	Ministry Case
CT003411	GITANJLI GANGA PILLAY	30/12/2016		No record
CT003414	LAWRENCE ELAISE	8/02/2016	585L/0201	Re-location
CT003437	NACANIELI NARABE	21/07/2016	511A/0803	No record
CT003449	RACHEAL SAURARA RASIGATALE	28/10/2016	585E/0202	Vacated letter
CT003461	JONE SASSEN	4/03/2016	504C/1903	No record
CT003466	LYNNETTE TOKURU	7/11/2016	585B/2002	Gone back to Vanuatu
CT003472	ERONI BARAUVULA	22/10/2016	583B/1002	Re-location

CT003490	KUSHLA DEVI	28/09/2016	504B/0405	No record
CT003510	RATU SIKELI KELEKELEIVALU	30/11/2016	585B/0201	Bought a house in Samabula
CT003517	JAVINDRA LAL	29/08/2016	585M/1002	Migrated

Annexure 2 : Vacated List -2017

No.	Name	Date Vacated	Account No	Reason of Vacation
CT000070	MARGARET AMONAKI	23/12/2017	561C/0602	Moved to Family house
CT000099	KALIVATI LALA TAGICAKIBAU	5/08/2017	561D/0802	No record
CT000163	MOSESE UTOVOU	3/01/2017	563B/1201	No record
CT000183	AVENAI WAKILAU	1/05/2017	563C/0502	Deceased
CT000241	JONETANI RAKUVE	27/01/2017	563E/1001	Deceased
CT000285	SELAI TABUA DOKONIVALU	29/06/2017	563G/0301	Village
CT000286	SARONI & VATU KATA TIKOICAVANA	29/07/2017	563G/0402	Village
CT000302	TEMALESI TOGA	20/01/2017	563G/1703	Re-location
CT000714	VILIAME TUIQARA	10/04/2017	571C/0701	No record
CT000790	ILISAPECI MOCE LEWA	13/10/2017	573C/1701	Re-location
CT000837	JULIANA MILLER	28/04/2017	573J/5902	Deceased
CT000880	RUSIATE BAINIVALU	7/01/2017	573R/9402	Deceased
CT000919	MARISELA ADIVEIBA	20/08/2017	573X/13006	Deceased
CT000976	EDDIE MUE IELI	17/01/2017		No record
CT001031	ESEROMA CAKAUKEIVUYA	6/03/2017	575Z03/0201	Deceased
CT001110	ASAEI ROQICA	29/09/2017	577H/1601	Police Quaters
CT001153	TOGAVUA WAINIQOLO	3/04/2017	580A/0201	No record
CT001246	NAVITALAI VUSO	20/02/2017	581O/0301	Village
CT001412	APENISA BOTONISAULOA	6/03/2017	503A/0203	Moved to Suva
CT001415	WATE SAVIRI & PAULINI TOKALAUUVU	25/01/2017	503A/0501	Moved to Lautoka with Family
CT001433	LOSALINI A ROBO	22/02/2017	503C/0401	Home ownership
CT001693	SAMISONI NASAVUILAGI	10/11/2017	522D/3504	No record
CT001841	MOHAMMED KAMAL	27/01/2017	523A/0102	No record
CT001879	JIUTA TUKANA MATAKIBAU	17/05/2017	523F/2902	No record
CT002177	MERE DIWAI TILI	13/12/2017		No record
CT002185	AGNES MOKI	18/12/2017		No record
CT002319	SALACIELI KAVUI	12/01/2017	504A/3203	Retired moved to Village
CT002353	ILAITIA VUKICANAVANUA	13/01/2017	563E/1703	Transferred
CT002388	RATU PECELI NALOTAWA	29/05/2017	581H/0403	Village
CT002448	LAISA BUASERAU ROKOLEWENA	1/05/2017	584A/1204	Retired - Village
CT002575	ILAISA KACISOLOMONE SAINI	13/03/2017	578A/0204	Moved to Family house
CT002576	RAIJIEMI & KASENI KOROI	6/11/2017	575O/0202	Re-location
CT002608	SIIRELI BROWN	27/02/2017	523G/3406	Transferred
CT002657	ANDRE LOTE TUITAVUKI	18/01/2017		No record
CT002683	PITA RALACA & SILINA WHIPPY	22/05/2017	581N/0205	Vacated Letter
CT002771	JOKAVETI ADIKAINAMUKA RABUKU	14/06/2017	563C/2204	No record
CT002778	ALES MANUAGINA SAMUTA	22/11/2017	524H/1402	No record
CT002785	MOHAMMED SALIM	7/04/2017	523G/3602	No record
CT002798	MAVINESH RAO	3/06/2017	581L/0102	Migrated
CT002801	JOTIVINI BOLABOLA	28/07/2017	584A/1103	Transferred
CT002893	IOWANE CADRIWA	10/07/2017	504C/0303	Moved to Taveuni
CT002915	SAIMONE RAINABONA	2/09/2017	578K/2203	Vacated Letter
CT002979	SAVENACA SAUVOU	20/02/2017	524C/4503	No record
CT002986	LEKESIO TUDRILA	9/10/2017	511A/1203	Deceased
CT002993	RUPENDRA RAJIV PRAKASH	5/09/2017	523C/1806	No record
CT003009	OSEA NAMARI	2/03/2017	502E/0105	Moved to Village
CT003020	PENINA SAMUTA	6/02/2017	583E/3302	Transferred
CT003025	ANA SIKURI	20/12/2017	531A/11602	No record
CT003036	RUITI TAWANANG	2/05/2017	521C/1302	No record
CT003060	ELAKIMI MOUSIO	10/02/2017	573B/1607	Re-location
CT003073	LIMIVA SIBILI	9/10/2017	573C/1902	Re-location
CT003083	RUCI TIKO KATIREWA	12/10/2017	585G/1001	Transferred to Levuka
CT003099	SAIRUSI MADIGI BAI	1/09/2017	585M/0101	Transferred to Nausori
CT003102	JONATHAN JAMES MCGOON	12/12/2017	521B/1003	No record
CT003103	ALIKI VULI TUIWAI	20/11/2017	524B/3405	No record

CT003107	SAIASI KASATOKA	3/07/2017	585M/0501	Vacated Letter
CT003109	MIRIAMA SENIKARAWA	20/11/2017	585K/1201	Company house
CT003110	JOSESE BOLITHO RAGIGIA	25/08/2017		Transffered
CT003131	EDLIN MANI	25/09/2017	585E/0401	Vacated Letter
CT003155	UNAI SI VAKACEGU CAGINIVALU	11/12/2017	585A/1801	Rent elsewhere
CT003166	ANASIMECI DIMARAVU MOSI	30/01/2017	585H/1001	Transffered
CT003183	PRIYA NANDINI GOUNDAR	14/01/2017	585H/1401	Migrated
CT003189	MEREONI LAGILAGITUKARUA	6/10/2017	585C/0301	Re-location
CT003196	SHALEND SHARMA	13/03/2017	585A/2401	Re-location
CT003198	TALEI FILOMENA KOCONAVANUA	13/01/2017	585A/1101	Bought a house in Nausori
CT003202	ELIKI RADAWA	3/01/2017	583E/3704	Moved to Family house
CT003220	ARISHMA DEO	3/07/2017	585A/1301	Re-location
CT003222	MIRIAM MARTHA WRIGHT	9/12/2017	585I/0701	Moved to Family house
CT003234	OLIVA BALE	15/09/2017	585I/0601	Vacated Letter
CT003246	KHALID ARIFF MALLAM	14/02/2017	511A/1003	Moved to NAdi
CT003252	KAIAVA VONOKULA	20/11/2017	585E/0101	Re-location
CT003253	SHERON LAL	4/02/2017	585E/0701	Rent elsewhere
CT003258	JASHIKA SHARMA	13/01/2017	585H/0801	Migrated
CT003272	MOREEN SHOBNA LAL	28/07/2017	585H/1501	Migrated
CT003277	SHEENAL SINGH	12/10/2017	585A/1001	Re-location
CT003311	FARIQ JALAL UD-DEAN	23/12/2017	585C/0601	Vacated Letter
CT003313	SOLOMONE DURU GONEYALI	5/05/2017	585F/0401	Bought a house in Deuba
CT003316	KRISHTAL AMBALIKA DEVI	20/01/2017	585C/1101	Moved to her Husband
CT003331	VATILI RASEKASEKA	4/01/2017	510F/0406	Transferred to Labasa
CT003340	SELAI RABETE MANAGREVE	4/03/2017	585A/2002	Gone back to Tuvalu
CT003345	KRISHAN NATH	20/05/2017	585J/1202	Vacated Letter
CT003349	JUNG JIN PARK	3/02/2017	585B/0601	Re-location
CT003358	VITO ESPINOCILLA	25/03/2017	585L/0401	Bought a house in Vatuwaqa
CT003368	SUNIL PRATAP SINGH	28/04/2017	585L/1501	Migrated
CT003370	KELERA NAYALA	22/05/2017	585E/0501	Migrated
CT003390	BIJAY KUMAR	29/05/2017	585L/0901	Re-location
CT003408	ASISH AVIN KUMAR	8/04/2017	585M/0202	Rent elsewhere
CT003413	RASHNA RANJNI KAJAL	13/01/2017	585B/0901	Migrated
CT003417	MOHAMMED FIROZ	13/11/2017	585M/1203	Rent elsewhere
CT003439	KIRISITINA FOLIYAKI LALA	13/03/2017	575C/0303	Village
CT003444	EPELI LALAGAVESI TALEI	30/11/2017	585F/1402	Vacated Letter
CT003463	RAYMOND STODDART	19/05/2017	585A/0402	Transffered
CT003465	ARISHMA JOTIKA PRASAD	16/02/2017	585B/1902	Migrated
CT003469	PAULIASI NAGUSA	28/12/2017	521B/1505	No record
CT003471	LANIETA TALEMAIBUA	29/09/2017	583C/2103	Re-location
CT003473	KYEONG YEOL BAEK	13/03/2017	585M/1602	Re-location
CT003493	ASESELA LALANABARAVI	7/02/2017	581H/0304	Village
CT003527	SANGITA DEVI VIR	6/11/2017	575M/0204	Re-location
CT003555	CHIL LIM	22/07/2017	585B/2003	Moved back to Korea
CT003581	LUSILA NATEBA	1/12/2017	585H/1402	Moved to Family house
CT003591	MOHAMMED NAYEEM	5/10/2017	511A/1004	Moved to Nadi
CT003595	NITIN NAIR	16/09/2017	585E/0702	Transffered to Nadi
CT003601	ANDREW KOROI CORIAKULA	2/07/2017	524C/4003	No record
CT003605	SEEMA PRASAD	4/07/2017	503A/0502	Moved to family house
CT003609	AISAKE TUIMEREKE	7/06/2017	504A/3204	Transferred

FIJI MEAT INDUSTRY BOARD



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"Halal Certified Abattoir"

"Linking Paddock to Plate"

15th September, 2019-09

**The Chairperson
Public Accounts Committee
Government Buildings
Suva.**

Dear Sir,

Re: Clarification of Issues in 2016/2017 Audit Report

Below are FMIB's comments for the 2016/2017 Audit Report;

Other Significant Matters

1. The Management and Board has reviewed the Finance Manual. The new manual reflects current fees and prices of FMIB products, buying prices of livestock for slaughter and fine tuning existing controls
2. The Board has always been complying with the Accounting Procedure Manual.
3. All changes in magiti prices are approved by the CEO as and when required as per the financial instruction. The prices are subject to change as the buying price fluctuates.

Internal Controls

4. The Board is in the process of formulating additional policies. The Board had decided to further fine tune the finance manual together with the following polices. These include operational policy, communication and public disclosure policy, company vehicle usage policy, procurement policy, HRM policy, OHS policy, sexual harassment policy, corporate governance policy and internet/social media policy. A consultant will be hired who would further look at the above policies.

Timelines of Draft Financials Statements

5. The Board has taken note of the issue and would take measures to submit the draft accounts on time.

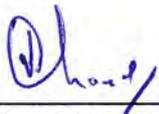
Quality of Draft Financial Statements by Authorities

6. This has never been an issue for the Board for the last ten years. All accounts that went to Office of Auditor General did not have audit adjustment.

Should you have any queries, please do not hesitate to contact the undersigned.

Vinaka.

Yours sincerely,



Vimal Chand
Chief Executive Officer

**FIJI NATIONAL
SPORTS
COMMISSION**



RESPONSES TO STANDING COMMITTEE ON PUBLIC ACCOUNTS

2016/2017 ANNUAL REPORT

FIJI NATIONAL SPORTS COMMISSION

BRIEF FOR STANDING COMMITTEE ON PUBLIC ACCOUNTS

2016/2017 FNSC ANNUAL REPORT & AUDITED ACCOUNTS

Response to the Questions raised and forwarded to us.

1. Brief on Fiji National Sports Commission

The Fiji National Sports Commission objectives and functions as detailed in the "*Fiji National Sports Commission Act 2013*". **APPENDIX A**

2. What is the process of providing sporting grants?

- It is transparency driven ensuring ALL National Sporting Organisations have the opportunity to request Grant Assistance.

Grant Process Diagram as presented to NSO's -

APPENDIX B

→ **ALL National Sporting Organisations (NSOs)** are notified by letter in advance that the applications for the new fiscal year are open and also the closing date of submission.

Letter for 2016/2017 Grant Requests Dated 23 March 2016 -

APPENDIX C

→ **Grant Application Templates** available through Sports Commission Website must be completed for each request by each NSO and submitted with required documentation.

Short Term Expert Grant

APPENDIX D

Grants are allocated to assist National Sporting Organizations [NSOs] to acquire overseas experts on a short term basis to assist local athletes, coaches, referees, administrators and national teams in the development and growth of their sport. Grants are allocated to assist NSOs provide local development officers who have either been trained locally or overseas and accredited, and conduct local development programs.

Sports Scholarship Grant

APPENDIX E

Grants are allocated to assist the NSOs to send their elite athletes for high level training and coaching. Referees, umpires and administrators' overseas training attachment are also catered for from this allocation but only on a short term basis.

Hosting of International Tournaments

APPENDIX F

Grants are allocated to assist the NSOs in the preparation of International Sports competitions that they are hosting in Fiji.

Overseas Sports Tours

APPENDIX G

Grants are allocated to assist the NSOs to send their elite athletes or National teams overseas to compete at tournaments and competitions.

This assistance is only available to national teams or athletes who are to participate in a World Ranking and/or Qualifying Tournament or Championship.

Also includes funding for special events such as the Olympics, World Cup, Pacific Games, Pacific Mini Games, Commonwealth Games and World Youth Games.

International Coaching Grant

APPENDIX H

This Grant is allocated for the provision and full funding of an International coach to an NSO for the development and training of the sports national team.

→ Sports Commission Grants Staff –

On receipt of all NSO Grant requests they are then compiled by the Commission Grant Staff and Reviewed for Eligibility, prior acquittals and reports.

A schedule summarising all grant requests is prepared for submission to Ministry of Economy as an initial indication of funding requirements.

After Ministry discussions it is presented to Grants Committee to prepare final submission to Ministry.

→ Grants Committee – (Board, NSO, Government, Commission Rep)

Review recommendations

Prepare schedules detailing recommendations on all requests

Meet all NSO's to discuss final requirements

Approve Amounts for final submission.

→ Full Board –

Makes approvals based on Budget announcement of funding provided and recommendations of the Grants Committee.

→ NSO Advised

Sports Commission writes to each NSO to advise the status of their Grant requests.

To Be Considered for grants:

- I. An NSO to be considered for any grant funding, must be first certified by the Commission as an “eligible NSO” and,
- II. Be able to certify that it can provide a portion of all budgeted expenditure and,
- III. Have clearly demonstrated that it is transparent, accountable and practises good sports governance principals.
- IV. Individual grant request templates (available on Commission website) must be fully completed for each particular request and be delivered with all required documentation to Commission office by 30 April 2016.
- V. Special requests for one off grants must also include full budgets (income & Expenditure), details of event and invitation, details of benefits for sport and the benefits (detailed) to the Fiji economy.
- VI. Have fully acquitted and provided detailed reports on any previous funding provided by Government or the Commission.

WHAT IS AN ELIGIBLE SPORTING ORGANISATION?

To be certified as an “eligible NSO” an organisation must have shown that:

- I. it practices good sports governance,
- II. it has development plans (not just for the sport but also for the funding of the Sport) and
- III. it shows accountability to its athletes, members and the sport.

The Criteria for applying for eligibility status is:

- I. All documents required as listed under Sports Grant Guidelines of Commission website, and
- II. Provided Financial Accounts of the NSO at a minimum for the 2014 Financial Year, and
- III. Have completed the NSO Certification Check List and submitted this with 2016- 2017 Grant requests.

Preference for funding assistance will be given to “*eligible NSO’s*” who are working with the Sports Commission and/or the community in the development of their sport and contributing to the physical wellbeing of Fijians through recreational sports development.

3. How does the Commission ensure that the grant has met the objective of promoting sports in Fiji?

All Grants are made as per a Memorandum of Agreement (MOA) between the Commission and the NSO which clearly spells the obligations of the NSO on receipt of funding which states:

One month after the completion of the event for which funding has been provided the NSO must provide the following:

- A Full acquittal of all funds provided inclusive of invoices, receipts and payment vouchers.
- A Full report detailing the event, achievements and impacts
- Reimbursement of any unused funds and an income and expenditure statement showing all details relevant to the event.

On receipt of the full acquittals and all documentation these are fully checked by the Grants staff before submission to the Finance Manager. The Finance Manager then submits them to the Commission Internal Audit Committee for final checking.

This ensures that the Commission is able to monitor the achievements and impact of such funding in promoting each NSO's sport. Part of the process is also the NSO is responsible to ensure they present the impact of the event to the media.

NSO's, their development staff and their elite athletes assist with the various Commission Sports Development Programs conducted in the rural and urban communities which enables them to promote their sports and the benefits of physical activity.

Acknowledged and decorated sports people are used in Commission urban and rural community programs as mentors and in promoting their sport.

4. How is the International Coach's salary determined?

The Employment Contract of each International Coach is between the NSO and the Coach.

The NSO has an MOA with the Commission to provide the funding for the Coaches Contract.

- i. Thus the International Coaches salary is determined by the NSO
- ii. The NSO determines the market rate for Coaches in their respective sports in terms of salary & benefits.
- iii. Once they decide on the maximum for a Coach, they apply for International Coaching Funding to the Commission.
- iv. The application then goes through the normal grants process & procedures
- v. The Commission advises the NSO on the status of their application
- vi. The NSO advertises the position and interviews potential candidates.
- vii. Finalising candidates they discuss the salary and benefits expectations and contract them.
- viii. If NSO goes beyond the grant approved, they are required to provide additional funding themselves.

EXTRAORDINARY



GOVERNMENT OF FIJI GAZETTE

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GOVERNMENT OF FIJI

FIJI NATIONAL SPORTS COMMISSION DECREE 2013
(DECREE NO. 5 OF 2013)

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IN exercise of the powers vested in me as the President of the Republic of Fiji and the Commander in Chief of the Republic of Fiji Military Forces by virtue of the Executive Authority of Fiji Decree 2009, I hereby make the following Decree—

TO ESTABLISH THE FIJI NATIONAL SPORTS COMMISSION IN ORDER TO GUIDE AND ENHANCE THE DELIVERY OF SPORTS PROGRAMMES IN FIJI THROUGH A COORDINATED APPROACH AT ALL LEVELS OF PARTICIPATION BY GOVERNMENT, STATUTORY BODIES AND THE COMMUNITY AND TO ENSURE THE DEVELOPMENT OF SPORTS IN FIJI AND FOR RELATED MATTERS

PART 1—PRELIMINARY

Short title and commencement

- 1.—(1) This Decree may be cited as the Fiji National Sports Commission Decree 2013.
 (2) This Decree shall come into force on a date appointed by Minister by notice in the *Gazette*.

Interpretation

2. In this Decree, unless the context otherwise requires—

“Commission” means the Fiji National Sports Commission established under section 3 of this Decree;

“Committee” means the Advisory Committee established under section 12 of this Decree;

“Minister” means the Minister responsible for Sports;

“national sporting organisation” means the respective national sporting bodies duly responsible for the administration of specific sports;

“Permanent Secretary” means the Permanent Secretary responsible for Sports; and

“sports” means all forms of physical activity, which, through casual or organised participation, aim at expressing or improving physical fitness and mental well-being, forming social relationships or obtaining results in competition at all levels.

PART 2—FIJI NATIONAL SPORTS COMMISSION

Establishment of the Fiji National Sports Commission

- 3.—(1) This section establishes the Fiji National Sports Commission.

(2) The Commission shall operate as a body corporate with perpetual succession and a common seal, and may—

- (a) sue and be sued;
- (b) acquire, hold, possess, dispose of or otherwise deal with any property;
- (c) enter into contracts; and
- (d) do all other acts that may be done in law by a body corporate.

Objectives of the Commission

4. The objectives of the Commission are to—

- (a) institute a clear and manageable framework to guide and enhance the delivery of sports programmes in Fiji through a coordinated and partnership approach at all levels of participation;
- (b) provide coordination, direction and support the development of sports in Fiji;
- (c) establish higher standards of excellence in all sports delivery;
- (d) improve participation in structured physical activity at all levels of participation; and
- (e) support and encourage excellence in the performance of athletes and coaches by developing sports science and encouraging research in high performance athletics.

Functions of the Commission

5.—(1) The functions of the Commission are to—

- (a) advise the Minister on all matters relating to the development of sports;
- (b) co-ordinate and promote activities for the development of sports;
- (c) administer money appropriated by the Government or raised by the Commission for the purposes of the Commission;
- (d) encourage and give opportunities for every citizen to actively participate in sports or physical activity in order to improve general health;
- (e) initiate, encourage, facilitate research and development in sports;
- (f) promote the utilisation of sporting and recreational facilities in urban and rural areas;
- (g) encourage and support regular competition in all sports at all levels;
- (h) provide in partnership with national sporting organisations, coaching and training personnel to deliver specialised sports programmes;
- (i) develop and implement programmes specifically aimed at persons who excel in sport or who have the potential to achieve high standards of excellence, inclusive of athletes, coaches, umpires, referees or officials essential to the conduct of sport;
- (j) assist in funding for athletes to compete in overseas international competition;
- (k) provide support and financial assistance to national federations, in the development of their sport and of their high performance athletes;
- (l) assist with the organisation and funding of community sports development programmes;
- (m) organise and provide research, professional, and technical services in the areas of sports science, sports medicine and sports management;
- (n) establish standards for delivery at all levels of sports development;
- (o) assist the Ministry of Education in programmes for physical activities and sport in schools;
- (p) promote sports opportunities, provision of relevant equipment, programmes and personnel for the training of people with disabilities;
- (q) provide funding to encourage a greater participation in sports for people with disabilities and the availability of regular and higher level competition;
- (r) ensure greater accountability of all sporting bodies and help eliminate conflict of interest;
- (s) regulate all matters relating to sports in Fiji to ensure that all sports and elected officials comply with their constitutions, regulations and guidelines;
- (t) intervene and solve disagreement within sporting bodies;
- (u) support national sporting organisations and other related organisations in their planning, administration and development;
- (v) co-operate with national and international sporting organisations in aiming to foster a sporting environment that is free from the unsanctioned use of performance enhancing drugs and doping methods;
- (w) affiliate bodies such as schools and districts to national sporting organisations; and
- (x) administer tax incentive rebates.

(2) The Commission may perform any of its functions in co-operation and consultation with divisions, provinces and districts or any individual person, association, organisation locally, regionally and internationally.

(3) The Commission may, in relation to the performance of its functions publish documents, organise conferences, support initiatives and establish informal networks to promote sports development.

Powers of the Commission

6. The powers of the Commission are to—

- (a) make grants and provide scholarships or like benefits for sporting activities and related purposes;
- (b) act as trustee of money or other property invested in the Commission on trust;
- (c) obtain commercial sponsorship for the Commission and participate in marketing arrangements involving the endorsement by the Commission of products and services associated with sport;
- (d) arrange for the manufacture of, and distribute, whether by sale or otherwise, any article or thing bearing a mark, symbol, or writing that is associated with the Commission; and
- (e) do all things necessary or convenient to be done for or in connection with the performance of its functions.

Composition of the Commission

7. The Commission shall consist of the following person—

- (a) a Chairperson appointed by the Minister who has experience in business and a good understanding of sports;
- (b) the Permanent Secretary as Deputy Chairperson;
- (c) 3 persons appointed by the Minister from different national sporting organisations;
- (d) the Chairperson of the Fiji Sports Council;
- (e) the Chief Executive Officer of the Fiji Sports Council;
- (f) the Permanent Secretary for Finance or his or her nominee;
- (g) 2 other persons appointed by the Minister from the business sector; and
- (h) a Secretary appointed by the Minister.

Term of office

8. Members of the Commission appointed by the Minister may hold office for a term of 3 years, and are eligible for reappointment.

Co-opted members

9.—(1) The Commission may co-opt such persons as necessary to participate in one or more of the Commission's meetings if and when the need arises.

(2) A co-opted person shall be an expert or have special knowledge or experience to provide expert advice to the Commission on any matter relating to sports.

Vacation of office

10. The office of a member becomes vacant if that member—

- (a) dies;
- (b) is absent without the leave of the Commission for 3 consecutive meetings of the Commission; or
- (c) conducts him or herself in a manner which amounts to misconduct.

Resignation

11. A member of the Commission appointed by the Minister may resign from his or her office by giving one month's written notice to the Minister.

Advisory Committee

12.—(1) The Commission may from time to time appoint an Advisory Committee for the purposes of assisting the Commission in the performance of its functions.

(2) The Advisory Committee shall—

- (a) advise and assist the Commission in the formulation of strategic and national policies concerning sports;
- (b) conduct research and recommend suitable activities or projects relevant to improving sports in Fiji; and

(c) act on such directions given by the Commission to assist the development of sports in Fiji.

(3) The members of the Committee shall be appointed by the Commission and shall consist of—

(a) a Chairperson who is a member of the Commission;

(b) a Secretary; and

(c) other members as ascertained by the Commission who have relevant knowledge and expertise.

(4) The members of the Committee shall receive such allowances and other expenses the Commission may determine, subject to the approval of the Minister.

(5) The membership of a member of the Committee ceases if he or she is absent without the leave of the Committee for more than 3 consecutive meetings of the Committee.

Chief Executive Officer of the Commission

13.—(1) The Commission, with the approval of the Minister, shall appoint a suitably qualified person as the Chief Executive Officer of the Commission in accordance with other terms and conditions the Commission may approve.

(2) The Chief Executive Officer may be appointed for a term of 3 years and is eligible for re-appointment.

(3) The Chief Executive Officer shall be remunerated in a manner and at a rate determined by the Commission with the approval of the Minister.

(4) The Chief Executive Officer shall—

(a) be responsible to the Commission for its management and the execution of its policy;

(b) assist the Commission in the implementation of its strategic plans and national policies concerning sports; and

(c) subject to the provisions of this Decree and to any resolution passed at a meeting of the Commission, do all things necessary or convenient to be done in connection with, or incidental to, the performance of his or her duties under this Decree or any other written law.

(5) The Chief Executive Officer in consultation with the Commission may appoint such officers, servants or agents as it considers necessary for the efficient exercise, performance and discharge of its duties.

(6) Such officers, servants or agents appointed under subsection (5) shall be remunerated in a manner and at rates subject to terms and conditions determined by the Commission on the approval of the Minister.

PART 3—ADMINISTRATION

Meetings of the Commission

14.—(1) The Commission shall convene monthly meetings and may call special meetings as and when necessary to ensure efficient performance of its functions.

(2) Any issue raised or to be decided should be decided by a majority of the votes of the members present and voting, and in the event of equality of votes, the presiding member shall have a casting vote.

Conduct of meetings

15. At least 6 members of the Commission constitute an official quorum at a meeting.

Strategic plan

16.—(1) The Commission shall—

(a) formulate a 5 year strategic plan setting out the manner in which the Commission proposes to perform its functions on a continuing basis; and

(b) review and revise the strategic plan on an annual basis.

(2) A strategic plan, or a revision of a strategic plan, has no effect until approved by the Minister.

(3) The first strategic plan shall be submitted to the Minister within 6 months after the commencement of this Decree.

- (4) The Commission shall perform its functions in accordance with its strategic plan.

Reports to the Minister

17. The Commission shall—

- (a) from time to time inform the Minister concerning the general conduct of its activities; and
- (b) furnish to the Minister such information in relation to its activities as the Minister requests.

Remuneration

18. Members of the Committee, the Commission and co-opted members, other than members who are public officers, are entitled to remuneration determined by the Commission and approved by the Minister.

Indemnity

19.—(1) The Commission, the Committee and any member of the Commission or Committee or any officer, co-opted member or staff engaged by the Commission shall not be held liable for any action, suit, proceeding, dispute or challenge in any court, tribunal or any other adjudicating body for or in respect of any act or omission done in the exercise or non-exercise of the powers conferred by or duties prescribed under the provisions of this Decree or any other written law.

(2) A member of the Commission or Committee shall not act unilaterally using their membership advantage to personally gain from outside dealings apart from that which will benefit the Commission or the Committee.

PART 4—ACCOUNTS AND FINANCE

Funds of the Commission

20. The funds of the Commission shall comprise of—

- (a) any money appropriated by the Government for the purpose of this Decree;
- (b) any contribution or donation to the Commission;
- (c) fees imposed by the Commission under this Decree;
- (d) any money borrowed by the Commission; and
- (e) any other money received by or on behalf of the Commission.

Accounts

21. The Commission has a duty to keep proper accounts and other records in respect of its operations in accordance with standard business practices.

Annual report

22.—(1) The Commission has a duty to prepare and submit to the Minister an annual report including its accounts for the preceding year, before the end of every financial year.

(2) The Minister shall present the annual report to Cabinet, as soon as practicable after receiving it.

Audit

23.—(1) The Commission is required to be audited once a year.

(2) The audit shall be conducted in accordance with the Audit Act (Cap. 70) and the Financial Management Act 2004, except where the audit is conducted by a person appointed by the Commission under subsection (3).

(3) The audit is to be conducted by—

- (a) the Auditor General or a person authorised or contracted under the Audit Act (Cap. 70) to carry it out, unless the Commission is exempted from audit under that Act by the Regulations; or
- (b) a person appointed by the Commission, if the Commission is so exempted from audit under the Audit Act (Cap. 70).

(4) The person appointed by the Commission under subsection 3(b) is to be—

- (a) a person that the Minister for Finance directs the Commission in writing to appoint; or
- (b) if the Minister for Finance gives no such directions, the person chosen by the Commission.

PART 5—MISCELLANEOUS

Directions by Minister

24.—(1) The Minister may give such directions, not inconsistent with the provisions of this Decree, as to the performance of the functions and duties and exercise of its powers by the Commission.

(2) The Commission should give effect to any directions given under subsection (1).

Regulations

25. The Minister may make Regulations to give effect to the provisions of this Decree and any other matters required to be prescribed under the provisions of this Decree.

Consequential amendment

26. The Fiji Sports Council Act (Cap. 271A) is hereby amended in—

- (a) section 4 by deleting subsection (d); and
- (b) section 6 by deleting subsections (c) and (f).

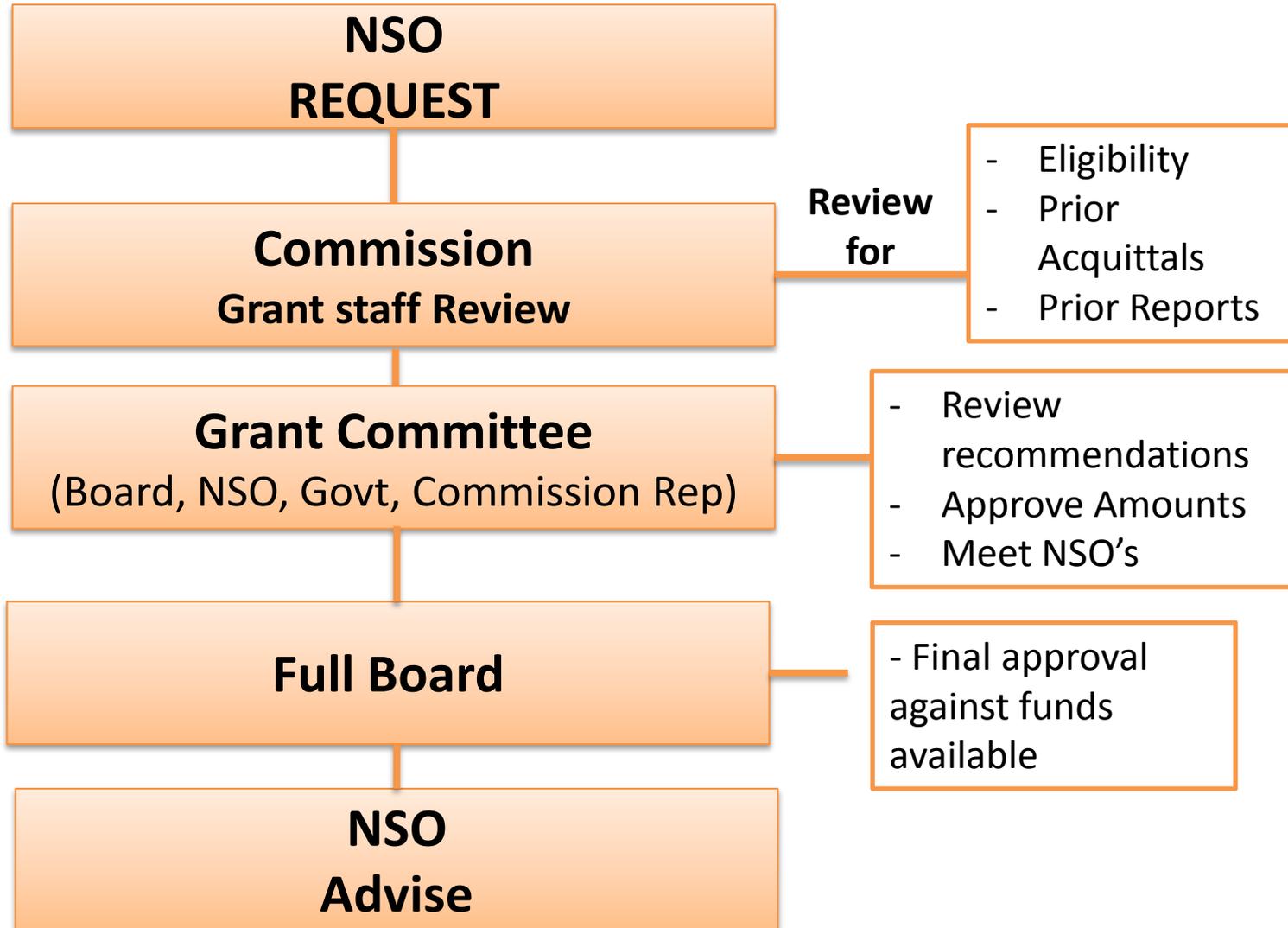
GIVEN under my hand this 22nd day of January 2013.

EPELI NAILATIKAU
President of the Republic of Fiji

GRANT PROCESS



“ How it works :- transparency driven”



FIJI NATIONAL
SPORTS
COMMISSION



29 MARCH 2016

IMPORTANT & URGENT ATTENTION

To all: FIJI NATIONAL SPORTS ORGANISATIONS (NSO'S)

Re: **1 AUGUST 2016 – 31 JULY 2017**

SPORTS GRANTS FOR NSO'S

The Ministry of Youth & Sports has advised that Government is changing their Financial year and as such we must request all NSO's to submit new requests for any Sports Grants for which they wish to make an application for the period 1 August 2016 until 31 July 2017.

We already have received your requests for the period 1 August 2016 until 31 December 2016 and must now request you submit any requests you have for the period following being from 1 January 2017 – 31 July 2017.

**All grant requests for the new Financial Year being to 31 July 2017,
MUST BE RECEIVED by the Commission NO LATER than 30 APRIL 2016.**

Late requests will not be considered.

The Commission is required to advise Government of the funding requirements of NSO's by 12 May 2016 and we now require full details, and requests, from those "*eligible sporting organisations*" by 30 April 2016.

Grants available to "eligible NSO's" are:

Overseas Sports Tours: To assist to send athletes or teams overseas for international competition.
ONLY available for Ranking or qualifying tournaments.

"To enrich the lives & health of all Fijians through physical activity & sports at all levels."

P.O.Box GC 78, Raiwai, Fiji | Phone: (+679) 3300 288 | Fax: (+679) 3300 299

Website: www.fijisports.com.fj  www.facebook.com/fijinationalsportscommission  @FNESC_



- Host International Tournaments: To assist in hosting of international events and local events, which have overseas participants.
- Short Term Expert Grant: To assist in acquiring overseas experts on short term basis.
To assist local development officers.
- Sports Scholarship Grants: To assist in sending elite athletes, and technical officials overseas for high level training on a short term basis.
- Special One Off Grants: To assist National teams in attending or hosting major international events.
- International Coaches Grant: To assist in appointment of coach for development of National teams.

To Be Considered for grants:

1. An NSO to be considered for any grant funding, must be first certified by the Commission as an “eligible NSO” and,
2. Be able to certify that it can provide a portion of all budgeted expenditure and,
3. Have clearly demonstrated that it is transparent, accountable and practises good sports governance principals.
4. Individual grant request templates (available on Commission website) must be fully completed for each particular request and be delivered with all required documentation to Commission office by 30 April 2016.
5. Special requests for one off grants must also include full budgets (income & Expenditure), details of event and invitation, details of benefits for sport and the benefits (detailed) to the Fiji economy.
6. Have fully acquitted and provided detailed reports on any previous funding provided by Government or the Commission.

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Eligible Sports Organisations:

To be certified as an “eligible NSO” an organisation must have shown that:

- it practises good sports governance,
- it has development plans (not just for the sport but also for the funding of the Sport) and
- it shows accountability to its athletes, members and the sport.

The Criteria for applying for eligibility status is:

1. All documents required as listed under Sports Grant Guidelines of Commission website, and
2. Provided Financial Accounts of the NSO at a minimum for the 2014 Financial Year, and
3. Have completed the NSO Certification Check List and submitted this with 2016-2017 Grant requests.

Preference for funding assistance will be given to “**eligible NSO’s**” who are working with the Sports Commission and/or the community in the development of their sport and contributing to the physical wellbeing of Fijians through recreational sports development.

I cannot stress the urgency in all NSO’s complying with our timelines to ensure they will be considered for assistance in this new financial year being 1 August 2016 – 31 July 2017

Should you have any queries please do not hesitate to contact myself or Sera at our office.

Regards

A handwritten signature in black ink, appearing to read 'Peter Mazey', with a stylized flourish at the end.

Peter Mazey
Executive Chairman

Email: peter@fijisports.com.fj

Mobile: 9388402

“To enrich the lives & health of all Fijians through physical activity & sports at all levels.”



Local Development Officers
Short Term Expert
Application

Please tick Yes or No where applicable

Part A – Your Details

1. Name of Organization _____

Mailing Address: _____

Phone: _____ Fax: _____

Email: _____

Contact Person: _____

Position in the Organization: _____

Part B – Local Expert Details

2. Name of proposed local short term expert: _____

3. Local Expert's Bio Data/Resume or CV to be attached.

4. Is your local development expert an accredited coach?

Yes No

5. Is this part of your 4 Year Development plan?

Yes No

6. Please advise if your organization had requested for funding for a local short term expert in the past?

Yes No

7. Which areas in the country have you extended your development and coaching programs?

8. How many qualified/certified development officers does your sporting organizations have:

a. Development Officers: Total: _____

(Males) _____ (Females) _____

Amount Requesting	
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9. Justification for amount requesting: What was the outcome of your 2 year previous funding? (Please type and attach on separate paper if your require more space)

10. Where is your local short term expert to be based?

Part C – Budget Details

11. Please provide a detailed budget of the costs

Involved: TOTAL: _____

12. Which of budgetary items will your organization contribute?

13. Have you sought financial assistance from other donors/sponsors for this program?

Yes No

14. Have you met the FNSC criteria for eligibility to be considered for assistance and grants?

Yes No

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of

Applicant

We strongly advise that you keep a copy of your application and all attachments for your records.

Part D – Application Checklist

With your completed and signed application form SG201 you must include:

• Certified copies of Identity Page – Personal details of the Short Term Expert for Local Development	<input type="checkbox"/>
• Copy of Bio Data/ Resume/CV	<input type="checkbox"/>
• Accreditation certificates	<input type="checkbox"/>
• Listing of Donors/Sponsor contribution	<input type="checkbox"/>
• Full Budget Details for this Local short term expert	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNSC criteria for eligibility?

Yes

No

Comments: _____

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



International Short Term Expert Application

Please tick in box - Yes or No where applicable

Part A – Your Details

1. Name of Organization

Mailing Address:

Phone: _____ Fax: _____

Email:

Contact Person:

Position in the Organization:

Part B –Expert Details

2. Name of Proposed International short term expert:

Surname: _____

First Name: _____

3. Duration of Expert Stay: _____

4. Is having an International Short Term Expert part of your 4 year development plan?

Yes No

If No, Explain why he/she is now required?

5. Please advise if your organization had requested for funding for an international short term expert in the past?

Yes No

6. How long did he/she stay for? _____

6.a. What training program will he/she be conducting?

Amount Requesting	
------------------------------	--

7. Justification for amount requesting: What was the outcome of your 2 year previous funding's? (Please type and attach on separate paper if your require more space)

Part C – Budget Details

8. Please provide a budget of the costs/fees involved:

i. Return Airfares: _____

ii. Meals: _____

iii. Transport; _____

iv. Venue Hire: _____

v. Accommodation: _____

vi. Consultation Fees: _____

9. Which of the above budgetary items will your organization contribute to?

10. Have you sought financial assistance from other donors/sponsors for this program?

Yes No

11. Have you met the FNSC criteria for eligibility?

Yes No

If No: Explain: _____

We strongly advise that you keep a copy of your application and all attachments for your records.

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of

Applicant

We strongly advise that you keep a copy of your application and all attachments for your records.

Part D – Application Checklist

With your completed and signed application form SG202 you must include:

<ul style="list-style-type: none">• Certified copies of Identity Page – Personal details of the International / Regional Expert	<input type="checkbox"/>
<ul style="list-style-type: none">• Copy of International / Regional Short Terms Expert Resume /CV	<input type="checkbox"/>
<ul style="list-style-type: none">• Accreditation certificates	<input type="checkbox"/>
<ul style="list-style-type: none">• Listing of Donors/Sponsor contribution	<input type="checkbox"/>
<ul style="list-style-type: none">• Full Budget Details for this International/ Regional expert	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNSC criteria for eligibility?

Yes No

Comments: _____

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



SPORTS SCHOLARSHIP AWARD Application

Please tick Yes or No where applicable

Part A - Your Details

1. Name of Organization _____

Mailing Address: _____

Phone: _____ Fax: _____

Email: _____

Contact Person: _____

Position in the Organization: _____

Part B - Funding Details

2. Name of recipient: _____

3. Bio Data of recipient and ranking - *Please attach to application under separate cover.*

4. How did your organization select the above recipient? *Please attach to application under separate cover*

5. This application is for a

New Full time scholarship award

Part-time scholarship award

6. How long is this scholarship for?

7. Venue intended recipient to undertake this scholarship?

8. Dates of placement: _____

9. Has the recipient confirmed placement?

Yes No

If No - when does recipient intended to have this confirmed.

10. Will the recipient undertake any academic studies.

Yes No

Amount Requesting	_____
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11. Justification for amount requesting: What was the outcome of your 2 year previous funding's? (Please type and attach on separate paper if your require more space)

12. Is the recipient receiving any other form of scholarship for this specific period?

Yes No

If Yes - indicate from who and amount?

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of

Applicant

We strongly advise that you keep a copy of your application and all attachments for your records.

Part D – Application Checklist

With your completed and signed application form SG401 you must include:

• Full participant name, Bio Data and selection criteria	<input type="checkbox"/>
• Selection Panel Listing with processes and protocols	<input type="checkbox"/>
• Full Budget Breakdown of This grant request	<input type="checkbox"/>
• 4 Year Development Plan	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNSC criteria for eligibility?

Yes No

Comments: _____

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



Please tick Yes or No where applicable

Part A – Your Details

1. Name of Organization :

Mailing Address:

Phone: Fax: _____

Email:

Contact Person:

Position in the Organization: Administrator

Part B – Tournament Details

2. Name of proposed International Tournament:

3. What are the tournament dates?

4. Where is the proposed venue?

5. What is the Total Budget overall cost for hosting this event?

6. Is this part of your 4 Year Development plan?

Yes No

If No, why are you doing this event?

7. Has your organization applied for other funding for this tournament?

Yes No

FNSC grants applied for in 2017 (received) & 2018 (awaiting)

8. Justification for amount requesting: What was the outcome of your 2 year previous funding? (Please type and attach on separate paper if you require more space)

9. List the name of your other sponsors, amounts requested and state if received or not and if so how much.

10. Did you provide bidding documents to host this event? Please attach Bidding Documents.

Amount Requesting	\$
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Yes No

11. Was the Sports commission or Ministry of Youth and Sports involved in this Bid?

Yes No

Part C – Expected Outcomes Details

12. Detail the projected numbers for the following:

- i. Participant
- ii. Number of participants:
- iii. Number of spectators:
- iv. Number of regional/international officials:
- v. Number of local technical officials for this event:
- i. Estimated number of players:
- ii. Estimated number of officials:

13. Please provide a summary of your event in one or two typed pages for

- a. the purpose to hold this event in Fiji.
- b. what do you hope to gain from hosting this event apart from the economic benefits it will bring to Fiji?

Part D : Budget Requirements

14. Your Sporting organization is required to submit a Full Budget Summary for assessment purposes in the following categories

- A. Revenue:
 - Contribution made by the national body
 - Entry Fee
 - Sponsorship
 - Revenue from gate -taking
 - Revenue from advertising
 - On-site Donations
- B. Fundraising Revenue
 - Individual Donations
 - Cash Sponsorships
 - Fundraising Events
- C. Sports Commission Revenue
- D. International Federation Grant
- E. Other Government or NGO grants
- G. Event Expenses

- Administration & Communication Costs
- Airfares
- Meals
- Accommodation
- Facility rentals
- Event Insurance
- Prizes/ Trophies / Medals
- Special purpose Equipment
- Professional and technical services and crews
- Marketing Promotions & Advertising
- Transportations
- Financial services/providers/ ticketing etc.

H. Separate income and expenditure budget & expenses must be included for Team Fiji Preparation to this event.

- FULL Team Preparation Cost

17. Identify items in the budget that will be met by the National Sporting organization as part of your contribution.

Economic Benefit For Fiji of Hosting.....			
Championships			
Estimated Visitors to Fiji	Number		
Total Competitors & Team Officials			
International & Regional Officials			
Visiting Family & Friends			
Total Visitors			
Participants Expenditure	Numbers	Unit \$	TOTAL \$
Travel into Fiji By Fiji Airways			
Accommodation (\$120 per day - 7 Days)			
Meals (\$70 per Day - 7 Days)			
Departure Taxes			
Shopping, Local expenditure			
Team Fiji			
Organisational Expenses			
Total Spend In Fiji			
Economic Multiplier (Conservative)			
Direct Economic Benefit			

Part D: Economical Benefits of Hosting this Event

18. We believe that this international event is a very worthy event to support for the following reasons:

- a. This is a great opportunity for Suva and Fiji, as it helps in re-affirming Suva as the Sporting Capital of the Pacific.
- b. The projected economic benefits of hosting the Championships are very attractive. The table below projects the Direct Economic Benefit of staging the tournament to be in excess of: _____

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of

Applicant

a) <i>The Return on Government's Investment is</i> <input style="width: 100px; height: 15px;" type="text"/> %
b) <i>The Government's total upfront investment in the Championships will be</i> \$ <input style="width: 100px; height: 15px;" type="text"/>

We strongly advise that you keep a copy of your application and all attachments for your records.

Part E – Application Checklist

With your completed and signed application form SG302 you must include:

• Fiji Team Preparation Budget	<input type="checkbox"/>
• Bidding Document	<input type="checkbox"/>
• Full Budget Breakdown of this grant requests	<input type="checkbox"/>
• Completed Economical Benefits Hosting Template	<input type="checkbox"/>
• Justification for amount Requested	<input type="checkbox"/>
• Achievement Report for the sport	<input type="checkbox"/>
• 4 Year Development Plan	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNCS criteria for eligibility?

Yes No

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



Please tick Yes or No where applicable

Part A – Your Details

1. Name of Organization

Mailing Address:

Phone: _____ Fax: _____

Email: _____

Contact Person: _____

Position in the Organization: _____

Part B – Overseas Tour Details

2. Name of Proposed TOUR or EVENT:

3. What are the TOUR or EVENT dates?

4. Where is proposed venue?

5. What is the Total TOUR or EVENT Cost?

6. Is this part of your 4 Year Development plan?

Yes No

7. Has your organization applied for other funding for this tour?

Yes No

8. Is this a Qualifying event?

Yes No

If Yes – What qualifying event is this for? _____

9. What is your current ranking for your sport?

Amount Requesting	
-------------------	--

10. Justification for amount requesting: What was the outcome of your 2 year previous funding's? (Please type and attach on separate paper if your require more space)

11. (i) Will this event improve your current ranking?

Yes No

12. How did you receive information to participate?

- i. Invitation
- ii. Qualifier
- iii. Made application to participate

Part C – Budget Details

13. Please provide a detailed budget of ALL costs

Involved: TOTAL: _____

14. Have you sought financial assistance from other donors/sponsors for this program?

Yes No

15. List the name of your other sponsors, amounts expected.

Sponsors	Amount Requested

16. Have you met the FNCS criteria for eligibility to be considered for assistance and grants?

Yes No

17 (i). Number of participants?

Males: _____ Females: _____

(ii). Number of Officials?

Males: _____ Females: _____

Part D - Budget Requirements

18. Your Sporting organization is required to submit a Full Budget Summary for assessment purposes in the following categories

A. Revenue:

- Contribution made by the national body
- Player Levy
- Sponsorship
- Fundraising
- Sports Commission Revenue
- International Federation Assistance
- Other Government or NGO grants

B. Tour Expenses

- Direct Costs Incurred
 - Transportation Local & While on Tour
 - Accommodation
 - Airfares
 - Meals
 - Entry fees
 - Medical Fees
 - Visa fees
 - Transit meals
 - Contingencies – Specific mention of items

C. Preparation Expenses

- Equipment List with Purpose
- Transportation
- Meals per person
- Accommodation
- Venue hire

19. Identify items in the budget that will be met by the National Sporting organization as part of your contribution.

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of Applicant

We strongly advise that you keep a copy of your application and all attachments for your records.

Part E – Application Checklist

With your completed and signed application form SG301 you must include:

• Full Participant name and Selection Criteria	<input type="checkbox"/>
• Event Sponsors and Letters approving funding	<input type="checkbox"/>
• Full Budget Breakdown of This grant request	<input type="checkbox"/>
• Latest AGM meeting minutes	<input type="checkbox"/>
• 4 Year Development Plan	<input type="checkbox"/>
• Qualifying Reports	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNCS criteria for eligibility?

Yes No

Comments: _____

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



Please tick Yes or No where applicable

Part A – Your Details

1. Name of Organization _____

Mailing Address: _____

Phone: _____ Fax: _____

Email: _____

Contact Person: _____

Position in the Organization: _____

Part B – Funding Details

2. Do you have existing contracts for current coaches and managers?

Yes No

3. Do you have local coaches and assistants to assist your international coach?

Yes No

4. Are there development squad's in place?

Yes No

Part C – Administration Details

5. Does your organization have an office space this is fully equipped for your intended coach to work out of?

Yes No

If No – state reasons why and what arrangements are been made to accomodating working space:

6. Will this coach have a final say in the selection of the team.

Yes No

If No, submit the following on a separate sheet:

- Selection Critieria & Processes
- Selection Panel
- Protocol for Sports International rankings.

Amount Requesting	
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7. Justification for amount requesting: What was the outcome of your 2 year previous funding? (Please type and attach on separate paper if your require more space)

8. How did you identify your proposed coach?

Officer Submitting Proposal:

Name: _____

Position in the Organization: _____

Date of Submission: _____

Phone: _____ Fax: _____

Email: _____

Signature of

Applicant

We strongly advise that you keep a copy of your application and all attachments for your records.

Part D – Application Checklist

With your completed and signed application form SG501 you must include:

• Full Selection Criteria for international coach position	<input type="checkbox"/>
• Selection Panel Listing with processes and protocols	<input type="checkbox"/>
• Full Budget Breakdown of This grant request	<input type="checkbox"/>
• 4 Year Development Plan	<input type="checkbox"/>
• Confirmation Letter from International Coach to reside in the country for term of employment	<input type="checkbox"/>

Fiji National Sports Commission Vetting Office use only

1. Date application received: _____

2. Have they met the FNSC criteria for eligibility?

Yes No

Comments: _____

Vetted by: _____ Date: _____

Processed Date: _____

Approved By: _____ Date: _____



TERMS AND CONDITIONS ON THE INTERNATIONAL COACHING GRANT

Disclaimer

The applicant must meet all the eligibility criteria and must notify the Fiji National Sports Commission if an applicant no longer fulfils the eligibility criteria. The Fiji National Sports Commission may accept or reject any application for an international coach in its absolute discretion. Should FNSC decide to accept the application for an international coach, the grant will be made on agreed terms and conditions. Should the FNSC accept the application for an international coach, the following terms and condition applies.

A. PROCESS OF APPLICANT APPOINTMENT

The following process for applicant appointment by the National Sporting Organisation should meet the following requirements:

1. The position should be advertised and evidence of proof of advertisement.
2. NSO's should have complied and completed application for work permit.
3. Police Clearance
4. Reference check must have international accreditation to coaching for your specific sport.
5. Part of the accreditation must be recognized to coach at the highest level of coaching for either international teams or nationals teams within your sport.

B. CONTRACT OF COACHES

Shall include but not limited to the following:

1. The term of Contract for the international coaches shall be for three (3) years and is negotiable. There will be an annual review of the contract and extension of contract will be based on assessment of performance.
2. All differences and grievances regarding the international coach shall be brought to the attention of the Fiji National Sports Commission.
3. The termination of contract shall be part of the Coach's Contract Agreement
4. Coaching schedule for the international coach is not only limited to the national squad but extends to NSO's development teams as well.
5. All reports by the international coach shall be on a monthly basis to the National Sporting Organizations and six (6) monthly to the Fiji National Sports Commission.

C. Annual Benefits for the Coach

The FNSC will be responsible for the payment of benefits for the international coach as agreed and approved by discussions with FNSC and the NSO for Salary and return airfares which will be paid directly to the coach and any other benefits agreed.

D. Contributions by National Sporting Organizations

Given the full financial assistance by government for the engagement of the international coach, it is only fair that the NSO's contribute to the needs of the national teams in preparation and participation at any given sporting event:

1. Internal and international travel expenses relating to the team including accommodation
2. Accommodation and meal expenses when in camp
3. Per diem expenses
4. Agreement to provide coach with a fully equipped office at NSO expense
5. Facility costs for training and competitions
6. Costs relating to coaching assistants and administration
7. Membership Registration
8. Advertising of positions
9. Reporting Agreements – Full report on coaching and team to be provided quarterly

		AUG 2016 - JUL 2017					
NSO	Overseas Tour	Hosting	Short Term	Scholarship	Int. Coach	TOTAL	
1 AFL FIJI	98,605.00	36,725.00	15,000.00			150,330.00	
2 Asia Pacific Taekwondo Federation			5,270.00			5,270.00	
3 Athletics Fiji		135,000.00				135,000.00	
4 Basketball Fiji		144,000.00				144,000.00	
5 Bowls Fiji	25,940.00					25,940.00	
6 Deans Cup			1,856.50			1,856.50	
7 FASANOC	232,600.00					232,600.00	
8 Fiji Amateur Boxing Ass.		19,075.00	10,000.00			29,075.00	
9 Fiji Association of the Deaf		40,000.00				40,000.00	
10 Fiji Badminton Association	19,500.00					19,500.00	
11 Fiji Chess Federation	109,853.00					109,853.00	
12 Fiji Football Association	52,058.00				91,513.25	143,571.25	
13 Fiji Hockey Fedration	80,000.00	15,000.00	12,230.00			107,230.00	
14 Fiji National Rugby League	243,500.00	60,000.00				303,500.00	
15 Fiji Netball Association	355,780.00	84,000.00		13,367.00	164,278.83	617,425.83	
16 Fiji Rugby Union	931,885.05	1,450,000.00			532,938.21	2,914,823.26	
17 Fiji Surfing Association	37,000.00	5,000.00	3,430.15	6,500.00	75,000.00	126,930.15	
18 Fiji Swimming Association		102,021.23		64,400.00	2,245.00	168,666.23	
19 Fiji Table Tennis Association	47,500.00	127,500.00	27,000.00	20,000.00		222,000.00	
20 Fiji Volleyball		68,237.68	15,000.00			83,237.68	
21 Fiji Yachting Association	6,000.00	6,526.25	7,800.00	6,900.00		27,226.25	
22 Gymnastics Federation of Fiji			3,750.00			3,750.00	
23 Karate Fiji	71,570.00		18,250.00	20,880.00		110,700.00	
24 Shooting Association of Fiji	11,000.00		15,000.00			26,000.00	
25 Tennis Fiji	4,500.00	29,933.00				34,433.00	
26 Weightlifting Fiji	102,460.00	21,011.36	14,900.00	56,786.00		195,157.36	
27 Min. Y&S (VAT Refund)			12,927.78			12,927.78	
TOTAL	2,429,751.05	2,344,029.52	162,414.43	188,833.00	865,975.29	5,991,003.29	

Please Note;

- The Figures provided above are actual cheques made out to National Sporting Bodies within the period of August, 2016 to July, 2017.
- The Figures above do not take into account any Refunds or Accruals within the period. The differences are noted below:

	Overseas Tour	Hosting	Short Term	Scholarship	Int. Coach	TOTAL
Expenses	2,429,751.05	2,344,029.52	162,414.43	188,833.00	865,975.29	
Less Refunds & Accruals	403,938.74	164,723.49	11,831.78	6,946.02	77,508.26	
	2,025,812.31	2,179,306.03	150,582.65	181,886.98	788,467.03	
Add Accruals	-	-	-	-	71,942.35	
TOTAL	2,025,812.31	2,179,306.03	150,582.65	181,886.98	860,409.38	\$ 5,397,997.35

FILM FIJI (formerly FIJI AUDIO VISUAL COMMISSION)

RESPONSE TO CLARIFICATIONS OF ISSUES BY THE PUBLIC ACCOUNTS COMMITTEE ON THE ISSUES RAISED IN THE AUDITOR GENERAL'S REPORT

1. AUDIT REPORT ON STATUTORY AUTHORITIES – 2016/17

1.1 GENERAL

Benefit to the country from overseas Film Making for 2016, 2017 and 2018

The film industry is going through exciting times and currently experiencing growth in terms of the number of productions showing interest to film in the country. Film Fiji considers how much each production spends in Fiji when they come to shoot and the benefits the country gets when the film is released promoting Fiji as a tourist destination. The benefits accruing from these productions are reflected in a multiplier effect to the economy (via investment and jobs) which was determined by an independent study endorsed by the Ministry of Finance and Reserve Bank of Fiji. According to the independent study, the economic multiplier is 2.81, which means that for each dollar spend in the country on local goods and services, this generates 2.81 the value within the Fiji economy.

Government invested \$3.55 million in Film Fiji from 2016 to 2018. A total of \$787 million dollars of new economic activity (NEA) was created by productions in these three years. Refer to table below for details:

	2018	2017	2016
No. of Productions	106	73	57
Rebate Productions	14	13	8
Total Budget Value	\$264.7m	\$308m	\$125m
Fiji Spent	\$119.6m (forecast)	\$117.8 (forecast)	\$43m
New Economic Activity [NEA]	\$336m (estimated)	\$331m (estimated)	\$120m
Direct Jobs	1,973	1,744	800

The impacts to the economy for the three years were:

- \$697.7 million in budgetary value of productions hosted in Fiji
- \$280.4 million spent directly in Fiji
- \$787 million in new economic activities created
- Impact on local economies of the different locations including Mamanuca Islands, Taveuni, Kadavu, Savusavu, Pacific Harbour, Suva and Western Viti Levu locations benefitted
- About 4,517 direct jobs created
- Much more ancillary jobs created for vendors/ suppliers to the industry.

The values these productions have on the local Fiji economy included:

- Injection of large amounts of new foreign money in a short period
- Promotion and awareness of Fiji through the showcasing of locations
- Creation of employment
- Use of service from local vendors
- Use of locations
- Development and training of our local crew base
- Upgrading or installation of local infrastructure

The returns to Fiji included:

- New economic activities creation with a multiplier effect of 2.81
- New employment creation
- New business opportunities
- Increase in tax revenues from the production company
- Increase in tax revenues from the local suppliers and employees
- Recognition as a player in the lucrative global film industry
- National infrastructure improvements
- Filling up accommodation plant and aircraft seats in otherwise off peak periods
- Film tourism – studies show that wherever a successful film has been shot, that location has experienced a growth of 54% in tourism arrivals in the following 4 years

The country as a whole benefits when productions come to film in Fiji. The benefit that productions bring to the country is enormous considering that they are only here in the country for short period of time and are spending huge amounts of money on local goods and services including employing locals. Film Fiji does not receive monetary benefit from all productions but the economy does benefit directly through usage of these local services. More than 4,500 full time equivalent jobs were created during these three years. Film Fiji was advised that the contribution to GDP by the Film

Industry in 2017 was similar to that of the Sugar Industry. The Film Industry can be a real contributor to the nation's economic progress.

1.2 **SIGNIFICANT FINDING**

Lack of VAT Reconciliations

VAT payable and Vat refunds are reconciled on a monthly basis against VAT Notice of Assessments received from the Fiji Revenue and Customs Service (FRCS). Effective from 2018, yearly VAT reconciliation are carried out against the Statement of Account for VAT, a copy of the reconciliation is attached.

FILM FIJI

23rd September 2019



20 September 2019

The Chairperson
Public Accounts Committee
Parliament of Fiji
P.O. Box 2353
Government Building
Suva

Dear Sir

RE: CLARIFICATION OF ISSUES – LTA REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

With reference to the letter dated 16th September 2019, we hereby submit our response to the Public Accounts Committee questions to 2016/2017 Audit report.

1. Errors in the Draft Financial Statements Submitted for Audit

The authority has taken on board the recommendations on disclosures and the accounting treatment highlighted by Office of the Auditor General. The authority has put in place the following measures to ensure that the draft financial statements submitted are free from errors:

- All adjustments are accompanied with proper explanatory notes to the Financial Statements
- Postmaster revenue is no longer recorded as receivables as advised by the Office of the Auditor General
- The reconciliation of the accruals account are now carried out on monthly basis and monitored to ensure only genuine expenses are accrued.

The authority is following all review processes to ensure that the future Financial Statements are free from errors.

2. Cashier Shortages

As of July 2016, the Authority recognized receivable amounting to \$21,783, relating to misappropriation of cash by staff at Nadi Town office in 2013 amounting to \$18,006 and destruction of Labasa Office by fire in 2014 with a cash loss of \$3,777. The Authority has written off the balance on 21st July 2017 as these receivables could not be recovered. However, the Authority has placed the following measures to ensure that cash is not misappropriated:

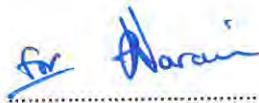
- The Authority has signed a Memorandum of Understanding with BSP on 17th August 2018 for overnight safekeeping of cash to ensure cash is not misappropriated by theft or fire in future.

Valelevu, P.O. Box 6677, Nasinu, Republic of Fiji Islands. Phone: 339 2166 Fax: (PSV) 339 5474 , (C/E) 339 8925

- The Authority has embedded stringent controls in the system whereby receipt cancellation has been removed from the system which prevents the Customer Service Officers from directly cancelling receipts without the various levels of checks and approvals by the Branch Managers to prevent staff from fraudulently taking cash through cancelling receipts.
- From 29 October 2018, the Authority has replaced the Regional Managers setup to individual Branch Managers dedicated to respective branches for better control, monitoring and accountability of revenue processes and cash handling.
- The Authority has also reviewed the minimum qualification requirements for Customer Service Officers to ensure that skilled staff are hired with some financial qualifications.

We will be present on 24th September 2019 to discuss the above issues further.

Yours Sincerely,



.....
SAMUEL SIMPSON
CHIEF EXECUTIVE OFFICER

4th October 2019

Hon Alvick Maharaj M.P.,
Chair Public Accounts Committee
Parliament of Fiji
P.O. Box 2353
Government Building
Suva

Dear Chair,

RE: REQUEST FOR SUPPLEMENTARY RESPONSES – LTA (2016-2017) AUDIT REPORT ON STATUTORY AUTHORITIES

With reference to your letter dated 25th September 2019, the Land Transport Authority (Authority), please kindly find detailed below are the Authority's, written submissions to the Public Accounts Committee's request for supplementary responses to the oral responses given on Tuesday 24th September 2019.

1. Cashier Shortages

In 2016, the Authority had recognized a Receivable amounting to \$3,777 in respect of a Cash Loss due to the destruction of Labasa Office by fire in 2014. However, the Insurance reimbursed the Authority for buildings and contents as the policy dictated amounting to \$851,225.65 which was deposited to the Governments Consolidated Fund Account (CFA), since Building Contents cover excludes valuable such as cash, the Receivable had to be subsequently written off from the Authority's books.

2. Traffic Infringement Notices ('TINs') issued by Municipalities

- (a) The Land Transport (Traffic Infringement Notice) Regulation 2017 came into effect from 7th April 2017. That all Traffic Infringement Notice proceedings that were instituted in the Court become the responsibility of LTA. This means that TINs should be paid at LTA or at any Post Office outlets.
- (b) The LTA has been providing specialist training to all municipal Enforcement Officers who are subsequently empowered to carry enforcement work within their respective areas under Section 9 (1) (c) of LTA Act 1998 as powers delegated to the Chief Executive Officer of Land Transport Authority under Section 12 of the Land Transport Act 1998 and the resolution of the Authority dated 15th July 2002. In this year alone 73 Local Government Enforcement have been trained.
- (c) Land Transport Authority wrote to all Municipal Councils and to the Director of Local Government in July 2017 clarifying the legal position regarding payment of Municipals Councils Traffic Infringement Notice under Section 84 (1) (2) of the Land Transport Act 1998:

"They should not make any alteration to the TIN as the TIN is a prescribed form under Land Transport (Traffic Infringement Notice) 2017".
- (d) Regulation 9 of Land Transport (Traffic Infringement Notice) 2017 states that:

Failure to take action within 12 months

If a person to whom a Traffic Infringement Notice is issued does not undertake any of the actions provided in regulation 7 within 12 months from the date the Traffic Infringement Notice is issued, the Traffic Infringement Notice takes effect as a conviction and the Authority may—

- (a) suspend the person's licence; and
 - (b) seek from the court a sentence providing for the issuance of demerit points and maximum penalties for the offence.
- (e) The amended Section 93 of Land Transport Act 1998 No 11 of 2017 states;

Substituted

The Principal Act is amended by deleting section 93 and substituting the following;

Transitional

- (1) All Traffic Infringement Notices issued prior to the commencement of the Land Transport (Amendment) Act 2017 are deemed to have been issued at the date of commencement of the Land Transport (Amendment) Act 2017 in accordance with Section 92.
 - (2) All proceedings instituted in relation to Traffic Infringement Notices in any court prior to the commencement of the Land Transport (Amendment) Act 2017 are deemed to be withdrawn.
- (f) As per Section 84 of Land Transport Act 1998, only Court proceedings revenue that have been recovered through proceedings instituted by councils in Court shall be paid in the General Revenue of the council.

Proceedings by Councils

84 (1) A council may institute proceedings for an offence against this Act in connection with any offence which is the subject of a Traffic Infringement Notice or other notices issued by an authorized officer in the employ of the council.

(2) Any fine or penalty recovered through these proceedings taken pursuant to subsection (1) shall be paid into the general revenue of the council.

The above section highlights that the only revenue that can be paid into councils are the ones that have been recovered through proceedings instituted by councils in court.

3. Total Number of Vehicles on Fiji's Roads to date

As of 23rd September 2019 the total number of vehicles registered in Fiji stands at 130,785. As matters currently stand, there is one Urban Clearway Enforcement corridor from McGregor Street, Bau Street Rewa Street operating Monday to Friday morning and evening peak. The well proven urban clearway

concept is designed to improve commuter journey times, reduce exhaust emissions and make for a better streetscape environment.

Fiji Roads Authority who have highway responsibility for urban clearway projects plan to expand this network. The LTA is the enforcement element. This Authority is in regular discussion with the FRA regarding the roll out of further clearways.

The Authority is also working towards promoting the use of Public Transport by ensuring that services are provided efficiently throughout the country. This is very closely monitored through a Quality Assurance Management Systems (QAMS) which is in place for all Bus Companies.

Furthermore, the Authority's Standards & Engineering team carries out periodic Audits to ensure that company's bus fleets are being maintained to the minimum required standards having due regard to safety in operations.

Moreover, according to a survey conducted along Suva – Nausori corridor in 2016, more than 75% private vehicles travelling along the corridor consisted of only the driver or a passenger. Getting people out of their cars and into public transport will require a sea change in the Public Transport offering particularly from bus operators who must invest in new fleet with well appointed low floor fully accessible vehicles with proper air conditioning, heating, lighting, comfortable seats to create desire for modal shift to be achieved in Fiji particularly in the cities and towns. The Bus market share is in decline as more and more Fijians give up on the bus and resort to private car ownership. The reversal of this trend can only be achieved by bus operators improving their offering and moving people back to using the bus. This has been proven in other markets.

Additionally, in conjunction with the FRA the Authority is discussing the introduction of Yellow Box junctions at key city locations in Suva, Lautoka and Nadi which would ensure that the junctions are not blocked by selfish drivers. Discussions are on-going concerning the introduction of "Bus Lanes" where highway width permits along some key city corridors. The success of these initiatives is dependent on effective enforcement and the Authority has plans to carry out such enforcement using a technology solution of Automatic Number Plate cameras and sensors.

The Authority is also exploring the possibility of:

- i. Vehicle age limits although this will only work if there is an established vehicle end of life mechanism in Fiji which currently does not exist.
- ii. Quota system to limit vehicle registration per individual.
- iii. Low emission zones in the central business districts combined with a delivery permit system restricting large vehicle deliveries to night time only.
- iv. Implementation of pay-as-you-use system by mandating tolls on urban centers.
- v. Fiji urgently requires a national traffic management centre and the Authority has developed outline proposals for a multi-agency Operations Control Centre to discharge this role.

4. Demerit Points

As per the Land Transport (Traffic Infringement Notice) Regulation 2017, all Speed Camera fines not paid within the stipulated 90 days' timeline, there will be a fixed penalty and a late payment fee.

Currently the Authority **does not have an existing Demerit points system**, but in terms of monitoring habitual traffic offender's, drivers are given warning letters, should there be no improvements on

their driving records, they are then call in for Show Cause at which powers to suspend, cancel or curtail are exercised.

The Authority has incorporated in the Traffic Infringement Notice the number of demerit points, **but Court will be the approval Authority on the awarding of maximum penalty & demerit points.**

As per Section 88 (1) of LTA Act:

Section 88

Courts to award demerit points

88 (1) If a person is convicted of an offence under this Act, the court shall award against the person the number of demerit points prescribed in respect of the offence.

As per the above Section the Court can only award demerit points after the conviction has been entered against the accused. However, the demerit points on the Traffic Infringement Notices are for record purposes which will only be used in Court of law as is necessary.

5. Remuneration of Staff

The following table contains the salary range and benefits of the Authority's Employees:

Bands	Position		Salary Scale	Other Benefits
Band 1	Registry Officer Admin Officer	Admin Support Officer Driver/Admin	\$17,302 - \$20,762	Annual Leave – 18/21 days** Sick Leave – 21 days In- Patient Sick Leave – 25 days Family Care – 5 days Paternity Leave – 5 days Maternity – 98 days Bereavement Leave – 3 days Housing Allowance- \$6,000** Subsistence Allowance - \$75/\$90** Disturbance Allowance - \$1000 Outpatient Cover - \$500/\$1000** Medical Insurance Local Hospitalisation (Public) - \$12,500 Local Hospitalisation (Private) - \$20,000** Overseas Evacuation - \$300,000
Band 2	Education Officer Media Liaison Officer Weighbridge Technician Graphic Artist ICT Application Support Officer ICT Support Officer Help Desk Coordinator Property Property Officer PSV Officer	Technical Support Officer Processor Authorised Officer Adjudicator Regional Admin Officer Assistant Payroll Officer IPU Officer Customer Service Officer Executive Secretary Call Centre Agent	\$21,614 - \$25,937	
Band 3	Driving Coordinator Analyst Programmer ICT Project Officer ICT Compliance Officer Enforcement Analyst Quality Assurance Assistant Coordinator Technical Coordinator Enforcement Finance Officer Assistant Technical Officer Vehicle Examiner Driving Examiner Fleet Officer	Senior Technical Assistant Senior IT Assistant Tribunal Secretary Internal Auditor Assistant Compliance Officer ADT Instructor Payroll Officer Education Officer Human Resources Officer Senior Customer Service Officer Senior Enforcement Officer Senior Public Transport Officer	\$26,660 - \$31,992	
Band 4	Senior Technical Officer Corporate Communication Officer Transport Planner Legal Officer Senior Auditor	Technical Officer (S&E) Transport Analyst Operation Analyst Senior Fleet Officer Enforcement Analyst Analyst Programmer	\$32,564 - \$39,077	

Band 5	Training Coordinator National Coordinator Enforcement Team Leaders Quality Assurance Officer Financial Accountant Branch Managers Senior Regulatory Analyst	Mechanical Engineer Senior Transport Analyst System Network Administrator Senior Legal Officer Senior Analyst Programmer Senior Transport Analyst Senior Technical Officer Management Accountant	\$41,536 - \$49, 843	Inclusive of benefits mentioned from Band 1-4 above; Additional Benefits Term Life Insurance – Salary x 2 Mobile Phone + \$50 credit per month
Band 6	Managers		\$52,666 - \$63,199	Inclusive of benefits mentioned from Band 1-5 above; Additional Benefit Vehicle /Vehicle Allowance - \$6,000
Band 8	General Managers		\$112,275 - \$134,730	Inclusive of benefits mentioned from Band 1-6 above; Special Benefits Annual Leave – 25 days (increase by 4 days) Sick Leave – 13 days (decrease by 8 days)
** Conditions Apply				

6. Battle [Barrel] Draws for Taxi Permits

The New Taxi Permit Application complies with the **Land Transport (PSV) (Amendment) Regulations 2017: Regulation 5C** – “A person seeking the issuance of a taxi permit must apply to the Chief Executive within 14 days from the date of the last advertisement and must do so in accordance with the process set out in this Division”.

The new taxi permit **eligibility criteria** stipulate that applications must be lodged in the prescribed form accompanied with a prescribed fee, the applicant must be a naturalised Fiji citizen that permanently resides within the Transport Zone for which the application is made. The applicant and the applicants’ immediate family must not hold or has never held a taxi permit with the combined household income not exceeding \$20,000. In addition, the applicant must not be convicted under certain portions of the **Crimes Act 2009(Part 12B, 16 or 17)**.

The Land Transport Authority (LTA) in its effort to ensure that all New Taxi Permit Applications are appropriately verified and processed has developed five (5) major features in the initial processing phase. These five (5) features are:

a) Call for Application

The Land Transport Authority calls for Application through a local newspaper. Interested Applicants lodges application with relevant documents as per Taxi Permit Application Checklist within the 14 days from the “last call date” of advertisement. Such documents are Completed Application Form, Valid Photo ID, Proof of Residential Address, Police Clearance Report and Proof of Household Income not Exceeding \$20,000.

b) Vetting of Application

All applications received are verified against the Taxi Permit Application Checklist before fees are accepted. Only verified Applications are submitted to the Review Committee.

c) Review of Applications

An Independent Review Committee reviews all new taxi permit applications received by LTA. The Independent Review Committee has the power to deem applications either “eligible” or “in-eligible”. The Independent Review Committee as per the ***Land Transport (PSV) (Amendment) Regulations 2017: Regulation 5D*** has the role to:

- a) Review all new taxi permit applications in respect of a transport zone
- b) Ensure that new taxi permit application is complete; and
- c) Determine whether the applicant meets the new taxi permit eligibility criteria for the issuance of a taxi permit set out in the ***Land Transport (PSV) (Amendment) Regulations 2017: Regulation 5E (2)***.

d) Appeal Process and Decision by the Board

All applicants are notified of the decision via a formal letter. The ineligible applicants are given a ***14-day period*** to appeal the decision of the Review Committee to the LTA PSV Board. Applicants must prove by documentart evidence or otherwise that they are eligible to go into the Draw for a New Taxi Permit. Once the Board makes a decision, applicants are notified of that decision and then Barrel Draw is conducted.

e) Barrel Draw

The Barrel Draw is the most transparent way of issuing taxi permits. All Applications deemed “Eligible” by the Independent Review Committee is allocated a ball number before it goes into the New Taxi Permit Barrel Draw. Only the allocated Quota for each Zone is drawn out of the Barrel Draw. Only applicants whose ball numbers are drawn out of the barrel are issued with the Provisional Approval Letter for the purpose of taxi permit registration. *[Any complaints received by the Authority (LTA) after the Toxi Permit is issued to an Applicant, the authority conducts a preliminary investigation to determine before the Permit holder can be show caused for revocation/cancellation of permit.]*

Issuance of Taxi Permit is based on a Transport Zone and the Quota System that is derived considering the following factors:

- Population- to cater for the demand of the taxi commuters
- Existing Taxi Operators- to determine shortages/oversupply of taxi service in a particular area
- Zone Area Coverage- to determine public accessibility to taxi service and other public transport modes.

Thus, the taxi permit application drawn is based on the available quota for any Transport Zone. The Transport Zone Quota is subject for a review based on changes in the population demand for taxi users to meet the market demand for Taxis and the changes in land use composition due to development changes for an area/zone. Therefore, pursuant to the ***Land Transport (PSV) (Amendment) Regulations 2017: Regulation 5B (1): “The Chief Executive determines the transport zones in Fiji and a reasonable quota for taxi permits to be issued for each transport zone”***.

ADDITIONAL INFORMATION.

1. Measures taken by LTA to ensure proper scrutiny of Applications

- Customers will now be requested to submit additional documentary evidences together with their application in order to prove to their Authority their eligibility for the taxi permit application.

Category	Additional Document Requirement
Unemployed (Applicant and Household Members)	<ul style="list-style-type: none"> • FNPF Contribution Statement • Statutory Declaration
Employed (Applicant and Household Members)	<ul style="list-style-type: none"> • Recent Payslip, Tax Withholding Statement from Employer and Confirmation Letter from Employer with Annual Salary • FRCS Notice of Income Tax Assessment
Schooling (Applicant and Household Members)	<ul style="list-style-type: none"> • Offer Letter from School
Household Members	<ul style="list-style-type: none"> • Driving Licence Number • FNPF Joint Card/ TIN Letter • Birth Certificate
Citizenship	<ul style="list-style-type: none"> • Voter Card • Fiji Passport or Immigrations Search

- LTA has developed an ICT Application for New Taxi Permit in its internal LTA Soft system. The system is designed with controls and business rules reflecting the New Taxi Permit Application Criteria and Eligibility to properly screen all applications at the time of submission by the Applicant.

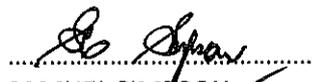
7. Recording of Leasehold Land

The Authority is currently in the process of obtaining the Lease Agreement for Valelevu site as the title deed has been signed by the Authority and forwarded to Lands Department for registration. The Authority will have to pay an additional rental payment amounting to \$85,733 in order to uplift the Registered Lease.

In addition, the Authority has forwarded all the relevant documents required by the Lands Department for its Cuvu, Labasa and Lautoka Sites and the Authority awaits a response from the Lands Department.

In conclusion Honorable Chair I am pleased to be able to provide you with the supplementary information that the Committee have requested and do look forward to future discussions with your most important Parliamentary oversight body.

Yours Sincerely,



SAMUEL SIMPSON
CHIEF EXECUTIVE OFFICER

By Email

23 September, 2019

Hon. Alvick Maharaj
Chairperson – Public Accounts Committee
Parliament Complex
Government Buildings
Suva

Dear Hon. Maharaj,

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

Further to your letter dated 16th September, 2019 the following is Fiji Roads Authority's response to the query raised:

**Section 5:13 Fiji Roads Authority;
Lack of Reconciliation of Donated Assets.**

What is the status of the new ERP and Assets Management System?

Fiji Roads Authority (FRA) has temporarily shelved the ERP system as the Organisation is still undergoing a restructure and the mapping of processes under the consolidated budget. The need for ERP in FRA will be re-evaluated at the end of 2020 by when we expect to have the organisational structure and departmental operating procedures finalised.

As for the Assets Management System (AMS) FRA is currently using two platforms namely Road Assets Maintenance & Management (RAMM) and Environmental Systems Research Institute - Geographic Information System (ESRI – GIS). FRA has had these platforms in use for the over two years and is in the process of evaluating the benefits against alternative database softwares that can provide real time assets valuation. By the end of 2020 FRA intends to have in place an AMS that can facilitate Operation & Maintenance and at the same time can provide real time valuation report.

Wherever possible, FRA is looking to understand the best value for money for managing road infrastructure systems.

Your sincerely,



Kamal Prasad
Acting Chief Executive Officer

**Public Accounts Committee
Fiji Roads Authority
Supplementary Response**

Question:

Provide the Committee the total number of international and local contractors engaged by FRA in carrying out its Capital projects in Fiji.

Response:

No.	Name of Contractor	Company Director
INTERNATIONAL CONTRACTORS		
1	China Rail First Group Co.Ltd	William Yang Zhimming
2	China Rail No.5 Group Engineering Co.Ltd	Mr. Zhang Haichang
3	China Gezhoba Group Company	Xu Zhongguo
4	Higgins Contracting Ltd(Fletcher Building (Fiji) Limited (trading as Higgins)	Chris Wright
5	Fulton Hogan Hiways Joint Venture	Duncan Fraser
6	Fulton Hogan Investment Fiji Ltd	David Lyall
7	Flame Tree Development Fiji Ltd	Phil Tombs
8	Fletcher Constructions Fiji Ltd	John Mathews
9	Concrete Solutions Fiji Ltd	Noel Mcmanaway
10	Pacific Marine Fiji Ltd	Noel Mcmanaway
11	China Civil Engineering Construction Corporation	Longhua Zeng
12	China Railway 14 Bureau Construction	Zihui Zhang
13	Erasito Consultants Ltd	Terence Erasito
14	OPUS International Consultants Ltd	Murray Triggs
15	Erasito Beca	Terence Erasito
16	NAL Civil Engineering/Chahan Engineers	Nitesh Prasad
17	Kramer Ausenco	Shane Harris
18	Tonkin & Taylor	Chris Freer
19	GHD	James Palmer
20	Ground Technologies	Sony Khan
21	SCOPE Pacific	Jacqueline Hughes
22	Royal Haskoning	James Lewis
23	WAPCOS	Adarsh Kumar
LOCAL CONTRACTORS		
24	Fairdeal Earthmoving Contractors Ltd	Parmod Kumar
25	Dayals Quarries Ltd	Brij Dayal
26	Pacific Marine Fiji Ltd	Noel Mcmanaway

27	Geotech Drilling International Ltd	Abdul Kalim
28	Naboutini Transport	Gulsher Ali
9	Lomanitoba Company Ltd	Ravnil Chand
30	A Khan Hire Services	Faiyaz Khan
31	Kashmir Trasnport Company Ltd	Mohammed Kalim
32	Hussains Hire Plant	Taiyab Hussain
33	Hot Springs Hire Services	Roy Singh
34	MAH Enterprises	Elizabeth Herbert
35	Jaduram Industries	Nilesh Jaduram
36	Rehoboth Infrastructure	Sekaia Ragata
37	Digtrac Ltd	Molly Haynes
38	RPA Group	Ronesh Kumar
39	Vinay Vikash Hire Truck	Vinay Chand
40	Faizal Bulldozing Company Ltd	Mohammed Faizal
41	Paradise Digging Services Ltd	Rakesh Jattan
42	Nands civil Contracting ltd	Rajeshwar Nand
43	Prems Civil Contracting Ltd	Keshwa Prem
44	Instant Hire Services	Ravi Nand
45	Jia Constructions	John Jia
46	Titis Quarries Metal Supplies Ltd	Saifud Din
47	Abbus Investment Services	Asad Ali
48	Pratarps Asphalt Quarry Ltd	Kamlesh
49	Road Sealing Services	Francis Ram
50	Pacific Electric	Mahesh/Nisha
51	Power Electric Ltd	Mahend Prasad/reuka
52	Engineer Procure Construct (Fiji) Limited	Vijay Zutshi/Amit Singh
53	Tanoa Electrical Works	Shalend Prasad
54	N10 Civil Contractors	Gulsher Ali
55	Coastal Development	Moeen Ali
56	Wood& Jepsen Consultant Ltd	Rodrick Jepsen
57	NRW Macallan Fiji Ltd	Nathan Kirk
58	Entec Limited	Pratarp Singh
59	WesEng Consultants	Andrew Singh
60	Civil Works Solution	Atunaisa Nayago
61	Netts Planning & Infrastructure	Netani Qicatabua
62	Hamen Lodhia	Hamen Lodhia
63	Geotech Testing Fiji Ltd	Jonathan Prasad
64	Instant Construction Ltd	Vijay Goundar
65	Multi Works	Pradeep Kumar
66	National Bulldozing and Transport Co. Ltd	Mohammed Yunus
67	Prataps Civil & Asphalt Quarries Ltd	Rahul Pratap
68	Predict PTY Ltd	John Richardson
69	Radial Drilling (Fiji) Pty Limited	Nemani Karalo
70	Rehoboth Infrastructure Ltd	Sekaia Ragata
71	Rock Tek Limited	Viliame Nailumu

72	Viti Vanua Holdings Limited	Mohammed Yasin
73	Zaid Engineering	Daud Hussain

Subject	RE: List of Contractors
From	Sainiana Rokovucago <Sainiana.Rokovucago@fijiroads.org>
To	Savenaca Koro <savenaca.koro@govnet.gov.fj>
Cc	Kamal Prasad <Kamal.Prasad@fijiroads.org>; Sonal Goundar <sonal.goundar@fijiroads.org>; Mateo W. Lagimiri <mateo.lagimiri@parliament.gov.fj>
Sent	Wed 25/09/2019 4:24 p.m.

Sainiana Rokovucago
Communications and Public Relations Department
Fiji Roads Authority

25 September 2019

Our ref: MS3/2/1/62

("By hand delivery")

30th September 2019

Chairperson
Public Accounts Committee
Parliament of Fiji
P O Box 2353
Government Buildings
SUVA

Dear Sir,

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

Reference is made to Maritime Safety Authority of Fiji hearing on the 25th September 2019. A verbal response was delivered on even date by the Acting Chief Executive Officer at approximately 2.20pm on questions submitted by the Standing Committee on Public Accounts. The verbal submission are listed below for further reference and clarification.

Overstatement of Assets

MSAF advises that a letter was written to Ministry of Infrastructure & Transport dated 22nd June 2016, informing on the collapse of newly built light houses and if the remedial work could be carried out by the Ministry on its own cost. (Appendix I)

To date, only Cakau Momo Reef and Curacoa Rock has been re-constructed by MoIT. No official correspondence has been received regarding the reconstruction. Remedial action and re-construction of other lighthouse structures remains pending.

1. The expected useful life of a light structure is 50 years. This is in accordance with the specification supplied with the design by DBGA.
2. Investigation was carried out by the gazetted under water surveyor, which identified the following root cause:
 - Structural base had no penetration in the sea bed
 - Based culverts were resting on the sea bed with gaps packed with sand bags
 - Pouring of concrete was through manual methods without using concrete pumps, as a result concrete was not binded with aggregate due to concrete washing in the salt water as in was manually filled into the base

- There was only a single “H” beam pile driven into the sea bed to hold the whole structure

MSAF was consulted on the design phase and not on construction phase which was entirely under Ministry Infrastructure and Transport control.

MoIT is responsible for the structural failure as they were in-charge of the construction.

3. The current leaning light houses have remained the same with no remedial work carried out. The light is in operation, however the structure is not repaired and is not safe for access. Remedial works were carried out (re-construction) of Curacoa Rock and Cakau Momo Reef Light via MoIT funds. The cost of the re-construction was not disclosed.
4. The totally collapsed Light Houses remain under water and have not been replaced. The initial cost of the Light Houses (Mouva Reef) were \$197,450 and Narara Island Light were \$193,326, however the replacement is pending.
5. As discussed with DBGA and Marine Structural Contractors, MSAF will review the designs and construction methodology. In addition MSAF will have independent check on the structural design.

Power point presentation attached at Appendix II

Qualification 2

There are multiple issues raised and MSAF is looking at the technicalities of the issues and will get the MSAF board to take into consideration of the issues and look best practice. We are currently reviewing all MSAF finance processes. MSAF deliverables includes invoices to Shipping Agents who are a major contributors to MSAF revenue. Ship Agents normal accounting practice is to invoice Principals on month end for payment of ships expenses. Upon payment, shipping agents will clear accounts with MSAF.

Income Tax Exemption Status

MSAF advises that a memorandum was written to the Permanent Secretary for Ministry of Economy from Permanent Secretary for Ministry of Infrastructure & Transport dated 22nd June 2018 ,for extension on Income Tax Exemption for MSAF from 2013 to 2018. MSAF have had meetings with FRCA on to issue and the MSAF awaits the reply to correspondence between Ministry of Economy and Ministry of Infrastructure & Transport. Approval on extension of

Income Tax Exemption is granted by Ministry of Economy dated 10th December 2018. (Appendix III).

Establishment of Marine Spill Pollution Advisory Committee

1. The current balance of Environment Levy Fund is \$848,736.25 as of 31st August 2019 and in Term Deposit, the invested figure is \$6.46m.
2. MSAF have written to the line Ministry for the appointment of the Marine Spill Advisory Committee in 21st May 2018 and reminder letter was written 7th January 2019. (Appendix IV). Currently, no appointment has been made and MSAF will continue to pursue with the line Ministry on the appointment.

Incomplete Ships System Software Database

1. The old data fields were different compared to the new database field format. For migration of old system to new system, data were manually entered where approx. 3000 ship entries by 15 fields in each.
2. The uploading for the remaining ship's data has been completed. MSAF is now using the database for its Ship's online survey approval process.
3. Training was conducted in phases with all relevant MSAF staffs to fully utilize the database by the Software Provider. MSAF Database & Records staff does internal training to all MSAF offices located around Fiji. This also includes trainings for newly recruited relevant staffs.
4. The version of the software is BMC Footprints Version 12.1.09 Build 44.9 installed in 2016. The current version is useable for the intended purpose and version changes is not needed.

Yours faithfully



PHLIP HIL
ACTING CEO



SHIVANI DEVI
ACTING MANAGER FINANCE



Our ref: MS7/24/1

22nd June 2016

The Permanent Secretary
Ministry of Infrastructure & Transport
Nasilivata House
Samabula
SUVA

("By hand delivery")

Dear Sir

RE: COLLAPSE OF NEWLY BUILT LIGHT HOUSES

We would like to bring to your attention the complete failure of lighthouse structures constructed by MoIT during the years 2013 to 2015.

Listed below are the details of lighthouse structures that has either collapsed or leaning onto one side that is partially failed structures.

Lighthouse Description	Date Completed	Date of Collapse / Fall / Failure	Notes	Structure Cost (VIP)	Marine Lantern Cost
Cakau Momo Reef, in vicinity of Nairai & Batiki Islands	December 2013	Reported to MSAF in January 2014. Underwater survey was done in April 2015	Construction failure - structure collapsed. MSAF was instructed to pay \$3950.00 for inspection after collapse.	\$182,191	\$7,962
Mali Passage-East Side, Vanua Levu	December 2013	Reported to MSAF in March 2015. Underwater survey was done in April 2015	Construction failure - structure leaning on one side and poses risk.	\$220,890	\$7,474
Mali Island-South Side, Vanua Levu	December 2013	Reported to MSAF in 2014. Underwater survey was done in April 2015	Construction fault - MSAF was instructed by PS, MoIT to pay for remedial works.	\$151,617 + 16,617 (remedial)	\$7,474
Mali Island-East Side, Vanua Levu	December 2013	Reported to MSAF in 2014. Underwater survey was	Construction fault - MSAF was instructed by MoIT to pay for remedial works.	\$142,654 + 16,962 (remedial)	\$7,474

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		carried out in April 2015			
Narara Island, Yasawas	December 2014	Reported to MSAF in 2014. Underwater survey was done in April 2015.	Construction failure - structure collapsed.	\$193,326	\$3,413
Tivua Island, Mamanuca Group	December 2014	Reported to MSAF in 2014. Underwater survey was done in April 2015.	Construction failure - structure is leaning on one side and poses risk.	\$195,713	\$3,413
Mouva Reef, East of Wayasewa Is, Yasawas	December 2014	Reported to MSAF March 2015	Construction failure - structure was leaning on one side. Lighthouse then collapsed in TC Winston.	\$197,450	\$3,413
				Total Loss	\$1,358,043

The Maritime Safety Authority of Fiji has provided funding through government grant for construction of these lighthouses. It may also be noted that these projects have been recorded as completed projects with Strategic Planning Office and Ministry of Finance. As such MSAF will not be in a position to seek additional funding for reconstruction.

The lighthouses are very crucial for navigation and the ones without any navigational lights are:

- Cakau Momo Reef
- Narara Island
- Mouva Reef

Furthermore, for your information the light house structures life span was supposed to be 50 years or more as specified in technical specification of the structural drawings. However, the above structures had collapsed and some partial damaged after two years as per the above table.

The design and construction were both carried out by the Ministry. As such it is only prudent that the remedial work is carried out by the Ministry at its own cost.

Yours faithfully


JOHN V. TUNIDAU
 CHIEF EXECUTIVE OFFICER

AIDS TO NAVIGATION – REHABILITATION

Background

- In 2011, the Minister for Finance announced a baseline budget of \$9M for the Maritime Safety Authority of Fiji (MSAF) for rehabilitation of Aids to Navigation (Lighthouses) in Fiji waters.
- This was to be spread over a 3 year period, effective from January 2012.

Curacoa Rock Lighthouse, Nadi Waters

Built in 2012



Destroyed by TC Evan 2012



Curacoa Rock Lighthouse, Nadi Waters

Re-constructed in 2013



Cakau Momo Reef Lighthouse, Lomaiviti

Newly Built in 2013



Cakau Momo Reef Lighthouse, Lomaiviti

Collapsed in 2014

CAKAU MOMO PHOTOS



GOPR1781.JPG



GOPR1782.JPG



GOPR1783.JPG



GOPR1784.JPG



GOPR1785.JPG



GOPR1786.JPG



GOPR1787.JPG



GOPR1788.JPG



GOPR1789.JPG



GOPR1790.JPG



GOPR1791.JPG



GOPR1792.JPG



GOPR1793.JPG



GOPR1794.JPG



GOPR1795.JPG



GOPR1796.JPG



GOPR1797.JPG

Cakau Momo Reef Lighthouse, Lomaiviti

Re-constructed in 2016



Tivua Reef Lighthouse, Mamanuca

Built in 2014



Leaning since 2015



Narara Lighthouse, Yasawa Islands

Built in 2014

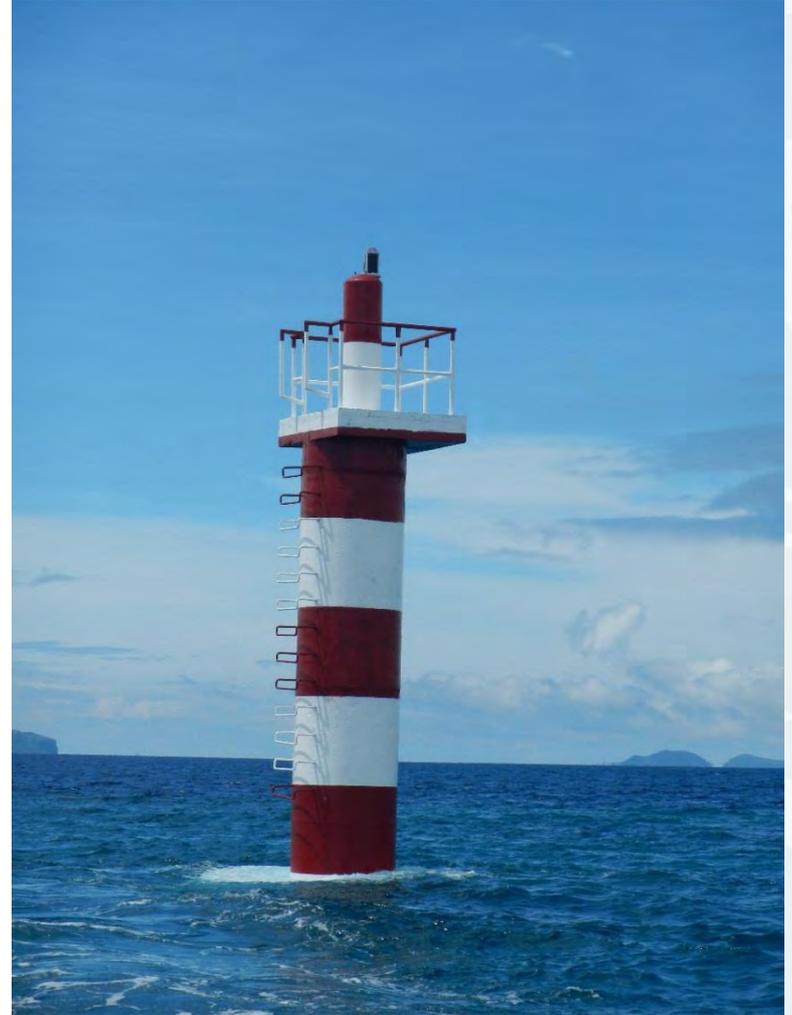


Collapsed in 2015



Mouva Reef Lighthouse, Yasawa Islands

- *Built in 2014,*
- *Leaning since 2015, then*
- *Destroyed by TC Winston Feb 2016 and disappeared underwater*

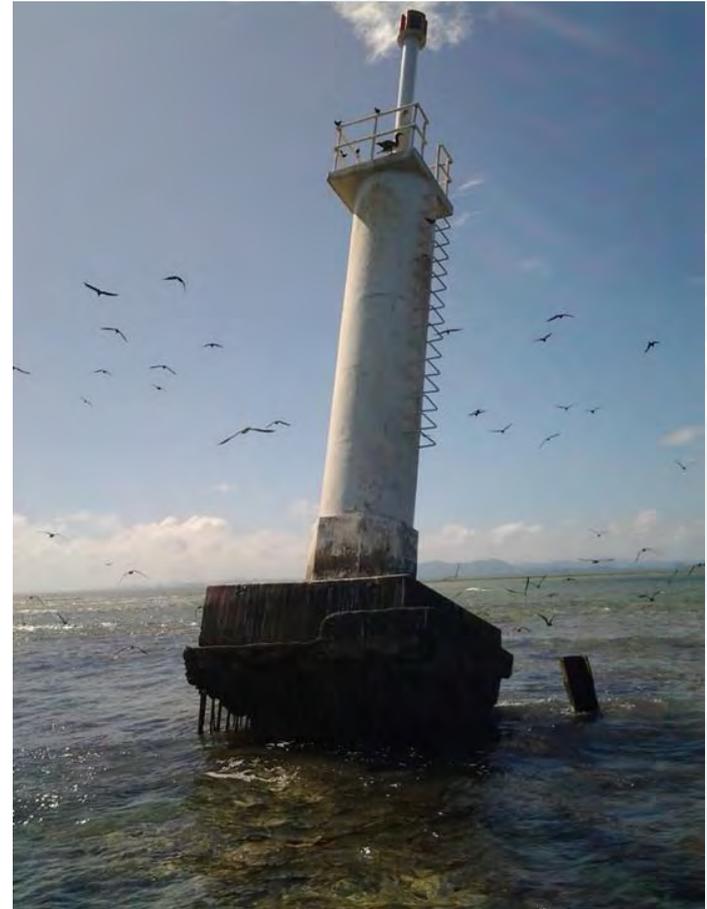


Mali Passage Lighthouse, Vanua Levu

Built in 2014



Leaning since 2015





MINISTRY OF ECONOMY

MEMORANDUM

From: Permanent Secretary for Economy

Phone: 3307011

To: Permanent Secretary for Infrastructure & Transport

Date: 10/12/18

Subject: Extension of Tax Exemption for Maritime Safety Authority of Fiji (MSAF)

1. Reference is made to your memorandum dated **22 June 2018** on the aforementioned.
2. Please be advised that the Minister for Economy has granted approval for the extension of tax exemption for MSAF from 2013 to 2018 under Paragraph 2 of Part 1 – Government of the Income Tax (Exempt Income) Regulations 2016.
3. By a copy of this memorandum, FRCS and MSAF are duly informed of this decision.

Thank you.

Handwritten signature of Elenoa Vueti.

Elenoa Vueti
for Permanent Secretary for Economy

cc: Chief Executive Officer, FRCS
Chief Executive Officer, MSAF

*Marine Spill
Pollution Advisory
Committee*



(Appendix IV)

Our ref: MS 01/01

(By hand delivery)

07th January 2019

The Honourable Minister
Ministry of Infrastructure, Transport, Disaster Management and Meteorology Services
Nasilivata House
SAMABULA

U/s The Assistant Minister
Ministry of Infrastructure, Transport, Disaster Management and Meteorology Services
Nasilivata House
SAMABULA

U/s The Permanent Secretary
Ministry of Infrastructure, Transport, Disaster Management and Meteorology Services
Nasilivata House
SAMABULA

Dear Sir

**RE: PENDING DECISION DOCUMENTS SUBMITTED TO THE MINISTRY INFRASTRUCTURE,
TRANSPORT, DISASTER MANAGEMENT & METEOROLOGICAL SERVICES**

The Maritime Safety Authority of Fiji wish to kindly follow up on the pending decision documents submitted to the Ministry at the respective dates as in the attached.

Reference is made to the letters which were addressed to your esteemed office on the respective dates herein below mentioned.

Please note that till date, there has been no response from the Ministry despite the numerous follow up through emails and telephone calls. The Maritime Safety Authority of Fiji (MSAF) would like to beseech your good self in making a decision on the same as the same have been pending for quite some time.

Attached are the following:-

- a) PH 1- LETTER OF REQUEST FOR MARINE INQUIRY INTO THE SOUTHERN PHOENIX AND MLC KAIWAI DATED 25TH APRIL 2018;
- b) PH 2- APPOINTMENT OF MEMBERS IF THE MARINE SPILL POLLUTION ADVISORY COMMITTEE DATED 21ST MAY 2018;
- c) PH 3- APPROVAL OF INFRINGEMENT FORM CONTAINED IN THE MARITIME (INFRINGEMENT OFFENCES AND PENALTIES) REGULATIONS 2013 DATED 25TH JULY 2018 AND 22ND NOVEMBER 2018
- d) PH 4- REQUEST FOR REAPPOINTMENT OF MS. LAUREL VAURASI AS MEMBER OF THE MARITIME APPEALS TRIBUNAL FOR A PERIOD OF THREE (3) MONTHS TO DELIVER RULING ON APPEAL OF ACA JAMES SMALL BOLABOLA DATED 27TH AUGUST 2018

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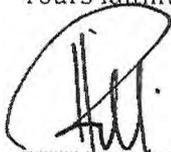
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MSAF also submits that the pending decision to the above has also affected the services rendered by MSAF because the important decision to be delivered on the above ensures that MSAF functions smoothly and the same ensures compliance on MSAF's part under the law.

For any clarification, please contact the undersigned on email: phill@msaf.com.fj or on Mobile: 9906331.

Yours faithfully

A handwritten signature in black ink, appearing to read 'PHILL', enclosed within a large, hand-drawn oval.

PHILIP R HILL

Actg. **CHIEF EXECUTIVE OFFICER**

Marine Spill
Pollution Advisory
Committee



Our ref: MS 12/22/16

21st May 2018

("By hand delivery")

The Honourable Minister
Ministry for Local Government, Housing & Environment, Infrastructure and Transport
Ministry of Infrastructure & Transport
Nasilivata House
Samabula

Ufs The Assistant Minister
Ministry for Local Government, Housing & Environment, Infrastructure and Transport
Ministry of Infrastructure & Transport
Nasilivata House
Samabula

Ufs The Permanent Secretary
Ministry of Infrastructure & Transport
Nasilivata House
Samabula

Dear Sir,

**RE: APPOINTMENT OF MEMBERS OF THE MARINE SPILL POLLUTION ADVISORY
COMMITTEE**

Reference is made to the above subject matter.

The Maritime Safety Authority of Fiji (MSAF), in its endeavor to provide and promote maritime safety and protection of the marine environment, seeks your approval in the appointment of members of the Marine Spill Pollution Advisory Committee as per the power conferred in you under section 156 of the Maritime Transport Act 2013.

The Maritime Transport Act (MTA) 2013, section 155, establishes the Marine Spill Pollution Advisory Committee (MSPAC) to give advice to the Authority on the following matters -

- a) The National Marine Spill Response Strategy;
- b) The fixing of oil pollution levies imposed under the MTA;
- c) The use of the National Oil Pollution Pool; and
- d) Any other matter relating to marine oil spills that the Minister may from time to time specify by notice in writing to the Committee.

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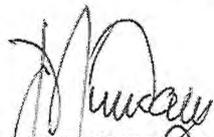
The Committee shall consist of the Chairperson, the Chief Executive Officer and such other persons appointed by the Minister. In appointing the other members of the Committee, the Minister shall ensure they comprise of relevant stakeholders listed in **Annexure 1**.

The Authority proposes two options in the appointment of the Committee. The first option is such that an expression of interest to be advertised as per **Annexure 2**. The second option would be to write to the relevant stakeholders in Annexure 1 seeking their nomination for a Committee member. A draft letter for the appointment of the members is attached as **Annexure 3**.

The appointment of such Committee has been deliberated and endorsed by the Board in its meeting on 4 May 2018. It was unanimously agreed to write to your esteemed office for your approval on the same.

For any further clarification please contact the undersigned on Email: jtunidau@msaf.com.fj, Telephone: 3315266 ext. 1103 or Mobile: 9906337.

Yours faithfully



JOHN V TUNIDAU
CHIEF EXECUTIVE OFFICER

COMPOSITION OF THE COMMITTEE

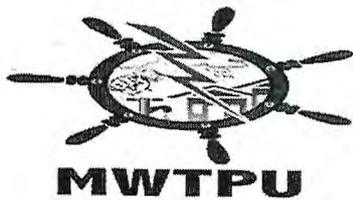
Annexure 1

In appointing the members of the Committee, the Minister shall ensure that they comprise of the following as and when necessary (s156 (2) MTA) –

- a) The Ship owner;
- b) The Shipping Agencies;
- c) The Oil and Gas Exploration Industry;
- d) The Oil and Gas Production and Distribution Industry;
- e) The Petroleum Industry Emergency Action Committee;
- f) Representatives from the Municipalities;
- g) Representatives from the Provincial Councils;
- h) The Authority;
- i) Ministry of Transport;
- j) Ministry of Lands and Mineral Resources;
- k) The National Fire Authority;
- l) Ministry of Finance

MSAF Recommended List of members to be appointed

- (a) the ship owner; REP – Felix Maharaj
- (b) the shipping agencies; Rep - Bradley Bower
- (b) the oil and gas exploration industry; N/A
- (c) the oil and gas production and distribution industry; N/A
- (d) the Petroleum Industry Emergency Action Committee; Total – Eroni Verevunivuni
- (e) representatives from the municipalities; Rep from Local Government
- (f) representatives from the provincial councils; Rep from Ministry of Itaukei
- (g) the Authority; ACEO/Chair and MSC&R -Secretary
- (h) Ministry of Transport; DSTE (Mr Lui Naisara)
- (i) Ministry of Environment; Laisani Lewenavanua
- (j) Ministry of Lands and Mineral Resources; N/A
- (k) the National Fire Authority; - Qio Moceitai
- (l) Ministry of Defence. Director Security – Viliame Wilikilagi



Annexure 2

NOMINATION / EXPRESSION OF INTEREST

MARINE SPILL POLLUTION ADVISORY COMMITTEE

The *Maritime Transport Decree 2013* (MTD) had come into effect in 2014 and *Section 155 (1)* of the MTD establishes the Marine Spill Pollution Advisory Committee (MSPAC) to give advice to the Maritime Safety Authority of Fiji pursuant to *Section 155*.

The Minister for Local Government, Housing, Environment, Infrastructure, and shall appoint members of the MSPAC. The composition of the MSPAC is as follows:-

- (a) Ship Owner
- (b) The shipping agencies
- (c) The oil and gas exploration industry
- (d) The oil and gas production and distribution industry
- (e) The Petroleum Industry Emergency Action Committee
- (f) Representatives from the municipalities
- (g) representatives from the provincial councils
- (h) The Authority
- (i) Ministry of Transport
- (j) Ministry of Environment
- (k) Ministry of Lands and Mineral Resources
- (l) The National Fire Authority
- (m) Ministry of Defense.

Written nominations or expressions of interest are invited from individuals with suitable qualifications and experience for categories (a) – (e) above. The nomination or written expressions of interest must be submitted together with the curriculum vitae, certified copies of certificates and transcripts, and names of at least three recent referees and these should be marked "**Confidential - MSPAC**" and forwarded to the following address by 4.00pm on the 30th May 2018.

**The Acting Permanent Secretary
Ministry of Infrastructure and Transport
Private Mail Bag
Samabula**

For further enquires please contact the Acting Permanent Secretary for Infrastructure and Transport and Public Utilities on email: <<please insert>> or telephone: <<please insert>>

DRAFT LETTER OF APPOINTMENT

Annexure 3

Our ref:

11th May 2018

("By hand delivery")

Mr. John Tunidau
Acting Chief Executive Officer
Maritime Safety Authority of Fiji
SUVA

RE: APPOINTMENT TO THE MARINE SPILL POLLUTION ADVISORY COMMITTEE

By virtue of power vested in me pursuant to *Section 156* of the *Maritime Transport Decree 2013 (MTD)*, I hereby appoint you as the Chairperson of the Marine Spill Pollution Advisory Committee.

The terms of your appointment are outlined below:

Duration of appointment

Your appointment is effective from 02 June 2015 for a period of 3 years and eligible for reappointment.

Role of the Committee

The Committee's role as stated in *Section 155* of the MTD is to give advice to the Authority on the following matters:

- (a) the National Marine Spill Response Strategy;
- (b) the fixing of oil pollution levies imposed under this Decree;
- (c) the use of the National Oil Pollution Pool; and
- (d) any other matters related to marine oil spills that the Minister may from time to time specify by notice in writing to the Committee.

Secretariat Role

Secretariat role shall remain with the Maritime Safety Authority of Fiji

Committee Meetings

The Committee Secretary shall inform you of all Committee meeting dates and locations.

Allowance

Remuneration shall be paid in the form of sitting allowance to the Committee members. The following rates apply:

Chairman, Secretary and Members - \$100 per sitting

Members of the Committee shall be appointed on such terms and conditions, including travelling allowances and expenses, as the Minister may from time to time determine.

Conflict of interests (including Directorship)

You must immediately notify the Secretary of any conflict of interests that you may have which includes but is not limited to being a stakeholder, Director, Officer or Trustee of any Company of Legal entity. The Secretary to the Committee is to record all these declarations.

Confidentiality

All information acquired during your appointment is confidential to the Committee and should not be disclosed either during or after your appointment to third parties except as permitted by the law.

I take this opportunity to thank you once again for your willingness to participate as Chairperson.

If you have any further clarification please do not hesitate to contact the Acting Permanent Secretary for Infrastructure and Transport, Mr David Kolutagane.

Yours faithfully

PARVEEN BALA KUMAR

MINISTER FOR HOUSING, LOCAL GOVERNMENT, ENVIRONMENT, INFRASTRUCTURE AND TRANSPORT



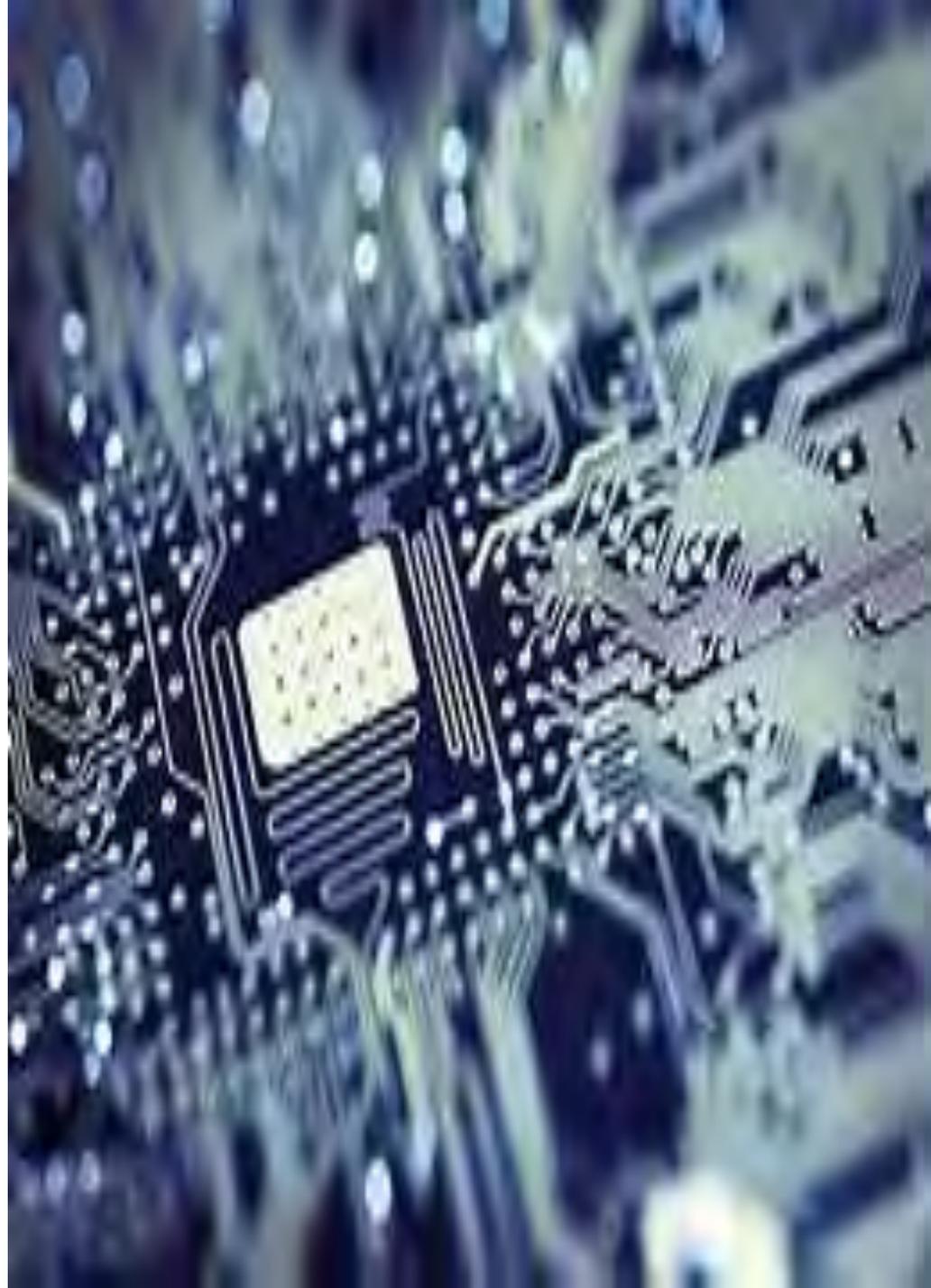
CRM PROJECT

.....

PRESENTED BY

Mr. Ritesh Gosai
Acting General Manager
Investment Fiji
September 2019

Strictly Confidential



OUR Role

Core Functions

As a statutory organization, Investment Fiji operates independently as the facilitation arm of the Fijian Government, providing services and assistance to promote and stimulate investments and exports.



INVESTMENT PROMOTION

Identifying the ideal fit between the economic benefit of Fiji and the business opportunity for the investor



INVESTMENT REGISTRATION

Issuing the Foreign Investment Registration Certificate.



INVESTMENT FACILITATION

Enabling and assisting Investors to set up and grow through comprehensive after-care support.



EXPORT PROMOTION

Working with new and established exporters in upskilling and promoting their products & services overseas.

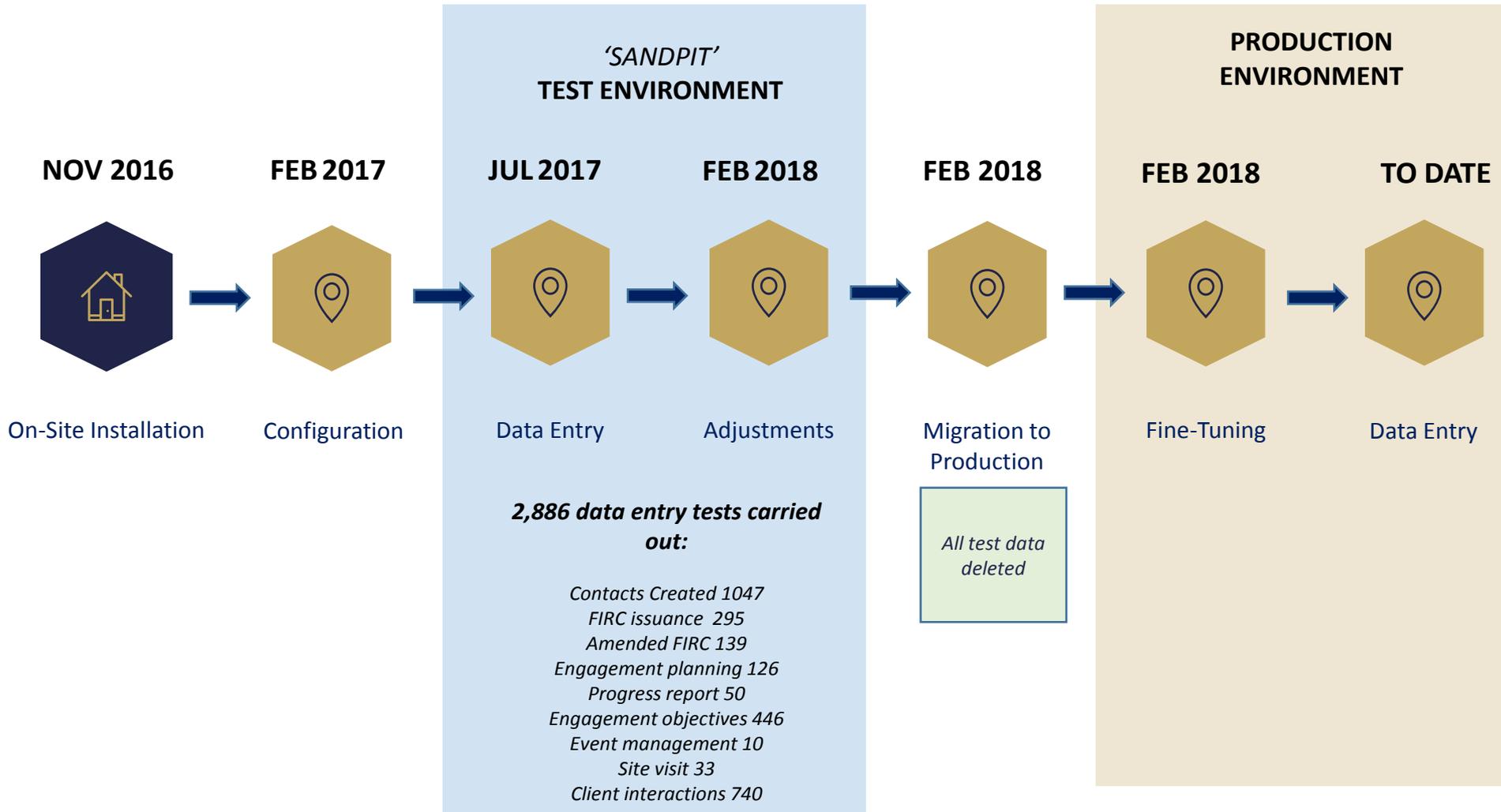
Customer Relationship Management

CRM

- A CRM software typically stores key company information and records all interactions with customers, tracks progress toward goals and generates performance reports. In the case of Investment Fiji, customers are defined as investors as well as exporters both foreign and local.

CRM *Implementation* Timeline

Investment Fiji Journey



Data Entry

Commenced in March 2018

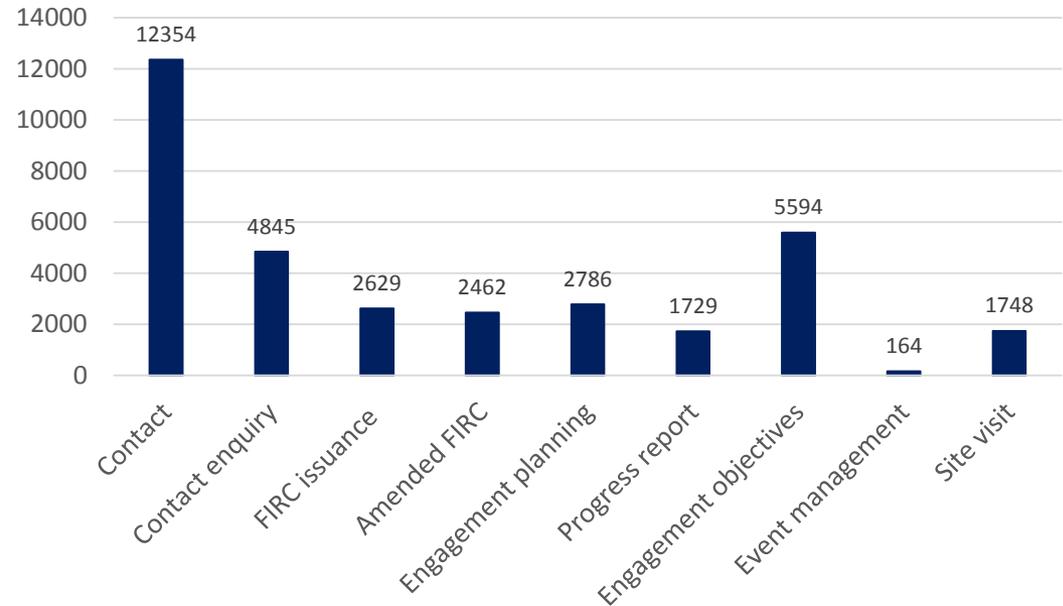
To-Date 8-years of data comprising of 2,345 files or 232,589 pages have been digitalized.

All new FIRC and amendments are entered into the CRM System. Historic Data is being captured by 12 CRM data entry personnel.

A total 8,471 files still need to be entered to cater the years 1983 to 2013.



Production



- Investment Fiji holds a total of 10,816 records.
- 22% records have been entered by a team of 12 operators over a 12 months period up to July 2019.

CRM Functionality

System Flow

The screenshot displays a CRM application interface. At the top, there is a menu bar with options like File, Edit, View, Tools, Actions, Window, and Help. Below the menu bar is a navigation pane with tabs for various functions such as CEO Approvals, KPI Summary by Financial Year, Summary Dashboard, Engagement Planning (selected), Event Management, and My Contacts. The main content area is titled 'Engagement Planning' and features a search bar and a table of engagement records. The table has columns for Engagement Id, Synopsis, Reference Number, Contact Name, Current Stage, Date of (Initial), Implementation Date, Premium Customer, and Assigned User. The table contains 25 rows of data, each representing an engagement plan. On the right side of the interface, there are several dark blue buttons with white text: 'FIRC Records', 'Contact Details', 'Relationships', 'Engagements', 'Event Management', 'Performance Indicators', and 'Site Visits'. The bottom of the interface shows a status bar with 'ALERTS' and 'Configure your alerts' options.

Engagement Id	Synopsis	Reference Number	Contact Name	Current Stage	Date of (Initial)	Implementation Date	Premium Customer	Assigned User
14644	Engagement Plan - J Kevi Group Fil	EP101553	J Kevi Group Fil	Implementation	6/17/2016		No	LOSANA
5052	Engagement Plan: BJJ Trading Co. Li...	EP100598	BJJ Trading Co. Limited	Implementation	6/23/2015		No	SHWETA
361	Engagement Plan: Pacific Environme...	EP100041	Pacific Environmental Solutions	Implementation	3/7/2017		No	SHWETA
10750	Engagement Plan: 06 Investment Ser...	EP101388	06 Investment Services And Cons...	Implementation	2/23/2017	2/23/2017	No	SHWETA
8852	Engagement Plan: 3 Dimension Cons...	EP101149	3 Dimension Consultants (Fiji) Limi...	Implementation	12/8/2014	1/8/2015	No	SHWETA
5185	Engagement Plan: 3AAA With 3D Ent...	EP100623	3AAA With 3D Enterprises, L.L.C.F.	Implementation	4/30/2015		No	SHWETA
3527	Engagement Plan: 5 Star Fishing Boat...	EP100402	5 Star Fishing Boat Charters & Con...	Implementation	7/20/2016		No	SHWETA
5627	Engagement Plan: 9 China Group Co...	EP100683	9 China Group Company Limited	Implementation	2/9/2015	1/30/2016	No	MALIKA
5645	Engagement Plan: 9 China Internatio...	EP100687	9 China International Tourism Com...	Implementation	6/3/2015		No	SHWETA
10210	Engagement Plan: 99 Boutique Import...	EP101350	99 Boutique Import And Export Co...	Implementation	7/14/2014		No	SHWETA
240	Engagement Plan: A Plus Investment Limited	EP100028	A Plus Investment Limited	Implementation	4/20/2017		No	SHWETA
453	Engagement Plan: A6 Creative Enterp...	EP100052	A6 Creative Enterpise	Implementation	5/17/2017		No	SHWETA
10260	Engagement Plan: Aahana Group Of ...	EP101355	Aahana Group Of Companies Pte ...	Implementation	5/19/2015	12/12/2017	No	SHWETA
3709	Engagement Plan: Amir Hussain Tra...	EP100425	Amir Hussain Traders Investment...	Implementation	7/7/2016		No	SHWETA
15793	Engagement Plan: ABC Limited	EP101643	ABC Limited	Implementation	4/1/2018		No	MALIKA
265	Engagement Plan: Able Manufactur...	EP100032	Able Manufactures And Suppliers f...	Implementation	3/8/2017		No	MALIKA
654	Engagement Plan: AC2Easy Pte Ltd	EP100074	AC2Easy Pte Ltd	Implementation	1/15/2018		No	MALIKA
5868	Engagement Plan: Ack Air Pte Limited	EP100714	Ack Air Pte Limited	Implementation	6/1/2016		No	SHWETA
2832	Engagement Plan: Ack Club & Spa Pt...	EP100317	Ack Club & Spa Pte Limited	Implementation	7/4/2016		No	SHWETA
5451	Engagement Plan: Ack Equipment Pt...	EP100659	Ack Equipment Pte Limited	Implementation	7/4/2016		No	SHWETA
5376	Engagement Plan: Ack Holdings Pte L...	EP100651	Ack Holdings Pte Ltd	Implementation	7/1/2016		No	SHWETA
2955	Engagement Plan: Ack Management...	EP100332	Ack Management Pte Limited	Implementation	7/1/2016		No	ESTHER
5119	Engagement Plan: Adam Travel Pty Li...	EP100611	Adam Travel Pty Limited	Implementation	6/11/2015		No	SHWETA
16548	Engagement Plan: Addax (Fiji) Limited	EP101679	Addax (Fiji) Limited	Implementation	12/23/2013		No	SHWETA
8558	Engagement Plan: Adelle Yacht Char...	EP101103	Adelle Yacht Charters (Fiji) Limited	Implementation	12/8/2014		No	SHWETA
596	Engagement Plan: Adeptmo PTE Limit...	EP100068	Adeptmo PTE Limited	Implementation	2/23/2017		No	SHWETA
1267	Engagement Plan: Adli Hussain Gam...	EP100144	Adli Hussain Garments Industries P...	Implementation	7/27/2017	12/14/2017	No	SHWETA
2159	Engagement Plan: Adnin Arqo Fams P...	EP100243	Adnin Arqo Fams Pte Ltd	Implementation	11/27/2017		No	SHWETA
12828	Engagement Plan: Advance Shipping...	EP101443	Advance Shipping Engineering (Fiji...	Implementation	6/7/2017	10/18/2017	No	MALIKA
15441	Engagement Plan: Advent Pacific Pte...	EP101622	Advent Pacific Pte Ltd	Implementation	3/21/2018		No	SHWETA
5419	Engagement Plan: Adventure Waters...	EP100655	Adventure Watersport & Tours Pte ...	Implementation	8/16/2016		No	SHWETA
8397	Engagement Plan: Adventurus Ocea...	EP101079	Adventurus Ocean Cruise (Fiji) L...	Implementation	10/21/2014		No	SHWETA
16032	Engagement Plan: Adworks Limited	EP101653	Adworks Limited	Implementation	11/10/2006		No	SHWETA

FIRC Records

Contact Details

Relationships

Engagements

Event Management

Performance Indicators

Site Visits

CRM Functionality

10 HOURS

System Flow

Ability to approve / decline FIRC applications and amendments remotely.

CEO Approval Required

2018 YTD Approvals

FIRCs	Amendments	Progress Report
6	39	0

FIRC Certificates

Certificate No.	Organisation	Applying Manager Contact	Application Received Date	Total Date	Current Status	Personal Activity	Total Processed / Investment C/F	Approved / FTE by Client	Approved / FTE by User
18-0076	Bula Beqa (Suez Limited)		15/06/2018	38	CEO Approval	Issuance of amended electrical products for track	Shantal Strongin		
18-0024	Bula International Investment Limited		23/07/2018	11	CEO Approval	Completion activities			
18-0001	Environmental Ltd. (GreenCoastCoastline_PTE)		01/08/2018	4	CEO Approval	To complete environmental legal services on the	Shantal Strongin		

FIRC Amendments

Certificate No.	Organisation	Applying Manager Contact	Application Received Date	Total Date	Current Status	Personal Activity	Team Member
18-0076	Bula Beqa (Suez Limited)		15/06/2018	38	CEO Approval	Issuance of amended electrical products for track	Shantal Strongin
18-0024	Bula International Investment Limited		23/07/2018	11	CEO Approval	Completion activities	
18-0001	Environmental Ltd. (GreenCoastCoastline_PTE)		01/08/2018	4	CEO Approval	To complete environmental legal services on the	Shantal Strongin

Progress Reports

FIRC No.	Organisation	Applicant Name	Manager Contact	Received Date	Total Date	Current Status	Team Member
----------	--------------	----------------	-----------------	---------------	------------	----------------	-------------

Team Review

Approval / Decline

History & Attachments

Key engagement data, objectives (past and current), financial indicators, licenses, attachments and ownership details, FIRC details and local relationships

Engagement Planning - Beqa Adventure Divers Limited

Implementation Date: 15/1/2004

Reporting Date: 15/1/2004

Premium Customer

Objectives

Objective	Current Stage	Assigned User	Reference Number	Start Date	Planned End Date	Objective Category	Division	Commercial Outcome
Objective: Budget Facilities	Completed	JITESH	OBJ-102301	6/4/2018	16/02/2018	Business Facilities	Investment Facilitation	Certificate Granted
Objective: Water FIRC	Completed	JLAW	OBJ-102304	5/10/2004	3/4/2009	Regulatory	Investment Promotion	Certificate Granted
Objective: FIRC Amendment 2213	Completed	JLAW	OBJ-102308	15/05/2004	10/10/2004	Regulatory	Investment Promotion	Amendment Accepted
Objective: FIRC Amendment 2213	Completed	JLAW	OBJ-102306	16/05/2004	10/10/2004	Regulatory	Investment Promotion	Amendment Accepted
Objective: FIRC Amendment 0178	Completed	JLAW	OBJ-102309	11/10/2005	1/04/2006	Regulatory	Investment Promotion	Amendment Accepted
Objective: FIRC Amendment 0175	Completed	JLAW	OBJ-102311	10/4/2011	10/11/2011	Regulatory	Investment Promotion	Amendment Accepted
Objective: FIRC Amendment 0175	Completed	JLAW	OBJ-102313	3/5/2018	3/14/2018	Regulatory	Investment Promotion	Amendment Accepted

Financial Details

Synopsis	Current Stage	Calendar Year	Date of Transaction	Transaction Type	Source of Information	FTE Investment	Transaction Type Further Detail	Transaction Value FTE	FTE Book
Financial Status: Beqa Adventure Divers Limited	Created	2018	3/08/2018	Financial Data	Investor	Investor Declined		1000000	0
Financial Status: Beqa Adventure Divers Limited	Created	2018	2/06/2018	FTE	Investor	Investor Declined		0	15

Licenses / Leases

Description	Current Stage	Active Code	Start Date	Expected End Date	Type	Reference Number	Contact Party
Business License: Current	Active		2/1/2018	12/31/2018	License	189777	Town & City & Rural Local Authorities

Objectives and Activities

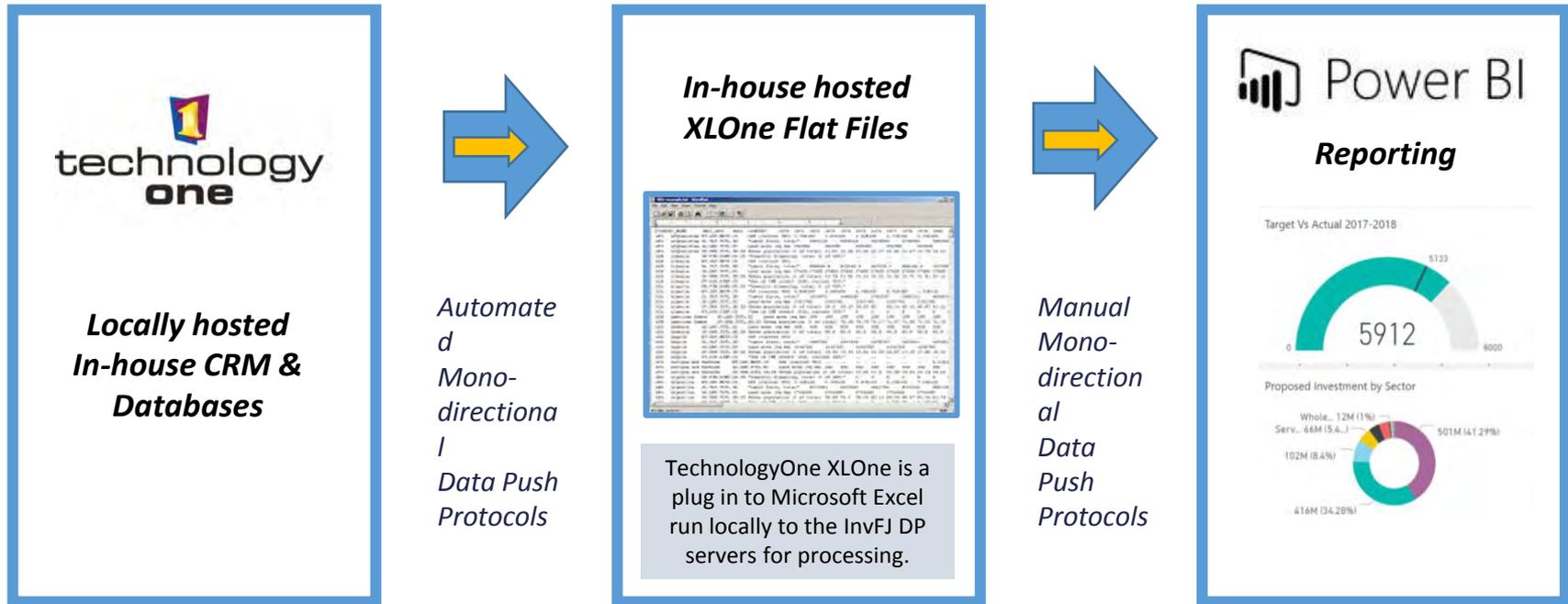
Financial Information

Licenses etc.

CRM Reporting

Data Security and Reporting

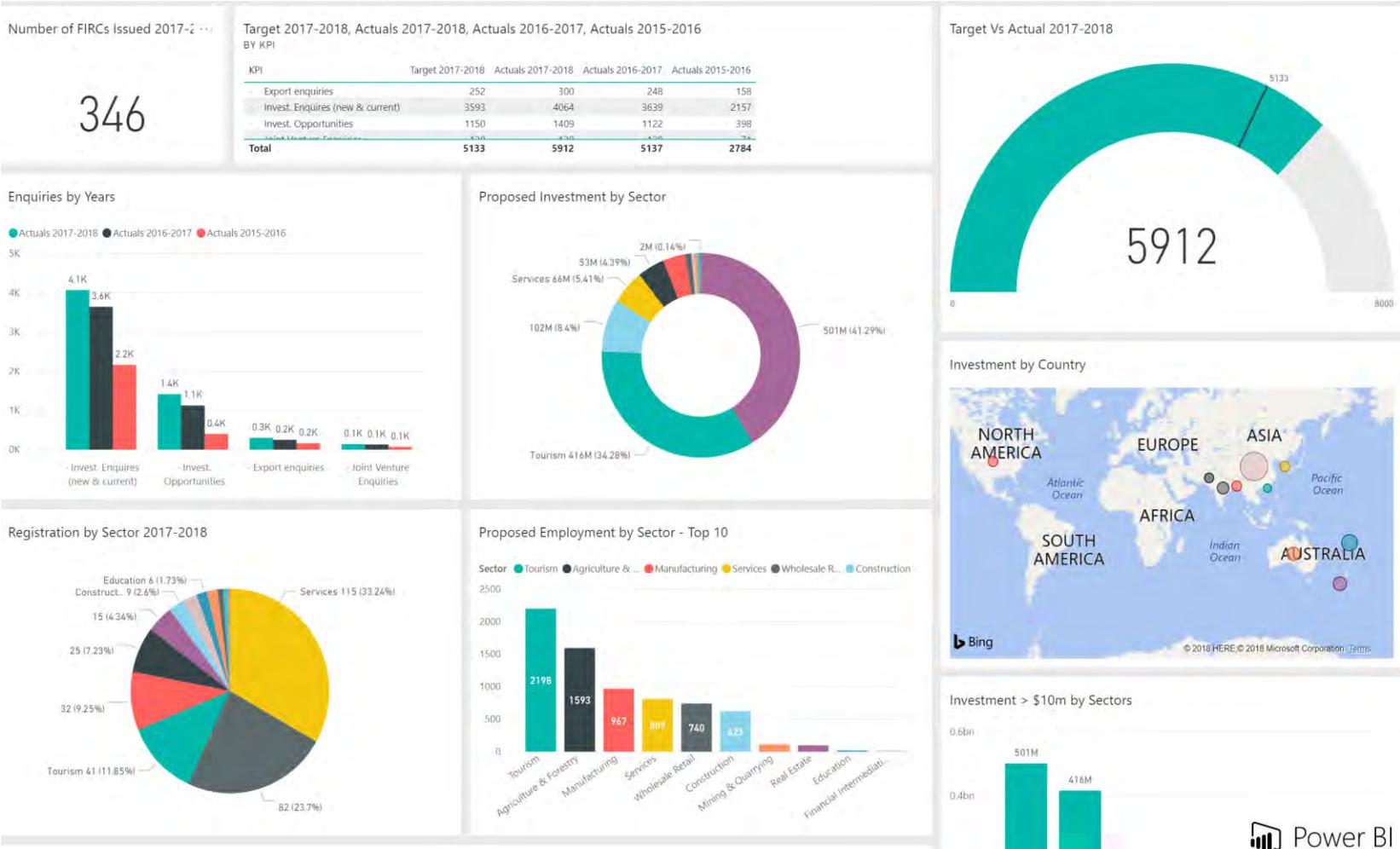
TechnologyOne CRM system and databases are locally hosted in-house at the Investment Fiji offices. Flat Files are generated via automated mono-directional data push protocols into XLOne format. Reporting is generated through manual mono-directional data push protocols into Microsoft Power BI for dashboard purposes, thereby ensuring data security.



CRM Reporting

Business Intelligence

CRM Reporting via Power BI allowing for detailed data analysis, modeling, querying and dashboards.

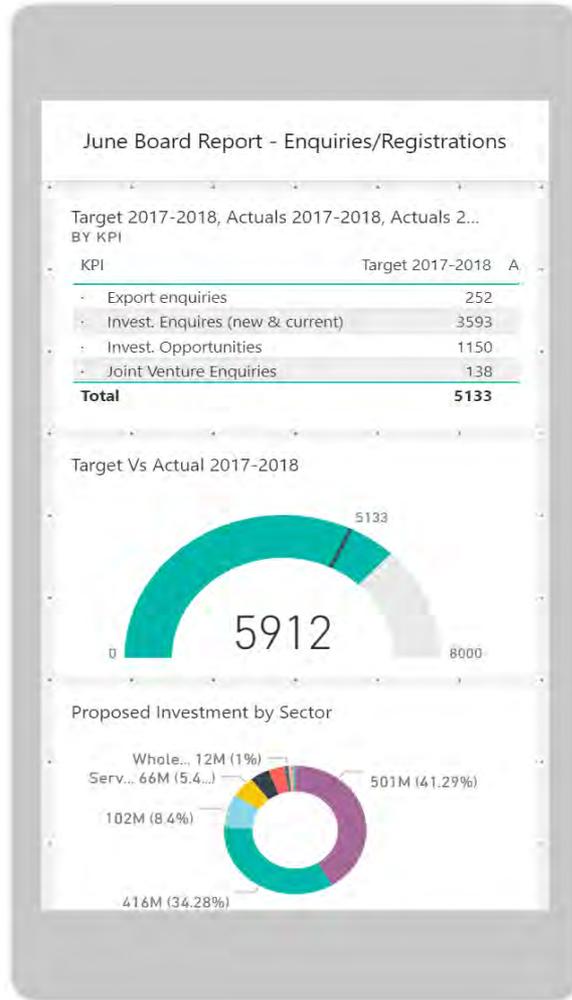


CRM Reporting

Mobile Business Intelligence



CRM Reporting via Power BI directly onto smartphones and tablets for management.



THANK YOU

SUVA, FIJI

6th Floor

Civic Tower, Victoria Parade

P.O Box 2303

Government Buildings, Suva

T (+679) 331 5988

F (+679) 330 1783

E investment@investmentfiji.org.fj



Investment Fiji (@Investment Fiji)



Investment Fiji

www.investmentfiji.org.fj

Investment 

Send it over
to parliament
Save.

16 October 2019

Honourable Alvick Maharaj
Chairperson
Public Accounts Committee
Parliament of Fiji
P.O.Box 2353
Government Buildings
Suva

Dear Sir

Re: Request for Supplementary Responses – Investment Fiji (2016 – 2017 Audit Report on Statutory Authorities)

Greetings from Investment Fiji.

With reference made to the above subject, Investment Fiji kindly acknowledges your letter dated 30th September and the request for supplementary response pertaining to the list of actual projects established and recorded for the last five (5) years.

Enclosed, please find a summary of the projects established with Investment Fiji for the years 2014 to 2018, by locations, investment value and employments numbers.

Yours Sincerely



Mr. Ritesh Gosai
A/ General Manager



Projects Implemented from 2014 to 2018 by Region.

Location	No. of Projects	Actual Investment	Actual Employment
Suva	295	\$398,944,630	4596
Nadi	234	\$386,575,646	1169
Lautoka	40	\$124,775,795	160
Sigatoka	38	\$61,453,403	315
Nausori	34	\$7,146,500	119
Nasinu	27	\$36,375,579	447
Lami	17	\$146,264,070	469
Savusavu	17	\$31,051,021	101
Pacific Harbour	15	\$5,393,217	33
Navua	12	\$22,344,966	165
Taveuni	9	\$21,021,088	112
Malolo Island	7	\$91,628,201	61
Labasa	5	\$699,208	10
Yasawa	4	\$5,274,976	63
Kadavu	3	\$163,340,025	351
Ba	3	\$30,979,461	248
Mana Island	2	\$60,909,587	490
Vanua Levu	2	\$1,637,746	1
Naitasiri	2	\$237,877	5
Tailevu	2	\$12,894,412	97
Tavua	2	\$35,000	3
Malolo	2	\$8,793,554	0
Vatukola	2	\$7,344,000	22
Viwa Island	2	\$37,156	34
Serua	2	\$219,619	3
Lau Group	2	\$70,072,175	123
Namuka Island	1	\$396,833	0
Mamaunca Island	1	\$167,500	11
Korovou	1	\$252,660	4
Wakaya Island	1	\$3,168,722	1
Denarau	1	\$650,000	0
Tavarua Island	1	\$1,419,302	0
Vomo Island	1	\$550,000	0
Mamanuca Group	1	\$38,194,081	205
Debua	1	\$335,414	0
Beqa Island	1	\$107,315	8
Qamea Island	1	\$844,553	6
Grand Total	791	\$1,741,535,292	9,432

Notes

- 1) The data are based on YTD figures and subject to changes



**NCPD COMPLEX
SUVA**

3 Brown St, Toorak, Suva
GPO Box 16867, Suva, Fiji Islands
P (679) 3319045 / 3319162
F (679) 3319046
E fncdp@connect.com.fj
W www.fncdp.org

**NCPD NORTHERN DISABILITY CENTRE
LABASA**

Lot 9, Naiyaca Sub Division, Labasa
PO Box 4184, Labasa, Fiji Islands
P (679) 8812046
F (679) 8812048
E fncdpnorth@connect.com.fj
W www.fncdp.org

CDP/F/02

30th October 2019

The Chairperson,
Public Accounts Committee,
Parliament of Fiji
P O Box 2353
Government Buildings

Dear Sir,

Greetings from the office of the National Council for Persons with Disabilities.

Please find enclosed herewith a brief report on the Financial Performance for 2016 as per your request (File Ref No: Parl 6/15-7/14 of 25th the September 2019).

This is to inform your good self that our Executive Director is currently on sick leave and myself and our Accountant will present the same report on the 11th October 2019.

Should you require any further clarification on the same, please do not hesitate to contact myself on 3319045 or kush.devi@yahoo.com

Thank you.

Kaushilya Devi Prasad
Executive Officer
For the Executive Director
National Council for Persons with Disabilities

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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

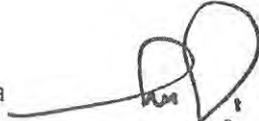
Telephone: (679) 330 9032
Fax: (679) 330 3812
E-mail: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



File Ref: 1250

28 September 2018

Dr. Sitiveni Yanuyanutawa
Executive Director
Fiji National Council for Disabled Persons
3 Brown Street, Toorak
SUVA


EDNUPD
1/10/18

Dear Dr. Yanuyanutawa

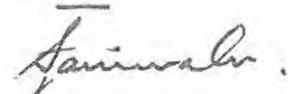
FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
AUDITED FINANCIAL STATEMENTS
FOR THE 7 MONTHS ENDED 31 JULY 2016

The audit of the Financial Statements for the Fiji National Council for Disabled Persons for the seven months ended 31 July 2017 has been completed.

The audited accounts together with the management representation letter and final management letter are forwarded for signing by you and the Chairperson. Please return the signed accounts and the management representation letter at your earliest to facilitate the issue of the independent audit report on them.

For any clarifications, please do not hesitate to contact the undersigned on telephone 3309032.

Yours sincerely



Abele Saunivalu
for **AUDITOR-GENERAL**

Encl.

FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
FINANCIAL STATEMENTS
7 MONTHS ENDED 31 JULY 2016

CONTENTS

	Page No
Independent Auditor's Report	2-3
Statement of Financial Position	4
Statement of Financial Performance	5
Statement of Changes in Equity	6
Notes to and forming Part of the Financial Statements	7

INDEPENDENT AUDITOR'S REPORT

FIJI NATIONAL COUNCIL FOR DISABLED PERSONS

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of the Fiji National Council for Disabled Persons. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have been unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion as to whether the financial statements present fairly in accordance with International Financial Reporting Standards for Small and Medium-sized Entities the financial position of Fiji National Council for Disabled Persons as at 31 July 2016 and the results of its operations for the year then ended.

I have audited the accompanying financial statements of Fiji National Council for Disabled Persons, which comprise the statement of financial position as at 31 July 2016, statement of financial performance, statement of changes in equity and statement of cash flows for the period then ended, and notes to and forming part of the financial statements, including a summary of significant accounting policies.

Basis for Disclaimer of Opinion

The Financial Statements are required to be prepared in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs"). The Council is yet to comply with IFRS for SMEs as required for general purpose financial statements.

Accordingly, I am unable to determine the impact on the financial statements of the Council if any, adjustment which may be necessary of the financial statements were prepared under IFRS for SMEs.

Responsibilities of the Management and Directors for the Financial Statements

The management of the Council is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs) and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intend to cease operations, or have no realistic alternative but to do so. The Management of the Council is responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My responsibility is to conduct an audit of the Fiji National Council for Disabled Persons' financial statements in accordance with International Standards on Auditing and to issue an auditor's report. Because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of the Fiji National Council for Disabled Persons within the meaning of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code.

Ajay Nand
AUDITOR-GENERAL

Suva, Fiji
xx September 2018

DRAFT

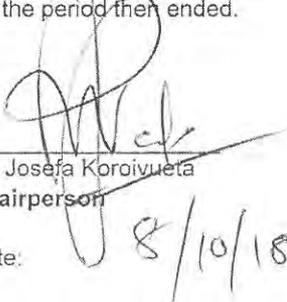
FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2016

	Note	31 July 2016 \$	31 December 2015 \$
CURRENT ASSETS			
Cash at bank	3	31,722	11,896
Telephone deposits		600	600
TOTAL ASSETS		32,322	12,496
TOTAL ASSETS		32,322	12,496
TOTAL ACCUMULATED FUNDS		32,322	12,496

(The accompanying notes are to be read in conjunction with the financial statements).

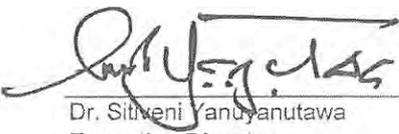
Council's Statement

In our opinion, the financial statements have been properly drawn up to give true and a fair view of the Fiji National Council for Disabled Persons state of affairs as at 31 July 2016 and the results of its operations for the period then ended.


Dr. Josefa Koroiyueti
Chairperson

Date:

8/10/18


Dr. Sitiveni Yanuyanutawa
Executive Director

Date:

**FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE SEVEN MONTHS ENDED 31 JULY 2016**

	31 July 2016 \$	31 December 2015 \$
RECEIPTS		
Government Grant	227,500	290,000
Australian Sports Commission Grant	---	17,462
Reimbursement from FVTTC	6,000	---
Vodafone Fiji Foundation	---	10,000
Cash Refund	108	---
Bank Interest	134	1,346
Rent	2,650	5,850
Donation	6,457	830
Miscellaneous	320	2,418
TOTAL RECEIPTS	243,169	327,906
PAYMENTS		
Salaries, Wages and Related Payments	130,364	208,427
Board and Committee	13,813	18,899
Repairs and Maintenance - Motor Vehicle	7,233	9,409
Miscellaneous	6,377	7,895
Telephone and Fax	7,539	12,147
Electricity and Water Rates	4,231	6,675
Staff training	3,995	1,339
Insurance	1,140	2,820
Office Equipment Purchase	1,348	5,831
Travel and Subsistence	1,215	1,778
Office Expenses, Printing and Stationery	2,079	3,218
Repairs and Maintenance Office Machine	2,317	3,529
Bank Charges	138	565
Australian Sports Commission	---	1,500
Project Expenses	9,007	110,369
Sewing Unit	75	46
Fiji Vocational Technical Training for Disabled Persons	11,000	1,208
International Disabled Persons Day	---	11,140
National Awareness - Disability Week	10,245	11,337
Labasa Office Expenses	5,302	6,396
Head Quarters - Building Repair & Maintenance	2,865	957
Strategic Planning Workshop and Caregiver Training Programme	---	10,714
Caregivers Allowance	2,240	4,080
International Workshop	820	1,380
Sports Policy	---	4,000
Audit Fees	---	950
TOTAL PAYMENTS	223,343	446,609
SURPLUS / (DEFICIT) FOR THE YEAR	19,826	(118,703)

FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
STATEMENT OF CHANGES IN EQUITY
FOR THE SEVEN MONTHS ENDED 31 JULY 2016

	31 July 2016 \$	31 December 2015 \$
ACCUMULATED FUNDS		
Balance as at 1 January	12,496	131,199
Add surplus/(deficit) for the year	19,826	(118,703)
TOTAL ACCUMULATED FUNDS	<u>32,322</u>	<u>12,496</u>

**FIJI NATIONAL COUNCIL FOR DISABLED PERSONS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE SEVEN MONTHS ENDED 31 JULY 2016**

Note 1 Principal Activities

The Council was established under the FNCDP Act No. 21 of 1994 to be a coordinating body for all organisations dealing with the care and rehabilitation of the disabled and to formulate a national policy that would ensure that services are provided to all disabled persons in Fiji.

Note 2 Summary of Significant Accounting Policies

Set out hereunder are the significant accounting policies adopted by the Fiji National Council of Disabled Persons in preparation of the accounts for the period ended 31 July 2016. Unless otherwise stated, similar accounting policies were followed in the previous year.

(a) Basis of Accounting

The cash basis of accounting is adopted for all financial transactions.

(b) Acquisition of Assets

The Board has adopted the policy to expense the full cost of assets at the time of acquisition. The control over assets is exercised through inventories and stores records of quantities but not of values.

(c) Income Tax

The Council is exempt from paying Income Tax under the Income Tax Act. As a Charitable Organisation, the Council is also exempt from paying VAT under VAT Decree 1991 (First Schedule - Exempt Supplies (Section 2)).

(d) Comparative Figures

The accounting period of the Council has been changed from "January to December" to "August to July" in 2016

i) In 2016, the Government announced to change the Government's fiscal year end from December to July. Hence, this change has been made in line with the changes done by the Government since the Government is the major grant provider for the Council.

ii) The comparative amounts in the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flows and related notes are not entirely comparable.

Note 3 Cash at Bank

	2016	2015
	\$	\$
Current Account	19,160	1,042
Project Account	12,562	10,854
	<u>31,722</u>	<u>11,896</u>

Note 4 Council Details

Registered Office and Principal Place of Operation

The registered office and principal place of operation of the Council is located at:

FNCDP COMPLEX
Brown Street
GPO Box 16867
SUVA

Staff Establishment

As at balance date, a total of 14 employees were employed by the Council. There are 8 Officers in Head Office in Suva and 6 Officers are in Labasa Office.



OFFICE of the AUDITOR GENERAL
Republic of Fiji

FINAL MANAGEMENT LETTER
31 JULY 2016

**FIJI NATIONAL COUNCIL FOR
DISABLED PERSONS**

Risk Rating and Caution about Audit Findings

Risk Rating of Audit Findings

The audit findings have been classified in order of relative importance, which is explained as follows:

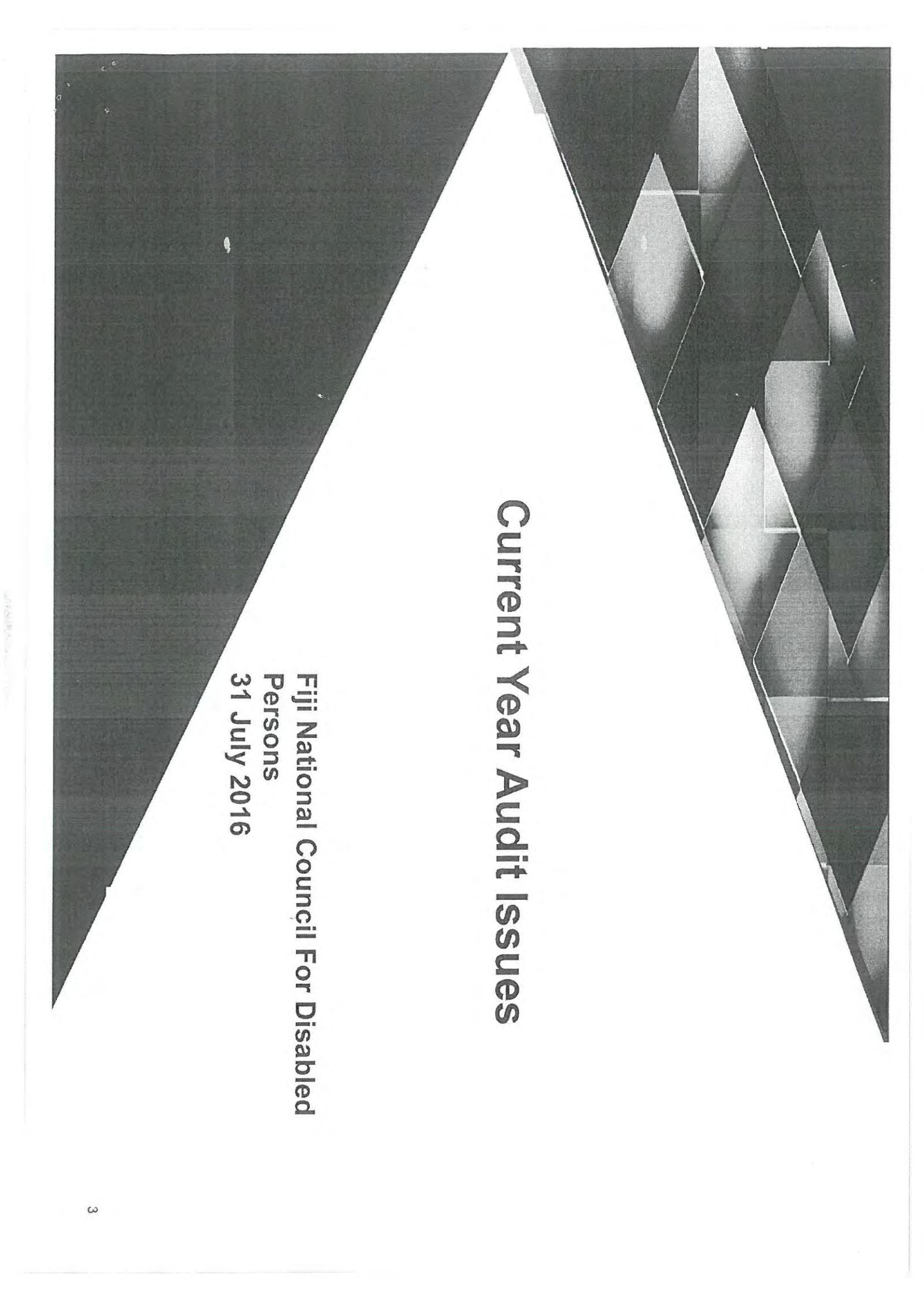
Risk Rating	Definition
High	A control or compliance weakness of such fundamental significance that it requires immediate attention of line and senior management and priority action for resolution.
Medium/Moderate	An issue of substantial importance to the Fiji National Council For Disabled Persons, which requires the immediate attention of responsible line management and an agreed program for prompt resolution.
Low	An issue which does not necessarily warrant immediate attention but which should have an agreed program for resolution.

Caution about Audit Findings

This report contains findings that were detected from normal audit procedures designed primarily for the purpose of forming an opinion on the accounts of the Fiji National Council For Disabled Persons for the seven month period ended 31 July 2016. There is an unavoidable risk that some material misstatement(s), fraud, or irregularity may not have been detected despite the fact that the audit was planned and conducted with due care.

Hence, this Draft Management Letter (DML) should not be regarded as a comprehensive statement of all the weaknesses that may exist or of all improvements that could be made.

The Fiji National Council For Disabled Persons (FNCDP) is therefore advised to maintain perpetual vigilance on the internal controls and conduct its own investigation where deemed necessary to ensure that irregularities are appropriately addressed.



Current Year Audit Issues

**Fiji National Council For Disabled
Persons
31 July 2016**

Current year audit issues

Issue	Description	Root-cause/ Implication	Risk Rating	Recommendation	Agreed Management Action	Responsible Officer
Non-Adoption of IFRS for SMEs for Financial Reporting	Smaller accounting entities will, following Fiji Institute of Accountant's adoption of the IFRS for SME Standard from 1st January 2011, need to comply with that Standard. The old Fiji Accounting Standards (FAS) have been withdrawn.(1) The audit noted that the Council did not prepare its annual financial statements for the seven months ended 31 July 2016 under IFRS for SMEs. The IFRS for SMEs has simplifications that reflect the needs of users of SMEs' financial statements and cost-benefit considerations.	Thus, the annual financial statements prepared by the Council are contrary to the International Financial Reporting Standards for Small and Medium Sized Entities.	High	The Council should work towards the adoption of IFRS for SMEs in preparing the financial statements.	The Council has a cash basis system which consists of Receipts and payments. Thus we have placed a program called Standss Paymaker Version 4.5.91B Windows (payroll system) for our Wages and Salaries. The accountant has undergone training process and the system has been implemented this year. Paymaker carries out the following functions: <ul style="list-style-type: none"> Automatically calculates FNPF deductions Automatically calculates PAYE Generates FNPF and PAYE forms Email EMS and FNPF forms Automatically keeps track of sick and annual leave Sick Leave and Annual Leave can be calculated on anniversary, on certain date of the year or accumulated every payroll. Allows entry and payment of an unlimited number of different taxable and non-taxable allowances. Any number and combination of weekly, fortnightly, monthly or bi-monthly wage payments out of one payroll program Many different reports including department and account based costs. 	Executive Director

Current year audit issues

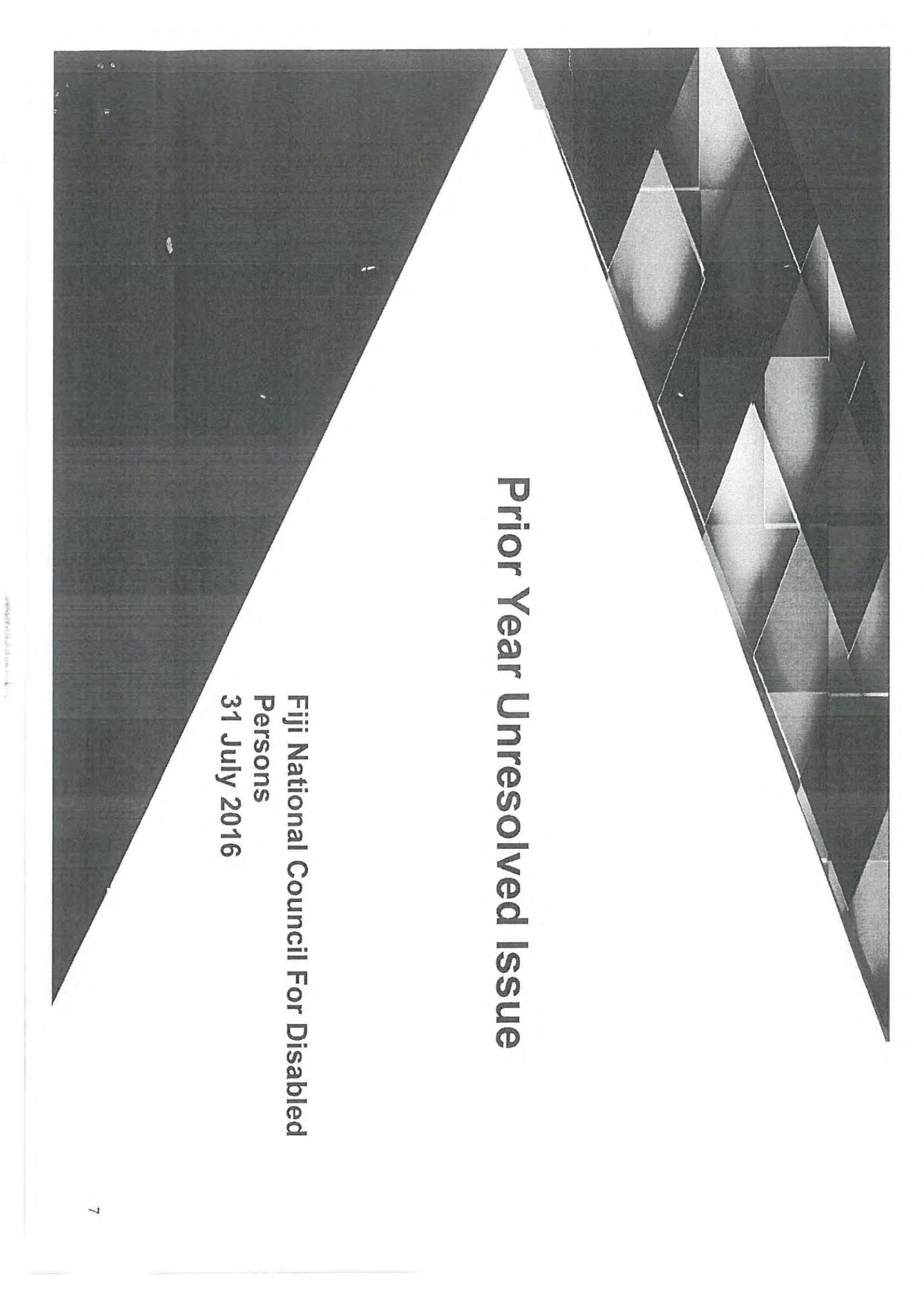
Issue	Description	Root-cause/ Implication	Risk Rating	Recommendation	Agreed Management Action	Responsible Officer
Absence of a Comprehensive Accounting Manual	<p>The function of the accounting procedures manual is to provide accounting officers with direction and guidance in connection with accounting transactions, procedures and reports.</p> <p>Accounting procedure manual ensures that accounting processes are applied consistently by all accounting staff. It also ensures that all accounting tasks are carried out in compliance with the set guidelines.</p> <p>The audit noted that the Council does not have its own accounting manual. This issue has been highlighted to the Council in previous years' audits. However, the Council has failed to take corrective action to develop an accounting manual.</p>	<p>In the absence of an accounting manual, the accounting procedures may not be applied consistently by all accounting staffs.</p>	High	<p>The Council should ensure that the compilation and finalization of the accounting procedure manual is expedited.</p>	<p>The Council has engaged in the compilation and finalization of a financial manual to ensure that all accounting tasks are carried out in compliance with the set guidelines in the accounting procedures manual.</p> <p>The financial manual will be tabled in the next council meeting.</p>	Executive Director

Current year audit issues

Issue	Description	Root-cause/ Implication	Risk Rating	Recommendation	Agreed Management Action	Responsible Officer
Late Submission of Draft Financial Statement	<p>The Council shall keep proper accounts and other records in respect of its operations and shall not later than the 31st of March cause a statement of accounts to be prepared in respect of the preceding financial year.(2)</p> <p>In 2016, the Government announced to change the Government's fiscal year end from December to July. The accounting period of the Council has been changed from "January to December" to "August to July" in 2016. This change has been made in line with the changes done by the Government since the Government is the major grant provider for the Council. (3)</p> <p>The audit noted that the Council have yet to review its Fiji National Council for Disabled Persons Act, 1994 to align section 16 on Accounts and Annual Report to the change in the financial year.</p> <p>The audit noted that the Council submitted the financial statement for the seven month ended 31 July 2016 for audit on 5th September 2017. This was eleven months after end of the financial year. The FNCDP Act 1994 requirement for the submission of accounts for audit by end of March was equivalent to three months after the end of the financial year</p>	<p>Failure to submit the draft financial statements on time would delay the finalization of the audit, submission of audit reports to Parliament and may hinder the effective decision making by the Commission</p>	High	<p>The Council should review its Act to align it with the change in government's fiscal year.</p> <p>The Council should ensure compliance with the Fiji National Council for Disabled Persons.</p>	<p>The Council submitted the accounts of 2016 from January to December through e-mail in 2017. We were then advised to change the financial statements from January to July 2016(seven months). Thus, this was the delay for submitting the accounts late.</p> <p>Fiji has enacted the Rights of Persons with Disabilities Act 2018.This Act makes provisions for the protection of persons with disabilities in accordance with the United Nations Convention on rights of the persons with disabilities. This has been commenced from 21st March 2018.</p>	Executive Director

(2) Fiji National Council For Disabled Persons Act, 1994, Section 16

(3) Fiji National Council for Disabled Persons Financial Statements for the Seven months ended 31 July 2016 - Note 2(a)



Prior Year Unresolved Issue

**Fiji National Council For Disabled
Persons
31 July 2016**

Prior year unresolved issues

Issue	Description	Root-cause/ Implication	Risk Rating	Recommendation	Agreed Management Action	Responsible Officer	Update
Board of Survey Not Conducted	Board of surveys have not been conducted since 2009.	The finding implies inadequate controls over the Council's assets. The Council may not be able to identify items, which are unserviceable, missing or those that need to be boarded.	Medium	The Board should ensure that annual Board of Survey is carried out.	The Council is yet to conduct the Board of Survey. This is the responsibility of the Line Ministry (Accounts Section) and we have waited patiently for the response that is not forthcoming	Executive Director	

Management Representation Letter

The following is a format of the management representation letter, which is required to be retyped on Entity letterhead and submitted to the Office of the Auditor General.

Date: [Insert Date]

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

Dear Mr. Nand

This management representation letter is provided in connection with your audit of the financial statements of the Fiji National Council For Disabled Persons for the period ended 31/07/16 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of (or 'present fairly', in all material aspects) the financial position of the Council as of 31 July 2017 and of the results of its operations and cash flows for the year then ended in accordance with the International Financial Reporting Standards For Small and Medium-sized Entities ("IFRS For SMEs")

We confirm to the best of our knowledge and belief, the following representations:

General

1. We acknowledge our responsibility for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs"). However, we also acknowledge that the financial statements submitted for audit was not prepared in accordance with the requirements of the International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS For SMEs")
2. We acknowledge our responsibility to ensure that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We acknowledge our responsibility to ensure that related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the International Financial Reporting Standards For Small and Medium-sized Entities ("IFRS For SMEs")
4. We acknowledge our responsibility to ensure that all events subsequent to the date of the financial statements and for which International Financial Reporting Standards For Small and Medium-sized Entities ("IFRS For SMEs") require adjustment or disclosures have been adjusted or disclosed.
5. We acknowledge our responsibility to ensure that the financial statements are free of material misstatements, including omissions.

6. We have no plans or intentions that may materially alter the carrying values or classification of assets and liabilities reflected in the financial report.
7. There are no formal or informal set-off arrangements with any of our cash balances, investment accounts and line of credit or similar arrangements.
8. All assets and insurable risks of the Council are adequately reasonably covered by insurance.

Internal controls

9. We acknowledge that we are responsible for the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error, and believe that internal controls maintained in the 7 months ended 31 July 2016 were sufficient for that purpose. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

Assets

10. The Council has satisfactory title to all assets and there are no liens or encumbrances or pledge or collateral on the Council's assets, except for those that are disclosed in the notes to the financial statements.

Property, plant and equipment

11. Property, plant and equipment have yet to be properly recorded and accounted for in the financial statement.
12. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial statements.
13. Depreciation is yet to be undertaken to allocate the cost of the Council's Assets over their estimated useful life.
14. Allowances for depreciation have yet to be adjusted for property, plant and equipment that have been abandoned or are otherwise unusable.

Liabilities

15. All known liabilities of the Council at balance date have yet to be recorded in the books of account as at that date.

Disclosures in financial statement

16. The following have yet to be properly recorded and, where appropriate, adequately disclosed in the financial statements:
 - (a) related party transactions and related amounts receivable and payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees (written or verbal);
 - (b) losses arising from the fulfilment of, or an inability to fulfil, any sale or purchase commitments;
 - (c) all liabilities or contingent liabilities or assets including those arising under derivative financial instruments; and
 - (d) unasserted claims or assessments that our lawyers has advised us are probable of assertion.

Events subsequent to balance date

17. There have been no events subsequent to year end through to the date of this letter that would require adjustment to or disclosure in, the financial statements.

Related party

18. Information is yet to be provided to you regarding the identification of related party relationships and transactions.

Fraud or suspected fraud

19. There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or others where the fraud could have a material effect on the financial statements.
20. There have been no allegations of fraud, or suspected fraud, affecting materially the Council's financial statements communicated by employees, former employees, analysts, regulators or others.

Compliance with legislation and other requirements

21. We are not aware of any breaches or possible breaches of any relevant legislation, contracts or agreements and except for the accounting standards.
22. In respect of the operations during the year, Parliament and other Government directives have been complied with.
23. There have been no instances of non-compliance with laws and regulations involving management or employees who have a significant role in internal control.
24. There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
25. There are no violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as basis for recording as an expense.

Financial records, data and information

26. We have made available to you:
- (a) Financial records and related data, other information, explanations and assistance necessary for the conduct of the audit;
 - (b) Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - (c) Additional information that you have requested from us for the purpose of the audit;
 - (d) Unrestricted access to persons within the Council from whom you determined it necessary to obtain audit evidence; and
 - (e) Minutes of all meetings of shareholders, directors and committees of directors. Where minutes have not been prepared for recent meeting, a summary of decisions taken at those meetings has been made available to you.

Contractual agreements

27. The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

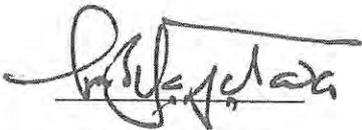
FNPF Deductions

- (f) The calculations of the Value Added Tax (VAT) and Income Tax, where applicable, have been in accordance with the VAT Decree and Income Tax Act.
- (g) Deductions as required by the Fiji National Provident Fund have been made and paid to the relevant authorities.

We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We understand that your audit was conducted in accordance with International Standards on Auditing and was, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the entity taken as a whole, and that your test of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely



Executive Director



Administrative Officer

BRIEF OVERVIEW
NATIONAL COUNCIL FOR PERSONS WITH DISABILITIES
FINANCIAL PERFORMANCE
31ST JULY 2016 – 31ST JULY 2017

1. BACKGROUND

The Fiji National Council for Disabled Persons (FNCDP) has been in existence since 1993 and was enacted by Parliament in December 1994. This followed on from meetings held in Manila in April 1992 and Beijing in October 1992 regarding persons with disabilities reinforcing the development already taking place in Fiji for the establishment of a National Coordination mechanism.

In 1993, Fiji became a signatory to “Beijing Proclamation” on the Agenda for Action concerning the Asian and Pacific Decade of Disabled Persons. 1993 – 2002, and used the framework of this instrument in developing the FNCDP Act of 1994.

In October 2001, United Nations Economic and Social Commission for Asia and the Pacific (UNESCAP) held a high level inter-government meeting to conclude the Asian and Pacific Decade of Disabled Persons, in Outso City, Japan. It was at this meeting that UNESCAP adopted resolution 85/4/of 22 May 2002 and proclaimed the extension of the Asian and Pacific Decade of Disabled Persons for another decade, 2003 – 2012. The Biwako Millennium Framework for Action (BMF), and the Convention on the Rights of Persons with Disabilities which came into effect from May 2008 was endorsed by Fiji on the 2nd of June 2010 which provides valuable guidelines to National and Regional Governments and relevant stakeholders groups in promoting an inclusive, barrier-free and rights-based society for people with disabilities in the Asian and Pacific region in the twenty-first century.

Towards the end of 2012, the then Minister for Social Welfare, Women & Poverty Alleviation signed a new frame work on behalf of Fiji for the new Decade of Action for Asia Pacific Region for 2013 – 2022. Since it was signed in Incheon, Korea thus it was called the Incheon Strategy (2013 – 2022) with the overarching theme of “Making the Rights Real”. This documents have 10 goals to assist the region achieve its theme.

In adopting and promoting National Disability Policy, BMF, BMF+5, Pacific Disability Strategy, CRPD, ILO Convention 159, Employment Relations Promulgation and the National Building Code, the Council draws is framework and its activities in the following areas:-

- 1.** Advocacy, awareness, empowerment and statistics;
- 2.** Prevention, Early Detection, Identification, Intervention, rehabilitation and Health;
- 3.** Effective Education services and programs;
- 4.** Training and employment including self-employment;
- 5.** Promoting the Rights of Women and children with disabilities;
- 6.** Access to build environment and transport system;
- 7.** Provision of Housing and Community Care;
- 8.** Access to information and communication technology;
- 9.** Poverty alleviation, social security and livelihood programmes;
- 10.** Disability Sports and recreation;
- 11.** National Institutional coordination, Networking as well as regional and International cooperation and participation; and
- 12.** Policy monitoring, review and implementation.

2. Executive Director/CEO Report

The first six (6) months of 2016 was an exciting and memorable one for the Fiji National Council for Disabled Persons (FNCDP) and its affiliates and its operational committees, both , district and advisory. After 22 years of existence, FNCDP have finally come to the final phases of embracing national disability legislations and prepare for the ratification process of a key international instrument the United National Conventions for Persons with Disabilities (UNCRPD).

During the time of writing this report, the 2016 Disability Bill had been tabled in Parliament in February 9th and went for Second reading on 25th April. In the same year, the final consultations for the ratification of UNCRPD was conducted through Parliamentary Standing Committee on Defense and Foreign Affairs. The FNCDP Secretariat made key presentations during these consultations and most of the organization (99%) agreed for ratification of UNCRPD without reservations.

The effects of TC Winston had a drastic impact on our beloved nation but most of Persons with Disabilities survived the ordeal with a recorded death of only one (1) Person with Disabilities in a coastal village of Ra.

The whole nation was on emergency mode for three (3) solid months as it tries to recover from the cyclone devastating results.

Despite all these challenges, the FNCDP Secretariat confirmed to meet some of its core functions like visiting district committee secretariats; awareness and advocacy, creating options for improve livelihood and well-being for persons with disabilities living in Fiji.

3. OUTCOME STATEMENT

FIJI NATIONAL COUNCIL FOR DISABLED PERSON (FNCDP) FULLY SUBSCRIBES TO THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SEEKS TO UNDERPIN WITH THESE RIGHTS ALL ACTIVITIES DESIGNED TO ASSIST PERSONS WITH DISABILITIES IN FIJI AND IMPLEMENTED THROUGH RELEVANT DISABILITY RELATED LEGISLATION, POLICIES AND PROGRAMMES OF GOVERNMENT.

4. GUIDING PRINCIPLES

- The vision that a person with disability as one, who is formally and non-formally educated, socially secured, economically productive and living with his/her own family in a barrier-free environment.
- The vision that FNCDP as an effective, democratic, self reliant organization coordinating its affiliates to bring about the full participation and equalization of opportunities for persons with disabilities by 2018 and to monitor thereafter that this continues to prevail.
- The vision that FNCDP as a gender sensitive organization partnering with other agencies and governments for the facilitation of technical resources and other supports for persons with disabilities and seeking to expand in terms of cross disability and representation to international forums.
- The FNCDP Act 1994 and its legislative functions that mandates the FNCDP council to be a coordinating body for all organizations dealing with the care and rehabilitation of people with disabilities.
- The 2001 Social Justice Act.
- The Biwako Millennium Framework towards an inclusive, barrier-free and rights-based society for persons with disabilities in the Asia and Pacific Region, Convention on the Rights of Persons with Disabilities.
- The Ministry for Women, Social Welfare and Poverty Alleviation Strategic and Corporate Plan.
- All relevant government plans, regulations and policies pertaining to disability development.

- The “Incheon Strategy” (make the Right Real) for persons with Disabilities 2013 - 2022.

5. **DEFINITION**

Persons with Disabilities includes those who have long-term physical, mental, intellectual or sensory impairments which in interaction with various barriers may hinder their full and effective participation in society on an equal basis with others;

6. **VISION STATEMENT**

“A Nation which advocates for and empowers Persons with Disabilities through the recognition of Human Rights, and the creation of a Peaceful, Barrier Free, and Inclusive Society for all people in Fiji”.

7. **MISSION STATEMENT**

- To facilitate the process of creating a barrier free Society through a collective collaboration and partnership with all stakeholders.
- To bring to prevail for persons with disabilities in Fiji a situation whereby government ministries and statutory authorities, local government, corporate sector, and civil society organizations meet their legislative, constitutional and international convention obligation.
- To organize and continue to strengthen national affiliates through democratic, gender balanced, cross-disability based processes.
- To partner with other development agencies and governments towards the equalization of opportunities and full participation of persons with disabilities in their own development and development of other communities.
- In partnership with government, civil societies and corporate entities create a fully/truly inclusive society.

8. **Role and Function of FNCDP.**

⇒ Be a co-coordinating body for all organizations dealing with the care and Rehabilitation of the disabled;

- ⇒ Formulate a national policy that would ensure that services are provided to all disabled persons in Fiji;
- ⇒ Draw up a national plan of action for rehabilitation service and implement such a plan;
- ⇒ Seek financial assistance from government and aid donors for itself and registered organizations providing service to disabled persons;
- ⇒ Maintain a register of all the organizations providing service to disabled persons and ensure that the independence of such organization is maintained;
- ⇒ Organize national seminars and workshops relating to the problems and needs of disabled persons and assist in the training of personnel involved in the area, training, education and rehabilitation of disabled persons;
- ⇒ Create public awareness of the problems and the aspirations of disabled persons through educational media;
- ⇒ Regularly inform the appropriate Ministries of the government of the problems and needs of disabled persons and seek solutions to such needs;
- ⇒ Work towards the elimination of causes of disability;
- ⇒ Establish a National Rehabilitation Fund the purpose of which will be to attract national and international contributions in terms of funds, expertise, material and equipment to be used in implementing a national rehabilitation plan; and
- ⇒ Periodically review the national policy and national plan of action for the purpose of determining their continuing relevance to local, regional and international realities.

9. ORGANIZATION:

The Council through the Chairperson reports to the Minister for Women, Social welfare and Housing on all policy matters pertaining to the role and functions of FNCDP. The Minister also appoints the board members of the Council from relevant Government Ministries and up to seven disability organizations. This is the main decision and policy-making arm of FNCDP.

The Council is assisted by six Advisory Committees, members of which are appointed by the Minister responsible for Social Welfare. The roles and functions of these Committees which are stipulated under section 8(5) of the FNCDP Act is primarily to advise, examine and recommend activities under their responsibilities and to assist in the implementation of projects and research undertaken by FNCDP.

The following Advisory Committees have been appointed:

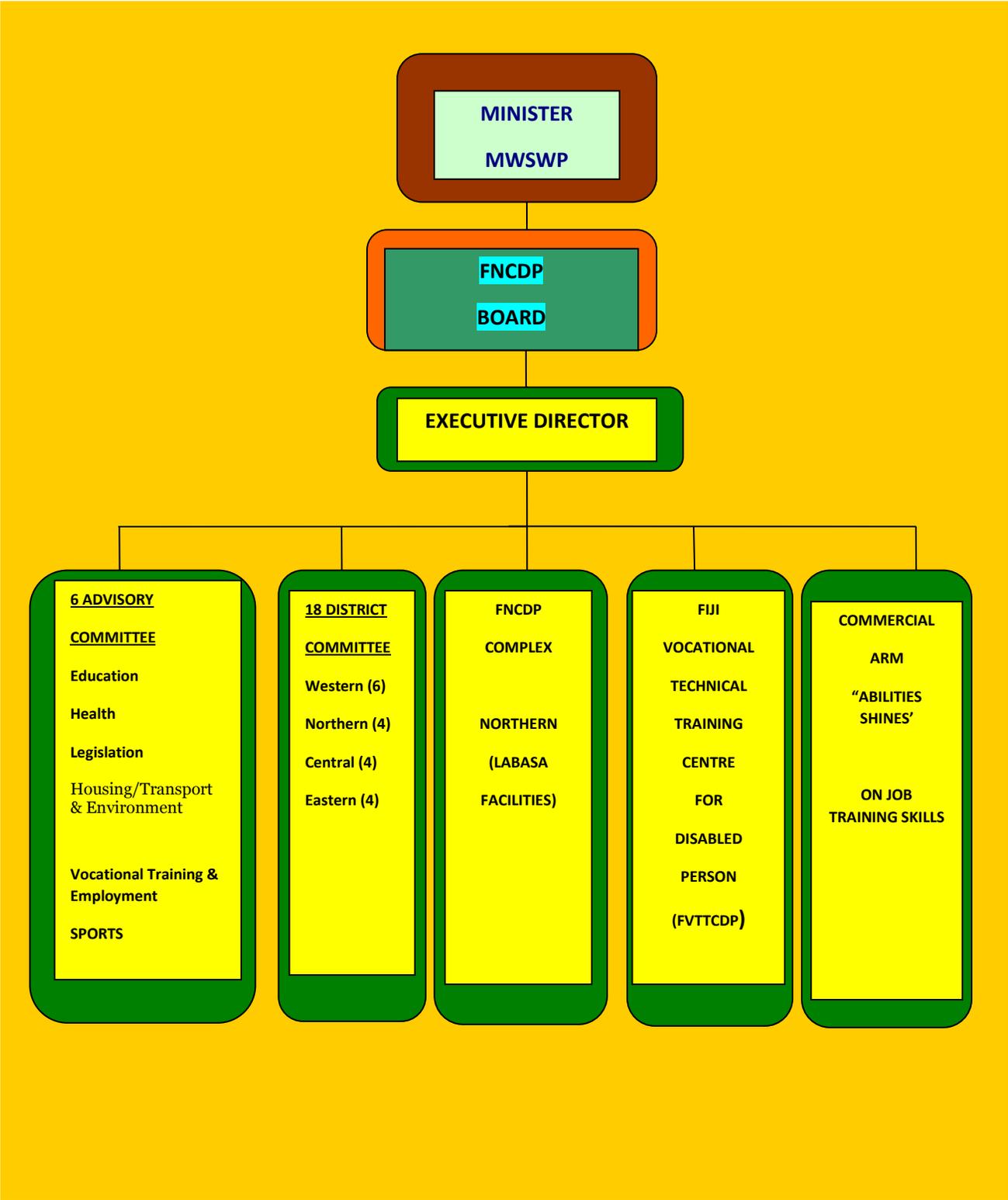
- 1) Education
- 2) Housing Transport and Environment
- 3) Sports
- 4) Vocational Training and Employment
- 5) Legislation
- 6) Health

At the grassroots level, there are District Committees of the Council appointed by the Minister. These committees closely monitor the disability issues and work in collaboration with civil society organizations and other arms of Government in addressing the plights of persons with disabilities including provision of services and their welfare. This vital link between the Council and persons with disabilities who live in villages, settlements, remote areas and outlying islands is maintained through regular meetings of such Committees with ongoing consultation and support from the Headquarters. The leadership of District Officers and secretarial support from Social Welfare Officers in places where FNCDP District Committees are formed must be acknowledged and appreciated.

The administrative and coordinating functions of the Council are handled by the Executive Director who heads the organization. Other officers recruited by the Council as well as volunteers who willingly contribute their time, skills and knowledge play a significant role in realizing and advancing the Council's vision, mission, goals, plans and programmes.

A diagrammatic representation of the organization structure of the Fiji National Council for Disabled Persons is given below.

10. FNCDP ORGANIZATION STRUCTURE



10. FNCDP BOARD MEMBERS

	ORGANISATION	POSITION
1	THE PERMANENT SECRETARY RESPONSIBLE FOR SOCIAL WELFARE	CHAIRPERSON
2	THE DEPUTY SECRETARY PUBLIC HEALTH - MINISTRY FOR HEALTH	MEMBER
3	THE DEPUTY SECRETARY - MINISTRY OF EDUCATION	MEMBER
4	THE DIRECTOR OF THE NATIONAL EMPLOYMENT CENTRE - MINISTRY OF LABOUR	MEMBER
5	THE DEPUTY SECRETARY HOUSING – MINISTRY OF LOCAL GOVERNMENT, HOUSING & ENVIRONMENT	MEMBER
6	THE DEPUTY SECRETARY - MINISTRY OF STRATEGIC PLANNING NATIONAL DEVELOPMENT & STATISTICS	MEMBER
7	THE DIRECTOR YOUTH AND SPORTS, MINISTRY OF YOUTH & SPORTS	MEMBER
8	THE DIRECTOR, LAW REFORM COMMISSION, MINISTRY OF JUSTICE	MEMBER
9	THE DEPUTY SECRETARY DEVELOPMENT -MINISTRY OF RURAL & MARITIME DEVELOPMENT AND NATIONAL DISASTER MANAGEMENT	MEMBER
10	THE DIRECTOR, DEPARTMENT OF SOCIAL WELFARE	MEMBER
11	THE DEPUTY SECRETARY TRANSPORT – MINISTRY OF INFRASTRUCTURE & TRANSPORT	
12	THE PRESIDENT OR REPRESENTATIVE, FIJI SOCIETY FOR THE BLIND	MEMBER
13	THE PRESIDENT OR REPRESENTATIVE, FIJI CRIPPLED CHILDREN SOCIETY	MEMBER
14	THE DIRECTOR GENERAL OR REPRESENTATIVE, FIJI RED CROSS SOCIETY	MEMBER
15	THE PRESIDENT, FIJI DISABLED PEOPLE'S ASSOCIATION	MEMBER
16	THE PRESIDENT OR REPRESENTATIVE, FIJI PARALYMPICS COMMITTEE	MEMBER
17	THE EXECUTIVE DIRECTOR, FIJI NATIONAL COUNCIL FOR DISABLED PERSONS (FNCDP)	SECRETARY

REPORT ON FINANCIAL PERFORMANCE – FOR SEVEN MONTHS ENDED

31ST JULY 2017.

	DETAILS	TOTAL	COMMENTS						
	RECEIPTS								
1	Government Grant	227,500.00	Budget allocation was 390,000.00 and since the financial term changed from January to December to new financial term from August to July. Thus the amount reflected here is for a 6 month period.						
2	Reimbursement from FVTTCPD	6,000.00	FVTTCPD belong to NCPD and when we purchased the minivan for students used this funds was given back to the Council to pay for a new minivan that will be used by the school as well.						
3	Cash Refund	108.00	Unused cash returned inwards						
4	Bank Interest	134.00	Interest received for two bank accounts held with Westpac banking corporation.						
5	Rent	2,650.00	Council owns a complex at 3 Brown St, which houses 8 disabled people's organization and they pay \$50.00 per room towards upkeep and maintenance						
6	Donation	6,457.00	<table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Marin Pacific</td> <td style="text-align: right;">\$300.00</td> </tr> <tr> <td>Chinese Society</td> <td style="text-align: right;">\$194.90</td> </tr> <tr> <td>Yellow Cabs</td> <td style="text-align: right;">\$5,961.96</td> </tr> </table> <p>Donation are mostly received by business houses on they own will for Disability work.</p>	Marin Pacific	\$300.00	Chinese Society	\$194.90	Yellow Cabs	\$5,961.96
Marin Pacific	\$300.00								
Chinese Society	\$194.90								
Yellow Cabs	\$5,961.96								
7	Miscellaneous	320.00	We own a conference room and any associated members who are not tenants' needs to use it then a usage fee is charge. Or if tenant wish to run long term workshops they also pay usage.						
	TOTAL	<u>\$243,169.00</u>							

	DETAILS	TOTAL	COMMENTS
	PAYMENTS	TOTAL	COMMENTS
Seg 1 & 2	Salaries, Wages and Related Payments	\$130,364.00	<p><u>Council has 6 salary staff as follows</u></p> <ol style="list-style-type: none"> 1. Executive Director 2. Executive Officer 3. Centre Manager North 4. Clerical Officer 5. Accountant 6. Centre Manager Suva <p><u>Wage Earner's 11 :-</u></p> <ol style="list-style-type: none"> 1. Messenger/Driver 2. Security Officer (4) 3. Cleaner's (2) 4. Clerical Officer 5. Trainer <p>This allocation pays for PAYE, FNPF & Relievers.</p>
Seg 3	Travel and Communication	\$8,754.00	<ul style="list-style-type: none"> ➤ Travel & Subsistence - \$1,215.00 ➤ Communication - \$7,539.00 <p>Council works with 18 District Committee and organization training, workshops, awareness and meetings with the FNCDP District Committees thus the allocation reflected here is related to fuel and subsistence's.</p> <p>Communication costs are paid for both NCPD Complex and the Northern Centre for Persons with Disability.</p> <p>Costs includes telephone, fax, hosting of websites, internets and maintenance for the same.</p>

	DETAILS	TOTAL	COMMENTS												
	PAYMENT	TOTAL	COMMENTS												
Seg 4	Maintenance and Operations M/V	\$10,690.00	<ul style="list-style-type: none"> • Council owns 2 vehicles one used by Admirations operations and the other for Transportation for Students with Disabilities. \$7,233.00. • Also this allocation pays for maintenance and upkeep of the motor vehicles including Road Worthiness and Insurance. \$1,140.00. • Council had to pay for Repair and Maintenance of Office Machine [Photocopier/toner/fax machine/ virus update for computer/update of computers and upkeep. \$2,317.00. 												
5	Purchase of Goods and Services	\$27,848.00	<table> <tr> <td>Stationaries</td> <td>\$2,079.00</td> </tr> <tr> <td>Miscellaneous</td> <td>\$6,377.00</td> </tr> <tr> <td>[office upkeep/Y/pages both Suva & North}</td> <td></td> </tr> <tr> <td>Utilities [FEA/WATER]</td> <td>\$4,231.00</td> </tr> <tr> <td>Board and Committees</td> <td>\$13,813.00</td> </tr> <tr> <td>Office equipment's</td> <td>\$ 1,348.00</td> </tr> </table> <p>The Council housed at its headquarters at 3 Brown St, Toorak, Suva also houses 8 NGO's and a Vocational Technical training center and also has a conference room. Utilities rates and general upkeep expenses of facilities, office administration are also listed in this allocations.</p> <p>BOARDS AND COMMITTEES: The eighteen [18] district and [6] advisory committees operation expenses to conduct meetings and other activities to carryout operations.</p> <p>The NCPD Council meeting expenses allocated refer to travel, accommodations and all related expenses.</p>	Stationaries	\$2,079.00	Miscellaneous	\$6,377.00	[office upkeep/Y/pages both Suva & North}		Utilities [FEA/WATER]	\$4,231.00	Board and Committees	\$13,813.00	Office equipment's	\$ 1,348.00
Stationaries	\$2,079.00														
Miscellaneous	\$6,377.00														
[office upkeep/Y/pages both Suva & North}															
Utilities [FEA/WATER]	\$4,231.00														
Board and Committees	\$13,813.00														
Office equipment's	\$ 1,348.00														

	DETAILS	TOTAL	COMMENTS
			<p>TRAINING: One of the principal accountabilities of the Executive Director is to provide direction and assistance to subordinate staff and to ensure the provision of effective training and development. Training seminars often require the Council to travel abroad where expenses for obtaining visa and local travel is not covered.</p>
Seg 6	Special Expenditure	\$45,687.00	<p>The Council plans & organize training workshops and create more awareness and related programs during the year. Networking is also included in this strategy. The Council also mobilise and maximise all existing resources through efficient and effective collaboration with all NGO's providing services to persons with disabilities nationally. Workshops, training and awareness programs were planned for the year.</p> <ul style="list-style-type: none"> ➤ National Awareness \$10,245.00 (Awareness and Training/ Data collection in Rotuma), Assistance to PWD effected in Winston (tapuline food packs). & meeting on Western Disability Centre. ➤ Labasa Office Operational Expenses/training & Materials & Petty Cash \$5,302.00 ➤ Care-giving allowance \$2,240.00 ➤ Fiji Vocational Technical Training centre. \$11,000.00 (operational/Administration) ➤ Staff Training Planning workshop [strategic Planning] \$3,995.00 ➤ International workshop participation \$820.00 cost related domestic travel

	DETAILS	TOTAL	COMMENTS
			<ul style="list-style-type: none"> ➤ Project Expenses (Wages and salaries was paid from this allocation due to late arrival of funds). \$9,007.00 ➤ Commercial Arm Sewing unit Electricity \$75.00 ➤ Repair and Maintenance of Building \$ 2,865.00 ➤ Bank Charges \$138.00
	TOTAL	\$223,343.00	
	SURPLUS (DEFICIET) FOR THE YEAR	\$19,826.00	

.....

Kaushilya Devi Prasad [Kush]
Executive Officer
For the Executive Director.
National Council for Persons with Disabilities



**NCPD COMPLEX
SUVA**

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P (679) 3319045 / 3319162
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E fncdp@connect.com.fj
W www.fncdp.org

**NCPD NORTHERN DISABILITY CENTRE
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E fncdpnorth@connect.com.fj
W www.fncdp.org

17th October 2019

The Parliament of Fiji
Standing Committee on Public Accounts
P O Box 2353
Government Buildings

Dear Sir,

RE: CLARIFICATION OF ISSUE- Non Adoption of IFRS for SME's for Financial Reporting.

Greetings from the office of National Council for Persons with Disabilities.

As per the year audit issues the issue on non- adoption of IFRS for SME's for financial reports were recommended by the Auditor General.

During the meeting with the standing committee on Friday 11th October, 2019, the committee was informed that the recommendations were being addressed as follows:

- Discussion s with the accounts section of MWCPA;
- Discussions with relevant companies who deal with the programs;

The Secretariat was informed that accounts are cash basis which consists of receipts and payments and the current system was satisfactory however recommendations was made to place a program for a payroll system, and thus Standss Paymaker Version 4.5 1B Windows (payroll system) for wages and salaries was implemented.

NCPD Staffs were trained and the system is now in place. Also since NCPD is a small entity and cash basis, we were recommended not to use IFRS system as it is more relevant for bigger accounting system and thus the payroll system has eased up a lot of manual financial keeping system.

However the committee has emphasized the Council to Adopt the IFRS system urgently, therefore the Secretariat is liaising and exploring with MWCPA and other relevant companies on this issue.

Thank you

.....
Mr. Siliveni Yanuyanutawa
Executive Director
National Council for Persons with Disabilities



CONSUMER COUNCIL OF FIJI



@ConsumersFj



Consumer Council of Fiji



www.consumersfiji.org

08 October 2019

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

Dear Chairman,

Re: Response to Public Accounts Committee

Greetings from the Consumer Council of Fiji

I refer to your letter of 25th September 2019 seeking clarification on issues based on the Report of the Auditor General of the Republic of Fiji.

Attached is the Council's detailed presentation of its financial performance.

With kind regards

Yours sincerely



.....
Ms. Seema Shandil
Chief Executive Officer

Head Office

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Phone: 3300792/3310183
CEO: 3305864
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Email: complaints@consumersfiji.org

Lautoka/West

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Email: consumerlwk@connect.com.fj

Labasa/North

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Nasekula Road
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Phone: 8812559
Email: colbs@connect.com.fj



**PRESENTATION TO:
STANDING COMMITTEE ON PUBLIC ACCOUNTS
AUDIT REPORT -JANUARY TO JULY 2016**

**CONSUMER COUNCIL OF FIJI
11 October 2019**

PRESENTATION OUTLINE

- About the Council
- Financial report

ABOUT THE ORGANISATION

- ▶ Consumer Council of Fiji Act -1976
- ▶ Government Statutory Organization
- ▶ MITT→Board→CEO
- ▶ 7 Board Members (One member resigned in December 2016)
- ▶ 3 Offices in Fiji: Suva, Lautoka & Labasa
- ▶ Staff (total - 31)
 - ▶ Suva – (25)
 - ▶ Lautoka (3)
 - ▶ Labasa (3)

ROLE OF THE COUNCIL

Section 6 of the Act outlines the functions of the Council. **Section 6(1) states:**

“The functions of the Council shall be to do all such acts and things which it may consider necessary or expedient to ensure that the interests of consumers of goods and services are promoted and protected”.

FUNCTIONS OF THE COUNCIL AS PER THE ACT

- ▶ **Advise** the Minister on such matters affecting the interests of the consumers
- ▶ **Make** representations to the Government or to any other person/organisations on any issues affecting the interests of consumers
- ▶ **Collect**, collate and disseminate information in respect of matters affecting the interests of consumers
- ▶ **Conduct** research and investigations into matters affecting consumers
- ▶ **Advise** and assist consumers on matters affecting their interests
- ▶ **Give evidence** at any investigation or inquiry
- ▶ **Support** or maintain legal proceedings contemplated or initiated by a consumer.

COUNCIL'S LEGAL MANDATE

- ▶ As an advocacy organisation, the Council lobbies with policy makers to bring about reforms that will benefit consumers.
- ▶ The Council is not an enforcement agency

SERVICES OFFERED BY COUNCIL

- ❖ Campaigns, Media & Information Services
- ❖ Research and Policy Analysis
- ❖ Consumer Advisory & ADR Services
- ❖ Debt Management and Consumer Credit Advisory Services (Financial Matters) ...
- ❖ National Consumer Helpline.....NEW

Government Grant

To deliver the targets, the Council received a Government grant of \$661,587 VIP for 7 months

BUDGET 2016

- ▶ In the 2016 financial year the Council signed a Service Agreement with the Ministry of Industry, Trade and Tourism which outlined the key result areas and the targets that had to be achieved during the year.
- ▶ To deliver the targets, the Council received a Government grant of \$661,587 VIP.
 - ▶ \$587,587 Operational Grant
 - ▶ \$74,000 Motor Vehicle Grant

STATEMENT OF FINANCIAL PERFORMANCE INCOME

Government Grant	
2016	2015
7 Months	12 Months
\$564,144	\$663,274
<u>Monthly Breakdown</u>	
\$564,144/7mths	\$663,274/12mths
\$80,592	\$55,273
↑ \$25,319 Or 31.42%	

- ▶ An increase of 31% per month was noted in government grant income for the 2016 financial year.

STATEMENT OF FINANCIAL PERFORMANCE INCOME

EU Grant	
2016	2015
7 Months	12 Months
\$9,161	\$54,566

- ▶ The EU grant receipts in the 2016 financial year was for:
 - ▶ CEO's travel reimbursement to Brussels \$5284.51(African ,Caribbean & Pacific members-EU Follow-up committee meeting).
 - ▶ 1st installment for Green Action fund project (Pesticides) \$3810.56
 - ▶ Reimbursement from donor project workshop (Right to redress in financial services) \$66.00

STATEMENT OF FINANCIAL PERFORMANCE INCOME

Sundry Income	
2016	2015
7 Months	12 Months
\$6,658	\$808

- ▶ The increase in sundry income for the 2016 financial year was mainly due to:
 - ▶ World Consumer Rights Day sponsorship by British American Tobacco \$3,000.
 - ▶ Insurance claim for damaged notebook \$1,763.
 - ▶ Salary repayment on resignation \$1,529.85 and \$365.15 for other cash reimbursements during the year.

STATEMENT OF FINANCIAL PERFORMANCE INCOME

Total Income	
2016	2015
7 Months	12 Months
\$602,138	\$743,170
<u>Monthly Breakdown</u>	
\$602,138/7mths	\$743,170/12mths
\$86,020	\$61,930
↑ \$24,090 Or 28%	

- ▶ An increase of 28% in the monthly total income was mainly due to the increase in the Government grant for the 2016 financial year.

STATEMENT OF FINANCIAL PERFORMANCE EXPENDITURE

Total Expenditure	
2016	2015
7 Months	12 Months
\$626,536	\$725,504
Monthly Breakdown	
\$626,536/7mnths	\$725,504/12mnths
\$89,505	\$60,459
 \$29,046 Or 32%	

- ▶ An increase of 32% was noted in the monthly total expenditure for the 2016 financial year.
- ▶ Some of the expense lines that greatly contributed to the increase were:
 - ▶ Depreciation
 - ▶ National Consumer Helpline
 - ▶ Office Expense/Publication/Printing
 - ▶ Advertisements

STATEMENT OF FINANCIAL PERFORMANCE

Expenditure Breakdown

National Consumer Helpline	
2016	2015
7 Months	12 Months
\$44,453	\$-

- ▶ The expenditure was mainly for creating awareness on the Council's -National Consumer Helpline 155.
- ▶ Payments were made to Communications Fiji Ltd, Fiji TV and FBC.

STATEMENT OF FINANCIAL PERFORMANCE

Expenditure Breakdown

Advertisement	
2016	2015
7 Months	12 Months
\$34,547	\$7,930

- ▶ The 77% or \$26,617 increase in advertisement expenditure for the 2016 financial year”.

STATEMENT OF FINANCIAL PERFORMANCE

Expenditure Breakdown

Depreciation	
2016	2015
7 Months	12 Months
\$22,175	\$24,522
<u>Monthly Breakdown</u>	
\$22,175 /7mths	\$24,522 /12mths
\$3,168	\$2044
\$1,124 Or 35%	

- ▶ The 35% increase in depreciation expense was mainly due to the additions to the Property, Plant & Equipment.

STATEMENT OF FINANCIAL PERFORMANCE

Expenditure Breakdown

Office Exp/Print/Publication	
2016	2015
7 Months	12 Months
\$20,069	\$19,943

- ▶ The increase was mainly due to publication of
- ▶ Donor project brochure \$4,300
- ▶ Annual report and the consumer newsletters \$11,448.
- ▶ Stationary & Office Expense \$4,321.

STATEMENT OF FINANCIAL POSITION

Current Assets

Cash at Bank	
2016	2015
7 Months	12 Months
\$168,302	\$103,180

- ▶ The increase in cash at bank for the 2016 financial year was mainly due to the Capex grant received for the purchase of new motor vehicle \$74,000 which was utilized in the 2017 financial year.

STATEMENT OF FINANCIAL POSITION

CURRENT ASSETS

Other Current Assets	
2016	2015
7 Months	12 Months
\$17,493	\$14,208

- ▶ Other current assets for the 2016 financial year mainly accounted for:
 - ▶ Security Deposit for Rent & Electricity
 - ▶ Insurance prepayments

STATEMENT OF FINANCIAL POSITION

TOTAL LIABILITIES

Total Liabilities	
2016	2015
7 Months	12 Months
\$259,902	\$123,685

The significant increase of 52% noted in the 2016 financial year was mainly due to the increase in deferred grant and the unutilized capital grant.

- The unutilized capital grant was received from the Government for the purchase of motor vehicle \$74,000. The vehicle was acquired in 2017 financial year.

RATIOS

▶ Liquidity Ratio:

▶ Current Assets / Current Liabilities

\$185,795/\$167,790

= 1.10 or 1:1

For every \$1.00 of current liabilities the Council has \$1.10 worth of current assets.

▶ Acid Test Ratio:

▶ (Cash + Receivables)/C.Liabilities

\$179,631/\$167,790

= 1.07

With a ratio of 1.07 the Council is secure to satisfy its current liabilities.

▶ Operating Expense Ratio:

▶ Operating Expense /Revenue

\$567,846/\$592,977

= 95.76%

The operating expenses consume 96% of the revenue.

▶ Return on Asset Ratio:

▶ Net Income/Average Total Assets

\$25,131/\$266,347

= 0.09 or 9%

The Council's return on assets stands at 9%.

ISSUES

▶ Timeliness

The Council's finance officer role was in transition period and the draft financial preparation and submission timeline coincidentally fell in this transition period.

▶ Quality

- Training and development

QUESTIONS



Thank You.

ORGANIZATION CHART



Send it
over to
Soug
(Parliament)



@ConsumersFj



Consumer Council of Fiji



www.consumersfiji.org

21 October 2019

Honourable Alvick Maharaj
The Chairperson
Public Accounts Committee
Parliament of Fiji
Government Buildings
Fiji



Dear Honourable Mr. Maharaj,

RE: Request for Supplementary Responses – Council (2016-2017 Audit Report on Statutory Authorities)

Please find the Council's supplementary response to the questions on the Council's 2016 - 2017 Audit Report raised by the Public Accounts Committee during the presentation dated 11 October 2019.

- 1. Please explain the termed "silent sponsorship". CEO please advise whether this is in line with the 'Act' for receiving silent sponsorships and does this sponsorship compromise your core function as Consumer Advocates; and**

Silent Sponsorship simply means that the sponsors do not gain anything by providing donation for any of the Council's event and also the Council at no point in time will promote or advertise the sponsor. This is in line with Section 6 (2)(1) of the Consumer Council of Fiji Act 1976 which states that:

"Without limiting the generality of the functions of the Council under subsection(i) it's functions shall include soliciting and accepting for the purpose of the Council any money, land or other property from the Government, any local authority, public body, organisation, or person by way of grant, subsidy, donation, gift or otherwise."

Head Office

Level 5 Vanua House
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Phone: 3300792/3310183
CEO: 3305864
Fax: 3300115

Email: complaints@consumersfiji.org

Lautoka/West

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Email: consumerltk@connect.com.fj

Labasa/North

Level 1, Lot 41 Raza Properties Ltd
Nasekula Road
P.O. Box 64, Labasa
Phone: 8812559
Email: colbs@connect.com.fj

Such sponsorships do not affect the Council's ability to speak out against them if they are engaged in any unethical practices. This is made clear when the Council seeks any form of sponsorship. Whilst these donations assist to ensure consumers get the maximum benefit of the Council's services, the Council continues to maintain its role as a consumer watchdog.

2. E-ticketing Issue: Please provide the breakdown of the number of complaints received since its inception.

Please see the table below for the full breakdown of the number of complaints received on E- ticketing.

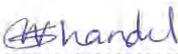
Year	Registered complaints on e- ticketing			
	ADR	NCH	Total	Monetary Value
2013	5	n/a	5	\$ 12.30
2014	3		3	\$ 3.65
2015	3		3	\$ 80.00
2016	2	1	3	\$ 10.00
2017	13	7	20	\$ 36.53
2018	20	6	26	\$ 77.62
2019	22	2	24	\$ 320.40
TOTAL	68	16	84	\$ 540.50

Source: Consumer Council of Fiji

We hope the above clarifies your queries. Please do not hesitate to contact the undersigned for any further clarifications.

Kind Regards,

Yours sincerely


.....

Ms. Seema Shandil
Chief Executive Officer



**FIJI REVENUE AND
CUSTOMS SERVICE**

Clarification of issues – 2016/2017 Audit Report

Visvanath Das - CEO

11 October 2019

Big Committee Room 2 – Parliamentary
Precinct

Agenda

- Overview of recent development and activities
- Overview of 2016 Government Revenue (7 months)
- Overview of 2016 Financial Statement (7 months)
- Response to significant matters



Today's Reality – The Linkages

- Guiding Principle for Our Business
 - 5 Year & 20 Years Fiji National Development Plan

Setting the Scene	Objective	Strategy
Government	Inclusive Social-Economic Development	<ul style="list-style-type: none"> • (1.1) Fourfold increase in GDP Per person (Revenue) • (1.2) Government Debt to be reduced (Revenue) • (1.12) Protecting Culture, Heritage & Natural environment (Border) • (1.13) National Security (Border)
	Transformational Strategic Thrusts	<ul style="list-style-type: none"> • (2.1) new & emerging growth sectors (Revenue, Technology, Intelligence & Compliance) • (2.2) Improving transport and digital connectivity (Single window, Digital Strategy, NTIS,) • (2.3) Skill development and demographic dividend (Korn Ferry Frameworks) • (2.4) Embracing appropriate and new technology for productivity improvement (Online tools – training, surveys, event management)



TODAY'S REALITY

REVENUE COLLECTION AS AT JULY 2019



- **Our Business**

- Revenue Collection
- Trade and Travel facilitation
- Border Protection/Security

- **Our Resources**

- People – 860 Staff
- Financial Resources – 1.8 cents per dollar
- 10 Service Centers Fiji-wide



**FIJI REVENUE AND
CUSTOMS SERVICE**

Today's Reality – Revenue Mix

Tax Type	2016-2017	2017-2018	2018-2019
Income Tax	697,843,175	749,905,090	699,056,068
VAT	702,529,864	788,625,742	831,576,201
Trade	607,624,735	668,648,803	669,790,520
Others	569,994,902	623,260,385	612,905,833
TOTALS	2,577,992,676	2,830,440,020	2,813,328,622

Tax Type	2016-2017	2017-2018	2018-2019	% of GDP
Income Tax	27.1%	26.5%	24.8%	6.0%
VAT	27.3%	27.8%	29.6%	7.2%
Trade	23.5%	23.6%	23.8%	5.8%
Others	22.1%	22.0%	21.8%	5.3%
TOTALS	100%	100%	100%	23.3%



Today's Reality – Revenue Mix (Detailed)

Tax Type	\$	Tax Type	\$
Income Tax	9,056,068	Third Party Insurance Levy	312
Value Added Tax	831,576,201	Fringe Benefit Tax	22,811,426
Service Turnover Tax	89,565,778	Environmental and Climate Adaption Levy	160,949,430
Capital Gain Tax	24,957,774	Resource Tax	73,641,286
Stamp Duties	85,170,458	Departure Tax	147,180,292
Social Responsibility Tax	7,604,008	Fish Levy	48,911
Telecommunication Levy	976,157	Customs	669,790,520



Today's Reality - Institutional Arrangements

Service has 6 Directorates/Functional Areas

Functional Area	Responsibilities
1. Revenue	Revenue Collection, Customer Enquiry Centers & Taxpayer Services
2. Intelligence, Compliance & Investigations (ICI)	Revenue Risk Identification, Risk Treatments, Intelligence, Inspection, Prosecutions
3. Border	Maritime, Passenger and Cargo Security
4. Corporate Services & Stakeholder Engagements	Legal, Internal Assurance, Ethical Standards, PR and International Relations
5. Technology	Information Technology and System Solutions and Disaster Recovery
6. People and Finance	People Capability, Technical Capability, Culture, Staff Support Services and Finance



Today's Reality - Institutional Arrangements

Strategic Focus Areas

- to **CREATE** and **ADD** value to Stakeholder Objectives

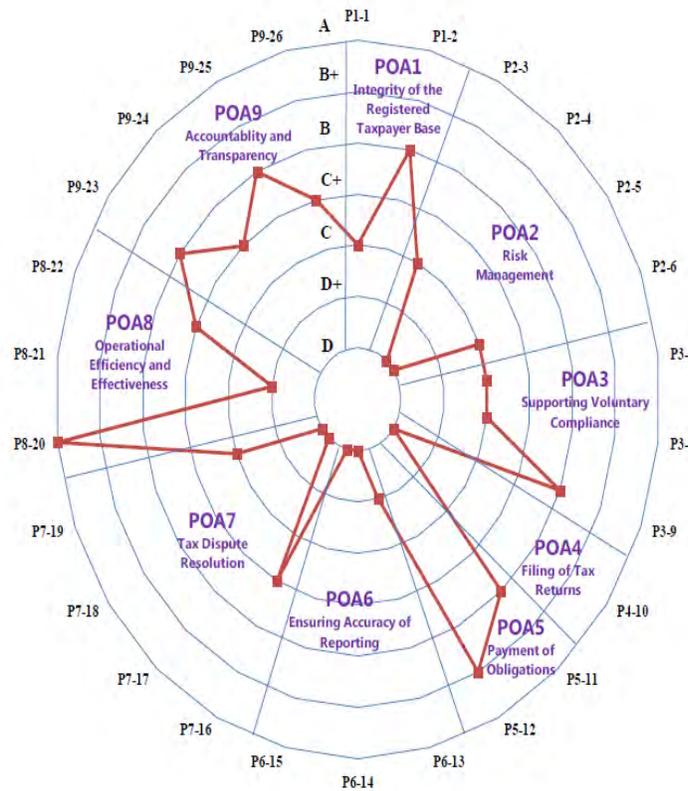
Strategic Focus Area	Objectives
1. People	Competent Workforce
2. Partnerships	Develop relationships promoting voluntary compliance
3. Process & Legislations	Modernize and contextualize laws and policies to emerging business trends
4. Technology	Building enterprise capability to provide agile and innovation solutions for stakeholders

Our Benchmarks



Today's Reality – IMF Assessment

Figure 1. Republic of Fiji: Distribution of Performance Scores



Indicator	Score
P1-1	C
P1-2	B
P2-3	C
P2-4	D
P2-5	D
P2-6	C
P3-7	C
P3-8	C
P3-9	B
P4-10	D
P5-11	B
P5-12	B+
P6-13	D+
P6-14	D
P6-15	D
P7-16	C+
P7-17	D
P7-18	D
P7-19	C
P8-20	A
P8-21	D+
P8-22	C+
P9-23	B
P9-24	C+
P9-25	B
P9-26	C+

Indicators	2015 Scores	March 2019 Scores
No. of Indicators	26	26
No. of A, B+ & B Scores	8	16
No. of C, C+, D & D+ Scores	18	10



Repositioning FRCS - Customer Feedback

Results by Business Sector

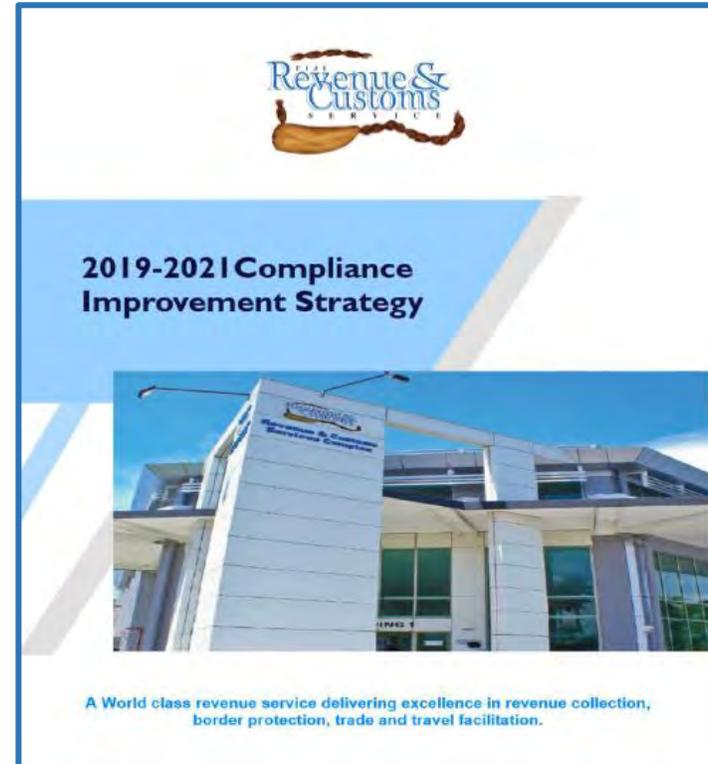
Customer Satisfaction Index 2019	Overall FRCS CSI	Large Business	SMEs	Accountants/ Financial Advisors	Tax Agents
Client Services	2.62	2.74	2.50	2.90	2.79
Processes and procedures	2.77	2.80	2.57	3.01	2.63
Services & Facilities	2.79	2.88	2.49	2.95	2.74
Customer Touch Points	2.72	2.84	2.49	2.78	2.65
Overall CSI	<u>2.55</u>	<u>2.82</u>	<u>2.51</u>	<u>2.91</u>	<u>2.70</u>



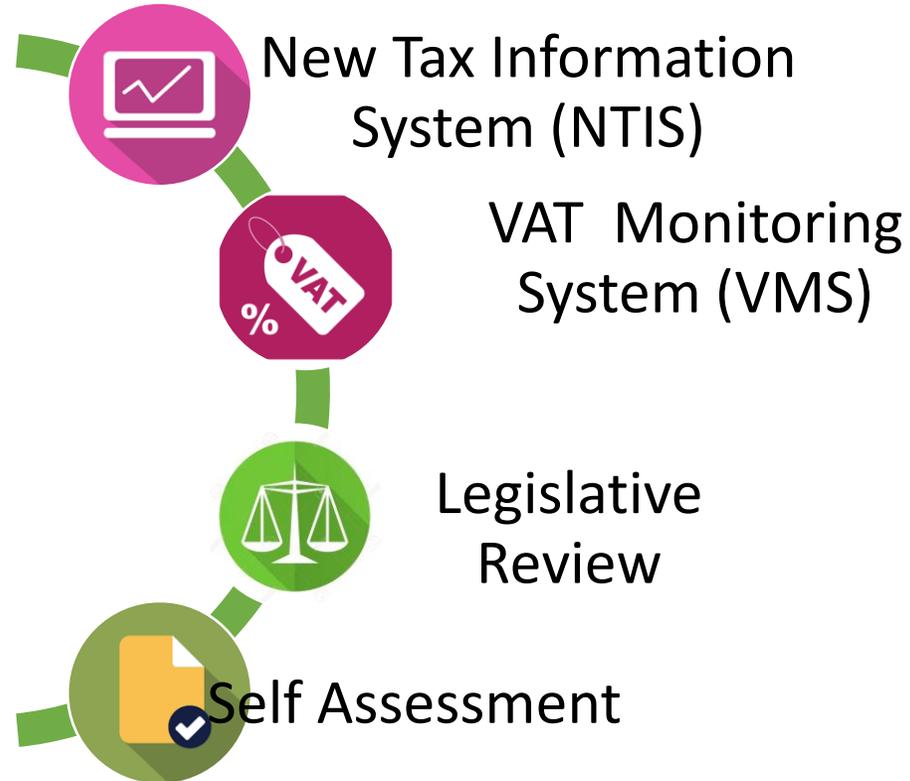
Identified Risks – Mitigation ..

Compliance Improvement Strategy

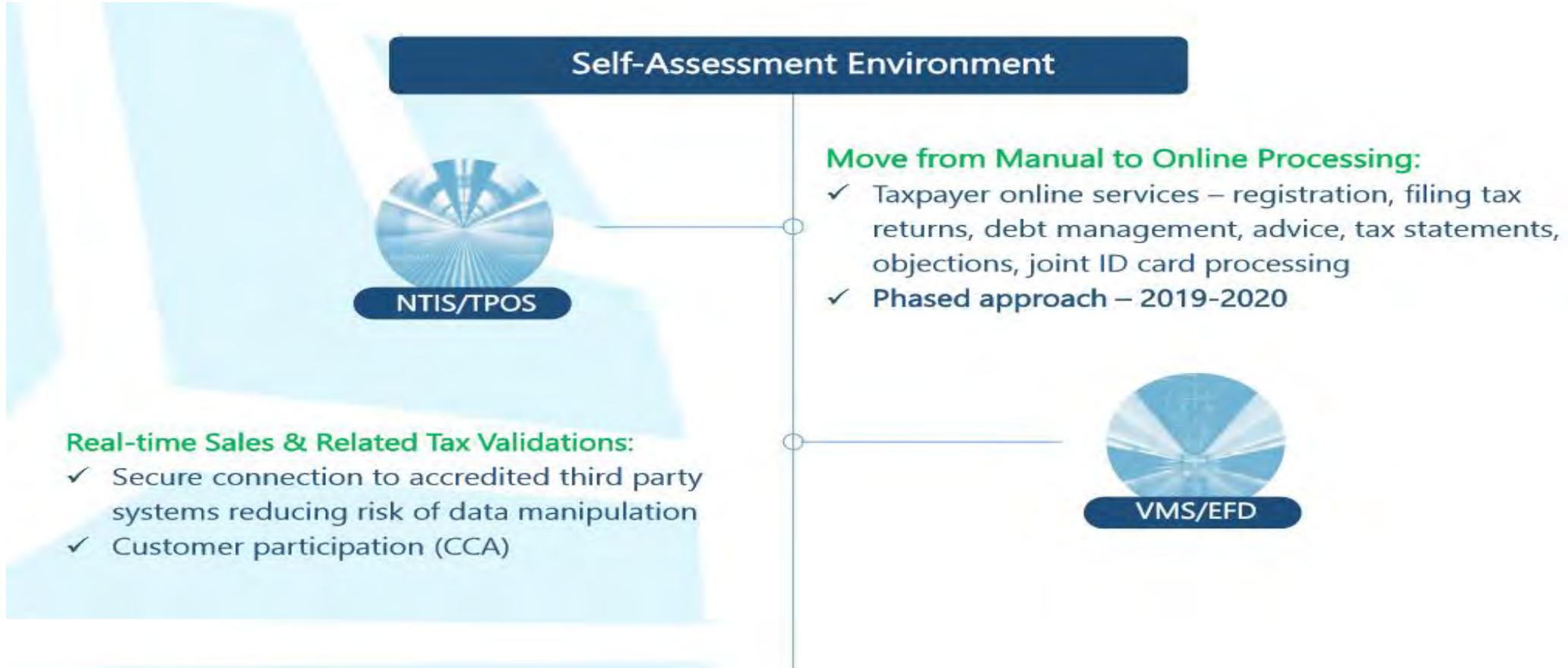
1. Customer Services
2. Large & International
3. Tourism
4. Transport
5. Construction
6. Value Added Tax (VAT)
7. Customs Revenue
8. Customs compliance
9. Border Security



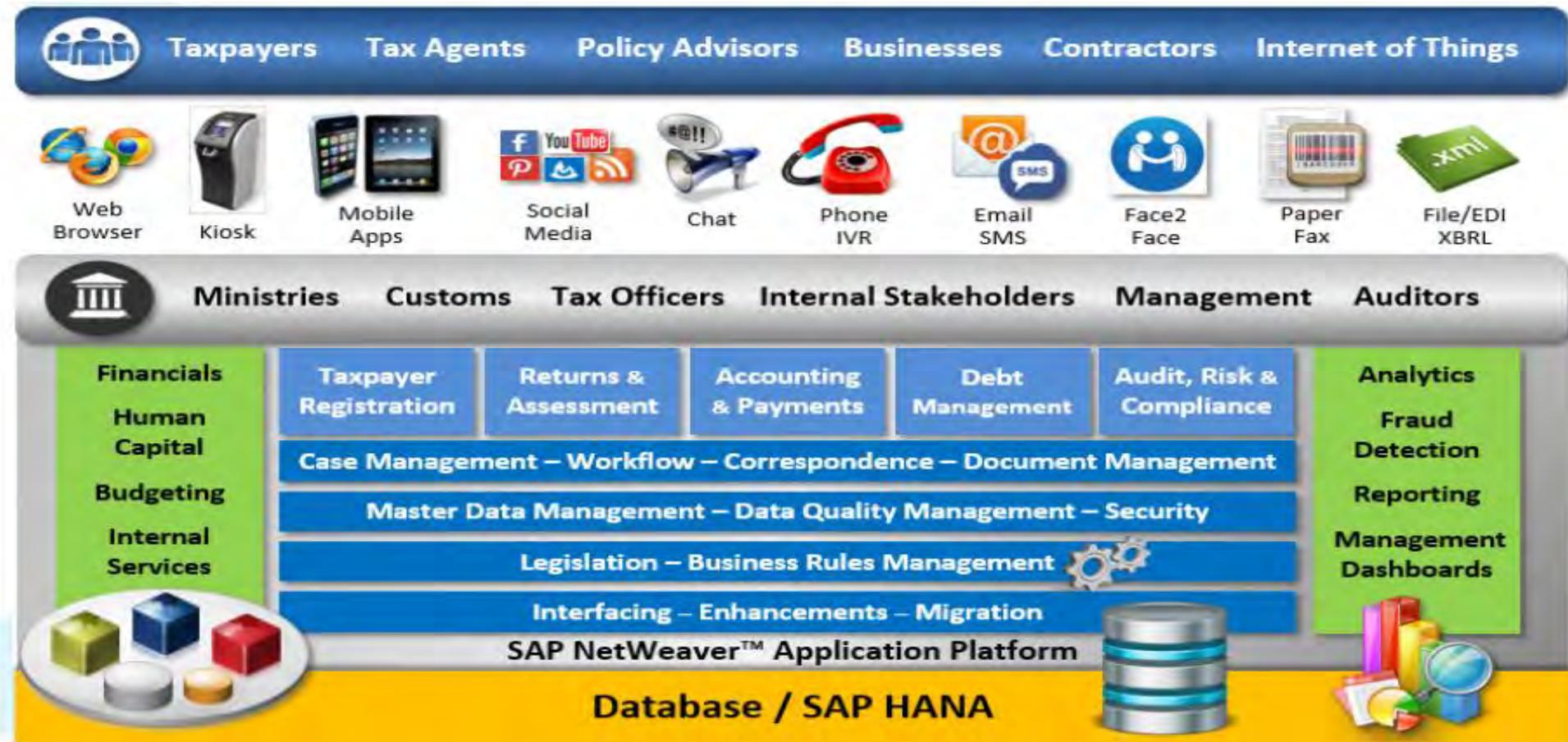
Strategic Intentions : Projects



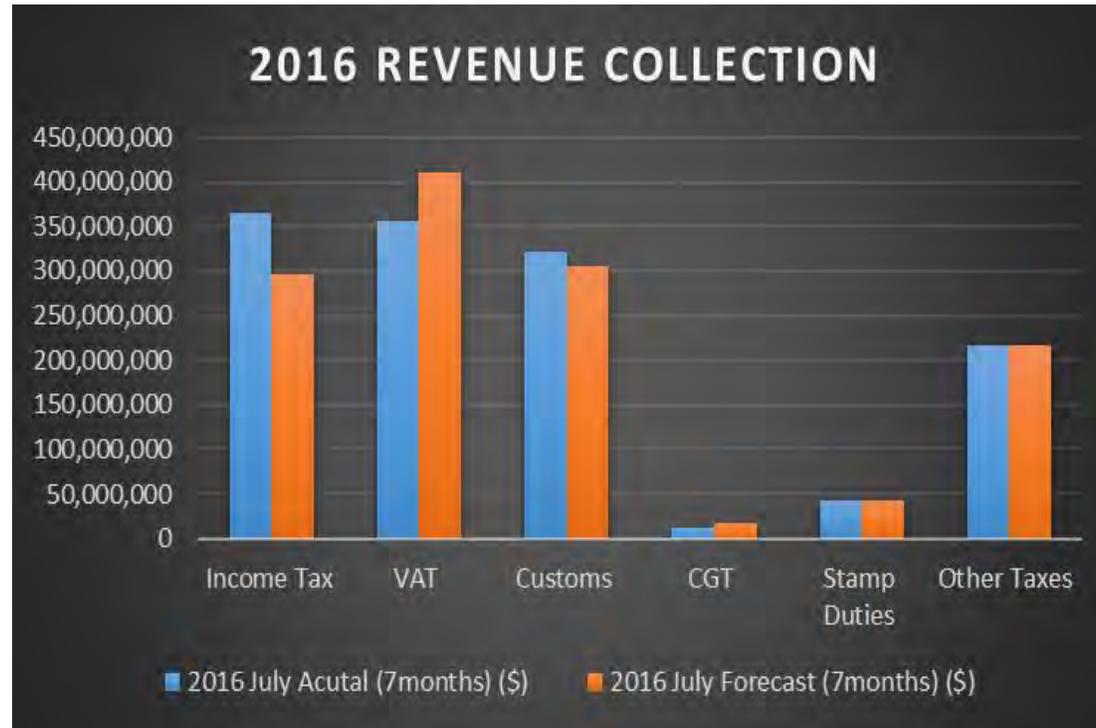
RECENT DEVELOPMENT AND ACTIVITIES



TAX & REVENUE MANAGEMENT SYSTEM



2016 REVENUE COLLECTION ANALYSIS



Tax Types	2016 July Cumulative Collection (\$)	2016 July Cumulative Forecast (\$)	Variance (\$)	2015 July Cumulative Collection (\$)	Growth (%)
Income Tax	365,423,261	295,367,930	70,055,331	270,561,903	35.1%
VAT	355,335,945	410,847,769	-55,511,824	481,911,939	-26.3%
Customs	321,411,289	305,579,368	15,831,921	291,222,075	10.4%
CGT	13,045,201	18,262,157	-5,216,956	13,241,585	-1.5%
Stamp Duties	42,674,925	43,437,969	-763,044	39,747,782	7.4%
Other Taxes	216,431,761	217,339,660	-907,899	148,789,615	45.5%
Total	1,314,322,382	1,290,834,853	21,622,055	1,245,474,899	5.4%



TOTAL OPERATING EXPENDITURE AS AT JULY 2016

EXPENSES CATERGORY	JULY 2016	PERCENTAGE
Employee Costs	\$ 19,203,944	73.96%
Administrative expenses	\$ 1,386,438	5.34%
Other Operating expenses	\$ 1,978,027	7.62%
Property expenses	\$ 2,170,856	8.36%
Depreciation	\$ 1,123,915	4.33%
Amortisation of Intangible assets	\$ 41,679	0.16%
Non Operating expenses	\$ 61,717	0.24%
TOTAL EXPENDITURE	\$ 25,966,576	

- Sufficient grant was received to manage the overall expenditure for the 7 months.
- Major expenditure for the Service is Employee cost which around 74% of the total expenditure.



OTHER SIGNIFICANT MATTERS

1. Government Contingent Assets & Liabilities

- The recommendation by the Office of Auditor General has been taken into consideration and necessary changes has been done.

2. Ownership of Land and Buildings

- The initial transfer was done through FRCA Act, which formally gave the legal right to FRCA of those assets.
- Scheme plan has been prepared and is lodged with Ministry of Lands for the issuance of formal lease.





**FIJI REVENUE AND
CUSTOMS SERVICE**

Any Further Clarifications

Vinaka



PRESENTATION BY FHEC TO THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

FRIDAY-11th October 2019

3.00pm

Building together an educated and globally competitive Fiji



FHEC ROLE & MANDATED FUNCTIONS

- LEGISLATION - HIGHER EDUCATION (Amendment) ACT, 2017. Principal Act – HIGHER EDUCATION ACT, 2008.
- FHEC ROLE – Fiji Higher Education Commission(FHEC) established to foster quality of higher education through regulation, collaboration with partners / stakeholders and provide advice to Government in the higher education sector in the best interests of learners.



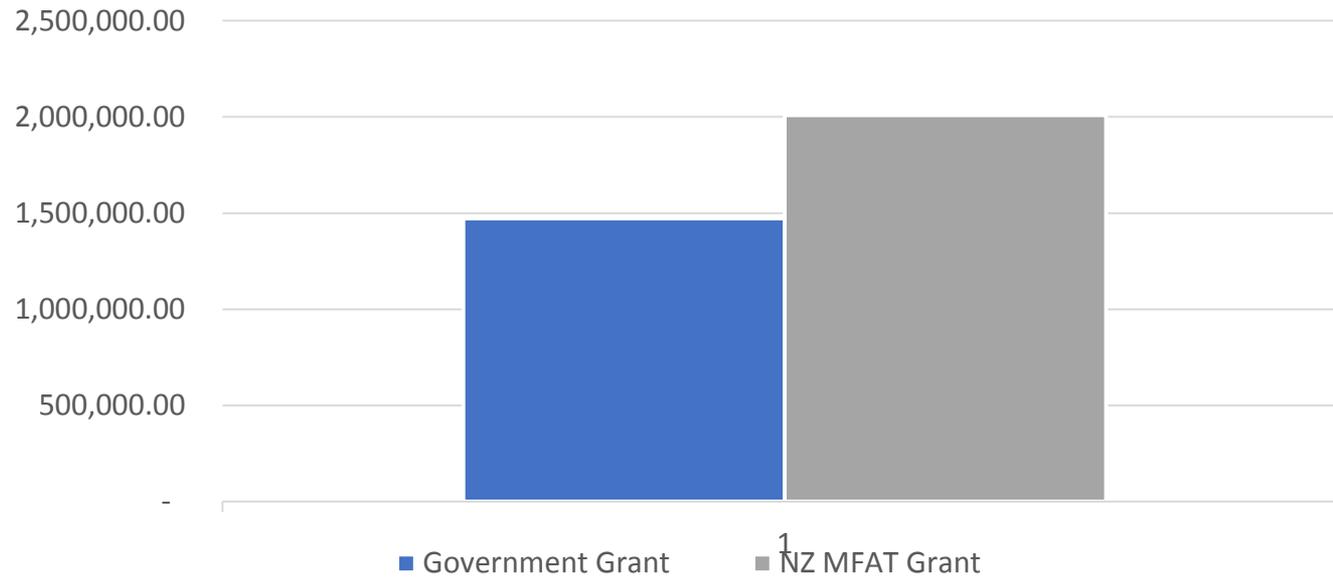
FHEC AUDIT REPORT (2016-2017)

- Period of Audit (1st August 2016 to 31st July 2017)
- Unqualified Audit report with Emphasis of a matter – FHEC had not maintained a record of registration fees paid by all higher education institutions (HEI).
- Standard Operating Procedures in place from 2017 to ensure all HEIs registered have paid fees due. An updated list is maintained on all HEIs and registration fees due annually.



FHEC FUNDING - 2017

FHEC FUNDING 2017





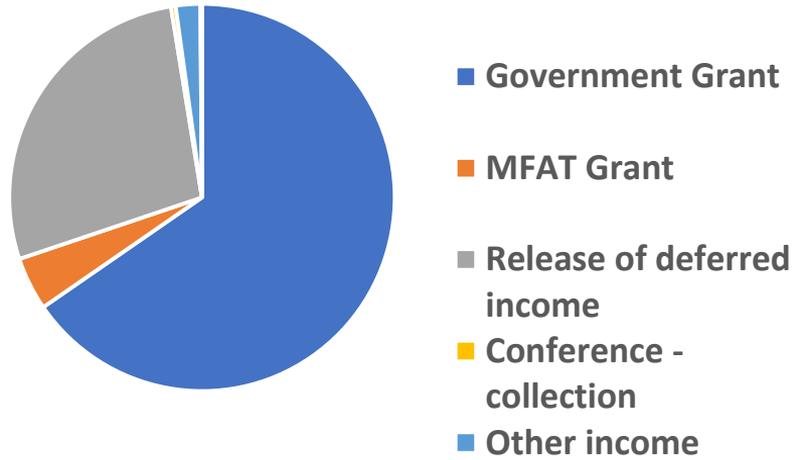
FINANCIAL PERFORMANCE

	<u>2017</u>	<u>2016</u>
<u>Income</u>	<u>FJD</u>	<u>FJD</u>
Total Income	2,251,373.00	1,050,973.00
<u>Expenditure</u>		-
Depreciation & Amortisation	67,680.00	37,302.00
Salaries & employee costs	1,381,925.00	696,143.00
Operating costs	787,128.00	615,604.00
Total Expenditure	2,236,733.00	1,349,049.00
Comprehensive Profit (Loss)	14,640.00	(298,076.00)



FHEC INCOME

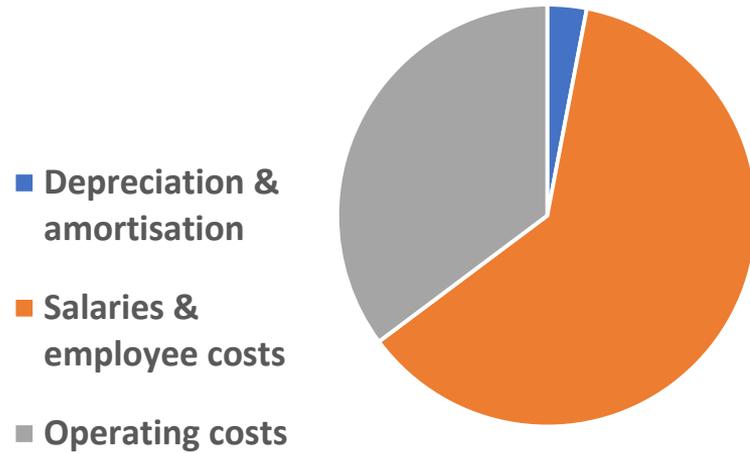
FHEC Income - 2017





FHEC EXPENDITURE

FHEC Expenditures - 2017



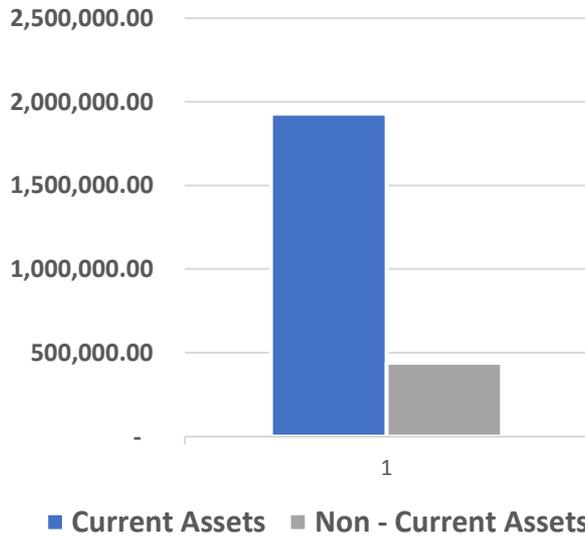


FINANCIAL POSITION

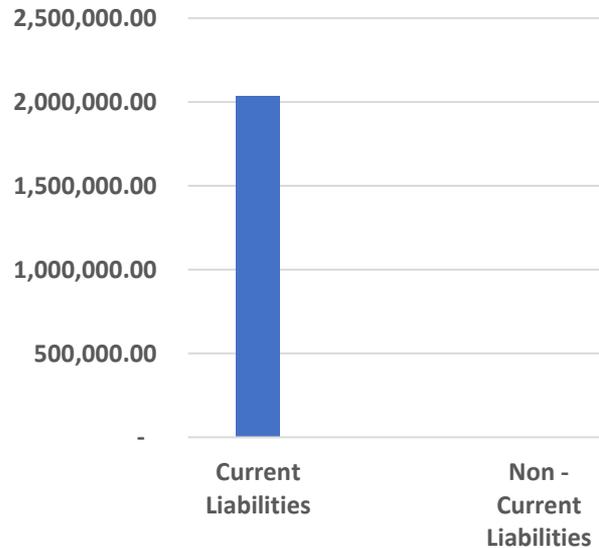
	<u>2017</u>	<u>2016</u>
	<u>FJD</u>	<u>FJD</u>
Total Assets	\$ 2,370,629.00	\$ 2,744,164.00
Total Liabilities	\$ 2,038,353.00	\$ 2,426,528.00
Accumulated Funds	\$ 332,276.00	\$ 317,636.00

FHEC ASSETS & LIABILITIES

FHEC ASSETS



FHEC LIABILITIES



THANK YOU



Fiji Higher Education Commission

Level 1 Red Cross Building | 22 Garrie 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'

24 October 2019

The Chairperson
Parliament Standing Committee on Public Accounts
Government Building
SUVA

Attention: Hon Alvick Maharaj

RE: Supplementary Response – FHEC 2016-2017 Audit Report

Dear Sir

We refer to your letter dated 17 October 2019 (Ref No. Parl 6/11) regarding request for additional information further to our meeting on 11 October 2019 and advise that following information is provided as an appendix to this letter:

- Fees listing for the period 2016-2019 appendix 1 – 4
- Outstanding fees listing Appendix 5

For any other queries, please do not hesitate to contact the undersigned.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'LK', is written over a horizontal dotted line.

Lucia Kafoa

Senior Manager Finance and Database Management System

**Fiji Higher Education Commission
Fees Listing
For the Seven Month Period Ended 31 July 2016**

DATE	INSTITUTION	Fee Type	RECEIPT #	AMOUNT
15/01/2016	St John The Baptist - Theological College	Conversion of registration fees	935642	\$ 125.00
19/01/2016	South Pacific Bible College	Annual Registration fees	935643	\$ 2,000.00
01/02/2016	CATD - Nadave	Accreditation Fees	935644	\$ 300.00
10/02/2016	Caregivers Service International Ltd	Annual Registration	935645	\$ 400.00
10/02/2016	South Pacific Academy for Beauty&Therapy	Annual Registration	935646	\$ 2,000.00
10/02/2016	Airports Fiji Ltd - Aviation Academy	Annual Registration	935647	\$ 500.00
15/02/2016	Corpus Christi Teachers College	Annual Registration	935648	\$ 125.00
15/02/2016	South Pacific Academy for Beauty&Therapy	Annual Registration	935649	\$ 500.00
22/02/2016	Caregivers training institute	Registration Fee	935650	\$ 500.00
09/03/2016	College of Theology&Evangelism	Annual Registration	935651	\$ 4,000.00
11/03/2016	Methodist Training Centre	Conversion of registration fees	935652	\$ 125.00
14/03/2016	The University of the South Pacific	Annual Registration	935653	\$ 1,500.00
14/03/2016	APTC	Annual Registration	935654	\$ 1,500.00
21/03/2016	Montfort Boys Town	Annual Registration	935655	\$ 200.00
21/03/2016	The style gallery	Annual Registration	935656	\$ 1,000.00
23/03/2016	Pacific Regional Seminary	Review of Registration	935657	\$ 3,000.00
25/04/2016	APTECH Fiji	Recognition Fees	935658	\$ 4,000.00
03/05/2016	Pacific Regional Seminary	Review of Registration	935659	\$ 2,000.00
03/05/2016	The University of Fiji	Registration Fees	935660	\$ 500.00
18/05/2016	Keshals Business	Annual Registration	935661	\$ 200.00
07/06/2016	APTECH Fiji	Registration Fees	935662	\$ 1,000.00
17/06/2016	Roneel Vikash Pillay	Assessment of Foreign Qualification	935663	\$ 100.00
23/06/2016	Marist Champagnat Institute	Amendments Fees	935664	\$ 20.00
04/07/2016	Airports Fiji Ltd - Aviation Academy	Annual Registration	935665	\$ 250.00
05/07/2016	Chevalier Training Centre	Amendments Fees	935666	\$ 20.00
08/07/2016	Montfort Boys Town	Amendments Fees	935667	\$ 20.00
22/07/2016	Keshals Business	Amendments Fees	935668	\$ 20.00
25/07/2016	Pacifika Institute of Tourism	Amendments Fees	935669	\$ 20.00
26/07/2016	Department of Forests	Conversion of registration fees	935670	\$ 100.00
	Total			\$ 26,025.00

**Fiji Higher Education Commission
Fees Listing**

For the Year Ended 31 July 2017

DATE	INSTITUTION	Fee Type	RECEIPT #	AMOUNT
02/08/2016	Pacific Flying School	Annual Registration	935671	\$ 1,000.00
02/08/2016	Pacific Eye Institute	Review of Registration Application Fees	935672	\$ 5,000.00
02/08/2016	Rama Krishna Mission	Annual Registration	935673	\$ 200.00
03/08/2016	Dept of Youth & Sports	Amendments Fees	935674	\$ 20.00
04/08/2016	APTC	Amendments Fees	935675	\$ 150.00
15/08/2016	Pacific Educational Institute	Part payment of Recognition Fees	935676	\$ 2,000.00
17/08/2016	College of Theology&Evangelism	Annual Registration	935677	\$ 1,000.00
13/09/2016	Apostolic College of Theological studies	Annual Registration	935678	\$ 250.00
13/09/2016	Pacific Eye Institute	Annual Registration	935679	\$ 1,000.00
20/09/2016	Caregivers Service International Ltd	Annual Registration	935680	\$ 200.00
03/10/2016	Pivot Point (Fiji) Institute	Amendments Fees	935681	\$ 50.00
03/10/2016	Vishan Infotech	Amendments Fees	935682	\$ 50.00
03/10/2016	The University of Fiji	Application Fee for programme yet to be registered	935683	\$ 150.00
04/10/2016	Dateline Business College	Annual Registration	935684	\$ 200.00
07/10/2016	Davulevu Theological College	Annual Registration	935685	\$ 1,000.00
13/10/2016	South Pacific Bible College	Annual Registration	935686	\$ 1,000.00
20/10/2016	Centre for Appropriate Technology	Annual Registration	935687	\$ 200.00
02/11/2016	The University of the South Pacific	Accreditation Fees	935688	\$ 2,500.00
09/11/2016	Vishan Infotech	Annual Registration	935689	\$ 200.00
16/11/2016	Pacific Theological College	Annual Registration	935690	\$ 1,000.00
16/11/2016	ServicePro International	Annual Registration	935691	\$ 200.00
16/11/2016	Sangam Institute & Technology	Annual Registration	935692	\$ 250.00
07/12/2016	Technical College of Fiji	Recognition Fees	935693	\$ 1,000.00
25/11/2016	Fiji National University	Conversion of registration fees	935694	\$ 500.00
07/12/2016	Fulton College	Annual Registration	935695	\$ 1,000.00
04/01/2017	Chevalier Training Centre	Conversion of registration fees	935696	\$ 100.00
27/01/2017	The University of the South Pacific	Amendments Fees	935697	\$ 150.00
14/02/2017	Fiji National University	Amendments Fees	935698	\$ 150.00
14/02/2017	APTC	Annual Registration	935699	\$ 1,500.00
16/02/2017	CATD	Renewal Fees	935700	\$ 1,000.00
21/02/2017	South Pacific Academy for Beauty&Therapy	Review fees	935701	\$ 4,000.00
25/04/2017	The University of the South Pacific	Annual Subscription	935702	\$ 1,500.00
29/05/2017	Montfort Boys Town	Registration fees	935703	\$ 200.00
01/06/2017	UniTech Global	Recognition fees	935704	\$ 1,000.00
16/06/2017	USP Tafe	Application for accreditation	935705	\$ 900.00
21/06/2017	APTC	Amendment fees	935706	\$ 150.00
11/07/2017	College of Theology&Evangelism	Annual fees	935707	\$ 9,000.00
Total				\$ 39,770.00

Fiji Higher Education Commission
Fees Listing
For the Year Ended 31 July 2018

DATE	INSTITUTION	Fee Type	RECEIPT #	AMOUNT
01/08/2017	University of Fiji	Search fees	935708	\$ 20.00
03/08/2017	Montfort Boys Town	Review fees	935709	\$ 1,000.00
26/09/2017	Keshals Business	Annual registration fees	935710	\$ 200.00
02/10/2017	South Pacific Bible College	Annual fees	935711	\$ 1,000.00
11/10/2017	ServicePro International	Mandated review fees	935712	\$ 1,000.00
06/12/2017	Pacific Islands Rainforest Foundation	Recognition fees	935713	\$ 1,000.00
06/12/2017	The Pacific Theological College	Annual registration fees	935714	\$ 1,000.00
06/12/2017	Vishan Infortech	Annual registration fees	935715	\$ 200.00
15/12/2017	The church of Jesus Christ (LDS)	Recognition fees	935716	\$ 1,000.00
31/01/2018	HIM Ministry Training Centre	Registration fees	935717	\$ 400.00
09/02/2018	Marist Training Centre	Recog/Registration fees	935718	\$ 1,400.00
09/02/2018	Northern Christian Training Centre	Recog/Registration fees	935719	\$ 1,400.00
15/02/2018	Fiji Human Resources Institute	Recognition fees	935720	\$ 1,000.00
15/02/2018	World Harvest Institute No 1	Registration fees	935721	\$ 500.00
28/02/2018	Ministry of Youth & Sports	Programme accreditation fees	935722	\$ 1,500.00
05/03/2018	Fiji Islamic Education Centre	Registration fees	935723	\$ 400.00
07/03/2018	Pacific Eye Institute	Annual registration fees 2018	935724	\$ 1,000.00
21/03/2018	Macuata Divisional Bible School	Recognition fees	935725	\$ 1,000.00
28/03/2018	Caregivers Service International Ltd	Annual fees 2015&2016	935726	\$ 1,400.00
03/04/2018	Keshals Business	Review fees 2018	935727	\$ 1,000.00
12/04/2018	APTC	Review fees	935728	\$ 12,000.00
23/04/2018	South Pacific Rehabilitation (SPITCM)	Recognition & Registration fees	935729	\$ 5,000.00
25/04/2018	Apostolic College of Theological studies	Annual registration fees 2017	935730	\$ 250.00
08/05/2018	Pacific Regional Seminary	Annual registration fees 2018	935731	\$ 1,000.00
09/05/2018	Montfort Boys Town	Annual registration fees 2018	935732	\$ 200.00
09/05/2018	St John's Training Centre	Annual registration fees 2018	935733	\$ 250.00
10/05/2018	Cooperative College of Fiji	Registration fees 2018	935734	\$ 400.00
16/05/2018	Pacific Flying School	Review fees	935735	\$ 5,000.00
16/05/2018	Chevalier Training Centre	Annual registration fees 2018	935736	\$ 200.00
18/05/2018	Dateline Business College	Annual registration fees 2017	935737	\$ 200.00
22/05/2018	Fiji National University	Annual registration fees	935738	\$ 1,500.00
23/05/2018	Vivekananda Technical Centre	Review fees 2018	935739	\$ 1,000.00
24/05/2018	Advance Aviation Training	Registration fees 2018	935740	\$ 200.00
04/06/2018	Caregivers training institute	Annual registration fees	935741	\$ 500.00
05/06/2018	Fiji Corrections Service	Conversion of registration fees	935742	\$ 100.00
06/07/2018	Goodman Fielder Int (Crest Academy)	Application for recognition	935743	\$ 1,000.00
	Cancelled	Cancelled	935744	\$ -
13/07/2018	Vishan Infortech	Review fees	935745	\$ 1,000.00
16/07/2018	You Dance Fiji	Recognition fees	935746	\$ 1,000.00
18/07/2018	Airports Fiji Ltd - Aviation Academy	Review fees for 2018	935747	\$ 2,000.00
26/07/2018	Fiji LDS Church College		935748	\$ 400.00
	Total			\$ 50,620.00

**Fiji Higher Education Commission
Fees Listing
For the Year Ended 31 July 2019**

DATE	INSTITUTION	Fee Type	RECEIPT #	AMOUNT
02/08/2018	Pivot Point (Fiji) Institute	Review&amendment fees	935749	\$ 4,030.00
09/08/2018	The University of Fiji	Annual registration fees	935750	\$ 1,500.00
29/08/2018	Pacific Theological College	Review fees	598701	\$ 5,000.00
29/08/2018	Corpus Christi Teachers College	Annual Registration fees 2018	598702	\$ 250.00
30/08/2018	Fiji Corrections Service	Amendment fees	598703	\$ 20.00
05/09/2018	United Pentecostal Church	Review fees 2018	598704	\$ 2,000.00
05/09/2018	Navuso Agricultural Vocational Centre	Recognition fees	598705	\$ 1,000.00
12/09/2018	Department of Forests	Amendment fees	598706	\$ 20.00
19/10/2018	APTC	Amendment fees	598707	\$ 150.00
10/12/2018	Australasian Leadership Academy	Recognition fees	598708	\$ 985.00
10/12/2018	South Pacific Aviation Training Institute	Application for registration fees	598709	\$ 400.00
10/12/2018	Fulton College	Application To Amend Details	598710	\$ 100.00
09/01/2019	Bible Institute Raiwaqa	Registration Fees	598711	\$ 400.00
17/01/2019	Conservatorium of Dance (VOU Dance Fiji Ltd)	Registration Fees	598712	\$ 1,000.00
	VOID	Cancelled	598713	\$ -
30/01/2019	South Pacific Bible College	Review fees	598714	\$ 5,000.00
13/03/2019	Conservatorium of Dance (VOU Dance Fiji Ltd)	Registration fees for 2019	598715	\$ 500.00
19/03/2019	St John The Baptist - Theological College	Amendment fees	598716	\$ 30.00
25/03/2019	Pacific Eye Institute	Annual Registration Fees for 2019	598717	\$ 1,000.00
03/04/2019	Corpus Christi Teachers College	Annual Registration Fees for 2017&2019	598718	\$ 500.00
08/04/2019	Montfort Boys Town	Annual Registration Fees for 2019	598719	\$ 200.00
09/04/2019	Fiji National University	Annual Registration Fees for 2019	598720	\$ 1,500.00
11/04/2019	St John the Baptist Theological College	Annual Registration Fees for 2019	598721	\$ 250.00
26/04/2019	AL JAMEATUL ISLAMIA	Application for recognition fees	598722	\$ 1,000.00
30/04/2019	Davulevu Theological College	Review Fees 2019	598723	\$ 5,000.00
17/05/2019	Free Bird Institute	Recognition fees	598724	\$ 2,000.00
10/06/2019	Navuso Agricultural Vocational Centre	Registration fees	598725	\$ 400.00
18/06/2019	College of Theology&Evangelism	Annual Registration fees 2019	598726	\$ 1,000.00
18/06/2019	Pacific Regional Seminary	Annual Registration Fees for 2019	598727	\$ 1,000.00
18/06/2019	College of Theology&Evangelism	Annual Registration Fees 2018	598728	\$ 1,000.00
19/06/2019	The University of Fiji	Annual Fees	598729	\$ 1,500.00
20/06/2019	Chevalier Training Centre	Annual Fees	598730	\$ 200.00
28/06/2019	South Pacific Baptist College	Recognition fees	598731	\$ 2,000.00
28/06/2019	Ministry of Youth & Sports	Annual Registration Fees	598732	\$ 600.00
28/06/2019	Centre for Appropriate Technology	Accreditation Fees	598733	\$ 300.00
05/07/2019	Methodist Lay Training Centre	Registration Fees	598734	\$ 500.00
09/07/2019	Pacific Regional Seminary	Annual Registration Fees	598735	\$ 1,000.00
30/07/2019	South Pacific Academy for Beauty Therapy	Annual Registration Fees	598736	\$ 500.00
30/07/2019	Pivot Point (Fiji) Institute	Annual Registration Fees	598737	\$ 500.00
30/07/2019	Advance Aviation Training	Annual Registration Fees	598738	\$ 200.00
30/07/2019	Caregivers training institute	Annual Registration Fees	598739	\$ 250.00
	Total			\$ 44,785.00

Fiji Higher Education Commission
Fees Outstanding Listing
As at 30 September 2019

Appendix 5

No.	HEIs	Type of Fees	Year	Amount
1	Asia Pacific College	Annual	2019	\$ 500
2	Davuilevu Theological College	Annual	2018	\$ 1,000
3	Fiji Corrections Service Training Academy	Annual	2019	\$ 200
4	FLDSCC	Annual	2019	\$ 200
5	Marist Champagnat	Annual	2016	\$ 200
6	Methodist Deaconess	Annual	2019	\$ 250
7	Pacific Flying School	Annual	2019	\$ 1,000
8	Uni Fiji	Annual	2017	\$ 1,500
	TOTALS			\$ 4,850

FIJI TEACHERS REGISTRATION AUTHORITY FINANCIAL OVERVIEW 2015/2016



**BASED ON 2016/2017 AUDITED REPORTS ON
STATUTORY AUTHORITIES TABLED IN
PARLIAMENT ON MONDAY 13 MAY 2019.**

THIS WAS FOR THE 2015/16 FINANCIAL YEAR

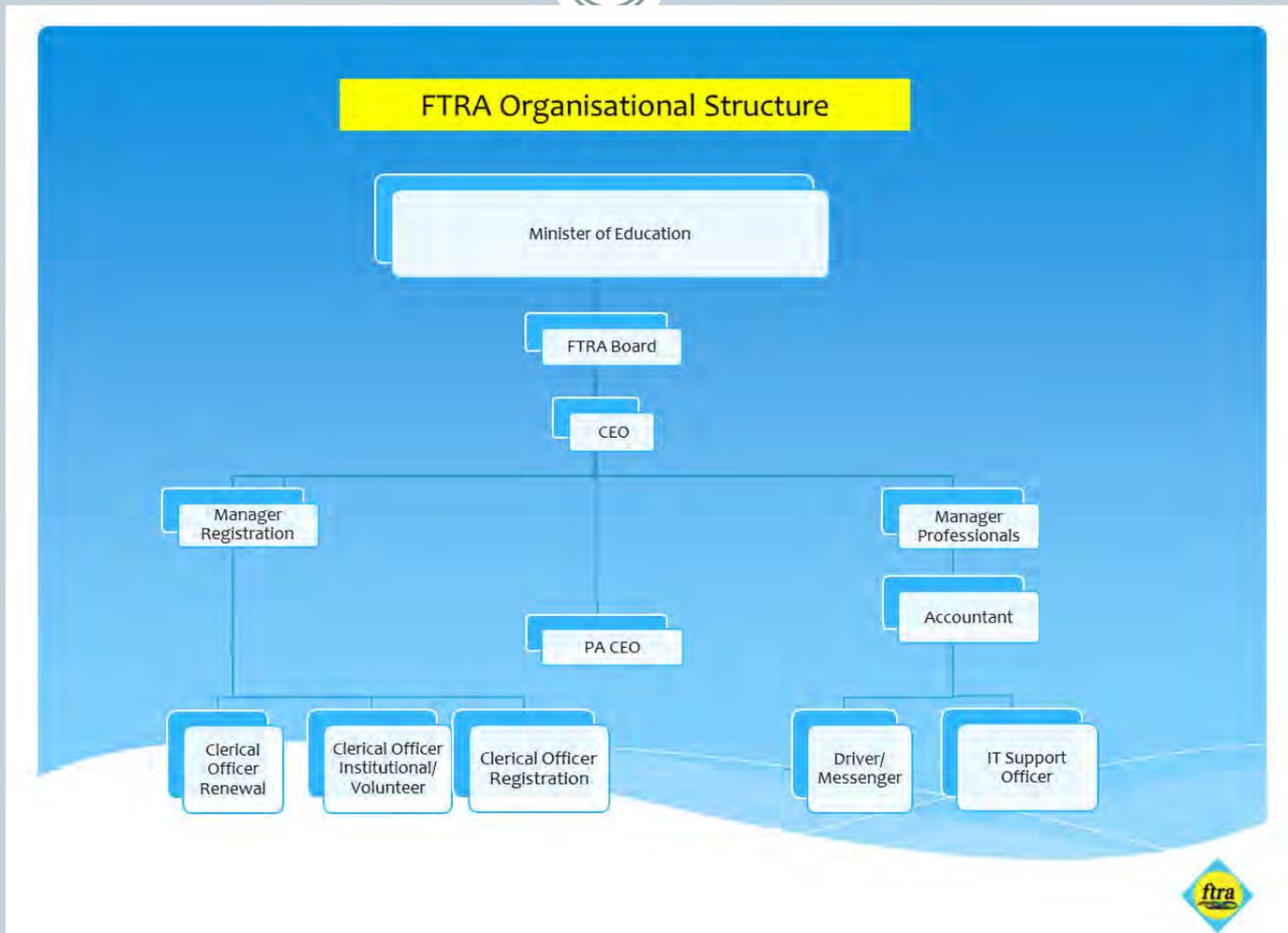


FTRA BACKGROUND

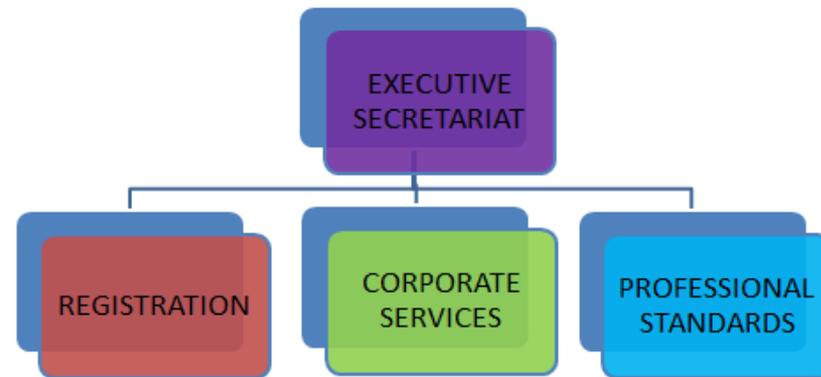


- FTRA is 100% statutory body of Ministry of Education, Heritage and Arts.
- The Fiji Teachers Registration Board was divested into a Government Statutory body in 2013.(CP (13) 61).
- The principal activities of the Authority during the course of the financial year were to register all teachers of Fiji and as well as registration of all educational institutions.
- Other activities include:
 - induction of final year students in all five teacher training institutions.
 - awareness and professional development for teachers in terms of registration, educational upgrades and teacher standards.

Structure of FTRA



Functions of FTRA Secretariat



Functions

1. Registration of teachers in the three categories according to the qualifications.
2. Renewal of teacher registrations.
3. FESA Update on registration.
4. Maintain files and registry.
5. Issue licenses and replace lost licenses.
6. Recommending for policy reviews.
7. Provide secretariat support to committees of FTRA that deal with Registrations.

Functions

1. Human resources.
2. IT /Website maintenance.
3. Communication and media relations.
4. Finance and Budget
5. Evaluation of services.
6. Policy review and drafting.
7. Logistics
8. Transport
9. Procurement of goods and services.

Functions

1. Accreditation of teaching courses.
2. Liaison with teacher training institutions and Fiji Higher Education Commission.
3. Setting up of teaching professional standards.
4. Induction of incumbent teachers.
5. Professional development of existing teachers.
6. Research and consultation.
7. Awareness initiatives.
8. Recommending for policy reviews.
9. Provide secretariat support to Committee of FTRA that deal with Professional Standards.
10. Disciplinary arm of FTRA

Teacher Registration Summary 2015



Teacher Type	Registration Type		
	LATT	Provisional	Full
Primary	94	741	4910
Secondary	33	870	3653
Teacher Educators	1	3	30
Teacher Administrators	Nil	3	76
ECE	976	3	7
Volunteer	1	1	Nil
Religious	23	1	Nil
Language	47	Nil	Nil
Culture	3	Nil	Nil
Trainers	2	Nil	Nil
Coach	Nil	Nil	Nil
PEMAC	1	1	2
Teacher Aides	9	1	2
Vocational/Technical	23	52	20
Special Education	21	Nil	6
Attachee	Nil	Nil	Nil
Helper	3	Nil	Nil
Total	1237	1676	8706

FINANCIAL PERFORMANCE -FTRA



1. Total Revenue

Total revenue as at July 2016 is \$467,304 which comprised of government grant and amortization of deferred revenue.

2.Total Expenses

The total expenses as at 31st July 2016 of \$405,110 for which the breakdown is provided in the next slide.

The interest expense was incurred through the purchase of FTRA vehicle in 2015 from Merchant Finance which is still under repayment.

FINANCIAL PERFORMANCE – FTRA CONT



Expenses	2015/2016	Comments
Depreciation Expenses	\$17,317	<ul style="list-style-type: none">Introduction of IFRAS Accounting for small and medium enterprise and procedures for accrual accounting brought in the recognition for depreciation for fixed assets
Employee Benefit Expenses	\$299,384	<ul style="list-style-type: none">Employee benefits include the salaries to staff and management of FTRA and along with FNPF and travelling and subsistence allowance for induction, awareness and professional development.
Administration Expenses	\$88,409	<ul style="list-style-type: none">2015 saw a large costs in administration costs due to the setup of FTRA to a new office and purchase of stationery, computer peripherals and other admin costs. FTRA was relocated to Harbour Front Building so the administration cost was high.
Interest Expense	\$4,239	<ul style="list-style-type: none">This relates to interest paid on purchase of motor vehicle for FTRA.

FINANCIAL POSITION ANALYSIS



- Current Assets as at 31st July stood at \$58,864 which comprised of cash at bank and cash on hand (petty cash) and other the prepayments for motor vehicle comprehensive insurance. Total assets held by FTRA was \$142,704.
- Liabilities as at 31st July was \$84,749
- This comprised of trade and other payables which included
 - audit fees,
 - staff annual leave,
 - obligations under finance lease for motor vehicles and
 - deferred revenue for purchase of fixed assets.
- The net assets of the authority was \$57,955.



FIJI TEACHER'S REGISTRATION AUTHORITY

Level 2, Harbour Front Bld

Rodwell Road

Private Mail Bag

Suva, Fiji Islands

Phone: (679) 3100125 | 3100119 | 3311175
Fax: (679) 3100165

29/10/2019

To: Chairperson, Public Accounts Committee

Re: Request for Supplementary Responses- FTRA (2016/2017 Audit Report on Statutory Authorities)

Teacher demand in the market

Based on our assessment there is a shortage in the following areas:

- a. Primary teachers
- b. Industrial art teachers
- c. Counsellors
- d. Mathematics and Physics teachers
- e. Industrial arts teachers
- f. Special and inclusive teachers
- g. PEMAC teachers
- h. Computer teachers

This is reflected in the Training Need Analysis of Ministry of Education and collaborative efforts are being made to train more teachers in these areas. These areas will form the priority areas in TELS and scholarships. Teacher training institutions have also been advised to increase intake in these areas and reduce intake in Accounting, Economics and Commerce teaching programmes. In-service counselling Qualifications is also been offered in conjunction with APTC while talks on providing the same for Special Education Teachers is underway.

How FTRA assists teachers that are yet to be employed and those that are previously teaching and currently unemployed.

FTRA does advise these teachers to keep on upgrading their qualification and keep on going through teaching policies of Ministry of Education so that they do well in the job tests and are recruited. FTRA also upon enquiry of the registered teachers provides them general guidance with applying for a position to teach and arranging for job tests through HR.

To protect qualified and registered teachers, FTRA does not give upfront registration to untrained applicants. The untrained applicants are only registered if there is an acute need for them to be deployed to schools due to shortages. In these cases HR MEHA has to submit a rationale for their recruitment. Teacher recruitment is independently done by Ministry of Education and FTRA has no input or influence in this regard except ensuring that only registered teachers are employed.

In cases where they wish to join private schools or teach abroad, references and letter of professional standing are given. Letter of professional standing makes it easier for them to register with teacher registration bodies of the countries where they intend to teach.

When will the FTRA Board be appointed?

The Ministers office is in the final stages of appointing the Board members. The members have been provisionally selected and final scrutiny on their appropriateness and possible conflict of interests are being done. This process is necessary to have an independent board and appointments will be made as soon as the exercise is completed. The Board should be operational by January 2020.



**Pranil Deo (Mr.)
CEO (Actg.), FTRA**

Standing Committee on Public Accounts

Report on FY2016 and FY2016/17 Annual Reports

A. Opening Remarks

Establishment:

In July 2010, the Fiji Commerce Commission was established pursuant to Section 7 of the Commerce Commission Act. The Fiji Commerce Commission was a consequence of the merger between three departments namely the Commerce Commission, Fair Trading Department and Price and Incomes Board. On 1 August 2017, the Fiji Commerce Commission rebranded to be the now Fijian Competition and Consumer Commission with a new logo to signify the transformation and forward looking of the new and improved Commission.

The Board of Commissioners:

The Commission as of 1 October 2019 comprises of a four member Board of Commissioners, including our Chairperson. The Commissioners w have a wealth of experience and knowledge in industry commerce, economics, public administration, finance, banking and governance. Ms. Joann Young chairs our Board, Deputy Chairperson is Mr. Isikeli Tikoduadua and Commissioners are Mr. Vimlesh Sagar and Mr. Romil Patel. Our current Board were appointed in 2015 and are serving their second term in office. The

Board members are referred to as Commissioners as they have quasi-judicial powers whereby they make Orders and Authorisations which are mandated by law.

FCCC Functions:

The Commission is an independent statutory body established under Section 7 of the FCCC act 2010 to promote effective competition and informed markets, encourage fair-trading, and protects consumers and businesses from restrictive practices and controls prices of regulated industries and other markets where competition is lessened or limited.

B. [Corporate Video]

C. Financial Year 2016

- The financial year consists of seven months (January to July 2016). In 2016, the Government of Fiji had changed its financial year, which now runs from August to July. FCCC deemed it prudent to align its financial year with that of the Government because FCCC was fully funded through Government Grant. As such, these seven months formed the transitional period during which FCCC changed financial year from January - December to August – July.

- In comparison, 2015 was for twelve month period and this is the main reason for significant differences in the balances between the two (2) years.
- Cash balance increased from 2015 due to collection of spot fines (\$409,390), which have been remitted to the Government in 2017.

Update on other matters

- Two (2) receipt books not furnished for audit – the records had generally been maintained properly, and these were furnished for audit. However, these two (2) receipt books were an anomaly. FCCC's headquarters shifted from Garden City to Gorrie Street in 2017. Due to this, it proved difficult to locate the receipt books. The auditors subsequently verified receipting through bank statements reconciliation.
- Journal voucher system not maintained – FCCC has always maintained compliance to basic bookkeeping in appropriate and timely manner. However, using basic modules of the financial software had limited the scope. The software has been upgraded to latest version and journal voucher system has been implemented. Both internal and external auditors have verified this.
- Anomalies in provision for annual leave – in 2016, FCCC did not have the Human Resources Information System (HRIS) for keeping track of the various leave categories. However, a manual system was

maintained for record keeping. FCCC has now acquired specialized HRIS that captures all information regarding human resources, including leave.

- Tagging of assets – in 2016, FCCC financial software did not have the fixed assets module. However, fixed asset register was maintained manually and updated for financial reporting purposes. Later, with the upgraded version of financial software, all asset tagging, as well as reporting of fixed assets, is now systematically maintained. This is compliance with the International Financial Reporting Standards for Small to Medium Entities (IFRS for SMEs)

D. Financial Year 2016/17

- Net assets increased by \$420,494, mainly due to unutilized grant that has been subsequently used to replace old computers, purchase new vehicle and fund the FCCC Headquarters basement office fit-out.
- Fixed assets and deferred income balances increased due to move of FCCC Headquarters from Garden City to Gorrie Street that required office fit-out on ground level.

Update on other matters

- Payroll internal control deficiency – in 2016-17, FCCC was using outsourced payroll software, maintained by Daltron. This was in compliance with Fiji Revenue and Customs Service and other statutory regulations (FNPF, PAYE and FNU Levy). Later, FCCC has acquired a payroll software that is linked with financial and Human Resource software that has automated the process.
- Failure to reconcile fuel records for fuel payments – new procedures have been rolled out by FCCC whereby fuel receipts are verified against usage, travel and monthly supplier statements. FCCC has also acquired vehicle monitoring system to maintain oversight on vehicle usage and ensure that there is no abuse of FCCC vehicles.
- Payment records not stamped as “Paid” – all FCCC official documents are archived for future reference. This includes all financial documents, official correspondence, costing and review papers,

board papers, complaint files, stakeholder submissions, payment vouchers, tender papers and flying minutes amongst other things. Furthermore, payment vouchers are stamped and verified monthly for compliance with Finance Manual. This is audited quarterly through internal audit process.

- Long outstanding other receivables – FCCC has reconciled other receivables account and later appropriate entries were passed to correct the financial system.
- Tagging of assets – in 2016-17, FCCC financial software did not have the fixed assets module. However, fixed asset register was maintained manually and updated for financial reporting purposes. Later, with the upgraded version of financial software, all asset tagging, as well as reporting of fixed assets, is now systematically maintained. This is compliance with the IFRS standards.

E. Key Highlights

- FCCC Name Change and Branding – the Commission’s name was changed from Fiji Commerce Commission to Fijian Competition & Consumer Commission effective from 1 August 2017. With change of name, the Commission launched its new logo and shifted its offices in Suva and Lautoka to more prominent locations for better awareness and to better serve the people of Fiji.
- Five Year Strategic Plan – the Commission’s Board embarked on development of the first ever strategic plan for the Commission through technical assistance from the Asian Development Bank. The strategic plan was finalised and adopted in 2018.
- Job Evaluation Exercise - carried out by PWC, reflecting the Commission’s desire to create a workplace that is fair, equitable and a provider of equal opportunities. The Commission’s Board adopted the recommendations of JEE and the implementation commenced in phases in 2016. This was the first phase to enable FCC to align our salary to market rates.
- Investigation of Bogus Travel Agents – Commission investigated a number of agencies who had obtained money from the members of the public for an overseas work visa, but did not provide the services. These agents had been under the Commission’s spotlight and were very evasiveness. They have been brought to the court.

- Investigation of Online Traders – a number of online traders using Facebook as the platform to conduct business activities were investigated by the Commission. One such trader identified had multiple online store fronts in different names - “Desi Fashion”, “Fashion Palace” and “Pink Windows”. This trader was charged for offences under the CCA 2010 for soliciting money and not supply the items.

F. Challenges

- Change in Executive Management - exit of previous CEO, Mr. Bobby Maharaj early in the year and Mr. Joel Abraham was appointed to the role in September 2016. It was very important to get the right candidate for the role.
- Capacity constraints – many roles were not filled and major recruitment drive to fill the vacant roles.
- Shift of headquarters from Garden City, Raiwai – necessitated by expiry of lease and intention of landlord to carry out re-development works. Office had been shifted to Gorrie Street, Suva.

G. Organisational Structure

- Please refer to annexure 1.

H. Closing Remarks

- Full compliance to IFRS for SMEs has been maintained. This is verified in the quarterly internal audit process and various Finance and Audit sub-committee meetings. Quarterly internal audit function covers all areas of finance and operations. The findings are then presented to Full Board.
- FCCC has upgraded the version of financial software and implemented new human resource information software that have enabled more efficiency in the functions of payroll, leave management, human resources, asset tagging and monthly reporting.
- FCCC has also invested in e-Pricing Portal that enables traders to make submissions online for pricing decisions. The turnaround for product pricing decisions has reduced from a fortnight to two (2) days.
- Another major enterprise resource planning software that FCCC has invested in is the Case Management Software. This software captures complaints from the time it is lodged with FCCC, keeps track of it through investigation, right through to closure or lodging the matter with the Court for hearing. This brings more transparency, accountability, and efficiency in compliance and enforcement of FCCC Act 2010.

- FCCC has been recently allocated the technical regulation of Electricity Act 2017. This has seen FCCC become the regulator of stakeholders in electricity industry.
- FCCC has a disaster recovery plan that focuses on business continuity, regular upgrade of hardware and software, anti-virus, database and storage, and most importantly succession planning. Discussions are underway for offsite data storage, such as Cloud or third party.
- Furthermore, the FCCC Act 2010 is under review, with the aim of evolving and strengthening the Act to address the changing market conditions.
- Ladies and Gentlemen, FCCC has achieved a lot, but a lot more is yet to come as FCCC continues to evolve and grow. The objective is to foster a dynamic and competitive market for the benefit of all Fijians.



ISO 9001 : 2015 Certified

Civil Aviation Authority of Fiji

Private Mail Bag, NAP 0354, Nadi Airport, Fiji, Phone: (679) 8923155, Fax: (679) 672 1500, www.caaf.org.fj

Promoting effective aviation safety in Fiji and the region

CA 23/2/1

03rd October 2019

**The Chairperson
Public Account Committee
Big Committee Room 2
Parliamentary Precinct
Government Buildings
SUVA**

Dear Sir

**RE: RESPONSES TO QUESTIONS RAISED BY PAC ON
OAG REPORT FROM 2016-2017**

I acknowledge receipt of your letter dated 16th September 2019.

I have noted the questions and enclose a response on them and will be available to further clarify on any of the responses or other matters the PAC would like to raise on 8th October 2019.

Thanking you Sir for giving CAAF the opportunity to respond to the OAG Report.

Yours faithfully

**AJAI KUMAR
ACTING CHIEF EXECUTIVE**

Encl...

RESPONSE TO PARLIAMENT STANDING COMMITTEE

ON OAG REPORT FROM 2016 - 2017

Enterprise Risk Management

Does the Authority maintain a detailed risk register? What is the process of identifying the Enterprise risk?

Risk Register

Yes, CAAF maintains a Risk Register, a copy of the contents of which is attached as **APPENDIX A**.

Background

The Authority was formed in 1979 and has always identified and mitigated its **insurable risks** until 2017 when the electronic enterprise risk register was developed by senior staff with assistance from Insurance Brokers Marsh Ltd.

A separate Risk Register independent of Insurance brokers was finalised in 2018. The enterprise risk register includes administrative, technical and operational risks some of which are insurable.

The Authority in liaison with the insurance brokers, Marsh Pte Ltd, continues to conduct a review of all insurance policies and risks insurability on an annual basis at the time of their expiry or as appropriate including the Authority's own review of risks outside insurability.

The Authority identifies risks by "level of risk" affecting or likely to affect its operations and measured with control effectiveness against the severity of risks.

The risk assessment process used by the Authority generally follows the global risk management standards where risks are identified according to the severity of the Consequence and Likelihood of it eventuating.

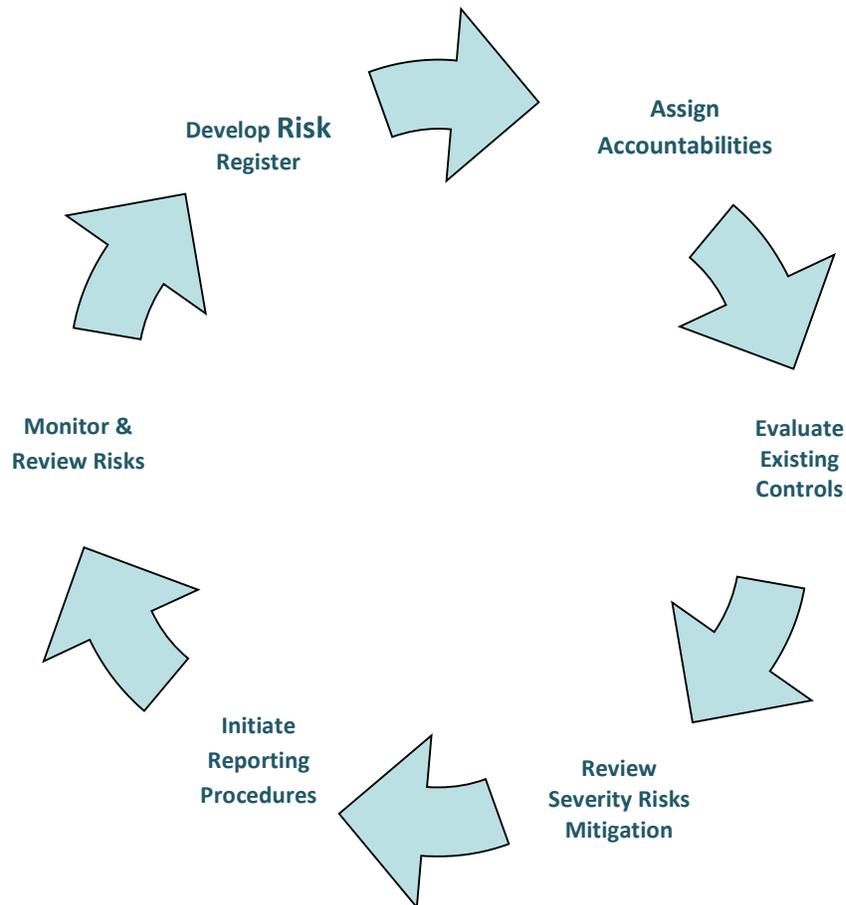
The Process of Identifying and Developing a Risk Register

The Authority uses the previously developed risk register for both insurable and non-insurable risks and updates it through consultation with senior staff on an annual basis.

The various steps from identifying risks and updating a Risk Register are as follows:

1. Develop and update Risk Register.
2. Assign Accountabilities.
3. Evaluate Existing Controls.
4. Review Severity Risks Mitigation.
5. Initiate Reporting Procedures.
6. Monitor and Review Risks.

RISK MANAGEMENT PROCESS



Once a Risk profile of the Authority is developed, the following actions are taken.

1. Assign Accountabilities
 - Review and assign Accountabilities (Risk Owner) to ensure that they match the current organisational structure.
2. Evaluate Existing Controls
 - For each risk, consider:
 - status of the nominated controls;
 - current level of effectiveness of each control;
 - details for auditing controls (e.g. internal / external);
 - possible additional actions to reduce the level of risk.

3. Review Severity Risk Mitigation

If the risk profiling exercise has identified risks that are ranked 'High', the severity may be able to be mitigated by additional controls such as;

- Examine each of the higher order risks against the identified "Actions for Further Consideration" with a view to improving or adding to present controls, and develop a phased plan of implementation.
- Ensure Management / Board are kept routinely informed of higher order risks and of progress on plans to reduce these risks.
- Consider development of Risk Action Plans to address these risks

4. Initiate Reporting Procedures and Mitigation

Initiate arrangements for the reviewing and reporting on the status of the risk profile as per CAAF's own risk reporting criteria. This may incorporate the following:

- Risks nominated as Extreme, High or otherwise intolerable;
- Risks added or removed;
- Actions approved and closed or in progress;
- Actions approved and now overdue;
- Industry related events/issues.

Anomalies in Consultancy Agreement

1. What didn't the Authority see it useful to have a fixed timeline for the consulting work?
2. How does the Authority justify the actual cost of \$150,975.00 against the estimated cost of \$55,520.00?

Background

The Authority has a number of standalone databases some of which are electronic and some operated manually which were developed over a period of time.

The tender to procure a Management Database was first advertised in July/August 2015 and attracted interests from 5 local and 1 overseas vendor. This was based on an initial Scope of Works developed by the Authority, however, after the proposals were presented by the vendors, it was noted that the Scope had to be re-done for which there were no expertise within CAAF.

A sound Scope of Works was considered the key to a successful project and the development of a database was no exception.

For this reason, it was then agreed to take a step back and review the Scope of Works before proceeding to re-advertise the tender for a database proper. In doing so, it was noted that this option would somewhat delay the project, and there will be costs involved (scoping costs) before the actual database costs, however, this was considered a more viable proposition which would give credence that the Authority has exercised due diligence in committing to a major project and assurance of selection of an appropriate vendor for a successful and cost effective project.

Subsequently, and after further review, it was decided that instead of CAAF attempting to revise the Scope of Works, and face the same predicament of lack of technical expertise in house, a Consultant or Project Manager be hired to do a scoping work to be advertised. The plan was to involve the consultant for all phases of the work until implementation of the entire database.

Phase I Timeline

In view of the above, the scoping for the database was re-advertised in March 2016 and the Contract awarded to the Digital Group of Suva based on an hourly basis.

The hourly rate and the estimated project timeline of 6 - 8 weeks was used to arrive at the project cost of **\$55,520.00**. The Digital Group brought in an expert from abroad for preparation of **Phase I** to establish High Level Requirement (HLR) and a Request for Proposal (RFP) document.

A fixed timeline was not considered since the deliverable and the final output not only depended on the Consultant but also on the Authority's staff being available when required by the Consultant for discussions since most staff for the database project are technical staff who could not be available when required due to prior operational commitments.

Also, since the project scope perimeters and the magnitude were not initially understood, a fixed timeline was not insisted on as it would have penalized the Authority as well for delay on its part.

Actual Cost v Estimated Cost

Phase II

Once the HLR (*to gather information and document as-is process, documenting the "to-be" system functional requirements and RFP*) was completed as part of Phase 1 for the estimated cost of **\$55,520.00**, the tender was advertised locally and on the CAAF website which attracted ROI's from 14 vendors of which three were shortlisted for submission of their proposals (RFP's).

All the shortlisted vendors were from abroad with whom at least two rounds of presentations from each of them, including many correspondences by email seeking clarifications took place. One vendor came over to CAAF whilst others presented through skype/conference calls.

Once tenders were received, the Authority retained the same Consultant, who by now had an intimate knowledge of the CAAF requirements and also of the tenders received, to proceed to Phase 2 to include additional work up to project commissioning stage.

This added to the initial estimate of **\$55,520.00** which was for scoping alone. Phase 2 of the project involved the following:

- Review of Proposals submitted by vendors;
- Evaluation of the proposals submitted by the vendors;
- Evaluation of the shortlisted products;
- Answer queries from vendors;
- Arrange for presentations from vendors;
- Prepare proposal review report;
- Prepare Gap Analysis Report;
- Prepare requirement traceability matrix;
- Working out a solution for the integration of two separate databases;
- Working out a solution to integrate several existing databases with the proposed database;
- Working out a solution to integrate the connectivity's between the database and the existing and proposed New Website;
- Prepare Cost benefit analysis report;
- Prepare recommendation report.

The scoping project as per Phase I and additional work as per Phase II by 'The Digital Group' was completed in 2018 for **\$150,975.00**. The recommendations by the Digital Group was referred to the Board for approval, however, for due diligence, the Board requested for a peer review of the project which is in progress.



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Presentation to Public Accounts Committee

*By Acting Chief Executive
Mr Ajai Kumar*



18th October 2019

OVERVIEW OF THE PRESENTATION

PART I

- **Convention On International Civil Aviation**
- **ICAO Structure**
- **ICAO Regional Offices**
- **ICAO Aviation Security Training Centres**
- **Asia/Pacific Sub-Region Grouping**
- **ICAO Safety Oversight System (2 slides)**
- **ICAO Eight Critical Elements**



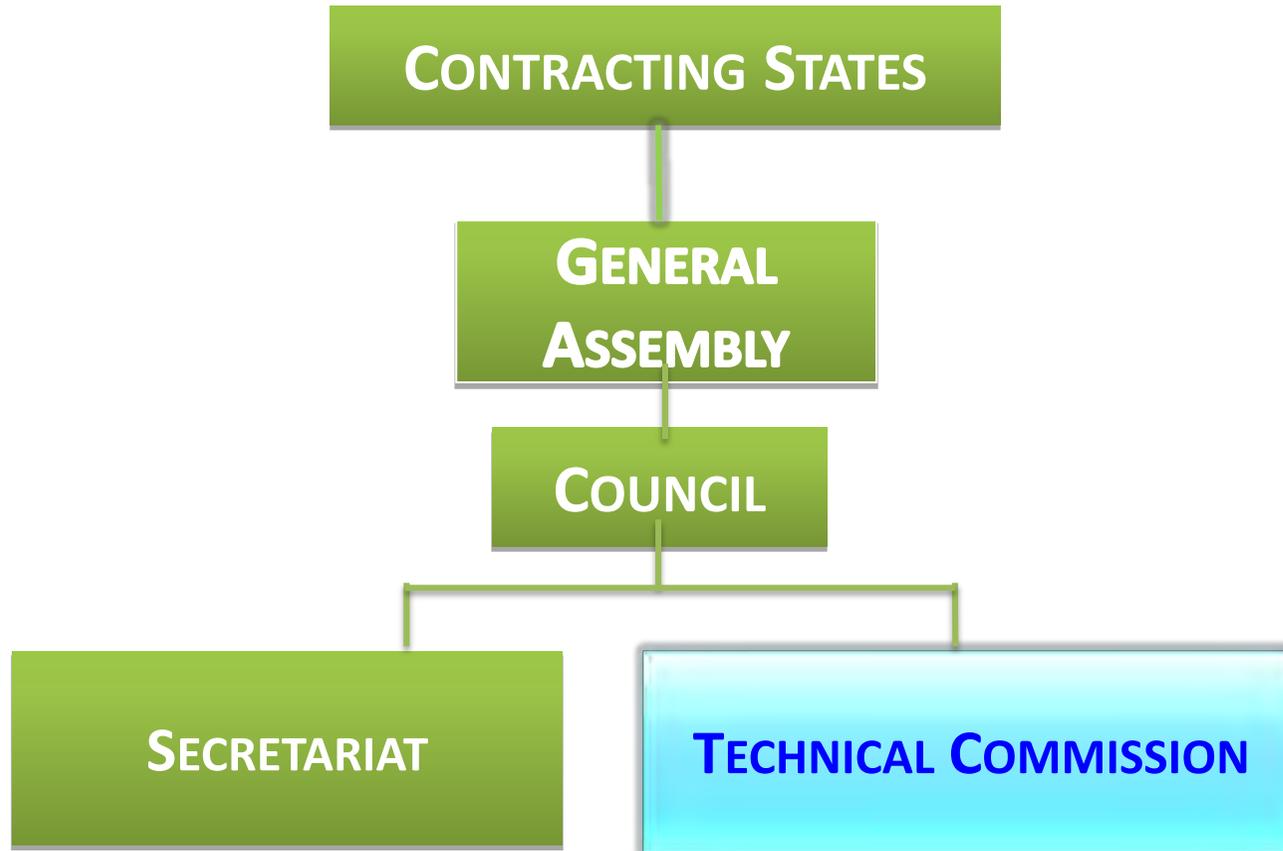
CONVENTION ON INTERNATIONAL CIVIL AVIATION

- Two pillars of aviation development
 - **Article 28 -Air Navigation Facilities and Services**
 - States to provide facilities and services to facilitate international aviation in accordance with the Convention
 - **Article 37 -Adoption of International Standards and Procedures**
 - Requirements to collaborate in securing the highest practicable degree of uniformity in regulations, standards, procedures and organization

NOTE - Aviation is planned globally and implementation is managed locally for standardization, harmonization and interoperability of operations across States and Regions of the world.



ICAO STRUCTURE



ICAO REGIONAL OFFICES

North American
Central American
and Caribbean
(NACC) Office
Mexico City

South American
(SAM) Office
Lima

ICAO
Headquarters
Montreal

Western and
Central African
(WACAF) Office
Dakar

European and
North Atlantic
(EUR/NAT) Office
Paris

Middle East
(MID) Office
Cairo

Eastern and
Southern African
(ESAF) Office
Nairobi

Asia and Pacific
(APAC) Office
Bangkok



Aviation Security Training Centre Network

NACC & SAM

Buenos Aires
Mexico City
Port of Spain
Quito
Santo Domingo
Washington D.C.

EURNAT

Almaty
Brussels
Casablanca
Doncaster
Dublin
Kyiv (2)
Minsk
Moscow
Toulouse
Tunis

ESAF & WACAF

Dakar
Douala
Johannesburg
Lagos
Nairobi

MID

Amman
Beirut
Cairo
Dubai
Jeddah
Manama

APAC

Auckland
Hong Kong
Kuala Lumpur
Kunming
New Delhi
Seoul
Singapore



ASIA/PACIFIC SUB-REGION GROUPING

Grouping of the States/Administrations in the four sub-regions is as follows:

North Asia (NA) Sub-Region	South Asia (SA) Sub-Region	South East Asia (SEA) Sub-Region	Pacific Sub-Region
China	Afganistan	Brunei Darussalam	Australia
Democratic People's Republic of Korea	Bangladesh	Cambodia	Cook Islands
Japan	Bhutan	Hong Kong, China	Fiji
Mongolia	India	Indonesia	Kiribati Nauru
Republic of Korea	Maldives	Lao People's Democratic Republic	New Zealand
	Nepal	Macao, China	Marshall Islands
	Pakistan	Malaysia	Micronesia (Federated States of)
	Sri Lanka	Myanmar	Palau
		Philippines	Papua New Guinea
		Singapore	Samoa
		Thailand	Solomon Islands
		Timor Leste	Tonga
		Vietnam	Vanuatu



ICAO Safety Oversight System

Annexes

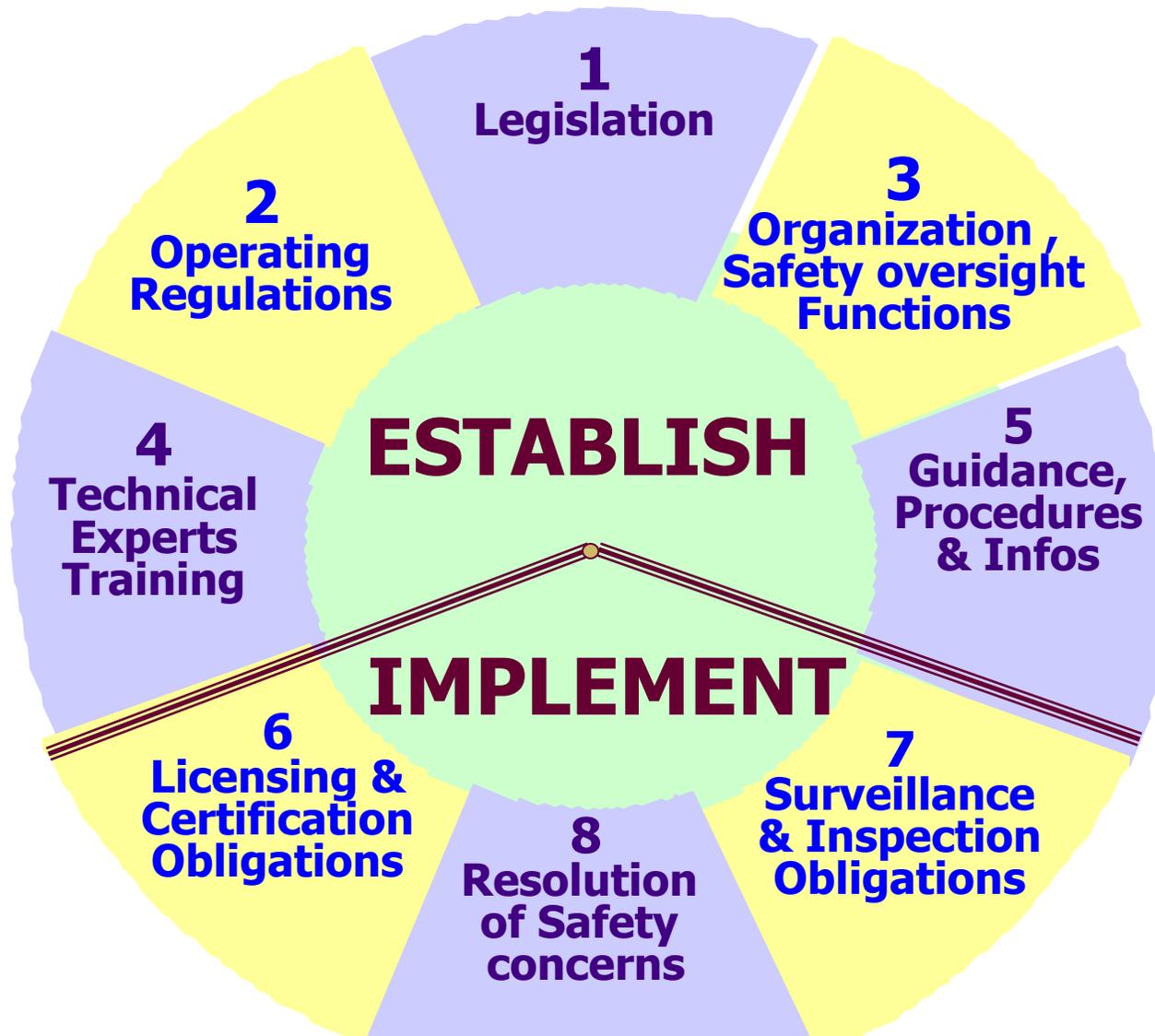
ANNEXES 1	PERSONNEL LICENSING
ANNEXES 2	RULES OF THE AIR
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ANNEXES 11	AIR TRAFFIC SERVICES
ANNEXES 12	SEARCH AND RESCUE
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ANNEXES 15	AERONAUTICAL INFORMATION SERVICES
ANNEXES 16	ENVIRONMENTAL PROTECTION (VOL 1, 2, 3, 4)
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ANNEXES 18	THE SAFE TRANSPORT OF DANGEROUS GOODS BY AIR
ANNEXES 19	SAFETY MANAGEMENT



ICAO Safety Oversight System



ICAO Eight Critical Elements to be Established and Implemented in a State's Oversight System



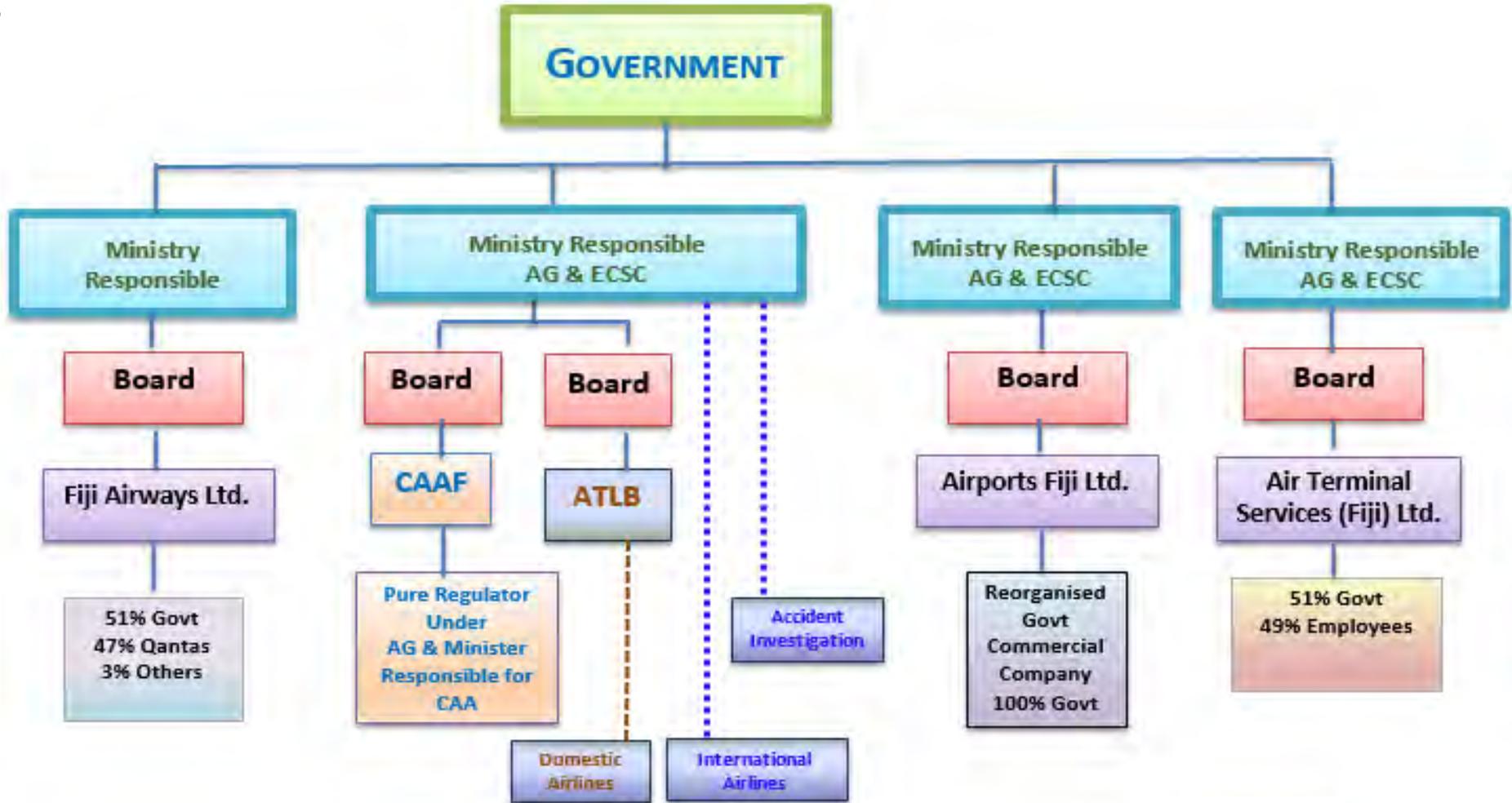
OVERVIEW OF THE PRESENTATION

PART II

- **Fiji Government Structure**
- **CAAF Structure**
- **Legal Mandate & Primary Legislation**
- **Corporate Statement (2 Slides)**
- **Department Functions**
- **Staffing Numbers**
- **The Fiji Aviation Industry (7 slides)**
- **Funding**
- **Financial Performance**
- **Service Charter**
- **Challenges**
- **Major Projects in Progress**



Fiji Government Structure



Revised: 02/10/2019

AG & ECSC - Attorney General & Minister for Economy, Civil Service and Communications



CAAF STRUCTURE



LEGAL MANDATE – PRIMARY LEGISLATION

- ❖ **Civil Aviation Act 1976 as amended**
 - Empowers the Minister responsible for Civil Aviation to make regulation to fulfill Fiji's obligations to the Chicago Convention (ICAO requirements).

- ❖ **Civil Aviation of Authority of Fiji Act 1979 as amended**
 - Establishes the Authority (CAA Fiji)
 - CA Security Act, 1994
 - Functions of the Authority
 - Powers of the Minister to enact regulation for CAAF funding and approve CAAF budget
 - Authority Finance – Funds, Resources, Budget

LEGAL PROVISIONS FOR FUNDS AND RESOURCES

- s20 of CAA Act 1979 (as amended) provides the enabling provision for CAAF funds and resources.
- s26 of the CAA Act 1979 (as amended) require that the Budget be approved by the Minister responsible for Civil Aviation.
- s29 of the CAA Act 1979 (as amended) gives powers to Minister to approve regulation for certificate/license fee etc, regulatory fee for safety/security oversight and other services fee.



Corporate Statement

Corporate Vision

The vision of the Authority is **to be a model aviation regulator.**

Corporate Mission

The mission of the Authority is **to promote effective aviation safety and security in Fiji and the region.**

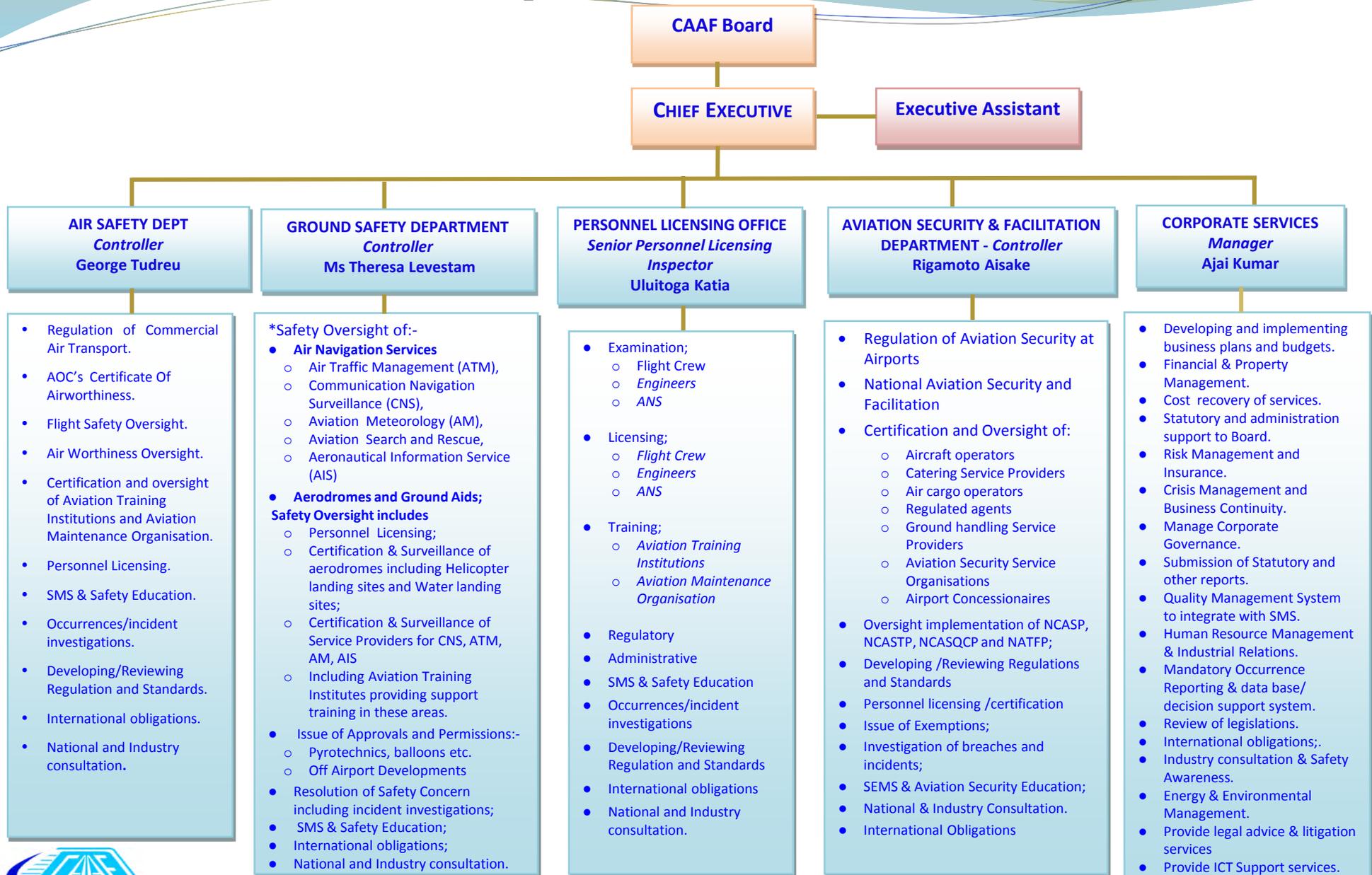
Corporate Statement...

Corporate Values

The Authority strives to reflect certain key values as the characteristics of the people who are the CAAF team and equally for the organisation as a whole by **professionalism, accountability, commitment, and integrity in our conduct.**



CAAF Department Functions



Staffing Numbers

DEPARTMENT	LOCALS	EXPATRIATES	SUB-TOTAL	TEMPORARY STAFF	VACANCIES	TOTAL
Air Safety	13	2	15	4	4	23
Personnel Licensing	4	0	4	1	1	6
Ground Safety	9	0	9	1	1	11
Aviation Security & Facilitation	8	0	8	1	1	10
Corporate Services	18	0	18	2	1	21
TOTAL	52	2	54	9	8	71



THE FIJI AVIATION INDUSTRY



LICENSING, CERTIFICATION, AUTHORIZATION AND APPROVAL OBLIGATIONS

AIR SAFETY	GROUND SAFETY	AVIATION SECURITY AND FACILITATION
<p>Private Pilot Licence (Balloons)</p> <p>Private Pilot Licence (Aeroplanes)</p> <p>Private Pilot Licence (Helicopters)</p> <p>Commercial Pilot Licence (Aeroplanes)</p> <p>Commercial Pilot Licence (Helicopters)</p> <p>Commercial Pilot Licence (Gliders)</p> <p>Commercial Pilot Licence (Balloons)</p> <p>Air Transport Pilot Licence (Aeroplanes)</p> <p>Air Transport Pilot Licence (Helicopters)</p> <p>Flight Radiotelephony Operator (General)</p> <p>Licence Flight Radiotelephony Operator (Restricted)</p> <p>Aircraft Maintenance Engineer Licence</p> <p>Instrument Rating</p> <p>Night Rating</p> <p>Flight Instructor Rating</p> <p>Flight Training Permit Validation Certificate</p> <p>Medical Certificate</p> <p>ANR 45 Check Approvals</p>	<p>Air traffic Control Trainee Permit</p> <p>Air Traffic Control Licence</p> <p>Flight Information Service Trainee Permit</p> <p>Flight Information Service Licence</p> <p>Aeronautical Station Operator's Licence</p> <p>Air Traffic Service Examiner's Competency Certificate</p> <p>On The Job Training Instructors Competency Certificate</p> <p>Aerodrome Control Rating</p> <p>Approach Control Rating</p> <p>Area Control Rating</p> <p>Local FIS Rating</p> <p>International FIS Rating</p> <p>Aerodrome FIS Rating</p> <p>HF Rating VHF Rating</p> <p>VHF airside rating</p> <p>Medical Certificate</p>	<p>Aviation Security Screener</p> <p>Aircraft Catering Service Provider</p> <p>Air Cargo Operator</p> <p>Quality Control</p> <p>Regulated Agent</p> <p>Aviation Security Service Organisation</p> <p>Ground Handling Service Provider</p> <p>AVSEC Instructor</p>

Personnel Licenses

- ❖ Pilot Licenses

 - PPL – Total 39 Current 31

 - CPL – Total 858 Current 204

 - ATPL – Total 501 Current 160

- ❖ Engineers Licenses

 - AMEL – Total 240 Current 110

- ❖ ATS/AFTL/ASOL

 - ATS – 75

 - AFTL – 32

 - ASOL - 233

AIRCRAFT

- ❖ Number of Aircraft on the Register - 119
- ❖ Number of Aircraft with Valid CoA – 74
- ❖ Number of aircraft not Operational – 45
- ❖ Foreign Registered Aircraft – 9
- ❖ Number of Registered RPAS – 1378 (1328 Private; 50 Commercial)



Airline Operators/ Aircraft Maintenance Providers and Aviation Training Institutes

- ❖ International Airline – 1 (Fiji Airways– 5 x B737; 6 x A330)
- ❖ Regional Airline – 1 (Fiji Link – 1 x ATR42; 2 x ATR 72; 5 X DHC- 400)
- ❖ Domestic – 11
- ❖ Private /GA/Foreign Registered – 4/2/9
- ❖ Local AMO's – 10
- ❖ Foreign AMO's – 19
- ❖ Aviation Training School – 5 (3 Pilots/4 AME/1 ATC)
- ❖ Helicopter Operators – 4
- ❖ Parachute Operators - 2



Air Navigation Services / Certification

- ❖ Air Navigation Services x 1
- ❖ CNS Infrastructure/GA Maintenance x 1
- ❖ MET Services x 1
- ❖ Rescue Fire Training x 1



Security Organisation

- i. Aviation Security Service Organisation -4
- ii. Regulated Agents – 12
- iii. Catering Service Provider – 4
- iv. Ground Handling Service Provider – 4
- v. Air Cargo Operator – 1
- vi. Certified Security Screeners – 498
- vii. Concessionaires - 2



Aerodromes



- ❖ International Aerodromes - 2

(Owned and operated by FA)

- ❖ Domestic Aerodromes – 13

(Government Owned but Managed and Operated by FA)

- ❖ Privately owned Aerodromes – 9

FUNDING

Income & Expenditure	2018 (Audited)		2017 (Audited)	
Income	\$5.97m		\$5.99m	
☐ Government funding (Grant/Departure Tax)	67%		70%	
➤ Grant		\$321k		\$594k
➤ Departure Tax		\$3.69m		\$3.59m
☐ Fees and charges/cost recovery	33%	\$1.96m	30%	\$1.81m
Expenditure	\$6.21m		\$5.77m	
☐ Personnel Emoluments	48%	\$2.995m	49%	\$2.891m
☐ Insurance, purchase of goods and services	22%	\$1.364m	23%	\$1.306m
☐ Consultancy and others	7%	\$456k	9%	\$499k
☐ Depreciation	5%	\$336k	6%	\$332k
☐ Staff Training, Travel, License renewal	12%	712k	12%	691k
☐ Board Allowances, Audit Fees	1%	\$59k	1%	\$59k
☐ DGCA Conference	5%	\$290k	-----	



FINANCIAL PERFORMANCE

	2018	2017	2016
	\$	\$	\$
Total Income	5,971,363	5,996,387	5,786,710
Total Expenses	6,212,443	5,778,145	5,412,084
Profit (Loss)	(241,080)	\$218,242	374,626
Carried Forward Losses	284,160	2,301,712	2,436,071
Tax Paid	Nil	Nil	Nil
Total Assets	23,046,320	20,753,218	17,352,858
Total Liabilities	1,630,403	1,431,929	822,053



SERVICE CHARTER

	NO. OF ACTIVITIES MEASURED	AVERAGE TARGET	AVERAGE TARGET ACHIEVED
2009 (July-Dec)	44	89.77	80.75
2010 (Jan-June)	44	89.77	87
2010 (July-Dec)	43	93.5	92.55
2011 (Jan-June)	75	93.68	82.41
2011 (July-Dec)	76	93.15	83.19
2012 (Jan-June)	76	93.15	90.44
2012 (July-Dec)	76	93.15	90.63
2013 (Jan – June)	76	93.15	88.54
2013 (July-Dec)	76	93.15	76.67
2014 (Jan-June)	76	93.15	88.95
2014 (Jul-Dec)	76	93.15	86.45
2015 (Jan-June)	76	93.15	95.11
2015 (July-Dec)	76	93.15	88.88
2016 (Jan-June)	78	93.58	88.4
2016 (July-Dec)	78	93.58	95.2
2017 (Jan-Mar)	78	93.58	97.8
2017 (April-June)	78	93.58	97.8
2017 (July-Sept)	78	93.58	98.3
2017 (Oct-Dec)	78	93.58	87.4
2018 (Jan-Mar)	78	93.58	99.5
2018 (April-June)	78	93.58	95.1
2018 (July-Sept)	78	93.58	94.3
2018 (Oct-Dec)	78	93.58	90.1
2019 (Jan-Mar)	78	93.58	100
2019 (April-June)	78	93.58	100



CHALLENGES

- ❖ **Staff Recruitment and Retention**
- ❖ **Maintaining capacity to meet stakeholders demand / expectation**
- ❖ **Managing growth in new areas – New Technology, Helicopter and Adventure Aviation operation.**
- ❖ **Keeping abreast with new requirements for safety, security, efficiency and environment**
- ❖ **Remote Piloted Aircraft System (RPAS/Drones/UAV)**
- ❖ **Safety Intelligence and Analytical Capability**
- ❖ **Inability to maintain planned surveillance activities due to shortage of manpower and archaic legislation.**



Major Projects In Progress

- **Harmonisation of Air Navigation Regulations**
- **Strengthening of Enforcement Strategies**
- **Improve Fiji's effective implementation rating**
- **Centralised Management Database**
- **Aviation Security Software**
- **Freehold Land disposal**
- **Manpower and Structure Review**





Thank You

Mateo W. Lagimiri

From: mcs <mcs@caaf.org.fj>
Sent: Monday, 28 October 2019 10:36 a.m.
To: Savenaca Koro
Cc: Mateo W. Lagimiri; Priya P. Chand
Subject: RE: L'Parliament Standing Committee-Pub Accts'Re-Clarification of Issues-Rpt of the Auditor General'190919.pdf

Good morning Mr Koro.

In the CAAF presentation on 18th October 2019, we may have inadvertently stated that the Chief Executive position has been vacant from 2017.

The Chief Executive position in fact became vacant from 30th April 2018.

I would appreciate if you could please amend the relevant records and reports as appropriate.

Regards

Ajai
A/CE

From: Savenaca Koro [mailto:savenaca.koro@govnet.gov.fj]
Sent: Friday, October 11, 2019 11:28 AM
To: mcs <mcs@caaf.org.fj>
Cc: Mateo W. Lagimiri <mateo.lagimiri@parliament.gov.fj>; Priya P. Chand <priya.chand01@parliament.gov.fj>
Subject: RE: L'Parliament Standing Committee-Pub Accts'Re-Clarification of Issues-Rpt of the Auditor General'190919.pdf

Bula Vinaka Mr. Ajai,

In reference to the trail of emails below on the above subject matter, the Public Accounts Standing Committee kindly requested for your CAAF team to appear before the Committee on **Friday next week 18th October, 2019 at 1pm in the Big Committee Room of Parliament** to present your submission.

Respectfully submitted for your update and confirmation, please.

Vinaka Saka



"A Resilient
Parliament responsive
to the needs of the
people and driven by
the ideal of a better
quality of life for all
Fijians"

Savenaca Koro (Mr.)
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Please consider the environment before printing
this email

From: mcs [<mailto:mcs@caaf.org.fj>]
Sent: Thursday, September 19, 2019 4:15 PM
To: Savenaca Koro
Cc: Mateo W. Lagimiri; Priya P. Chand
Subject: RE: L'Parliament Standing Committee-Pub Accts'Re-Clarification of Issues-Rpt of the Auditor General'190919.pdf

Thank you Mr Koro, yes the re-scheduled date is acceptable.

Regards

Ajai

From: Savenaca Koro [<mailto:savenaca.koro@govnet.gov.fj>]
Sent: Thursday, September 19, 2019 4:00 PM
To: mcs <mcs@caaf.org.fj>
Cc: Mateo W. Lagimiri <mateo.lagimiri@parliament.gov.fj>; Priya P. Chand <priya.chand01@parliament.gov.fj>
Subject: RE: L'Parliament Standing Committee-Pub Accts'Re-Clarification of Issues-Rpt of the Auditor General'190919.pdf

Bula Vinaka Mr. Ajai Kumar (A/CEO for CAAF),

We have noted your request, please kindly note that we have rescheduled the Civil Aviation Authority of Fiji (CAAF) on **Tuesday 8th October, 2019 at 1pm in the Big Committee Room of Parliament.**

Appreciate your confirmation of the above allocated date and time for CAAF to present to the Public Accounts Committee of Parliament, please.

Vinaka



“A Resilient Parliament responsive to the needs of the people and driven by the ideal of a better quality of life for all Fijians”

Savenaca Koro (Mr.)
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Please consider the environment before printing this email

From: mcs [<mailto:mcs@caaf.org.fj>]
Sent: Thursday, September 19, 2019 12:04 PM
To: Savenaca Koro
Subject: L'Parliament Standing Committee-Pub Accts'Re-Clarification of Issues-Rpt of the Auditor General'190919.pdf

Attn: [Mr Savenaca Koro.](#)

I refer to our telephone conversation in regards to the enclosed letter and seek another date for the presentation as we are finishing the International Civil Aviation Organization (ICAO) in-country audit and need more time for preparations. Also, my Executives are departing tonight for Montreal Canada for the 40th ICAO Assembly and will return on 5th October 2019.

I would appreciate if you could allocate another date after 5th October 2019.

Regards

Ajai
Acting Chief Executive