



LIST OF WITNESSES WRITTEN EVIDENCES

Report of the Auditor General – 2017 Audit Report on Infrastructure Sector:
(Parliamentary Paper No. 10 of 2019)

No.	<i>Witnesses</i>	Page No.
1.	Office of the Auditor General (Supplementary Response)	3
2.	Ministry of Infrastructure and Transport	10



OFFICE of the AUDITOR GENERAL
Republic of Fiji

2016-2017 Financial Year:

Volume 5

Infrastructure Sector – Government Ministries and Departments

1. Head No. 40 – Ministry of Infrastructure and Transport
2. Head No. 41 – Water Authority of Fiji
3. Head No. 43 – Fiji Roads Authority

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits

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: 102

20 December 2020

The Honorable Alvick Maharaj
The Chairperson
Standing Committee on Public Accounts
Parliament Complex
Gladstone Road
SUVA.

Dear Honorable Maharaj

Supplementary Response – 2016-2017 Audit Report on Infrastructure Sector (Parliamentary Paper No. 10 of 2019)

Reference is made to your letter dated 15 December 2020, seeking explanation on the consolidation of Water Authority of Fiji (WAF) and Fiji Roads Authority (FRA) receipts and expenditure with the Ministry of Infrastructure and Transport audit report.

In accordance to the budget estimate, the Ministry of Infrastructure and Transport is responsible for the policy and legislative formulation and the administrative and regulatory functions of WAF and FRA. The Ministry provides the capital and operating grants under Head 41 and 43 to WAF and FRA respectively.

Thus, the audit report on Infrastructure Sector reports on the disbursement of the grants to WAF and FRA by the Ministry of Infrastructure and Transport.

The detail audit of the financial performance of WAF and FRA are done separately and included under the Auditor-General's Report on Statutory Authorities.

We trust that this explanation is sufficient as per your request. For any further clarification, please contact the undersigned on telephone 3309032.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Moshin Ali'.

Moshin Ali
for **AUDITOR-GENERAL**

Ministry of Local Government

No.	PAC Question	Departments Response on Current Status	Current OAG Comments
37.21	<p>Main Trust Journals Not Approved.</p> <p>Are the journals being approved now?</p>	<p>Yes, with the recruitment of the Manager Finance, all journal vouchers are now endorsed before adjustment is posted into the FMIS system.</p>	<p>The OAG to provide feedback on the response of the Ministry to the question.</p> <p>OAG confirms that the control around approving of journal vouchers have largely improved compared to 2017 financial year.</p>

Ministry of Infrastructure, Transport, Disaster Management and Meteorological Services

No.	PAC Question	Departments Response on Current Status	Current OAG Reponses
40.14	<p>Part A; Section 3: Audit Opinion</p> <p>Adjustment for VAT not supported</p> <p>Why were appropriate supporting documents not provided to Office of the Auditor General for journal entry that was passed to resolve the variance between the VAT as per Ministry's records and Fiji Revenue Customs Services ?</p> <p>Qualification number 2; The Ministry adjusted its VAT receivable balance by \$322,428 to reconcile it with the Fiji Revenue Customs Services records by posting journal entries to the TMA Accumulated Surplus Account. I was not provided with appropriate reconciliations to support these journal entries. As such, I was unable to satisfy myself on the accuracy of these journal entries posted to the general ledger and its impact on the accounts affected.</p>	<p>All relevant documents that were available in the office were provided to OAG. All previous accounting records were confiscated by FICAC during their investigation thus the supporting documents could not be provided to the auditors.</p> <p>Efforts was made to retrieve details from FMIS however records prior to 2014 could not be retrieve from FMIS.</p> <p>SAO and A/AO were advised by AMU on 10/0/17 to liase with FIRCA on reconciling at VAT account. AMU had advised to reach an agreement with FIRCA for any necessary adjustment.</p> <p>VAT reconciliation was done in conjunction with FRCA which resulted in necessary adjustment being made with FRCA.</p> <p>Appendix 2 attached</p>	<p>OAG to provide update on this issue in relation to the Ministry's response.</p> <p>The Ministry is yet to resolve the issue on adjustment for VAT not supported.</p>
4012	<p>Anomalies in Joinery and Plumber Shop Sales (DEWCE)</p> <p>What has the Ministry done to improve internal controls over plumbing shop inventory and TMA Plumbing Sales?</p>	<p>1. The Division currently ensures that all sales records are properly maintained with all source documents.</p> <p>2. JRS is issued for all funds received for works to be carried out which is supported by relevant source documents.</p>	<p>OAG to provide update on this issue</p> <p>The Ministry has largely addressed the internal control issue in the Central Eastern Division. However, our 2019</p>

No.	PAC Question	Departments Response on Current Status	Current OAG Reponses
	<p>The Ministry does not have a proper accounting system for recording of TMA sales for Joinery and Plumbing which totaled \$976,930 and \$1,028,719, respectively as at 31 July 2017.</p> <p>Moreover, our audit could not ascertain whether all revenue earned were properly recorded in the general ledger as supporting documents relating to these revenue were not adequately maintained.</p> <p>It was further noted that although the Ministry has Job Record Sheets (JRS) and invoicing system is in place, the total amount as per these records did not reconcile with the total revenue. A variance of \$185,909 between the JRS and the general ledger. Refer to Table 40.13 for details.</p> <p>In addition to the above, there was absence of reconciliation of sales recorded in the Plumber Shop with that in the general ledger</p>	<p>3. The Division currently ensures that relevant supporting documents are attached to the JV's.</p> <p>4. Receipts posted to sales in FMIS are reconcile with JRS.</p> <p>5. Previously posting was done at month end, however for the current financial year, sales will be receipted on FMIS as and when the JRS is issued. Monthly reconciliations have now been implemented with JRS and FMIS.</p>	<p>audit has noted similar internal control issues in the western division.</p>
40.16	<p>Does the Ministry have detailed list of Trust Fund Account balances? If not what actions has the Ministry taken to prepare a detail list?</p> <p>FEA Grid and House Wiring Refunds in the Energy Trust Account.</p> <p>The Energy Trust Account had a balance of \$2,232,312 as at 31 July 2018. The closing balance comprises of refunds for the FEA Grid and House wiring, bond payment for projects and revenue for bills collected from the Solar Home Systems.</p> <p>However, the Ministry could not provide a detailed breakdown of the balance in the account for audit review. Hence, it was not possible to determine the funds kept in the account which related to FEA Grid and House wiring, bond payments and revenue from Solar Home System.</p>	<p>Yes the Ministry has a list of Trust Fund Balance which is reconcile on a monthly basis and submitted to Ministry of Economy before the 15th of every month.</p>	<p>OAG to provide update on this issue in relation to the Ministry's response.</p> <p>The audit issue is related to the detailed listing of people depositing the funds into the Energy Trust Account.</p> <p>The Ministry does perform General ledger reconciliation on a monthly basis, however the details listings is not maintained.</p> <p>OAG can confirm that listing is only maintained from 2010.</p>

No.	PAC Question	Departments Response on Current Status	Current OAG Reponses
	<p>We also noted refunds to customers for Grid and House Wiring were slow which could be attributable to lack of appropriate information.</p> <p>The Ministry indicated that the unavailability of the adequate records were due to frequent movements in staff due to resignations in the Department and lack of reviews by the Senior Officers.</p> <p>Due to lack of adequate records timely refunds for FEA Grid and House wiring is hindered.</p>		
40.22	<p>Delay in filling of Vacant Positions</p> <p>Auditor General has highlighted a number of deficiencies in the Internal Control System. Provide updates on the current Internal Control System in the Ministry and advice what changes has been made to remedy the deficiencies.</p> <p>The Ministry had approved staff establishment of 1,076 for the year ended 31 July 2017. However a total of 353 or 32.8% of the total positions in the Ministry were vacant as at 31 July 2017. The vacant positions comprised of 202 established and 151 Government Wage Earner positions.</p> <p>Furthermore, there was an increase in the number of vacant positions from 263 for the seven months for the ended 31 July 2016 to 353 for the year ended 31 July 2017.</p> <p>The delay in filling in the vacant positions could impact on the service delivery of the Ministry and as such the Ministry may not be able to achieve the desired output as per its Annual Corporate Plan. In addition, public funds committed in the budget estimates are not fully utilized for the purpose it was appropriated by Parliament.</p>	<p><i>The Ministry has tightened up on these internal control by the filling of vacant post to allow proper segregation of duties. Previously staffs were doing table works which in most times overlap due to limited staff on hand, however it is gradually being tighten up with all these appointments.</i></p> <p><i>Standard operating procedures are being followed by Department under the Ministry to ensure flow of work is covered in all areas and any loophole within the system is automatically clarified and tightened up.</i></p>	<p>OAG to provide update on these issues (SOPs) and filling of vacant positions.</p> <p>To some extent, the Ministry has improved the internal controls.</p> <p>However our 2019 audit indicates that there are still room for improvements largely around, TMA and Trust Accounts.</p> <p>As for the vacant positions, as at 31 July 2019, 171 position were vacant.</p>

Ministry of Education, Heritage and Arts

Underutilization of Capital Expenditure Budget

Q1: What is the average turnaround time for the vetting of Ministry's Memorandum of Agreement by SG's Office?

OAG to provide update on this issue and what is the progress from the Ministry

For the projects verified in the 2019 audit, we noted that the turnaround time was consistent with the explanation provided by the Ministry of Education Heritage and Arts (MEHA) that it was within 2 weeks. Please refer to the table below for details.

Project	Turnaround time
1	1 day
2	1 day
3	2 days
4	4 days
5	14 days

Q2 What approved building plans were followed in building new structures for schools damaged in the tropical cyclone?

OAG to provide update on this issue

The Ministry's projects are designed by the Ministry of Infrastructure and Transport (MoIT) which follows the Fiji National Building Code and other relevant standards.

MoIT specification for proposed new structures makes reference to the Fiji Building Code and relevant standards.

Q3 How did the Ministry monitor that this was complied with in all projects carried out during the rehabilitation process?

OAG to provide update on this issue

Projects are certified by the Acting Director Building and Government Architects (MoIT) before payment is processed for each phase.

The school projects practical completion certificate are also signed off by the Acting Director Building and Government Architects on behalf of the Ministry of Education. These were verified to the supporting documents to the payment vouchers.

Unbudgeted Expenditure

Q4 On the issue of unbudgeted expenditures has this been rectified or how is the Ministry planning to bring in these capital projects into the plans of the Ministry

The Ministry's projects are budgeted in capital expenditure allocations namely capital construction, capital purchases and capital grants and transfers. Projects are prioritized based on need.

OAG to provide update on this infrastructure report

Data collated from the Infrastructure audit was provided to the OAG team. These included data on; controlling authority, lease type, land tenure, stand by generator, access, fencing, fencing condition, building type, building structure type, building plan, local authority approval, cyclone certificate, foundation type, foundation condition etc.

A final report on the audit is yet to be provided to the OAG team.

Building grant

Q5 Has the Ministry implemented the audit recommendation?

OAG to provide update on this issue.

OAG recommendations in the 2016 - 2017 General Report	OAG Update
The Ministry should: Ensure that the Asset Monitoring Unit and District Education Officers verify and inspect the construction of school buildings which have been completed	Asset Monitoring Unit (AMU) is inspecting and monitoring and preparing inspection reports on the construction of school buildings. AMU inspection reports that were requested from the Ministry were also provided to the auditors.
Required documents are submitted with the building grant applications	Tender approvals and contract agreements were sighted for projects audited in 2018/2019.
Obtain progress report and audited financial statements from the recipients of grants to ensure that all grant moneys are properly accounted for	Progress reports are now prepared by the Ministry and financial statements from recipients are being submitted.



**MINISTRY OF INFRASTRUCTURE, TRANSPORT,
DISASTER MANAGEMENT & METEOROLOGICAL SERVICES**

Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj



Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

29 October 2019

Chairperson
Public Accounts Committee
P. O. Box 2353
Government Building
Suva

Dear Sir,

Re: CLARIFICATION OF ISSUES – 2017 AUDIT REPORT ON INFRASTRUCTURE SECTOR

Reference is made to your Memorandum Parl Ref No: 6/11 – 7/10 of 28/08/19.

Please find attached Ministry's comments/response in regards to the 2017 Audit Report on Infrastructure Sector.

Also enclosed are Annexure.

Respectfully submitted.

T. VAKADRAVUYACA
Permanent Secretary for Infrastructure,
Transport Disaster Management & Meteorological Services

Section 40 – Ministry of Infrastructure, Transport, Disaster Management & Meteorological Services

Part A: Financial Statements

Section 3 : Audit Opinion

1. Has the variance between Consolidated TMA Cash at Bank general ledger account and bank reconciliation resolved? If not resolved, what actions has the Ministry taken to resolve the variances?

A submission was made to the Office of Solicitor General on the 13th September 2017 to seek approval for Written Off of these unsubstantiated variances as those losses are deemed irrecoverable.

On the 22nd February 2018 the Solicitor General responded and advised that since the variance is above \$ 500 000.00 the request for Write Off be referred to Minister of Economy under Section 57 (c) (3) of the Finance Instruction 2010. Subsequently the Ministry has written to Ministry of Economy on the 19th March 2018 seeking write off.

The Asset Management Unit (AMU) via email requested the Ministry to seek audience with FICAC about the status of the case and we eventually wrote to FICAC. They have actually responded on the 13th August 2018 by mentioning that the accused personnel have destroyed a large amount of documentary evidence and it is very difficult to determine the actual amount misused.

Appendix 1 Attached

2. Why were appropriate supporting documents not provided to Office of the Auditor General for journal entry that was passed to resolve the variance between the VAT as per Ministry's records and Fiji Revenue Customs Authority.

All relevant documents that were available in the office were provided to OAG. All previous accounting records were confiscated by FICAC during their investigation thus these supporting documents could not be provided to the auditors.,

Effort was made to retrieve details from FMIS however records prior to 2014 could not be retrieved from the FMIS.

SAO & A/AO were advised by AMU on 10/07/17 to liaise with FRCA on reconciling at VAT account: AMU had advised to reach an agreement with FRCA for any necessary adjustments.

VAT Reconciliation was done in conjunction with FRCA which resulted in necessary adjustments being made in agreement with FRCA.

Appendix 2 attached.

3. What has the Ministry done to improve internal controls over plumbing shop inventory and TMA Plumbing Sales.

The Division currently ensures that all sales records are properly maintained with all source documents.

2. JRS is issued for all funds received for works to be carried out which is supported by relevant source documents.

3. The Division currently ensures that relevant supporting documents are attached to the JV's.

4. Receipts posted to Sales in FMIS are reconciled with JRS

5. Previously posting was done at month end; however for the current financial year, sales will be receipted on FMIS as and when the JRS is issued. Monthly reconciliations have now been implemented with JRS and FMIS.

4. Does the Ministry have detailed list of Trust Fund Account balances? If not what actions has the Ministry taken to prepare a detail list?

Yes the Ministry has list of Trust Fund Balances which is reconciled on a monthly basis and submitted to Ministry of Economy before the 15th of every month.

Table 40.4 Head 40 – Appropriation Statement for 2017

5. Why was there significant lapsed appropriation for Established staff amounting to \$ 3,881,256.00? What is the current status of the vacant post? What is the timeline all vacant posts would be filled?

We agree that the Ministry had a significant number of vacant posts in 2017. In addition there were a large number of temporary appointments due to expiry of contracts and in prioritizing the filling of expiry of contracts, the filling of vacant posts had accumulated and delayed. The Ministry has a current staff establishment with 77% of the positions filled and this is expected to be hitting close to 85-90% by December 2019.

We believe that there is still room to keep around 10-15% posts vacant as contingency noting other reform developments that may affect the Ministry Staff Establishment

Table 40.6 Head 43 – Appropriation Statement For 2017

6. Provide the updates on the FRA delayed projects as mentioned in the Auditor General’s Report? How does and to what extend the Ministry conducts its monitoring role as a line Ministry on FRA Projects?

The FRA provides updates and acquittals as and when required to the Ministry. For any new submission of RIE to Ministry of Economy FRA always provides feedback such as QPPR (Quarterly Performance Progress Report) which the Ministry reviews before submitting the Requisition to Incur Expenditure (RIE) to Ministry of Economy.

Section 40.5 Trust Fund Account

7. Provide an update on the number of household assisted under the Rural Electrification Scheme, including number of households to be assisted and actual number being assisted to date?

The Department had assisted 11 626 household in the Rural Electrification Scheme throughout the country till 2018. We have spent \$ 34 409 343.62 in accomplishing these projects and we are continuing the Scheme in the 2019-2020FY and we have being allocated

Summary of the Solar Home Systems is as follows:

<i>Division</i>	<i>N# of Household</i>	<i>Year Installed</i>	<i>Total</i>
<i>Central</i>	<i>318</i>	<i>2012 - 2018</i>	<i>\$ 811 965.61</i>
<i>Eastern Division</i>	<i>3 266</i>	<i>2010 - 2018</i>	<i>\$ 10 578 324.17</i>
<i>Northern Division</i>	<i>6 109</i>	<i>2009 - 2018</i>	<i>\$ 16 598 791.35</i>
<i>Western Division</i>	<i>1 933</i>	<i>2012 - 2018</i>	<i>\$ 6 420 262.49</i>
<i>Total</i>	<i>11 626</i>		<i>\$ 34 409 343.62</i>

Appendix 3 Attached.

8. Provide the total amount that was provided by the Government for the Rural Electrifications till date and amount that has been utilized for this scheme.

Total amount allocated to the Ministry for Rural Electrifications and how much was used is as follows:

<i>Financial Period</i>	<i>Budget Allocation</i>	<i>Approved RIE</i>	<i>Utilization</i>
<i>2016 - 2017</i>	<i>\$ 14 896 760.00</i>	<i>\$ 14 873 961.25</i>	<i>\$ 14 116 236.89</i>
<i>2017 - 2018</i>	<i>\$ 34 455 477.18</i>	<i>\$ 34 437 135.18</i>	<i>\$ 34 302 242.75</i>
<i>2018 - 2019</i>	<i>\$ 50 827 349.00</i>	<i>\$ 45 264 997.00</i>	<i>\$ 32 319 573.00</i>
<i>2019 – 2020 as at 26th September 2019</i>	<i>\$ 3 293 212.00</i>	<i>\$ 3 242 183.00</i>	<i>\$ 179 231.64</i>

Part B: Assessment of Financial Governance

Section 40.6 Internal Controls

9. Auditor General has highlighted a number of deficiencies in the Internal Control System. Provide updates on the current Internal Control System in the Ministry and advice what changes has been made to remedy the deficiencies.

The Ministry has tightened up on the Internal Control by the filling of vacant post to allow proper segregation of duties. Previously staffs were doing table works which in most times overlap due to limited staffs on hand however it is gradually being tighten up with all these appointments.

Standard Operating Procedures are being formulated by Departments under the Ministry to ensure flow of work is covered in all areas and any loophole within the system is automatically clarified and tightened up.

Section 40.10 Timeliness of Provision for Management Comments and Financial Statements for Signing

10. Why submission of management comments and signed financial statements were delayed to Office of the Auditor General and how would you ensure that these are submitted on the time to OAG?

The submission was inadvertently delayed due to factors beyond the Ministry's control, such as reconciling and attempting to substantiate the TMA Cash at Bank variances since this had been a recurring audit issue from past years.

Finally the Accounts team was able to reconcile the TMA Cash at Bank accounts and thereafter the Ministry was able to formally write to Office of the Solicitor General seeking legal opinion to write-off of this variance.

It is noted that the Accounts team had to spend a lot of time in liaising with all stakeholders (AMU (MOE), OAG, FRCA, FICAC, etc) in the reconciliation, hence the cause of delay.

Currently the Ministry is still awaiting response from MOE regarding the TMA variance Write Off. (Deemed irrecoverable by FICAC)

Part C: Significant Audit Findings

40.11 Variance between TMA Building cash Book with its Bank Reconciliation

11. Provide update on the status of the case with FICAC

Associated various fraud Cases for former PWD staff are still before the Court and conviction is executed progressively, hence status quo remains.

Appendix 4 attached.

40.12 Anomalies in Joinery and Plumber Shop Sales

12. Provide copies of sample of sales record, JRS and sales reconciliation to the Committee.

Copies of JRS for Joinery and Plumbershop Section are attached.

Appendix 5 attached.

13. Provide copy reconciliation for the year end stock take with the Accounting records

Copies Reconciliation of Stock Take is also attached.

Appendix 6 attached.

40.15 Anomalies in Reporting of Trading and Manufacturing Accounts

14. How does the Ministry evaluate the performance of individual TMA in terms of its cash flow, efficiency and effectiveness?

Monthly Profit & Loss Statements and financial performance analysis are submitted to management and HQ for review and comments.

Monthly TMA meetings are held internally wherein issues are discussed and strategies are developed for way forward; there are meetings also in HQ to discuss the same.

For monitoring of cash, the Divisional accounts maintains two 27 column cashbooks (one for TMA Buildings and one for TMA Mechanical) for the 17 TMA Entity's to keep record of the Cash at Bank for individual entities.

Cash flow is monitored and controlled daily by scrutinizing the daily bank statement, bank balance, liabilities and payments.

40.17 Lack of Monitoring of Capital Projects carried out by CSA's

15. Update on the status of formulation of Performance and monitoring Team and specify the role of this team. What work has been carried out by this Team in terms of monitoring capital grants disbursed by the Ministry?

The Quarterly Performance Progress Report from each Department is filled, assessed and monitored for the performance of each project.

The Ministry has also embark in setting up a Unit with resources available to seriously look at the performance

40.18 Non Compliance with Service Agreement by Post Fiji Limited

16. Advise the committee what is the current status of the arrears of revenue to be received from Post Fiji Limited and what actions has been taken to ensure that revenue received by Post Fiji Limited on behalf of the Ministry is on time.

The total amount collected for the payment of electricity bills are as follows:

- August 2017 - July 2018	:	\$ 184,331.27
- August 2018 – July 2019	:	\$ 222,713.04

While the Arrears of Revenue from August 2018 to July 2019 stood at \$ 2,334,208.76.

Periodic reconciliation between undertaken by Post Fiji and Department Officials are done to update and provide accurate Electricity Bills to consumers using the services from Lakeba, Vunisea, Nabouwalu & Rotuma.

Appendix 7 attached.

40.19 Lack of Implementation and Dissemination of knowledge gained from Training

17. What controls has been put in place to strengthen knowledge retention gained through trainings?

The Ministry has implemented internal controls to ensure knowledge gained from staffs who have attended training is appropriately disseminated within the relevant departments and divisions in the Ministry.

Apart from submission of Training Reports staffs who have attended training are listed to make presentations to the Permanent Secretary and Head of Divisions each quarter on training outcomes and recommendation on lessons learnt. The Training Unit has a record on these presentations done so far.

The knowledge gained is also shared amongst other staff to ensure effective knowledge dissemination within the relevant Departments/Divisions

40.20 Anomalies in Project Management for Construction of New Offices and Workshops for Government Shipping Service

18. What controls has been put in place to ensure that project administration and execution is carried out appropriately?

Follow ups are made to ensure Contractors do submit their regular progress reports. Regular follows ups to see that critical issues are addressed throughout the duration of the project.

19. Does the Ministry have adequate staffs to carry out its tasks relating to the project management appropriately?

The Department of Director Building & Government Architect has only 75% of our required workforce. The Team has to adjust 7 shares the workload being assigned to the Department so ensure delivery of service is maintained consistently.

The big turnover with the graduate and senior staff, which were in charge of the project, resulted in lengthy familiarization of the incoming new project officers.

40.21 Person-to-Post Listing not Regularly Updated and Reconciled with General Ledger

20. Provide a current reconciliation of Person-to-post listing with General Ledger

We totally agree that this had been a re-occurring problem over the past years and we have worked to improve on this area with timely internal reconciliation report to the Budget Division of the Ministry of Economy.

21. Did the Ministry reconcile the variance of \$6,017,335 highlighted in the Auditor General's Report?

The variances have been reconciled and the Ministry Desk Officer, at Ministry of Economy, to ensure that we are up-to-date on our staff establishment P2P with the General Ledger in terms of post to salary/wages.

40.22 Delay in Filling of Vacant Positions

22. How did the Ministry managed with its day to day operations with a significant number of vacant posts?

The Ministry agrees to confirm that it has managed the situation to maintain the operations but with extreme pressure on the existing staff being loaded to carry out added responsibilities. This problem has been eliminated as the number of vacant posts that have been processed in the last one year has significant and the status of less than 50% staff establishment filled in 2017 and the status on overall posts as filled stands at around 76% of the staff establishment.

23. What is the current status of the vacant posts?

The Ministry is aiming to hit towards the 85-90% mark on filled posts within the next 2 – 3 months and to work with a contingency of around 10 – 15% vacant posts noting some planned reform activities with the Ministry of Economy for Department of Works.

40.23 Anomalies in Revenue Collection for Cartage of Freight Allocation

24. Update the Committee on the status for the approval of the fare by the Fijian Competition and Consumer Commission.

To date the approval of fare still not approved by the Fijian Competition and Consumer Commission however Government Shipping Services still charging travellers since Service still needs to be maintained consistently

40.24 Internal Control deficiency in Inventory Management

25. Update the committee on the internal control for Inventory Management

Periodical checks are done by the Compliance Team to ensure assets acquired are accounted and properly used. Officers do sign Tally Cards for items issued under their custody for official usage and returned upon resignation and retirement.

40.26 Projects on Hold due to Land Consent

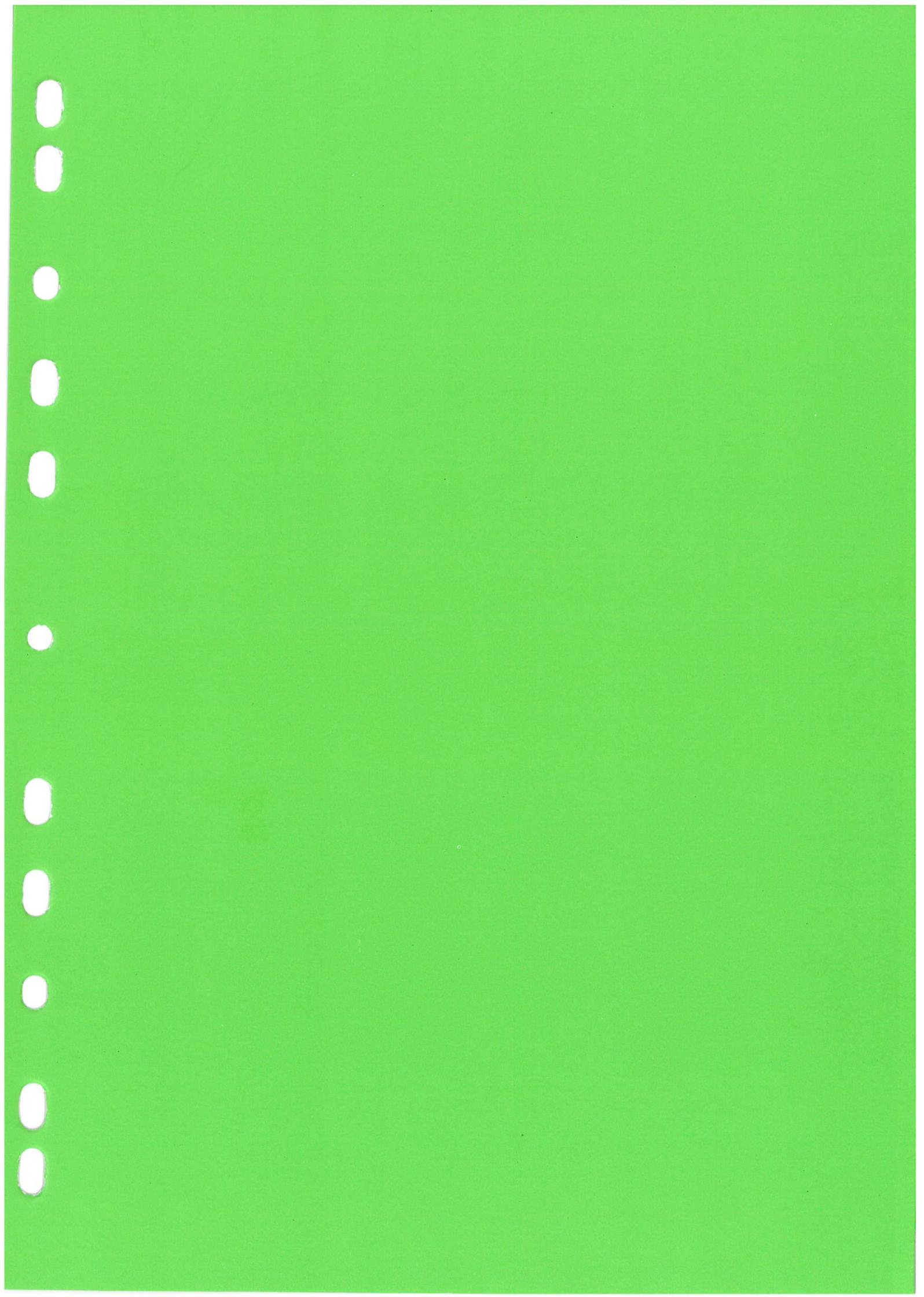
26. How did the Ministry allow the oversight of this sort to happen? Is there any Project Management team in the Ministry? How effective and competent is the Ministry's Project Management Team?

The issue being sorted out now between Turaga Ni Koro's, Contracted Companies and Department of Energy Official before the initial stage of any project. Consultation and dialogue between all parties from the planning stage right up to the commission of any project.

40.29 Main Trust Fund Receipts not used for maintenance of Solar Home Systems

27. Why the funds are not used form the Trust Fund for repairs and maintenance of solar systems?

Trust Funds monies were not used because Government provided budgetary allocation for maintenance of Solar Home Systems annually.



BRIEF REGARDING THE TMA AFS AUDIT QUALIFIED OPINION

1. Unreconciled variance of \$1,405,134 as at 31/07/17

Consolidated TMA balance sheet Cash at Bank balance was \$3,154,993 = (DEWCE \$2,065,157 + DEWN \$642,850 + DEWW \$446,986)

Consolidated bank reconciliation balance was \$1,749,859;

Unreconciled variance = \$3,154,993 - \$1,749,859 = \$1,405,134

Breakdown of unreconciled variance:

DEWCE TMA Mechanical Cash at Bank Reconciliation	
Payments in Cash Book not posted in FMIS (GL)	\$499,509.66
Add	+
DEWCE TMA Buildings Cash at Bank Reconciliation	
Payments in Cash Book not posted in FMIS (GL)	\$1,729,957.15
Less	-
Receipts not posted in FMIS (GL)	\$824,332.85
Net effect of transactions not posted in FMIS	\$1,405,133.96



Explanation

FICAC had conducted comprehensive investigations against certain former employees of PWD on misuse of public funds through collusion with external suppliers.

The total sum of money misappropriated through fraud is still unproven as confirmed by FICAC.

However through exhaustive reconciliation it has been concluded that \$499,509.66 worth of payments had been made and recorded in the TMA Mechanical Cash Book; \$1,729,957.15 worth of payments had been made and recorded in the TMA Buildings Cash Book; and \$824,332.85 worth of receipts were issued.

The above transactions were never posted to the FMIS GL thus after various reconciliations, these non-posted figures have remained fixed.

All attempt had been made to substantiate these static figures however since all these records had been destroyed by the previous PWD accused employees, the Ministry had no other option but to seek MOE approval for write-off of the unsubstantiated variances.

Impact

The unsubstantiated variance has remained static over the years and there is no possibility of recovery of any record or amounts.

If these figures remain in the Cash at Bank reconciliation, it is not indicating an accurate reflection of the Cash at Bank status thus if written-off then the reconciliation will confirm the accuracy and completeness of the Cash at Bank balance thereafter.

All necessary documents had been submitted to OAG and MOE for consideration.

2. VAT Receivable balance of \$322,428 adjusted to Equity

These were unsubstantiated accumulations reconciled due to no source documents.

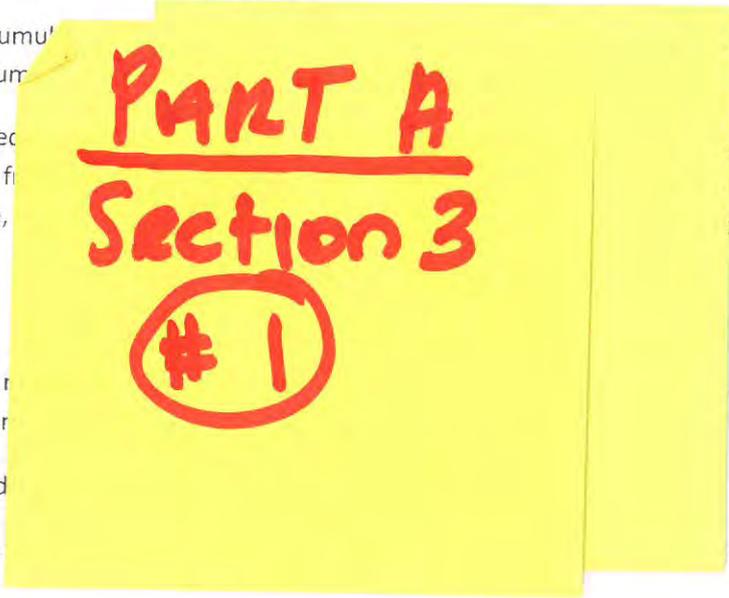
These prior year's unsubstantiated accumulations could not be acquired and it was found that they were before the Court, therefore, the recurring trend.

Impact

Since the account was of Liability nature, we received advice from AMU; (only Assets can be written off).

A reconciliation exercise was conducted.

Below is the chronology of events in a table presentation format.



e
e records
cases
d cease
and
TMA AFS

Date	Meeting with Stakeholder	Subject	Remarks	Current Status
10/07/17	AMU	AFS Creditors	- Cannot write off Liabilities	- AFS Creditors has been adjusted; posting done by MOE
	Meeting with Ratu, Jona, Saiyad, Rehana		- Only allowed to write off Assets	
			- Obtain Executive decision (PSIT) to adjust Creditors	
			- Adjustment to clear distorted accuracy, accounting adjustment for accounting anomaly to clear Liability	
		TMA VAT	- Liaise with Chief Audit & Compliance Officer at FRCA Mr Seveci	- VAT Reconciliation done and match with FRCA Statement of VAT

			Rokotakala	Account (SVA)
			- FRCA to agree on what VAT amount to be refunded	
11/07/17	FRCS Meeting with Mr Seveci & Mr Rajnesh Lal of FRCS and Saiyad & Rehana	TMA VAT reconciliation and amended SVA	- TMA VAT Reconciliations to be submitted	- VAT reconciliations submitted
			-	
14/07/17	FMIS Meeting with D.FMIS, Jona, Saiyad & Rehana	Retrieve previous years VAT GL	- Retrieve previous years VAT GL	- FMIS & AMU not able to provide any details as information from GL cannot be extracted for previous period.
			-	
19/07/17 21/07/17 24/07/17 26/07/17 31/07/17 07/08/17 09/08/17 Sept & Oct	FRCS	TMA VAT SVA	- Follow up on FRCA to agree on what VAT amount to be refunded	- Refund figures agreed; awaiting refunds from FRCA to be processed
	AMU Meeting with Ratu, Jona, PAO, Saiyad, Rehana	TMA AFS format	- Advised by AMU not present individual TMA due to absence of cash at bank balances	- TMA Draft AFS was forwarded to AMU for approval and it was given the OK - Advised by AMU to seek OAG comments on

				<ul style="list-style-type: none"> - presentation - OAG did not formally respond
			<ul style="list-style-type: none"> - AMU advised they will liaise with OAG Director Dineshwar to confirm TMA presentation format 	<ul style="list-style-type: none"> - AMU did not revert to us
11/08/17	FRCS Meeting with Mr Seveci & Mr Visoni Penesio of FRCS and PAO & SAO	TMA VAT	<ul style="list-style-type: none"> - Follow up on waiver and amended SVA request 	<ul style="list-style-type: none"> - Amended SVA received from FRCS on 18/08/17 - Noted the VAT reconciliation was submitted to FRCS on 11/07/17
30/08/17	AMU	TMA AFS	<ul style="list-style-type: none"> - Meeting cancelled as AMU officers on leave 	
		TMA VAT adjustment JV	<ul style="list-style-type: none"> - VAT JV submitted for PAO for endorsement and PSIT approval 	<ul style="list-style-type: none"> - VAT JV posted by MOE to match FMIS balances with FRCS SVA

DSO

WRITE OFF UNSUBSTANTIATED VARIANCES IN CASH AT BANK – TRADING AND MANUFACTURING ACCOUNT

Sir

The Ministry herewith seeks approval to write off unsubstantiated variances appearing in the Ministry's Divisional Trading and Manufacturing Account (TMA) Cash at Bank reconciliations as follows:

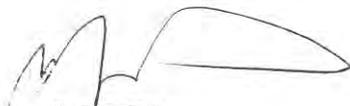
1. **TMA Mechanical Cash at Bank – 440262 91011540201**
- i. Unposted payments to GL: \$499,509.66
2. **TMA Buildings Cash at Bank – 44025191011540201**
- i. Unposted Payments : \$1,729,957.15
 - ii. Unposted Receipts: \$824,332.85
 - iii. Lodgments not Credited : \$6,009.43

The above balances are comprised of fraudulent accounting activities which resulted in non-posting of transactions in the Financial Management Information System (FMIS) by previous officers at the Divisional Engineer Works Central Eastern (DEWCE)'s accounts office. These officers have since been charged by FICAC and given custodial sentences by the High Court; it is noted that there are further charges by FICAC which are currently before the Court.

Since the balances cannot be verified due to non-availability of source documents and those that had been accused have been sentenced under a criminal case, the amounts involved is deemed non recoverable, hence as stipulated under Section 42 & 57 of the Finance Instructions 2010 which allows for write off of such Asset categories.

The impact of the above write off will regularise the General Ledgers TMA Cash at Bank Balances to the manual TMA Cash Books which should eliminate variances in the TMA cash reconciliations as currently these anomalies contribute to the distorted TMA Balance Sheet which causes a qualified opinion by the Office of the Auditor General (OAG) in the Ministry's Agency Financial Statements (AFS).

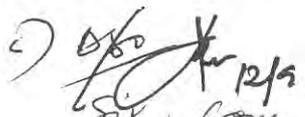
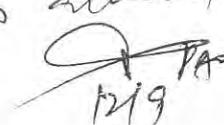
Submitted for your endorsement, please.

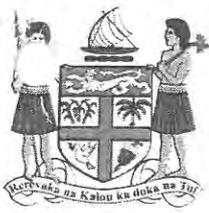

S. JEET
PAO
11/09/17



Has PS endorsed this?

 12/11/17


Sir, copy of PS endorsement on submission is attached
 12/19



The Ministry Of Infrastructure & Transport

Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.mwtpu.gov.fj



12 September 2017

Ref: MoIT 5/6/5

The Solicitor General
Office of the Solicitor General
Level 7
Suvavou House
Victoria Parade
SUVA

Dear Sir,

RE: WRITE OFF UNSUBSTANTIATED VARIANCES IN CASH AT BANK – TRADING AND MANUFACTURING ACCOUNT

The Ministry herewith seeks your opinion to write off unsubstantiated variances appearing in the Ministry's Divisional Trading and Manufacturing Account (TMA) Cash at Bank reconciliations as follows:

1. TMA Mechanical Cash at Bank – 440262 91011540201

i. Unposted payments to GL: \$499,509.66

2. TMA Buildings Cash at Bank – 44025191011540201

i. Unposted Payments : \$1,729,957.15

ii. Unposted Receipts: \$824,332.85

iii. Lodgments not Credited : \$6,009.43

The above balances are comprised of fraudulent accounting activities which resulted in non-posting of transactions in the Financial Management Information System (FMIS) by previous officers at the Divisional Engineer Works Central Eastern (DEWCE)'s accounts office. These officers have since been charged by FICAC and given custodial sentences by the High Court; it is noted that there are further charges by FICAC which are currently before the Court.

Since the balances cannot be verified due to non-availability of source documents and those that had been accused have been sentenced under a criminal case, the amounts involved is deemed non recoverable, hence as stipulated under Section 42 & 57 of the Finance Instructions 2010 which allows for write off of such Asset categories.

The impact of the above write off will regularise the General Ledgers TMA Cash at Bank Balances to the manual TMA Cash Books which should eliminate variances in the TMA cash reconciliations as currently these anomalies contribute to the distorted TMA Balance Sheet which causes a qualified opinion by the Office of the Auditor General (OAG) in the Ministry's Agency Financial Statements (AFS).

Respectfully submitted for your opinion, please.

A handwritten signature in black ink, appearing to read 'M. LESUMA', is written over the printed name.

M. LESUMA
Deputy Secretary Operations
For Permanent Secretary



PSIT

Approved
RS 6/9/17

TMA WRITE OFF OF UNSUBSTANTIATED VARIANCES

Sir

The following details are submitted regarding the TMA write off of variances:

- **TMA Mechanical Cash at Bank – 440262 91011540201**
Unposted payments to GL: \$499,509.66
- **TMA Buildings Cash at Bank – 44025191011540201**
Unposted Payments : \$1,729,957.15
Unposted Receipts: \$824,332.85
Lodgments not Credited : \$6,009.43 (will be adjusted in the FMIS once write off approved by MoE; confirmed by Lorima (FMIS))
- Deposits & Deductions (VAT) – AMU had earlier advised that they will retrieve prior year's VAT postings from the FMIS however the DEWCE Accounts team were later informed by AMU Team Leader that they will not provide any input unless the VAT account was accurately reconciled.

Action Taken

The DEWCE Accounts Team had been regularly liaising and meeting with the FRCA Debt Management and Audit & Compliance Teams to reconcile the three Division's VAT account and align the FMIS balances as per the FRCA Statement of VAT Account (SVA).

This was a two way problem solving as FRCA also updated its VAT records for the TMAs and relevant adjustments were done to provide accurate SVA.

Based on the SVAs provided by FRCA, our team was able to determine the necessary VAT adjustments to be facilitated via JV postings to the FMIS to regularise all the mispostings (unsubstantiated variances).

Further action to be taken

1. HQ to submit write off submission approval of Cash at Bank (as noted above) to SG's Office;
2. HQ to submit the same to MoE once approval received from SG's Office.

Submitted for your information and consideration please.

S JEET
PAO
04/09/17

Approved
RS Joubert
request for approval

TMA BANK RECONCILIATION STATEMENT FOR THE MONTH OF JULY, 2017

DECE PRINCIPAL ENGINEER MECHANICAL - 4-40262-91011-540201: WBC- 9800015076

Bank Statement Reconciliation	JULY	2017	
Closing Balance as per Bank Statement		471,308.31	
Add:			
Lodgement not Credited	-	-	
Foreign EFT	-	-	
		471,308.31	
Less:			
Unpresented Cheques	78,042.81	78,042.81	
Reconciled Balance		\$ 393,265.50	0.00
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book		364,658.83	
Add:			
Receipts	253,878.11	253,878.11	
		618,536.94	
Less:			
Payments	416,829.57	416,829.57	
Closing as per Cash Book		201,707.37	
Adjustments			
Add:			
Receipts in BS but not in CB:			
Direct Deposit to Bank	191,214.12		
Voided Chq.	479.41		
Reversal of Payment	-	191,693.53	
		393,400.90	
Less:			
Payments in BS not in CB:			
Bank Fees	135.40	135.40	
Reconciled Balance for Cash Book		\$ 393,265.50	0.00
GL Reconciliation Statement			
Opening Balance as per GL		864,418.49	
Add:			
Posted Receipts	448,317.68	448,317.68	
		1,312,736.17	
Less:			
Posted Payments	419,961.01	419,961.01	
Closing Balance as per GL		892,775.16	
Adjustment (Un-posted)			
Add:			
Receipts in CB not in GL:			
Un-posted Receipts	0.00	0.00	
		892,775.16	
Less:			
Payments in CB not in GL:			
Unposted Payments to GL	499,509.66	499,509.66	0.00
Reconciled Balance		\$ 393,265.50	0.00

Signature & Post of Preparer

Signature & Post of Supervisor

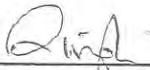
Permanent Secretary's Signature

TMA BANK RECONCILIATION STATEMENT

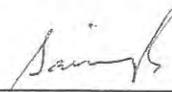
DECE - 4-40251-91011-540201; WDC- 9800014858

Bank Statement Reconciliation		Jul-17	
Closing Balance as per Bank Statement		\$	302,389.57
Add:			
Lodgement not Credited	\$ 6,009.42		
November 2012 not yet credited	\$ 0.01		
		\$	6,009.43
		\$	308,399.00
Less:			
Unpresented Cheques	\$ 41,641.53		
Unpresented EFT	\$ -	\$	41,641.53
Reconciled Balance		\$	266,757.47
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book		\$	339,896.54
Add:			
Receipts	\$ 121,840.78	\$	121,840.78
		\$	461,737.32
Less:			
Payments	\$ 291,536.72	\$	291,536.72
Closing as per Cash Book		\$	170,200.60
Adjustments			
Add:			
Direct Deposit	\$ 96,604.97		
Voided EFT		\$	96,604.97
		\$	266,805.57
Less:			
Bank fees	\$ 48.10	\$	48.10
Reconciled Balance for Cash Book		\$	266,757.47
GL Reconciliation Statement			
Opening Balance as per GL		\$	1,260,330.66
Add:			
Posted Receipts	\$ 218,445.75	\$	218,445.75
		\$	1,478,776.41
Less:			
Posted Payments	\$ 306,394.64	\$	306,394.64
Closing Balance as per GL		\$	1,172,381.77

<u>Adjustment (Un-posted)</u>		
<u>Add:</u>		
Receipts in CB not in GL:		
Un-posted Receipts	\$ 824,332.85	
		\$ 824,332.85
		\$ 1,996,714.62
<u>Less:</u>		
Payments in CB not in GL:		
Unposted Payments	\$ -	
	\$ 1,729,957.15	\$ 1,729,957.15
Reconciled Balance		\$ 266,757.47



Signature & Post of Preparer



Signature & Post of Supervisor

Permanent Secretary's Signature

TMA BANK RECONCILIATION STATEMENT FOR THE MONTH OF JULY, 2016
DECE PRINCIPAL ENGINEER MECHANICAL - 4-40262-91011-540201; WBC- 9800015076

Bank Statement Reconciliation	JULY	2016
Closing Balance as per Bank Statement		676643.63
Add:		
Lodgement not Credited	0.00	
Bank Error	0.00	0.00
		676643.63
Less:		
Unpresented Cheques	67579.83	67579.83
Reconciled Balance		\$ 609,063.80
Cash Book Reconciliation Statement		
Opening Balance as per Cash Book		491391.24
Add:		
Receipts	201911.07	201911.07
		693302.31
Less:		
Payments	142979.66	142979.66
Closing as per Cash Book		550322.65
Adjustments		
Add:		
Receipts in BS but not in CB:		
Direct Deposit to Bank	58844.35	
Voided Cha	0.00	58844.35
		609167.00
Less:		
Payments in BS not in CB:		
Bank Fees	103.20	103.20
Reconciled Balance for Cash Book		\$ 609,063.80
GL Reconciliation Statement		
Opening Balance as per GL		1000214.31
Add:		
Posted Receipts	260805.69	260805.69
		1261020.00
Less:		
Posted Payments	152446.54	152446.54
Closing Balance as per GL		1108573.46
Adjustment (Un-posted)		
Add:		
Receipts in CB not in GL:		
Un-posted Receipts	0.00	0.00
		1108573.46
Less:		
Payments in CB not in GL:		
Unposted Payments to GL	499509.66	499509.66
Reconciled Balance		\$ 609,063.80

0.00

0.00

0.00

Signature & Post of Preparer

Signature & Post of Supervisor

Permanent Secretary's Signature

TMA BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER 2015
DECE PRINCIPAL ENGINEER MECHANICAL - 4-40262-91011-540201; WBC- 9800015076

Bank Statement Reconciliation		DECEMBER	2015
Closing Balance as per Bank Statement			1093626.90
Add:			
Lodgement not Credited	0.00		
Bank Error	0.00		0.00
			1093626.90
Less:			
Unpresented Cheques	56191.53		56191.53
Reconciled Balance			\$ 1,037,435.37
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book			1148220.07
Add:			
Receipts	80032.16		80032.16
			1228252.23
Less:			
Payments	292488.37		292488.37
Closing as per Cash Book			935763.86
Adjustments			
Add:			
Receipts in BS but not in CB:			
Direct Deposit to Bank	115451.52		
EFT Reversal	0.00		
Voided Cheques	0.00		115451.52
			1051215.38
Less:			
Payments in BS not in CB:			
Bank Fees	56.50		
Bank Double credit 9/10/15	13723.51		13780.01
Reconciled Balance for Cash Book			\$ 1,037,435.37
GL Reconciliation Statement			
Opening Balance as per GL			1719676.34
Add:			
Posted Receipts	1296526.77		1296526.77
			3016203.11
Less:			
Posted Payments	1479258.08		1479258.08
Closing Balance as per GL			1536945.03
Adjustment (Un-posted)			
Add:			
Receipts in CB not in GL:			
Un-posted Receipts	0.00		
Error in Payment	0.00		0.00
			1536945.03
Less:			
Payments in CB not in GL:			
Unposted Payments	499509.66		
Presented chqs voided by FMIS	0.00		
	0.00		499509.66
Reconciled Balance			\$ 1,037,435.37

0.00

0.00

0.00

Signature & Post of Preparer

Signature & Post of Supervisor

Permanent Secretary's Signature

TMA BANK RECONCILIATION STATEMENT FOR THE MONTH OF DECEMBER 2014

PRINCIPLE MECHANICAL ENGINEER - 4-40263-91011-540201; WBC- 9800015076

Bank Statement Reconciliation	December	2014
Closing Balance as per Bank Statement		610633.37
Add:		
Feb Lodgement not Credited	0.00	0.00
		610633.37
Less:		
Unpresented Cheques	97964.27	97964.27
Reconciled Balance		\$ 512,669.10
Cash Book Reconciliation Statement		
Opening Balance as per Cash Book		476736.33
Add:		
Receipts	297713.19	297713.19
		774449.52
Less:		
Payments	353378.72	353378.72
Closing as per Cash Book		421070.80
Adjustments		
Add:		
Receipts in BS but not in CB:		
Direct Deposit to Bank	86309.22	
Voided Cheques	5372.68	91681.90
		512752.70
Less:		
Payments in BS not in CB:		
Bank Fees	83.60	
Bond / adj	0.00	83.60
Reconciled Balance for Cash Book		\$ 512,669.10
GL Reconciliation Statement		
Opening Balance as per GL		976649.99
Add:		
Posted Receipts	390989.26	390989.26
		1367639.25
Less:		
Posted Payments	355460.49	355460.49
Closing Balance as per GL		1012178.76
Adjustment (Un-posted)		
Add:		
Receipts in CB not in GL:		
Un-posted Receipts	0.00	
Error in Payment	0.00	0.00
		1012178.76
Less:		
Payments in CB not in GL:		
Unposted Payments	499509.66	
Error in Receipt	0.00	499509.66
Reconciled Balance		\$ 512,669.10

0.00

0.00

0.00

Signature & Post of Preparer

Signature & Post of Supervisor

Permanent Secretary's Signature

TMA BANK RECONCILIATION STATEMENT

DECE - 4-40251-91011-540201; WBC- 9800014858

Bank Statement Reconciliation		Jul-16	
Closing Balance as per Bank Statement			\$ 544,823.57
Add:			
Lodgement not Credited	\$ 6,009.42		
November 2012 not yet credited	\$ 0.01		
		\$ 6,009.43	
		\$ 550,833.00	
Less:			
Unpresented Cheques	\$ 53,838.55		
Unpresented EFT	\$ 8,062.73	\$ 61,901.28	
Reconciled Balance			\$ 488,931.72
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book			\$ 735,234.60
Add:			
Receipts	\$ 33,019.42	\$ 33,019.42	
		\$ 768,254.02	
Less:			
Payments	\$ 270,604.05	\$ 270,604.05	
Closing as per Cash Book			\$ 497,649.97
Adjustments			
Add:			
Direct Deposit	\$ -		
R/E Fees June 2016	\$ -	\$ -	
		\$ 497,649.97	
Less:			
Error in Deposit 22/06/16	\$ 561.32		
EFT	\$ 8,062.73		
Cheque W/Fee	\$ 89.40		
Quick Pay Fees	\$ 0.40		
Deposit Fees	\$ 4.40	\$ 8,718.25	
Reconciled Balance for Cash Book			\$ 488,931.72
GL Reconciliation Statement			
Opening Balance as per GL			\$ 1,498,832.50
Add:			
Posted Receipts	\$ 69,831.49	\$ 69,831.49	
		\$ 1,568,663.99	
Less:			
Posted Payments	\$ 307,066.09	\$ 307,066.09	
Closing Balance as per GL			\$ 1,261,597.90
Adjustment (Un-posted)			
Add:			
Receipts in CB not in GL:			
Un-posted Receipts	\$ 1,070,319.59		
		\$ 1,070,319.59	
		\$ 2,331,917.49	
Less:			
Payments in CB not in GL:			
Unposted Payments	\$ 1,842,985.92	\$ 1,842,985.92	
Reconciled Balance			\$ 488,931.57

Signature & Post of Preparer _____

Signature & Post of Supervisor _____

Permanent Secretary's Signature

Lodgment not Credited Evidence

Opening Balance of Lodgement not Credited	\$ 6,009.42
Add:	
<u>Lodgement</u>	
Lodgement November 2012	\$ 0.01
	\$ 6,009.43
Less:	
Lodgment Credited	0.00
Closing Balance of Lodgment not Credited	\$ 6,009.43

Details of Lodgment not Credited		Amount
Date Received	Receipt #	6009.42 under investigation
C/F		
Nov-12		0.01
Total		\$ 6,009.43

Unposted Receipts to GL Evidence - July 2016

Opening Balance of Un-posted Receipts	\$ 1,107,131.66
Add:	
Posted receipts for July 2016	\$ 33,019.42
	<u>\$ 1,140,151.08</u>
Less:	
Receipts posted to GL for July 2016	\$ 69,831.49
	<u>\$ 1,070,319.59</u>
Closing Balance of Un-posted Receipts	\$ 1,070,319.59

Details of Un-posted Receipts to the GL		
Date	Receipt #	Amount
	Under investigation	\$ 824,332.85
		\$ -
	RR 546341	\$ 12,151.65
	RR 546342	\$ 1,195.29
	RR 546339	\$ 599.50
	RR 546338	\$ 500.00
	RR 546343	\$ 1,000.00
	RR 546348	\$ 3,248.00
	RR 546164	\$ 14,777.50
	RR 546349	\$ 4,495.25
	RR 546350	\$ 3,609.77
	RR 546351	\$ 1,398.00
	RR 546347	\$ 80.26
	RR 546358	\$ 1,904.10
	RR 546337	\$ 11,462.10
	RR 546345	\$ 500.00
	RR 546335	\$ 7,194.00
	RR 546332	\$ 10,000.00
	RR 546319	\$ 9,775.02
	RR 546309	\$ 8,906.16
	RR 546310	\$ 3,985.04
	RR 546196	\$ 16,069.40
	RR 546197	\$ 132,320.00
	RR 546362	\$ 357.90
	RR 546363	\$ 457.80
		\$ -
		\$ 1,070,319.59

Unposted Payment to GL Evidence - July 2016

Opening Balance of Un-posted Payments	\$ 1,870,729.71
Add:	
Payments posted for July 2016	\$ 279,322.30
	\$ 2,150,052.01
Less:	
Payments posted to GL for July 2016	\$ 307,066.09
Closing Balance of Unposted Payments	\$ 1,842,985.92

Details of Un-posted Payments to the GL		
Date	Cheque/Payment Description	Amount
	Under investigation	\$ 1,729,957.15
	Cheque 663888	\$ 26,251.77
	Cheque 663889	\$ 17,520.54
	Cheque 663875	\$ 13,878.78
	Cheque 663884	\$ 1,549.65
	Cheque 663887	\$ 4,005.76
	Cheque 663869	\$ 9,276.23
	Cheque 663744	\$ 21.90
	Cheque 663867	\$ 4,029.33
	Cheque 663862	\$ 12,210.70
	Cheque 663854	\$ 11,927.78
	Cheque 663824	\$ 3,500.00
	Cheque 663835	\$ 2,776.23
	Cheque 663812	\$ 5,400.00
	Cheque 663836	\$ 513.50
	Cheque 663848	\$ 114.60
	Cheque 663830	\$ 52.00
		\$ -
		\$ 1,842,985.92

TMA BANK RECONCILIATION STATEMENT

DECE - 4-40251-91011-540201; WBC- 9800014858

Bank Statement Reconciliation		Dec-15	
Closing Balance as per Bank Statement			\$ 1,076,505.11
Add:			
Lodgement not Credited	\$ 6,009.42		
November 2012 not yet credited	\$ 0.01		
Lodgement 31/12/2015	\$ 0.42		
		\$ 6,009.85	
			\$ 1,082,514.96
Less:			
Unpresented Cheques	\$ 62,528.32		
Unpresented EFT	\$ -		
		\$ 62,528.32	
Reconciled Balance			\$ 1,019,986.64
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book			\$ 484,167.99
Add:			
Receipts	\$ 871,897.93		
		\$ 871,897.93	
			\$ 1,356,065.92
Less:			
Payments	\$ 336,198.83		
		\$ 336,198.83	
Closing as per Cash Book			\$ 1,019,867.09
Adjustments			
Add:			
Direct Deposit	\$ 138.85		
R/E Fees November 2015	\$ 31.60		
		\$ 170.45	
			\$ 1,020,037.54
Less:			
Cheque Withdrawal fee	\$ 43.60		
Quick Pay Fees	\$ 3.30		
Deposit Fees	\$ 4.00		
		\$ 50.90	
Reconciled Balance for Cash Book			\$ 1,019,986.64
GL Reconciliation Statement			
Opening Balance as per GL			\$ 1,240,584.60
Add:			
Posted Receipts	\$ 910,703.07		
		\$ 910,703.07	
			\$ 2,151,287.67
Less:			
Posted Payments	\$ 360,234.32		
		\$ 360,234.32	
Closing Balance as per GL			\$ 1,791,053.35
Adjustment (Un-posted)			
Add:			
Receipts in CB not in GL: Un-posted Receipts	\$ 1,133,752.39		
		\$ 1,133,752.39	
			\$ 2,924,805.74
Less:			
Payments in CB not in GL: Unposted Payments	\$ 1,904,819.10		
		\$ 1,904,819.10	
Reconciled Balance			\$ 1,019,986.64

Signature & Post of Preparer

Signature & Post of Supervisor

Permanent Secretary's Signature

Lodgment not Credited Evidence

Opening Balance of Lodgement not Credited		\$ 6,009.42
Add:		
<u>Lodgement</u>		
Lodgement 31/12/2015	0.42	
Lodgment November 2012	0.01	\$ 0.43
		\$ 6,009.85
Less:		
Lodgment Credited		0
		\$ 6,009.85
<u>Closing Balance of Lodgment not Credited</u>		

Details of Lodgment not Credited		Amount
Date Received	Receipt #	6009.42 under investigation
C/F		
		0.01
Nov-12		
Total		\$ 6,009.43

Unposted Payment to GL Evidence - December 2015

Opening Balance of Un-posted Payments	\$ 1,929,452.38
Add:	
Payments posted for December 2015	\$ 335,601.04
	\$ 2,265,053.42
Less:	
Payments posted to GL for December 2015	\$ 360,234.32
Closing Balance of Unposted Payments	\$ 1,904,819.10

Details of Un-posted Payments to the GL		
Date	Cheque/Payment Description	Amount
	Under investigation	\$ 1,729,957.15
	Cheque 663232	\$ 7,998.80
	Cheque 663234	\$ 8,889.53
	Cheque 663209	\$ 2,716.97
	Cheque 663210	\$ 2,847.00
	Cheque 663211	\$ 625.17
	Cheque 663212	\$ 19,713.49
	Cheque 663217	\$ 7,139.85
	Cheque 663218	\$ 8,213.91
	Cheque 663219	\$ 1,877.99
	Cheque 663223	\$ 7,057.56
	Cheque 663195	\$ 9,598.01
	Cheque 663196	\$ 11,035.21
	Cheque 663197	\$ 720.00
	Cheque 663198	\$ 715.00
	Cheque 663199	\$ 4,610.47
	Cheque 663208	\$ 2,023.95
	Cheque 663174	\$ 8,853.89
	Cheque 663126	\$ 1,203.47
	Cheque 663175	\$ 10,236.88
	Cheque 663176	\$ 6,980.02
	Cheque 663167	\$ 7,214.70
	Cheque 663165	\$ 2,211.39
	Cheque 663109	\$ 1,484.63
	Cheque 663151	\$ 8,549.68
	Cheque 663150	\$ 7,981.65
	Cheque 663144	\$ 6,490.62
	Cheque 663096	\$ 10,339.51
	Cheque 663114	\$ 7,532.60
		\$ 1,904,819.10

Unposted Receipts to GL Evidence - December 2015

Opening Balance of Un-posted Receipts	\$ 1,155,877.01
Add:	
Posted receipts for December 2015	\$ 888,578.45
	\$ 2,044,455.46
Less:	
Receipts posted to GL for December 2015	\$ 910,703.07
Closing Balance of Un-posted Receipts	\$ 1,133,752.39

Details of Un-posted Receipts to the GL		
Date	Receipt #	Amount
	Under investigation	\$ 824,332.85
	RR 546048	\$ 81,005.00
	RR 546045	\$ 105.03
	RR 546044	\$ 51.46
	RR 546043	\$ 1,850.00
	RR 546042	\$ 340.00
	RR 546041	\$ 539.00
	RR 546040	\$ 294.62
	RR 546039	\$ 432.60
	RR 546038	\$ 375.60
	RR 546037	\$ 126.00
	RR 546036	\$ 540.00
	RR 546035	\$ 540.00
	RR 546034	\$ 1,071.00
	RR 546033	\$ 300.00
	RR 546032	\$ 30.00
	RR 546031	\$ 540.00
	RR 546030	\$ 60.00
	RR 546101	\$ 9,860.00
	RR 546102	\$ 200.00
	eft	\$ 86,192.00
	eft	\$ 44,297.00
	eft	\$ 58,720.00
	eft	\$ 12,721.26
	eft	\$ 5,175.20
	RR 546013	\$ 350.00
	RR 546024	\$ 3,203.77
	RR 546014	\$ 500.00
		\$1,133,752.39

TMA BANK RECONCILIATION STATEMENT

DECE - 4-40251-91011-540201; WBC- 9800014858

Bank Statement Reconciliation		Dec-14	
Closing Balance as per Bank Statement			\$ 147,046.64
Add:			
Lodgement not Credited	\$ 6,009.42		
November 2012 not yet credited	\$ 0.01		
			\$ 6,009.43
			\$ 153,056.07
Less:			
Unpresented Cheques	\$ 24,927.97		
Unpresented EFT	\$ 287.30	\$ 25,215.27	
Reconciled Balance			\$ 127,840.80
Cash Book Reconciliation Statement			
Opening Balance as per Cash Book			\$ 312,410.60
Add:			
Receipts	\$ 45,279.64	\$ 45,279.64	
			\$ 357,690.24
Less:			
Payments	\$ 229,809.14	\$ 229,809.14	
Closing as per Cash Book			\$ 127,881.10
Adjustments			
Add:			
Receipts in BS but not in CB			
Direct Deposit	\$ -		
R/E Fees for November 2014	\$ 32.40	\$ 32.40	
			\$ 127,913.50
Less:			
Rev R/E Fees July 2014	\$ 36.40		
Cheque Withdrawal fee	\$ 30.40		
Quick Pay Fees	\$ 1.90		
Deposit Fees	\$ 4.00	\$ 72.70	
Reconciled Balance for Cash Book			\$ 127,840.80
GL Reconciliation Statement			
Opening Balance as per GL			\$ 1,037,690.93
Add:			
Posted Receipts	\$ 173,044.81	\$ 173,044.81	
			\$ 1,210,735.74
Less:			
Posted Payments	\$ 232,395.69	\$ 232,395.69	
Closing Balance as per GL			\$ 978,340.05
Adjustment (Un-posted)			
Add:			
Receipts in CB not in GL:			
Un-posted Receipts	\$ 1,050,784.34		
			\$ 1,050,784.34
			\$ 2,029,124.39
Less:			
Payments in CB not in GL:			
Unposted Payments	\$ 1,901,283.59	\$ 1,901,283.59	
Reconciled Balance			\$ 127,840.80

Signature & Post of Preparer

Signature & Post of Supervisor

Permanent Secretary's Signature

Un-posted Receipts to GL Evidence - December 2014

Opening Balance of Un-posted Receipts	\$ 1,178,517.11
Add:	
Receipts for the month of December 2014	\$ 45,312.04
	<u>\$ 1,223,829.15</u>
Less:	
Receipts posted to GL for the month of December 2014	\$ 173,044.81
Closing Balance of Un-posted Receipts	<u>\$ 1,050,784.34</u>

Details of Un-posted Receipts to the GL		
Date	Receipt #	Amount
	Under investigation	\$ 824,332.85
	RR 774654	\$ 8,490.00
	RR 774657	\$ 980.00
	RR 774658	\$ 3,000.00
	RR 774659	\$ 6,559.00
	RR 774660	\$ 13,080.00
	RR 774669	\$ 2,160.00
	RR 774696	\$ 18,922.55
	RR 774695	\$ 169.99
	RR 774694	\$ 230.00
	RR 774699	\$ 120.00
	RR 774692	\$ 187.38
	RR 774690	\$ 119.99
	RR 774687	\$ 600.00
	RR 774686	\$ 85.00
	RR 774685	\$ 200.00
	RR 774683	\$ 221.88
	JV 415912	\$ 54,664.88
	JV411346	\$ 31,881.50
	JV 411420	\$ 21,814.05
	RR 774631	\$ 23,000.00
	RR 774637	\$ 15,495.78
	RR 774259	\$ 16,000.00
	RR 774658	\$ 3,000.00
	RR 774652	\$ 4,574.23
	RR 774619	\$ 450.00
	RR 774620	\$ 160.00
	RR 774622	\$ 130.47
	RR 774892	\$ 154.79
	Total	\$1,050,784.34

Un-posted Payment to GL Evidence - December 2014

Opening Balance of Un-posted Payments	\$ 1,903,797.44
Add:	
Payments posted for the month of December 2014	\$ 229,881.84
	\$ 2,133,679.28
Less:	
Payments posted to GL for the month of December 2014	\$ 232,395.69
	\$ 1,901,283.59

Details of Un-posted Payments to the GL		
Date	Cheque/Payment Description	Amount
	Under investigation	\$ 1,729,957.15
	Cheque 662206	\$ 11,012.70
	Cheque 662207	\$ 625.90
	Cheque 662208	\$ 50.00
	Cheque 662209	\$ 962.79
	Cheque 662203	\$ 425.22
	Cheque 662204	\$ 3,024.00
	Cheque 662205	\$ 2,131.12
	Cheque 662160	\$ 21,927.93
	Cheque 662161	\$ 6,000.00
	Cheque 662162	\$ 15,589.92
	Cheque 662163	\$ 12,728.00
	Cheque 662164	\$ 417.70
	Cheque 661179	\$ 1,913.61
	Cheque 661180	\$ 1,693.35
	Cheque 661181	\$ 7,995.00
	Cheque 661182	\$ 1,921.25
	Cheque 662110	\$ 4,574.23
	Cheque 662111	\$ 212.72
	Cheque 662113	\$ 2,438.42
	Cheque 662114	\$ 2,041.67
	Cheque 662083	\$ 9,900.01
	Cheque 662084	\$ 6,154.80
	Cheque 662053	\$ 4,928.90
	Cheque 662054	\$ 4,708.77
	Cheque 662060	\$ 4,479.77
	Cheque 662039	\$ 11,914.73
	Cheque 662040	\$ 7,548.95
	Cheque 662041	\$ 9,071.50
	Cheque 662029	\$ 5,599.34
	Cheque 662028	\$ 5,888.78
	Cheque 662020	\$ 3,445.36
		\$ 1,901,283.59

 PAO

TMA WRITE OFF OF UNSUBSTANTIATED VARIANCES

Sir

The following details are submitted regarding the TMA write off of variances:

- **TMA Mechanical Cash at Bank – 440262 91011540201**
Unposted payments to GL: \$499,509.66

TMA Buildings Cash at Bank – 44025191011540201

Unposted Payments : \$1,729,957.15

Unposted Receipts: \$824,332.85

Lodgments not Credited : \$6,009.43 (will be adjusted in the FMIS once write off approved by MoE; confirmed by Lorima (FMIS)

Deposits & Deductions (VAT) – AMU had earlier advised that they will retrieve prior year's VAT postings from the FMIS however the DEWCE Accounts team were later informed by AMU Team Leader that they will not provide any input unless the VAT account was accurately reconciled.

Action Taken

The DEWCE Accounts Team had been regularly liaising and meeting with the FRCA Debt Management and Audit & Compliance Teams to reconcile the three Division's VAT account and align the FMIS balances as per the FRCA Statement of VAT Account (SVA).

This was a two way problem solving as FRCA also updated its VAT records for the TMAs and relevant adjustments were done to provide accurate SVA.

Based on the SVAs provided by FRCA, our team was able to determine the necessary VAT adjustments to be facilitated via JV postings to the FMIS to regularise all the mispostings (unsubstantiated variances).

Further action to be taken

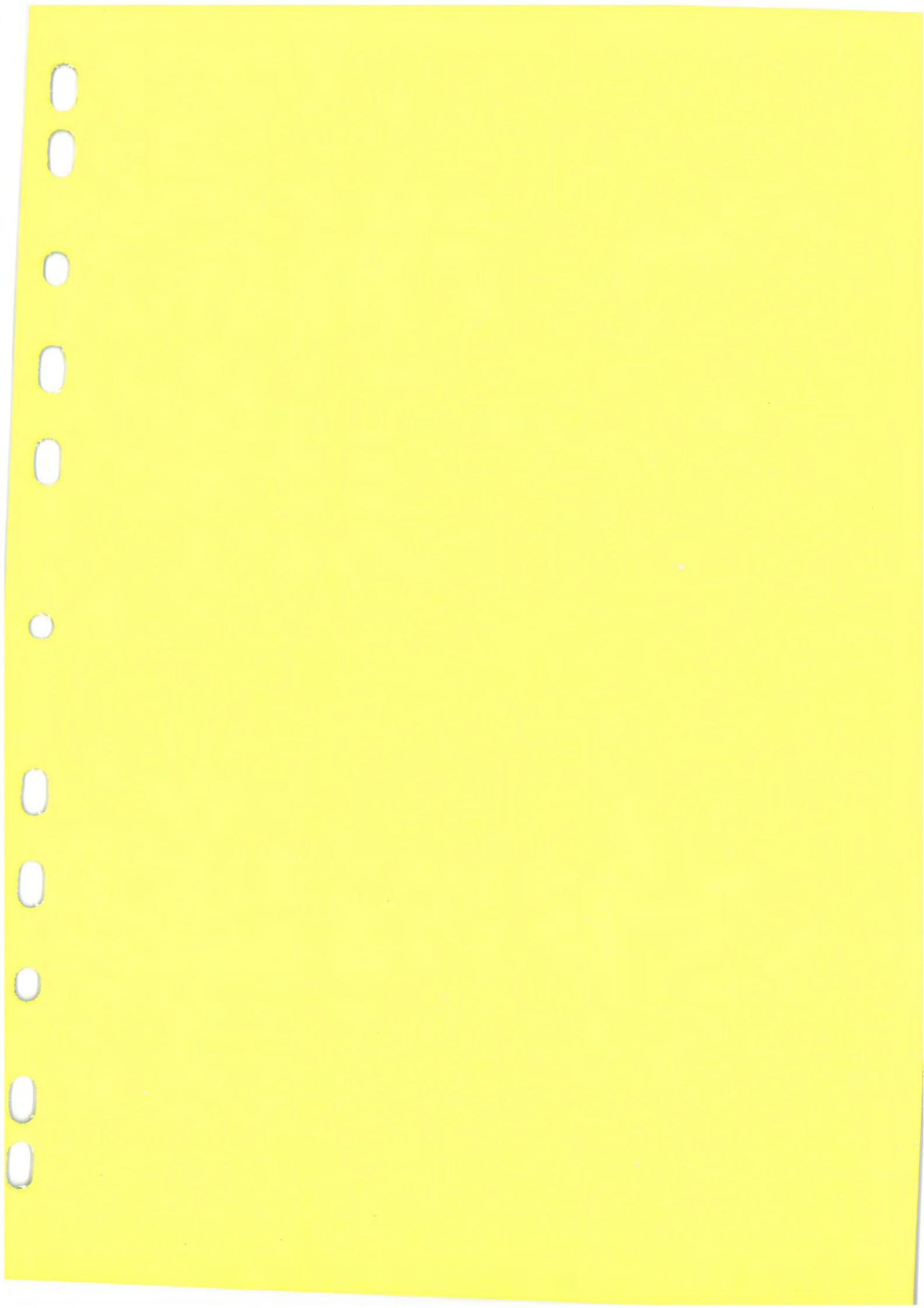
1. HQ to submit write off submission approval of Cash at Bank (as noted above) to SG's Office;
2. HQ to submit the same to MoE once approval received from SG's Office.

Submitted for your information and consideration please.



S RAHIM
SAO-CE
01/09/17

*SR
04/19/17
AS draft a
memo to the AS
as discussed
4/19*



Rehana S. Bi

From: Saiyad Rahim
Sent: Monday, September 10, 2018 4:23 PM
To: Rehana S. Bi
Subject: FW: VAT adjustments - MoIT TMA
Attachments: image001.jpg; image002.png; image003.png; image004.png; image005.png; image006.png; image007.png; image008.png; image009.png; image010.png
Importance: High

FYI
Resent again on 30th but no response received from FRCS.

From: Saiyad Rahim
Sent: Thursday, 30 August 2018 2:06 p.m.
To: 'Farisha Ali'
Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Avikant D. Dutt (adutt@frcs.org.fj); Anish Kumar (akumar007@frcs.org.fj)
Subject: RE: VAT adjustments - MoIT TMA
Importance: High

Good afternoon Madam

Kindly requesting an update regarding the Ministry's TMA VAT refunds.

Please note that we have been liaising with FRCS regarding this issue since July 2017 and to date no refunds have been processed; although the Divisions keep paying on timely basis.

Humble request is made for a speedy resolution to the matter please.

Thanking you kindly,
Saiyad

From: Farisha Ali [mailto:fali@frcs.org.fj]
Sent: Friday, 17 August 2018 8:11 a.m.
To: Saiyad Rahim
Cc: Rehana S. Bi; Anish Kumar; Avikant D. Dutt
Subject: RE: VAT adjustments - MoIT TMA

Good morning Mr. Saiyad

Your email is kindly noted.

Please be advised that our officers are working on reconciling the SVA with the ledgers.

We will provide an update once the figures tie up so that we can release the correct refunds.

Appreciate your kind understanding.

Thanks

 Revenue &

Farisha Ali
Tax Assessor, Revenue Collection, Taxation
📍 Building 2 Level 2 | Revenue & Customs Services Complex



Cnr Queen Elizabeth Drive & Ratu Sukuna Road
Nasese | Suva | Fiji

+679 3243515

+679 3304935

fali@frcs.org.fj

www.frccs.org.fj

Our Vision: A world class revenue service delivering excellence in revenue collection, border protection, trade

Are you Registered?
myInfo | mySay
Now you can update your details online with myInfo, or send us your enquiries with mySay

Need Help?
CALL OUR 1326 HOTLINE
from 7am - 5pm weekdays from any landline or mobile phones (an nett charges apply)

For more information call 3243000 or visit www.frccs.org.fj

From: Saiyad Rahim [mailto:saiyad.rahim@finance.gov.fj]

Sent: Friday, 10 August 2018 11:25 AM

To: Farisha Ali <fali@frccs.org.fj>; Seveci Rokotakala <srokotakala@frccs.org.fj>

Cc: Monika D. Ram <mram@frccs.org.fj>; Momina R. Begg <mbeg@frccs.org.fj>; Rehana S. Bi <rehana.bi@moit.gov.fj>

Subject: RE: VAT adjustments - MoIT TMA

Good morning Team FRCS

Kindly requesting progress status at the conclusion of our meeting on 7/8/18 regarding the below:

1. Reversal of all penalties;
2. Posting/Crediting of payments made;
3. Processing of all TMA refunds due.

Your earliest attention will be highly appreciated and will enable our office to provide an update to our management and the auditors please.

Thank you,
Saiyad

From: Rehana S. Bi

Sent: Wednesday, 8 August 2018 11:23 a.m.

To: fali@frccs.org.fj

Cc: mram@frccs.org.fj; Saiyad Rahim; Seveci Rokotakala; Momina Berg

Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2. And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018. Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Rehana S. Bi

From: Saiyad Rahim
Sent: Friday, September 21, 2018 3:25 PM
To: Momina Berg
Cc: Sen Jeet; Rehana S. Bi
Subject: FW: VAT adjustments - MoIT TMA
Attachments: image001.jpg; image002.png; image003.png; image004.png; image005.png; image006.png; image007.png; image008.png; image009.png; image010.png

Importance: High

Good afternoon Madam

Kindly requesting assistance as we are not receiving any response from FRCS despite numerous correspondence.

Thank you,

Saiyad

From: Saiyad Rahim
Sent: Thursday, 13 September 2018 9:07 a.m.
To: 'pkamaile@frcs.org.fj'
Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Sen Jeet; Rehana S. Bi; Semesa V. Masau; Jona Dalaga
Subject: FW: VAT adjustments - MoIT TMA
Importance: High

Good morning Madam

We kindly request if a meeting can be arranged with the FRCS General Manager or Chief Executive Officer to discuss our Ministry's pending TMA VAT refund issue please.

Unfortunately, there has been no positive response from FRCS since July 2017 except we are been told that the Ministry's overdue TMA VAT refunds will be reconciled.

However it has been over one year of discussions and sadly no refunds have been processed so far.

The Office of the Auditor General require us to provide positive feedback as these outstanding refunds adversely affect our agency's TMA Annual Financial Statements (AFS); hence there needs to be concrete evidence that FRCS is in process of facilitating the refunds due.

We humbly look forward to your kind assistance please.

Thank you,

Saiyad Rahim
Senior Accounts Officer
Ministry of Infrastructure & Transport
Ph: 3315733 ext: 114

From: Saiyad Rahim
Sent: Thursday, 30 August 2018 2:06 p.m.
To: 'Farisha Ali'
Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Avikant D. Dutt (adutt@frcs.org.fj); Anish Kumar (akumar007@frcs.org.fj)
Subject: RE: VAT adjustments - MoIT TMA
Importance: High

Good afternoon Madam

Kindly requesting an update regarding the Ministry's TMA VAT refunds.

Please note that we have been liaising with FRCS regarding this issue since July 2017 and to date no refunds have been processed; although the Divisions keep paying on timely basis.

Humble request is made for a speedy resolution to the matter please.

Thanking you kindly,
Saiyad

From: Farisha Ali [mailto:fali@frcs.org.fj]
Sent: Friday, 17 August 2018 8:11 a.m.
To: Saiyad Rahim
Cc: Rehana S. Bi; Anish Kumar; Avikant D. Dutt
Subject: RE: VAT adjustments - MoIT TMA

Good morning Mr. Saiyad

Your email is kindly noted.

Please be advised that our officers are working on reconciling the SVA with the ledgers.

We will provide an update once the figures tie up so that we can release the correct refunds.

Appreciate your kind understanding.

Thanks



Farisha Ali

Tax Assessor, Revenue Collection, Taxation
Building 2 Level 2 | Revenue & Customs Services Complex
Cnr Queen Elizabeth Drive & Ratu Sukuna Road
Nasele | Suva | Fiji

(679) 3243518

(679) 3304936

fali@frcs.org.fj

www.frsc.org.fj



Our Vision: A world class revenue service delivering excellence in revenue collection, border protection, trade

Are you Registered?
myInfo | mySay
Now you can update your details online with myInfo, or send us your enquiries with mySay

Need Help?
CALL OUR 1326 HOTLINE
from 7am - 6pm weekdays from any landline or mobile phones (an nett charges apply)

For more information call 3243000 or visit www.frsc.org.fj

From: Saiyad Rahim [mailto:saiyad.rahim@finance.gov.fj]
Sent: Friday, 10 August 2018 11:25 AM
To: Farisha Ali <fali@frcs.org.fj>; Seveci Rokotakala <srokotakala@frcs.org.fj>
Cc: Monika D. Ram <mram@frcs.org.fj>; Momina R. Begg <mbeg@frcs.org.fj>; Rehana S. Bi <rehana.bi@moit.gov.fj>
Subject: RE: VAT adjustments - MoIT TMA

Good morning Team FRCS

Kindly requesting progress status at the conclusion of our meeting on 7/8/18 regarding the below:

1. Reversal of all penalties;
2. Posting/Crediting of payments made;
3. Processing of all TMA refunds due.

Your earliest attention will be highly appreciated and will enable our office to provide an update to our management and the auditors please.

Thank you,
Saiyad

From: Rehana S. Bi
Sent: Wednesday, 8 August 2018 11:23 a.m.
To: fali@frcs.org.fj
Cc: mram@frcs.org.fj; Saiyad Rahim; Seveci Rokotakala; Momina Berg
Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2.
And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018.
Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:53 PM
To: Apenisa Mataloa
Subject: FW: Ministry Of Infrastructure - TMA

From: Rehana S. Bi
Sent: Tuesday, August 07, 2018 1:30 PM
To: 'Pamela Kamaile'
Subject: RE: Ministry Of Infrastructure - TMA

Noted, thanks.

-----Original Appointment-----

From: Saiyad Rahim **On Behalf Of** Pamela Kamaile
Sent: Tuesday, August 07, 2018 1:09 PM
To: Sen Jeet; Marica Ratuki; Rehana S. Bi; Sanjiva Lal
Subject: FW: Ministry Of Infrastructure - TMA
When: Tuesday, August 07, 2018 11:00 AM-11:30 AM (UTC+12:00) Fiji.
Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

Good afternoon

Please find below Minutes of meeting at FRCS today with Deputy Director Revenue Management (DDRM) Mr Muni Ratna and Chief Auditor Revenue Management Mr Seveci Rokotakala.

The following had been discussed:

1. TMA VAT refunds not processed by FRCS since establishment of TMAs;
2. Difference between OFA and TMA VAT;
3. Same TIN prefix used for OFA and TMA i.e. TIN starts from 90-;
4. Why FRCS not treating Government TMA like any other commercial business.

Conclusion:

1. DDRM upon explanation from DEWCE Accounts team and Chief Auditor (FRCS) agreed to review and refund the TMA VAT refunds due to individual TMAs;
2. FRCS to waive/reverse all Late Lodgment Penalties (LLP) and Late Payment Penalties (LPP) charged to the individual TMA accounts;

Unfortunately these amendments cannot reflect in the 2017-2018 AFS since the adjustments will reflect in the VAT STA in August 2018.

Upon meeting with FRCS management today, it is anticipated the TMA VAT refunds would be processed this month.

Submitted for your consideration please.

Thank you,
SAOCE

-----Original Appointment-----

From: Saiyad Rahim **On Behalf Of** Pamela Kamaile

Sent: Tuesday, 7 August 2018 9:27 a.m.

To: Sanjiva Lal

Subject: FW: Ministry Of Infrastructure - TMA

When: Tuesday, 7 August 2018 11:00 a.m.-11:30 a.m. (UTC+12:00) Fiji.

Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

Reminder

-----Original Appointment-----

From: Pamela Kamaile [<mailto:pkamaile@frcs.org.fj>]

Sent: Thursday, 2 August 2018 10:37 a.m.

To: Pamela Kamaile; Muni Ratna; Seveci Rokotakala; Saiyad Rahim; Sen Jeet; Rehana S. Bi

Cc: Momina Berg

Subject: Ministry Of Infrastructure - TMA

When: Tuesday, 7 August 2018 11:00 a.m.-11:30 a.m. (UTC+12:00) Fiji.

Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

MEETING CONFIRMED FOR TUESDAY 7/8/2018 AT 11AM

<< File:

Artboard10a **Pamela Kamaile**

_b9aa0971- Secretary-Deputy Director Revenue Management, Revenue Management

0647-41ba- << File: add_307502fd-f275-4fd7-83ae-75a09a408cd2.png >> Building 2 Level 2 |

a8b7- Revenue & Customs Services Complex

6d35ae631f8 Cnr of Ratu Sukuna Road & Queen Elizabeth Drive

4.jpg >> Nasese | Suva | Fiji a

<< File:

fb_8dc2540

9-db36-

4362-a2af-

9d7b479fdd

3c.png >>

<< File:

youtub3_69

cef3fc-

dc2d-4595-

9da3-

025b348389

a5.png >>

<< File:

linke_a6491

203-0eb0-

49c1-9848-

6fb75ea9dc

7c.png >>

<< File:

telephone_cd587795-354c-

4ee9-b779-

32b9dea317fd.png >> (679)

1343502

<< File: fax_9f1bef16-e4e8-4e97-86ec-0dd5b18ee5ba.png >> (679) 3304936

<< File: email_e2b79e52-bac9-47f1-9ab7-f13a8897782f.png >> pkamaile@frcs.org.fj

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:53 PM
To: Apenisa Mataloa
Subject: FW: VAT adjustments - MoIT TMA
Attachments: RE: Emailing: Image (81).bmp; FW: Emailing: Image (81).bmp

From: Rehana S. Bi
Sent: Wednesday, August 08, 2018 11:23 AM
To: 'fali@frcs.org.fj'
Cc: mram@frcs.org.fj; Saiyad Rahim; 'Seveci Rokotakala'; Momina Berg
Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2. And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018. Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:54 PM
To: Apenisa Mataloa
Subject: FW: Incorrect OAG Audit memorandum

From: Rehana S. Bi
Sent: Thursday, August 02, 2018 8:25 AM
To: Sen Jeet
Subject: RE: Incorrect OAG Audit memorandum

Noted, sir.

From: Sen Jeet
Sent: Thursday, August 02, 2018 8:22 AM
To: Saiyad Rahim
Cc: Rehana S. Bi
Subject: RE: Incorrect OAG Audit memorandum

I have sent that email to Farisha and Dinesh. Awaiting for their comments.... let see what they got to say

From: Saiyad Rahim
Sent: Thursday, August 2, 2018 8:20 AM
To: Sen Jeet
Cc: Rehana S. Bi
Subject: RE: Incorrect OAG Audit memorandum

Sir

If necessary then we can visit the OAG team this morning with the evidence that was already submitted to them.

From: Sen Jeet
Sent: Thursday, 2 August 2018 8:17 a.m.
To: Farisha Bi; Dineshwar Prasad
Cc: Saiyad Rahim
Subject: FW: Incorrect OAG Audit memorandum

Morning Farisha

Please refer to email below. I agree with Saiyad. Your comments please.

From: Saiyad Rahim
Sent: Thursday, August 2, 2018 8:15 AM
To: Sen Jeet
Cc: Kavneel Prasad; Rehana S. Bi
Subject: Incorrect OAG Audit memorandum

Good morning

This is to advise that after checking our records, we have confirmed that the Audit Memorandum presented by OAG yesterday regarding issue # **"8.6.3 Adjustment for VAT not Supported"** is wrongly presented.

Initially the JV # 415597 was posted revenue and expenditure upon earlier AMU advise.

However these entries were reversed and re-posted to corrected allocation via JV # 415603 which in this case were in the **Equity** account, hence the net effect on sales was zero.

The reporting by the OAG team that the entries were incorrect and distorted the AFS were in correct since these were adjusted in consultation with AMU and OAG; (noted that Mrs Farisha was a part of these discussions).

We were not provided this report earlier so that we could have identified the error in the OAG report, thus this is basically a non-issue and should be removed from the OAG report.

Noted that all evidence were submitted to OAG office.

Kindly submitted for your consideration please.

SAOCE

①
**FINAL
JOURNAL VOUCHER**

G.P. 13

The Chief Accounting Officer,
MOIT

Number: 415603 month July year 2017

Reasons for adjustment: Accounting adjustment for VAT anomalies accumulated from previous years for MOIT TMA VAT. as per attached documents.

Source Reference:

Debit:

44025191011 940483	14,215	28
44025291011 940483	339,949	73
44025791011 863201	312,199	67
- 44025891011 863201	188,850	63
44026091011 940483	18,231	65
44026291011 940483	384,914	38
Total:		

Credit:

44025191011 863201	14,215	28
44025291011 863201	339,949	73
44025791011 940483	312,199	67
44025891011 940483	188,850	63
44026091011 863201	18,231	65
44026291011 863201	384,914	38
Total:		

Signature *Samb*

Date 3/10/17

Verified and endorsed.

Distribution:

Adjustment Approved.
Designation *PAO*

Date 3/10/17

②

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,
MORT

Number: 415608 month July year 2017

Reasons for adjustment: _____

Source Reference:

Debit:

440257 91011 940483	76,228	26
440251 93011 863201	21,783	03
440252 93011 863201	59,432	24
440255 93011 863201	67,369	66
440257 93011 940483	55,389	48
440258 93011 940483	38,296	38
Total:		

Credit:

440257 91011 863201	76,228	26
440251 93011 940483	21,783	03
440252 93011 940483	59,432	24
440255 93011 940483	67,369	66
440257 93011 863201	55,389	48
440258 93011 863201	38,296	38
Total:		

Signature *[Signature]*

Date 3/10/17

Verified and endorsed.

Distribution: _____

Adjustment Approved. *[Signature]*
Designation. PTD

Date 3/10/17

3

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,
MOIT

Number: 415603 month July year 2017

Reasons for adjustment:

Source Reference:

Debit:

44026393011863201	32,471	30
44025892011940483	71,339	51
44025292011940483	36,397	63
44025792011940483	17,481	82
44025892011863201	47,909	11
Total: \$		1,782,459.76

Credit:

44026393011940483	32,471	30
44025892011863201	71,339	51
44025292011863201	36,397	63
44025792011863201	17,481	82
44025892011863201	47,909	11
440		
Total: \$		1,782,459.76

Signature

[Signature]

Date

3/10/17

Verified and endorsed.

Distribution:

Adjustment Approved.
Designation: *[Signature]*

Date

3/10/17

The Chief Accounting Officer,

Number: _____

month _____ year _____

Reasons for adjustment: _____

JOURNAL VOUCHER

The Chief Accounting Officer,

Number: 15597

month July

year 2017

Reasons for adjustment: Accounting adjustment for VAT anomaly accumulated from previous years for MAT TMA VAT

Source Reference:

Debit:

4402579101 2402CR	80,984	90
4402519301 863201	21,782	03
4402529201 863201	59,432	24
4402559301 863201	67,369	66
4402579301 2403CR	55,389	48
4402589301 2403CR	38,296	38
Total:		

Credit:

4402579101 863201	80,984	90
4402519301 260101	21,782	03
4402529201 260101	59,432	24
4402559301 260101	67,369	66
4402579301 863201	55,389	48
4402589301 863201	38,296	38
Total:		

Signature

Date 6/9/17

Verified and endorsed.

Distribution:

Adjustment Approved Designation: B. S. Joshi No. 17

Date

Source Reference:

Debit:

4402519101 2401CR	14,215	28
4402529101 2401CR	34,756	27
4402579101 863201	33,199	61
4402589101 863201	188,850	63
4402609101 2402CR	18,221	65
4402629101 2402CR	384,914	38
Total:		

Credit:

4402519101 863201	14,215	28
4402529101 863201	34,756	26
4402579101 260101	33,199	61
4402589101 260403	188,850	63
4402609101 863201	18,221	65
4402629101 863201	384,914	38
Total:		

Signature

Date 6/9/17

Verified and endorsed.

Distribution:

Adjustment Approved Designation: B. S. Joshi No. 17

Date

DR		CR	
44025191011240199	14215.28	44025191011863201	14,215.28
44025291011240199	341756.27	44025291011863201	341,756.27
	355971.55		355,971.55
44025791011863201	312,199.67	44025791011260101	312,199.67
44025891011863201	188,850.63	44025891011260403	188,850.63
	501,050.30		501,050.30
44026091011240202	18,231.65	44026091011863201	18,231.65
44026291011240202	384,914.38	44026291011863201	384,914.38
	403,146.03		403,146.03
44025791011240202	80,984.90	44025791011863201	80,984.90
44025193011863201	21,783.03	44025193011260101	21,783.03
44025293011863201	59,432.24	44025293011260101	59,432.24
44025593011863201	67,369.66	44025593011260101	67,369.66
	148,584.93		148,584.93
44025793011240202	55,389.48	44025793011863201	55,389.48
44025893011240202	38,296.38	44025893011863201	38,296.38
	93,685.86		93,685.86
44026393011863201	32,471.29	44026393011260201	32,471.29
44025892011240199	92,926.07	44025892011863201	92,926.07
Total	\$ 1,708,820.93	Total	\$ 1,708,820.93

90-00089-0-2	VAT	FMIS	FRCA	Variance
DECE-BLDGS	VAT	\$ 14,215.28		
DECE-BLDGS	VAT	\$ 334,185.46		
		\$ 348,400.74	\$ (7,570.81)	\$ 355,971.55
90-00093-0-5				
DECE-MECH	VAT	\$ (312,199.67)		
DECE-MECH	VAT	\$ (188,850.63)		
DECE-MECH	VAT	\$ 18,231.65		
DECE-MECH	VAT	\$ 384,914.38		
		\$ (97,904.27)	\$ (80,984.90)	\$ (16,919.37)
90-00091-0-9				
DEN	VAT	\$ (21,783.03)		
DEN	VAT	\$ (59,432.24)		
DEN	VAT	\$ (67,369.66)		
DEN	VAT	\$ 55,389.48		
DEN	VAT	\$ 38,296.38		
DEN	VAT	\$ (32,471.30)		
		\$ (87,370.37)	\$ (0.01)	\$ (87,370.36)
90-00092-0-2				
DEW	VAT	\$ 71,339.51		
DEW	VAT	\$ 36,397.63		
DEW	VAT	\$ 17,481.82		
DEW	VAT	\$ (100,497.95)		
DEW	VAT	\$ -		
		\$ 24,721.01	\$ (68,205.06)	\$ 92,926.07
		\$ 187,847.11	\$ (156,760.78)	



Approved
JS 6/9/17

PSIT

APPROVAL FOR ACCOUNTING ADJUSTMENT FOR VAT ANOMALY APPEARING IN THE MINISTRY'S AFS

Sir,

Your approval is sought for performing an accounting adjustment to regularise recurring anomalies in the Ministry's Agency Financial statements (AFS).

It has been noted that the Ministry's AFS had been given a qualified audit opinion due to unsubstantiated postings in the Divisional TMA VAT accounts as attached excel spreadsheet.

These postings were done without any justification before 2009 as neither MoE nor MoIT had any records to substantiate these misposted figures hence the DEWCE Accounts team had conducted a VAT reconciliation with FRCA to ascertain the correct balances, which resulted in Credit balances as at 31st July 2017 instead of Debit balances as appearing in the FMIS.

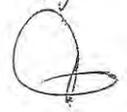
Section 42 & 57 of the Finance Instructions 2010 allows for write off of Assets only therefore account of Liability nature cannot be written off.

The impact of this anomaly contributes to the distorted TMA Balance Sheet as there are no liabilities at the end of the financial year.

After meetings with MoE (AMU & FMIS), it has been advised that since this is a Liability account thus cannot be written off hence should be adjusted to Sales (or Expense where applicable) to regularise this anomaly upon approval by the Chief Accounting Officer of the agency.

Respectfully submitted for your approval please.


S JEET
PAO
31/07/17

SR 8/9.
@ B
DEWCE
IS faulted report
for approval

8/9

FMIS GL 00-14 31/07/2017

44000000000863201	4083	B	A	VAT ON REVENUE	188,561.03
44025191011863201	0000	2	A	VAT ON REVENUE	14,215.28
44025192011863201	0000	2	A	VAT ON REVENUE	71,339.51
44025193011863201	0000	2	A	VAT ON REVENUE	-21,783.03
44025291011863201	0000	2	A	VAT ON REVENUE	334,185.46
44025292011863201	0000	2	A	VAT ON REVENUE	36,397.63
44025293011863201	0000	2	A	VAT ON REVENUE	-59,432.24
44025593011863201	0000	2	A	VAT ON REVENUE	-67,369.66
44025791011863201	0000	2	A	VAT ON REVENUE	-312,199.67
44025792011863201	0000	2	A	VAT ON REVENUE	17,481.82
44025793011863201	0000	2	A	VAT ON REVENUE	55,389.48
44025891011863201	0000	2	A	VAT ON REVENUE	-188,850.63
44025892011863201	0000	2	A	VAT ON REVENUE	-100,497.95
44025893011863201	0000	2	A	VAT ON REVENUE	38,296.38
44026091011863201	0000	2	A	VAT ON REVENUE	18,231.65
44026291011863201	0000	2	A	VAT ON REVENUE	384,914.38
44026393011863201	0000	2	A	VAT ON REVENUE	-31,757.38

Rehana S

PART A
Section 3

#2

us9m

18 4:23 PM

T TMA

g; image003.png; image004.png; image005.png;
ng; image008.png; image009.png; image010.png

In

FYI
Res

From

Sent: Thursday, 30 August 2018 2:06 p.m.

To: 'Farisha Ali'

Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Avikant D. Dutt (adutt@frcs.org.fj); Anish Kumar (akumar007@frcs.org.fj)

Subject: RE: VAT adjustments - MoIT TMA

Importance: High

Good afternoon Madam

Kindly requesting an update regarding the Ministry's TMA VAT refunds.

Please note that we have been liaising with FRCS regarding this issue since July 2017 and to date no refunds have been processed; although the Divisions keep paying on timely basis.

Humble request is made for a speedy resolution to the matter please.

Thanking you kindly,
Saiyad

From: Farisha Ali [mailto:fali@frcs.org.fj]

Sent: Friday, 17 August 2018 8:11 a.m.

To: Saiyad Rahim

Cc: Rehana S. Bi; Anish Kumar; Avikant D. Dutt

Subject: RE: VAT adjustments - MoIT TMA

Good morning Mr. Saiyad

Your email is kindly noted.

Please be advised that our officers are working on reconciling the SVA with the ledgers.

We will provide an update once the figures tie up so that we can release the correct refunds.

Appreciate your kind understanding.

Thanks

Revenue &

Farisha Ali

Tax Assessor, Revenue Collection, Taxation

Building 2 Level 2 | Revenue & Customs Services Complex



Cnr Queen Elizabeth Drive & Ratu Sukuna Road
Nasese | Suva | Fiji a



Our Vision: A world class revenue service delivering excellence in revenue collection, border protection, trade

Are you Registered?
myInfo | mySay

Now you can update your details online with myInfo, or send us your enquiries with mySay

Need Help?
CALL OUR 1326 HOTLINE

from 7am - 6pm weekdays from any landline or mobile phones (on nett charges apply)

For more information call 3243000 or visit www.fracs.org.fj

From: Saiyad Rahim [mailto:saiyad.rahim@finance.gov.fj]
Sent: Friday, 10 August 2018 11:25 AM
To: Farisha Ali <fali@fracs.org.fj>; Seveci Rokotakala <srokokakala@fracs.org.fj>
Cc: Monika D. Ram <mram@fracs.org.fj>; Momina R. Begg <mbeg@fracs.org.fj>; Rehana S. Bi <rehana.bi@moit.gov.fj>
Subject: RE: VAT adjustments - MoIT TMA

Good morning Team FRCS

Kindly requesting progress status at the conclusion of our meeting on 7/8/18 regarding the below:

1. Reversal of all penalties;
2. Posting/Crediting of payments made;
3. Processing of all TMA refunds due.

Your earliest attention will be highly appreciated and will enable our office to provide an update to our management and the auditors please.

Thank you,
Saiyad

From: Rehana S. Bi
Sent: Wednesday, 8 August 2018 11:23 a.m.
To: fali@fracs.org.fj
Cc: mram@fracs.org.fj; Saiyad Rahim; Seveci Rokotakala; Momina Berg
Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2.
And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018.
Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Rehana S. Bi

From: Saiyad Rahim
Sent: Friday, September 21, 2018 3:25 PM
To: Momina Berg
Cc: Sen Jeet; Rehana S. Bi
Subject: FW: VAT adjustments - MoIT TMA
Attachments: image001.jpg; image002.png; image003.png; image004.png; image005.png; image006.png; image007.png; image008.png; image009.png; image010.png

Importance: High

Good afternoon Madam

Kindly requesting assistance as we are not receiving any response from FRCS despite numerous correspondence.
Thank you,
Saiyad

From: Saiyad Rahim
Sent: Thursday, 13 September 2018 9:07 a.m.
To: 'pkamaile@frcs.org.fj'
Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Sen Jeet; Rehana S. Bi; Semesa V. Masau; Jona Dalaga
Subject: FW: VAT adjustments - MoIT TMA
Importance: High

Good morning Madam

We kindly request if a meeting can be arranged with the FRCS General Manager or Chief Executive Officer to discuss our Ministry's pending TMA VAT refund issue please.

Unfortunately, there has been no positive response from FRCS since July 2017 except we are been told that the Ministry's overdue TMA VAT refunds will be reconciled.

However it has been over one year of discussions and sadly no refunds have been processed so far.

The Office of the Auditor General require us to provide positive feedback as these outstanding refunds adversely affect our agency's TMA Annual Financial Statements (AFS); hence there needs to be concrete evidence that FRCS is in process of facilitating the refunds due.

We humbly look forward to your kind assistance please.

Thank you,

Saiyad Rahim
Senior Accounts Officer
Ministry of Infrastructure & Transport
Ph: 3315733 ext: 114

From: Saiyad Rahim
Sent: Thursday, 30 August 2018 2:06 p.m.
To: 'Farisha Ali'
Cc: Muni Ratna; Seveci Rokotakala (srokotakala@frcs.org.fj); Momina R. Begg (mbeg@frcs.org.fj); Avikant D. Dutt (adutt@frcs.org.fj); Anish Kumar (akumar007@frcs.org.fj)
Subject: RE: VAT adjustments - MoIT TMA
Importance: High

Good afternoon Madam

Kindly requesting an update regarding the Ministry's TMA VAT refunds.

Please note that we have been liaising with FRCS regarding this issue since July 2017 and to date no refunds have been processed; although the Divisions keep paying on timely basis.

Humble request is made for a speedy resolution to the matter please.

Thanking you kindly,
Saiyad

From: Farisha Ali [mailto:fali@frcs.org.fj]
Sent: Friday, 17 August 2018 8:11 a.m.
To: Saiyad Rahim
Cc: Rehana S. Bi; Anish Kumar; Avikant D. Dutt
Subject: RE: VAT adjustments - MoIT TMA

Good morning Mr. Saiyad

Your email is kindly noted.

Please be advised that our officers are working on reconciling the SVA with the ledgers.

We will provide an update once the figures tie up so that we can release the correct refunds.

Appreciate your kind understanding.

Thanks



Farisha Ali

Tax Assessor, Revenue Collection, Taxation

Building 2 Level 2 | Revenue & Customs Services Complex
Cnr Queen Elizabeth Drive & Ratu Sukuna Road
Nasese | Suva | Fiji

Phone: (875) 3243000

Mobile: (875) 3244908

Email: fali@frcs.org.fj

Website: www.frsc.org.fj



Our Vision: A world class revenue service delivering excellence in revenue collection, border protection, trade

Are you Registered?
myInfo | mySay
Now you can update your details online with myInfo, or send us your enquiries with mySay

Need Help?
CALL OUR 1326 HOTLINE
from 7am - 6pm weekdays from any landline or mobile phones (on nett charges apply)

For more information call 3243000 or visit www.frsc.org.fj

From: Saiyad Rahim [mailto:saiyad.rahim@finance.gov.fj]
Sent: Friday, 10 August 2018 11:25 AM
To: Farisha Ali <fali@frcs.org.fj>; Seveci Rokotakala <srokotakala@frcs.org.fj>
Cc: Monika D. Ram <mram@frcs.org.fj>; Momina R. Begg <mbeg@frcs.org.fj>; Rehana S. Bi <rehana.bi@moit.gov.fj>
Subject: RE: VAT adjustments - MoIT TMA

Good morning Team FRCS

Kindly requesting progress status at the conclusion of our meeting on 7/8/18 regarding the below:

1. Reversal of all penalties;
2. Posting/Crediting of payments made;
3. Processing of all TMA refunds due.

Your earliest attention will be highly appreciated and will enable our office to provide an update to our management and the auditors please.

Thank you,
Saiyad

From: Rehana S. Bi
Sent: Wednesday, 8 August 2018 11:23 a.m.
To: fali@frcs.org.fj
Cc: mram@frcs.org.fj; Saiyad Rahim; Seveci Rokotakala; Momina Berg
Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2.
And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018.
Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:53 PM
To: Apenisa Mataloa
Subject: FW: Ministry Of Infrastructure - TMA

From: Rehana S. Bi
Sent: Tuesday, August 07, 2018 1:30 PM
To: 'Pamela Kamaile'
Subject: RE: Ministry Of Infrastructure - TMA

Noted, thanks.

-----Original Appointment-----

From: Saiyad Rahim **On Behalf Of** Pamela Kamaile
Sent: Tuesday, August 07, 2018 1:09 PM
To: Sen Jeet; Marica Ratuki; Rehana S. Bi; Sanjiva Lal
Subject: FW: Ministry Of Infrastructure - TMA
When: Tuesday, August 07, 2018 11:00 AM-11:30 AM (UTC+12:00) Fiji.
Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

Good afternoon

Please find below Minutes of meeting at FRCS today with Deputy Director Revenue Management (DDRM) Mr Muni Ratna and Chief Auditor Revenue Management Mr Seveci Rokotakala.

The following had been discussed:

1. TMA VAT refunds not processed by FRCS since establishment of TMAs;
2. Difference between OFA and TMA VAT;
3. Same TIN prefix used for OFA and TMA i.e. TIN starts from 90-;
4. Why FRCS not treating Government TMA like any other commercial business.

Conclusion:

1. DDRM upon explanation from DEWCE Accounts team and Chief Auditor (FRCS) agreed to review and refund the TMA VAT refunds due to individual TMAs;
2. FRCS to waive/reverse all Late Lodgment Penalties (LLP) and Late Payment Penalties (LPP) charged to the individual TMA accounts;

Unfortunately these amendments cannot reflect in the 2017-2018 AFS since the adjustments will reflect in the VAT STA in August 2018.

Upon meeting with FRCS management today, it is anticipated the TMA VAT refunds would be processed this month.

Submitted for your consideration please.

Thank you,
GAOCE

-----Original Appointment-----

From: Saiyad Rahim **On Behalf Of** Pamela Kamaile

Sent: Tuesday, 7 August 2018 9:27 a.m.

To: Sanjiva Lal

Subject: FW: Ministry Of Infrastructure - TMA

When: Tuesday, 7 August 2018 11:00 a.m.-11:30 a.m. (UTC+12:00) Fiji.

Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

Reminder

-----Original Appointment-----

From: Pamela Kamaile [<mailto:pkamaile@frcs.org.fj>]

Sent: Thursday, 2 August 2018 10:37 a.m.

To: Pamela Kamaile; Muni Ratna; Seveci Rokotakala; Saiyad Rahim; Sen Jeet; Rehana S. Bi

Cc: Momina Berg

Subject: Ministry Of Infrastructure - TMA

When: Tuesday, 7 August 2018 11:00 a.m.-11:30 a.m. (UTC+12:00) Fiji.

Where: DDRM Office, Building 2, Level 2, Revenue & Customs Service Complex, Nasese

MEETING CONFIRMED FOR TUESDAY 7/8/2018 AT 11AM

<< File:

Artboard10a **Pamela Kamaile**

_b9aa0971- Secretary-Deputy Director Revenue Management, Revenue Management

0647-41ba- << File: add_307502fd-f275-4fd7-83ae-75a09a408cd2.png >> Building 2 Level 2 |

a8b7- Revenue & Customs Services Complex

6d35ae631f8 Cnr of Ratu Sukuna Road & Queen Elizabeth Drive

4.jpg >> Nasase | Suva | Fiji a

<< File:

1b_8dc2540

9-db36-

4362-a2af-

9d7b479fdd

3c.png >>

<< File:

youtub3_69

cef3fc-

dc2d-4595-

9da3-

025b348389

a5.png >>

<< File:

linke_a6491

203-0eb0-

49c1-9848-

6fb75ea9dc

7c.png >>

<< File:

telephone_cd587795-354c-

4ee9-b779-

32b9dea317fd.png >> (679)

<< File: fax_9f1bef16-e4e8-4e97-86ec-0dd5b18ee5ba.png >> (679) 3304936

<< File: email_e2b79e52-bac9-47f1-9ab7-f13a8897782f.png >> pkamaile@frcs.org.fj

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:53 PM
To: Apenisa Mataloa
Subject: FW: VAT adjustments - MoIT TMA
Attachments: RE: Emailing: Image (81).bmp; FW: Emailing: Image (81).bmp

From: Rehana S. Bi
Sent: Wednesday, August 08, 2018 11:23 AM
To: 'fali@frcs.org.fj'
Cc: mram@frcs.org.fj; Saiyad Rahim; 'Seveci Rokotakala'; Momina Berg
Subject: VAT adjustments - MoIT TMA

Good Morning,

After our meeting with Mr Muni Ratna on Tuesday, we request for the following adjustments;

The payment for September, 2017 is not credited in the Statement of VAT for TIN# 90-00089-0-2.
And there is LLP for the same month when as per attached email the payment was not delayed.

Likewise, the LLP and LPP for TIN# 90-00093-0-5 for September, 2018.
Both TIN payments were made on the same day as per attached emails.

Grateful, if these could be adjusted at the earliest please.

Thanks,
Rehana

Apenisa Mataloa

From: Rehana S. Bi
Sent: Monday, September 10, 2018 1:54 PM
To: Apenisa Mataloa
Subject: FW: Incorrect OAG Audit memorandum

From: Rehana S. Bi
Sent: Thursday, August 02, 2018 8:25 AM
To: Sen Jeet
Subject: RE: Incorrect OAG Audit memorandum

Noted, sir.

From: Sen Jeet
Sent: Thursday, August 02, 2018 8:22 AM
To: Saiyad Rahim
Cc: Rehana S. Bi
Subject: RE: Incorrect OAG Audit memorandum

I have sent that email to Farisha and Dinesh. Awaiting for their comments.... let see what they got to say

From: Saiyad Rahim
Sent: Thursday, August 2, 2018 8:20 AM
To: Sen Jeet
Cc: Rehana S. Bi
Subject: RE: Incorrect OAG Audit memorandum

Sir

If necessary then we can visit the OAG team this morning with the evidence that was already submitted to them.

From: Sen Jeet
Sent: Thursday, 2 August 2018 8:17 a.m.
To: Farisha Bi; Dineshwar Prasad
Cc: Saiyad Rahim
Subject: FW: Incorrect OAG Audit memorandum

Morning Farisha

Please refer to email below. I agree with Saiyad. Your comments please.

From: Saiyad Rahim
Sent: Thursday, August 2, 2018 8:15 AM
To: Sen Jeet
Cc: Kavneel Prasad; Rehana S. Bi
Subject: Incorrect OAG Audit memorandum

Good morning

This is to advise that after checking our records, we have confirmed that the Audit Memorandum presented by OAG yesterday regarding issue # **"8.6.3 Adjustment for VAT not Supported"** is wrongly presented.

Initially the JV # 415597 was posted revenue and expenditure upon earlier AMU advise.

However these entries were reversed and re-posted to corrected allocation via JV # 415603 which in this case were in the **Equity** account, hence the net effect on sales was zero.

The reporting by the OAG team that the entries were incorrect and distorted the AFS were in correct since these were adjusted in consultation with AMU and OAG; (noted that Mrs Farisha was a part of these discussions).

We were not provided this report earlier so that we could have identified the error in the OAG report, thus this is basically a non-issue and should be removed from the OAG report.

Noted that all evidence were submitted to OAG office.

Kindly submitted for your consideration please.

SAOCE

①

FINAL JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,
MORT

Number: 415603 month July year 2017

Reasons for adjustment: Accounting adjustment for VAT anomalies accumulated from previous years for MORT TMA VAT. as per attached documents.

Source Reference:

Debit:

44025191011 940483	14,215	28
44025291011 940483	339,949	73
44025791011 863201	312,199	67
44025891011 863201	188,850	63
44026091011 940483	18,231	65
44026291011 940483	384,914	38
Total:		

Credit:

44025191011 863201	14,215	28
44025291011 863201	339,949	73
44025791011 940483	312,199	67
44025891011 940483	188,850	63
44026091011 863201	18,231	65
44026291011 863201	384,914	38
Total:		

Signature Samb

Date 3/10/17

Verified and endorsed.

Distribution:

Adjustment Approved.
Designation. [Signature]

Date 3/10/17

②

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,
MOIT

Number: 415608 month July year 2017

Reasons for adjustment: _____

Source Reference: _____

Debit:

440257 91011 940483	76,228	26
440251 93011 863201	21,783	03
440252 93011 863201	59,432	24
440255 93011 863201	67,369	66
440257 93011 940483	55,389	48
440258 93011 940483	38,296	38
Total:		

Credit:

440257 91011 863201	76,228	26
440251 93011 940483	21,783	03
440252 93011 940483	59,432	24
440255 93011 940483	67,369	66
440257 93011 863201	55,389	48
440258 93011 863201	38,296	38
Total:		

Signature *[Signature]*

Date 3/10/17

Verified and endorsed.

Distribution:

Adjustment Approved. *[Signature]*
Designation. PAO
Date 3/10/17

③

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,
MOIT

Number: 415603 month July year 2017

Reasons for adjustment: _____

Source Reference: _____

Debit:

44026393011863201	32,471	30
44025192011940483	71,339	51
44025292011940483	36,397	63
44025792011940483	17,481	82
44025892011863201	47,909	11
Total: \$		1,782,459.76

Credit:

44026393011940483	32,471	30
44025192011863201	71,339	51 ^{gr}
44025292011863201	36,397	63 ^{gr}
44025792011863201	17,481	82
44025892011863201	47,909	11
440		
Total: \$		1,782,459.76 ^{gr}

Signature *[Signature]*

Date 3/10/17

Verified and endorsed. _____
Distribution: _____

Adjustment Approved. *[Signature]*
Designation. EA
Date 3/10/17

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,

Number: _____ month _____ year _____

Reasons for adjustment: _____

Source Reference: _____

Debit:

44025711011240202	80,984	90
44025713011863301	21,723	03
440257292011863301	59,432	24
44025793011863301	67,369	66
44025793011240302	55,389	48
44025893011240302	38,296	38
Total:		

Credit:

44025711011863301	80,984	90
44025713011260101	21,723	03
440257292011260101	59,432	24
44025793011260101	67,369	66
44025793011863301	55,389	48
44025893011863301	38,296	38
Total:		

Signature _____ Date 6/9/17

Verified and endorsed.

Distribution: _____ Adjustment Approved by _____ Designation: _____ Date _____

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer,

Number: A5597 month July year 2017

Reasons for adjustment: _____

Source Reference: _____

Debit:

44025711011240301	14,215	28
4402573611011240301	34,756	21
44025741011863301	30,191	61
44025771011863301	128,850	63
440257071011240302	18,221	65
4402572511011240302	384,914	38
Total:		

Credit:

44025711011863301	14,215	28
4402573611011863301	34,756	21
44025741011260101	30,191	61
440257811011260402	128,850	63
440257071011863301	18,221	65
4402572511011863301	384,914	38
Total:		

Signature _____ Date 6/9/17

Verified and endorsed.

Distribution: _____ Adjustment Approved by _____ Designation: _____ Date _____

DR		CR	
44025191011240199	14215.28	44025191011863201	14,215.28
44025291011240199	341756.27	44025291011863201	341,756.27
	355971.55		355,971.55
44025791011863201	312,199.67	44025791011260101	312,199.67
44025891011863201	188,850.63	44025891011260403	188,850.63
	501,050.30		501,050.30
44026091011240202	18,231.65	44026091011863201	18,231.65
44026291011240202	384,914.38	44026291011863201	384,914.38
	403,146.03		403,146.03
44025791011240202	80,984.90	44025791011863201	80,984.90
44025193011863201	21,783.03	44025193011260101	21,783.03
44025293011863201	59,432.24	44025293011260101	59,432.24
44025593011863201	67,369.66	44025593011260101	67,369.66
	148,584.93		148,584.93
44025793011240202	55,389.48	44025793011863201	55,389.48
44025893011240202	38,296.38	44025893011863201	38,296.38
	93,685.86		93,685.86
44026393011863201	32,471.29	44026393011260201	32,471.29
44025892011240199	92,926.07	44025892011863201	92,926.07
Total	\$ 1,708,820.93	Total	\$ 1,708,820.93

90-00089-0-2	VAT	FMIS	FRCA	Variance
DECE-BLDGS	VAT	\$ 14,215.28		
DECE-BLDGS	VAT	\$ 334,185.46		
		\$ 348,400.74	\$ (7,570.81)	\$ 355,971.55
90-00093-0-5				
DECE-MECH	VAT	\$ (312,199.67)		
DECE-MECH	VAT	\$ (188,850.63)		
DECE-MECH	VAT	\$ 18,231.65		
DECE-MECH	VAT	\$ 384,914.38		
		\$ (97,904.27)	\$ (80,984.90)	\$ (16,919.37)
90-00091-0-9				
DEN	VAT	\$ (21,783.03)		
DEN	VAT	\$ (59,432.24)		
DEN	VAT	\$ (67,369.66)		
DEN	VAT	\$ 55,389.48		
DEN	VAT	\$ 38,296.38		
DEN	VAT	\$ (32,471.30)		
		\$ (87,370.37)	\$ (0.01)	\$ (87,370.36)
90-00092-0-2				
DEW	VAT	\$ 71,339.51		
DEW	VAT	\$ 36,397.63		
DEW	VAT	\$ 17,481.82		
DEW	VAT	\$ (100,497.95)		
DEW	VAT	\$ -		
		\$ 24,721.01	\$ (68,205.06)	\$ 92,926.07
		\$ 187,847.11	\$ (156,760.78)	

FMIS GL 00-14 31/07/2017

44000000000863201	4083	B	A	VAT ON REVENUE	188,561.03
44025191011863201	0000	2	A	VAT ON REVENUE	14,215.28
44025192011863201	0000	2	A	VAT ON REVENUE	71,339.51
44025193011863201	0000	2	A	VAT ON REVENUE	-21,783.03
44025291011863201	0000	2	A	VAT ON REVENUE	334,185.46
44025292011863201	0000	2	A	VAT ON REVENUE	36,397.63
44025293011863201	0000	2	A	VAT ON REVENUE	-59,432.24
44025593011863201	0000	2	A	VAT ON REVENUE	-67,369.66
44025791011863201	0000	2	A	VAT ON REVENUE	-312,199.67
44025792011863201	0000	2	A	VAT ON REVENUE	17,481.82
44025793011863201	0000	2	A	VAT ON REVENUE	55,389.48
44025891011863201	0000	2	A	VAT ON REVENUE	-188,850.63
44025892011863201	0000	2	A	VAT ON REVENUE	-100,497.95
44025893011863201	0000	2	A	VAT ON REVENUE	38,296.38
44026091011863201	0000	2	A	VAT ON REVENUE	18,231.65
44026291011863201	0000	2	A	VAT ON REVENUE	384,914.38
44026393011863201	0000	2	A	VAT ON REVENUE	-31,757.38

JOURNAL VOUCHER

G.P. 13

The Chief Accounting Officer.

MOLT

45598	July	2017
Number: _____	month _____	year _____

Reasons for adjustment: Error in punching of VAT Adjustment
Batch # 45597

Source Reference:

Debit:

44025891011863201	92,926	07
Total: ₦ 92,926 07		

Credit:

44025891011863201	92,926	07
Total: ₦ 92,926 07		

Signature [Signature]

Date _____

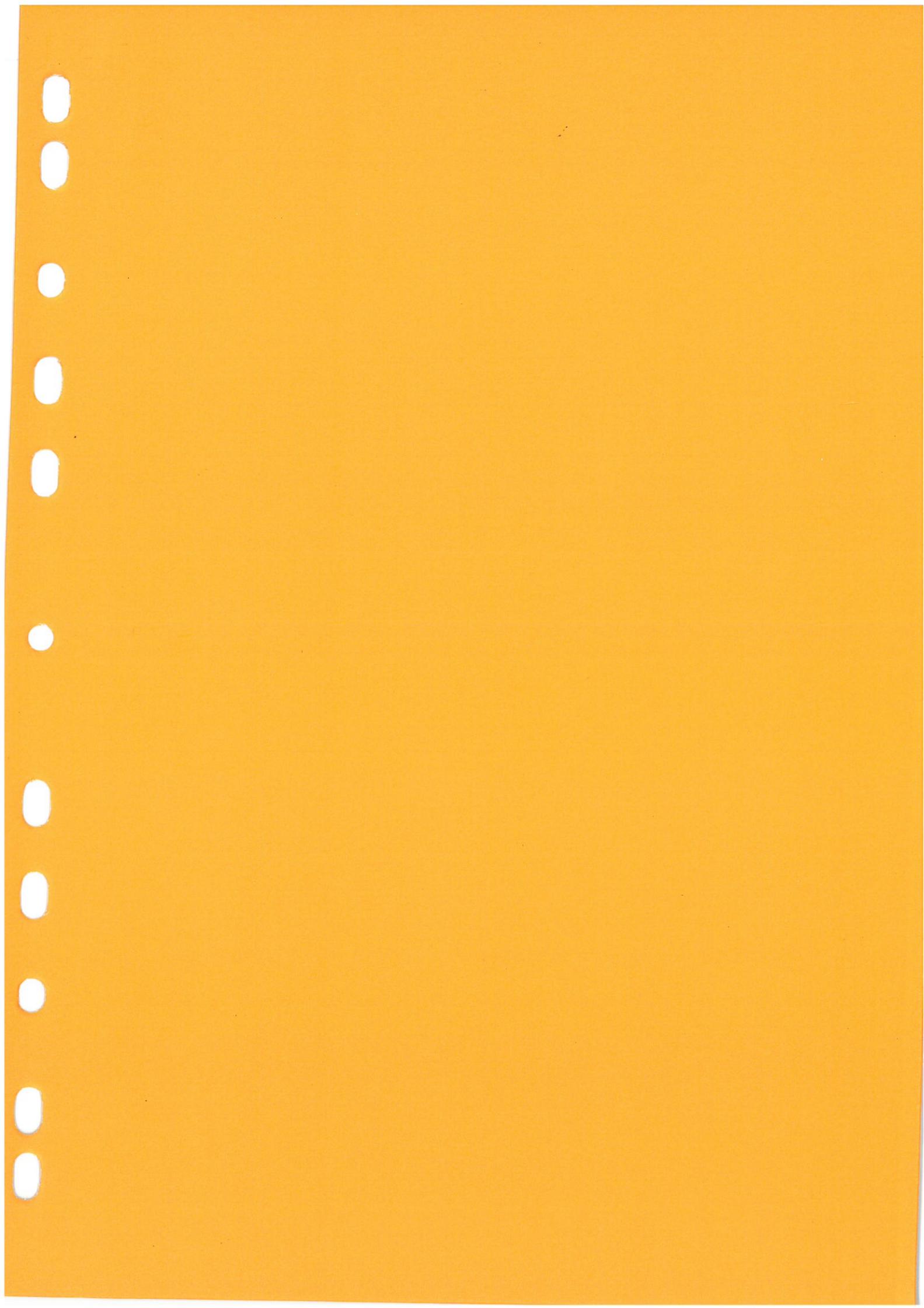
Verified and endorsed.

[Signature]

Distribution:

Adjustment Approved.
Designation. [Signature]

Date 12/9/17



SOLAR HOME SYSTEM PROJECTS (2008-2018)

CENTRAL DIVISION

NO	VILLAGE NAME	PROVINCE	NO.HH	YEAR INSTALLED	PROJECT COST FJD (VIP)
1	Dakuni	Rewa	22	2012	\$90,032.80
2	Dakuni, Beqa	Rewa	19	2014	\$62,092.45
3	Valelawa Sett, Rukua	Rewa	9	2016	\$34,181.46
4	Lawaki Beach, Naceva	Rewa	8	2016	\$30,509.14
5	Sawau District School	Rewa	5	2016	\$18,989.70
6	Naceva, Sawau, Beqa	Rewa	17	2016	\$64,564.98
7	Naseuseu, Sawau, Beqa	Rewa	1	2016	\$3,672.32
8	Naivuruvuru, Verata	Tailevu	1	2016	\$3,797.94
9	Waimalua Sett	Tailevu	15	2016	\$56,969.10
10	Bau Tikina	Tailevu	1	2016	\$3,797.94
11	Wainiboro Sett	Tailevu	3	2018	\$8,556.00
12	Waimalua Sett	Tailevu	12	2018	\$34,224.00
13	Nabouono Sett, Visa	Tailevu	26	2018	\$74,152.00
14	Anitioki/Kaleli Sett, Daku	Tailevu	27	2018	\$77,004.00
15	Naseuseu, Beqa	Rewa	6	2017	\$21,261.78
16	Nawaisomo, Beqa	Rewa	34	2018	\$96,968.00
17	Naceva, Beqa	Rewa	46	2018	\$131,192.00
18	Dakuibeqa	Rewa	42	2018	\$119,784.00
19	Soliyaga, Beqa	Rewa	9	2018	\$25,668.00
20	Laucala Is, Vutia	Rewa	15	2018	\$42,780.00
TOTAL				318	\$811,965.61

EASTERN DIVISION

NO	VILLAGE NAME	PROVINCE	NO.HH	YEAR INSTALLED	PROJECT COST FJD (VIP)
1	Paptea	Rotuma	13	2010	\$38,278.11
2	Eveve, Uanheta, Pepjei	Rotuma	41	2010	\$120,723.27
3	Rotuma	Rotuma	121	2013	\$237,365.70
4	Vutuna, Nairai	Lomaiviti	14	2012	\$57,293.60
5	Waitoga, Nairai	Lomaiviti	32	2012	\$130,956.80

6	Somosomo, Sawaieke	Lomaiviti	29	2012	\$118,679.60
7	Sawaieke District School, Gau	Lomaiviti	9	2012	\$36,831.60
8	Mua village, Batiki	Lomaiviti	16	2012	\$65,478.40
9	Daku , Moturiki	Lomaiviti	26	2012	\$106,402.40
10	Uluibau, Moturiki	Lomaiviti	51	2012	\$208,712.40
11	Nasauvuki, Moturiki	Lomaiviti	45	2012	\$184,158.00
12	Wawa, Moturiki	Lomaiviti	7	2012	\$28,646.80
13	Manuku, Batiki	Lomaiviti	13	2014	\$42,484.31
14	Mua, Batiki	Lomaiviti	6	2014	\$19,608.14
15	Naigani village, Batiki	Lomaiviti	16	2014	\$52,288.38
16	Naicabecabe, Moturiki	Lomaiviti	28	2014	\$91,504.67
17	Yanuca, Moturiki	Lomaiviti	7	2014	\$22,876.17
18	Uluibau, Moturiki	Lomaiviti	2	2016	\$7,847.12
19	Moturiki District School	Lomaiviti	11	2016	\$43,159.16
20	Navuti, Moturiki	Lomaiviti	17	2016	\$66,700.52
21	Yavu, Batiki	Lomaiviti	26	2016	\$102,012.56
22	Vutuna, Nairai	Lomaiviti	2	2016	\$7,847.12
23	Waitoga, Nairai	Lomaiviti	1	2016	\$3,923.56
24	Natauloo, Nairai	Lomaiviti	28	2016	\$109,859.68
25	Savuna, Moturiki	Lomaiviti	10	2016	\$39,235.60
26	Qarani Bakery, Gau	Lomaiviti	1	2016	\$3,923.56
27	Waitoga, Nairai	Lomaiviti	1	2017	\$3,543.63
28	Waitoga, Nairai	Lomaiviti	1	2018	\$2,852.00
29	Lawaki, Nairai	Lomaiviti	15	2018	\$42,780.00
30	Tovulailai, Nairai	Lomaiviti	27	2018	\$77,004.00
31	Nukulo, Gau	Lomaiviti	1	2018	\$2,852.00
32	Natauloo, Nairai	Lomaiviti	15	2018	\$42,780.00
33	Lovu, Gau	Lomaiviti	36	2018	\$102,672.00
34	Lekanai, Gau	Lomaiviti	25	2018	\$71,300.00
35	Nadrodro Settlement, Gau	Lomaiviti	11	2018	\$31,372.00
36	Yadua Settlement, Gau	Lomaiviti	10	2018	\$28,520.00
37	Niubasaga, Moturiki	Lomaiviti	23	2018	\$65,596.00
38	Nasesara, Moturiki	Lomaiviti	47	2018	\$134,044.00

39	Wawa, Moturiki	Lomaiviti	2	2018	\$5,704.00
40	Nalotu, Yawe	Kadavu	53	2012	\$216,897.20
41	Naikorokoro, Kadavu	Kadavu	18	2012	\$73,663.20
42	Kavala Bay Pri School	Kadavu	13	2012	\$53,201.20
43	Naivakarauniniu	Kadavu	28	2012	\$114,587.20
44	Rakiraki, Yale	Kadavu	36	2012	\$147,326.40
45	Lagalevu, Nakasaleka	Kadavu	18	2012	\$73,663.20
46	Matasawalevu, Nakasaleka	Kadavu	34	2012	\$139,141.60
47	Soso, Naceva	Kadavu	19	2012	\$77,755.60
48	Nauciwai, Nakasaleka	Kadavu	13	2012	\$53,201.20
49	Tiliva, Nakasaleka	Kadavu	25	2014	\$81,700.60
50	Matasawalevu	Kadavu	3	2014	\$9,804.07
51	Nuku sett, Tavuki	Kadavu	2	2014	\$6,536.05
52	Nakaravoco, Tavuki	Kadavu	1	2014	\$3,268.02
53	Vunirugu, Tavuki	Kadavu	2	2014	\$6,536.05
54	Nakerevoce, Tavuki	Kadavu	1	2014	\$3,268.02
55	Waikicura/Tiliva, Nakasaleka	Kadavu	3	2014	\$9,804.07
56	Naisogosevou/Tiliva, Nakasaleka	Kadavu	6	2014	\$19,608.14
57	Nakaunakoro	Kadavu	26	2014	\$84,968.62
58	Soso, Naceva	Kadavu	28	2014	\$91,504.67
59	Muani village, Ravitaki	Kadavu	60	2014	\$196,081.43
60	Natokalau, Yawe	Kadavu	7	2014	\$22,876.17
61	Korovou, Yawe	Kadavu	15	2014	\$49,020.36
62	Rakiraki, Yale	Kadavu	2	2014	\$6,536.05
63	Navuatu, Sanima	Kadavu	32	2014	\$104,576.76
64	Burelevu-i-cale	Kadavu	13	2014	\$42,484.31
65	Matasawa-i-Ro Rabici, Naqara, On	Kadavu	3	2014	\$9,804.07
66	Wainikaculoa, Nakasaleka	Kadavu	18	2016	\$68,362.92
67	Daga Sett, Vacalea Nakasaleka	Kadavu	63	2016	\$239,270.22
68	Nacomoto, Naceva	Kadavu	42	2016	\$159,513.48
69	Korovou, Yawe	Kadavu	1	2016	\$3,797.94
70	Gasele, Yale	Kadavu	21	2016	\$79,756.74
71	Lomati, Nabukelevu	Kadavu	59	2016	\$224,078.46

72	Drue, Sanima	Kadavu	35	2016	\$132,927.90
73	Jioma, Naceva	Kadavu	5	2016	\$18,989.70
74	Soso, Naceva	Kadavu	5	2016	\$18,989.70
75	Nasoso Sett, Nabukelevu	Kadavu	49	2016	\$186,099.06
76	Lavidi, Nakasaleka	Kadavu	16	2016	\$60,767.04
77	Lomanikoro, Nakasaleka	Kadavu	23	2016	\$87,352.62
78	Tiliva, Nakasaleka	Kadavu	2	2016	\$7,595.88
79	Vabea, Ono	Kadavu	30	2016	\$113,938.20
80	Naqara, Ono	Kadavu	9	2017	\$31,892.67
81	Nasalia Sett, Tavuki	Kadavu	30	2017	\$106,308.90
82	Daviqele, Nabukelevu	Kadavu	73	2017	\$258,684.99
83	Tiliva, Nakasaleka	Kadavu	1	2017	\$3,543.63
84	Nasau Village	Kadavu	52	2018	\$148,304.00
85	Qalira Village	Kadavu	50	2018	\$142,600.00
86	Natumua Village	Kadavu	52	2018	\$148,304.00
87	Solodamu Village	Kadavu	31	2018	\$88,412.00
88	Waisomo, Tavuki	Kadavu	35	2018	\$99,820.00
89	Cevai, Tavuki	Kadavu	25	2018	\$71,300.00
90	Muani Village	Kadavu	15	2018	\$42,780.00
91	Naqalotu, Yawe	Kadavu	15	2018	\$42,780.00
92	Nauciwai, Nakasaleka	Kadavu	3	2018	\$8,556.00
93	Natokalau, Yawe	Kadavu	14	2018	\$39,928.00
94	Korovou, Yawe	Kadavu	10	2018	\$28,520.00
95	Tawava, Yawe	Kadavu	41	2018	\$116,932.00
96	Drue, Sanima	Kadavu	11	2018	\$31,372.00
97	Kavala	Kadavu	46	2018	\$131,192.00
98	Levuka, Yale	Kadavu	15	2018	\$42,780.00
99	Naroi, Moala	Lau	168	2012	\$139,608.00
100	Maloku, Moala	Lau	16	2013	\$65,478.40
101	Naceva, Cicia	Lau	40	2013	\$163,696.00
102	Malaka, Vanuabalavu	Lau	22	2013	\$90,032.80
103	Nukunuku, Lakeba	Lau	37	2013	\$151,418.80
104	Salia, Nayau	Lau	57	2013	\$233,266.80

105	Malaka, Vanuabalavu	Lau	3	2014	\$9,804.07
106	Muamua, Vanuabalavu	Lau	19	2014	\$62,092.45
107	Muana I cake, Fulaga	Lau	4	2014	\$13,072.10
108	Naroi, Moala	Lau	9	2017	\$34,181.46
109	Naroi District School, Moala	Lau	2	2017	\$7,595.88
110	Maloku, Moala	Lau	30	2017	\$113,938.20
111	Lomati, Kabara	Lau	14	2017	\$53,171.16
112	Nasaqalau Sett, Lakeba	Lau	7	2017	\$26,585.58
113	Vutuicake Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
114	Rasea Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
115	Natuvu Sett, Nasaqalau, Lakeba	Lau	2	2017	\$7,595.88
116	Nayaladamudamu Sett, Tubou	Lau	1	2017	\$3,797.94
117	Waqatalaca Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
118	Oru Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
119	Volita Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
120	Puapua Sett, Yadrana, Lakeba	Lau	1	2017	\$3,797.94
121	Yadrana Sett, Tubou, Lakeba	Lau	1	2017	\$3,797.94
122	Waitabu Sett, Lakeba	Lau	6	2017	\$22,787.64
123	Nukunuku, Lakeba	Lau	3	2017	\$11,393.82
124	Tuvuca	Lau	56	2017	\$212,684.64
125	Tuvuca Nursing Station	Lau	2	2017	\$7,595.88
126	Korotolu, Moce	Lau	55	2017	\$208,886.70
127	Nasau, Moce	Lau	101	2017	\$383,591.94
128	Komo	Lau	50	2017	\$189,897.00
129	Avea Primary School	Lau	5	2017	\$18,989.70
130	Narocivo, Nayau	Lau	44	2017	\$155,919.72
131	Taira, Vanuavatu	Lau	21	2017	\$74,416.23
132	Ono-i-Lau	Lau	156	2018	\$592,478.64
133	Ketei, Totoya	Lau	28	2018	\$79,856.00
134	Dravuwalu, Totoya	Lau	42	2018	\$119,784.00
135	Udu, Totoya	Lau	20	2018	\$57,040.00
136	Tovu, Totoya	Lau	39	2018	\$111,228.00
137	Qalikarua District School, Matuku	Lau	7	2018	\$19,964.00

138	Taira, Vanuavatu	Lau	23	2018	\$65,596.00
139	Muana-i-ra, Fulaga	Lau	26	2018	\$74,152.00
TOTAL			3,266		\$10,578,324.17
NORTHERN DIVISION					
NO	VILLAGE NAME	PROVINCE	NO.HH	YEAR INSTALLED	PROJECT COST FJD (VIP)
1	Nakawakawa	Bua	10	2009	\$27,426.70
2	Daria, Wainunu	Bua	5	2009	\$13,713.35
3	Saolo, Wainunu	Bua	12	2009	\$32,912.04
4	Nawaisomo, Wainunu	Bua	4	2009	\$10,970.68
5	Korokadi Settlement	Bua	22	2009	\$60,338.74
6	Vuya	Bua	23	2010	\$67,722.81
7	Batiniuciwai, Wainunu	Bua	11	2010	\$32,389.17
8	Yauvula, Wainunu	Bua	4	2010	\$11,777.88
9	Wainivesi, Wainunu	Bua	3	2010	\$8,833.41
10	Taraqiloqilo, Wainunu	Bua	6	2010	\$17,666.82
11	Daria, Wainunu	Bua	1	2010	\$2,944.47
12	Nautoloulou, Wainunu	Bua	6	2010	\$17,666.82
13	Tadema, Wainunu	Bua	1	2010	\$2,944.47
14	Nabelovuso, Wainunu	Bua	1	2010	\$2,944.47
15	Droca, Nasarawaqa	Bua	2	2012	\$4,452.00
16	Nakalavo	Bua	5	2012	\$11,130.00
17	Namalata	Bua	27	2012	\$60,102.00
18	Nasarawaqa Sett	Bua	30	2012	\$66,780.00
19	Natokelau, Kubulau	Bua	28	2012	\$62,328.00
20	Navunievu	Bua	14	2012	\$31,164.00
21	Nawaca / Wailele	Bua	8	2012	\$17,808.00
22	Savusomo, Nasarawaqa	Bua	1	2012	\$2,226.00
23	Sawani	Bua	2	2012	\$4,452.00
24	Soti	Bua	10	2012	\$22,260.00
25	Viligau	Bua	1	2012	\$2,226.00
26	Vuniuto, Nasarawaqa	Bua	6	2012	\$13,356.00
27	Waibunabuna, Lekutu	Bua	23	2012	\$51,198.00

28	Batiniuciwai, Wainunu	Bua	38	2013	\$74,544.60
29	Wainunu Sett	Bua	5	2013	\$9,808.50
30	Nakabuta, Wainunu	Bua	8	2013	\$15,693.60
31	Nakawakawa, Wainunu	Bua	5	2013	\$9,808.50
32	Nadua, Wainunu	Bua	2	2013	\$3,923.40
33	Saolo, Wainunu	Bua	11	2013	\$21,578.70
34	Togalevu, Wainunu	Bua	2	2013	\$3,923.40
35	Nacula Estate, Wainunu	Bua	22	2013	\$43,157.40
36	Yaqaga, Lekutu	Bua	21	2013	\$41,195.70
37	Cavaga, Solevu	Bua	7	2013	\$13,731.90
38	Nasau, Navakasiga	Bua	39	2013	\$76,506.30
39	Nasarawaqa village	Bua	64	2013	\$125,548.80
40	Denimanu, Yadua	Bua	40	2014	\$130,720.95
41	Natouloulou, Wainunu	Bua	1	2014	\$3,268.02
42	Nadua, Wainunu	Bua	2	2014	\$6,536.05
43	Cogea, Wainunu	Bua	1	2014	\$3,268.02
44	Nakabuta, Wainunu	Bua	1	2014	\$3,268.02
45	Vunirara	Bua	1	2014	\$3,268.02
46	Nasau, Navakasiga	Bua	5	2014	\$3,268.02
47	Nadawata Sett, Dama	Bua	1	2014	\$16,340.12
48	Waisila Sett, Vuya	Bua	4	2014	\$3,268.02
49	Nasarawaqa Sett	Bua	1	2014	\$13,072.10
50	Lekutu, Bua	Bua	1	2014	\$3,268.02
51	Kilaka village, Kubulau	Bua	6	2014	\$3,268.02
52	Nasasaivua, Kubulau	Bua	2	2014	\$19,608.14
53	Namalata, Kubulau	Bua	1	2014	\$6,536.05
54	Nakadrudru, Lekutu	Bua	1	2014	\$3,268.02
55	Veiseaseavula sett	Bua	1	2014	\$3,268.02
56	Boroboro, Lekutu	Bua	1	2014	\$3,268.02
57	Vanuavou, Dama	Bua	1	2014	\$3,268.02
58	Navunievu	Bua	1	2014	\$3,268.02
59	Vunivau	Bua	2	2014	\$6,536.05
60	Kilaka, Kubulau	Bua	19	2014	\$3,268.02
					\$71,694.03

61	Nadivakarua, Kubulau	Bua		5	2014	\$18,866.85
62	Navatu, Kubulau	Bua		20	2014	\$75,467.40
63	Kalinivau Estate, Wainunu	Bua		1	2014	\$3,773.37
64	Nadua Sett, Wainunu	Bua		1	2014	\$3,773.37
65	Daria, Wainunu	Bua		4	2014	\$15,093.48
66	Batiniuciwai, Wainunu	Bua		15	2014	\$56,600.55
67	Wainivesi, Wainunu	Bua		1	2014	\$3,773.37
68	Nakabuta, Wainunu	Bua		2	2014	\$7,546.74
69	Nasadrou, Wainunu	Bua		1	2014	\$3,773.37
70	Wainunu	Bua		2	2014	\$7,546.74
71	Nakawakawa	Bua		6	2014	\$22,640.22
72	Nadawata Sett, Dama	Bua		2	2014	\$7,546.74
73	Nasau, Navakasiga	Bua		6	2014	\$22,640.22
74	Naivaka, Navakasiga	Bua		6	2014	\$22,640.22
75	Koroinasolo, Navakasiga	Bua		15	2014	\$56,600.55
76	Boroboro, Lekutu	Bua		1	2014	\$3,773.37
77	Namuavoivoi, Lekutu	Bua		20	2014	\$75,467.40
78	Veiseasea Sett, Lekutu	Bua		1	2014	\$3,773.37
79	Lekutu Sett	Bua		13	2014	\$49,053.81
80	Sasake Sett, Nasarawaqa	Bua		1	2014	\$3,773.37
81	Soti, Nasarawaqa	Bua		1	2014	\$3,773.37
82	Nasarawaqa Sett, Lekutu	Bua		12	2014	\$45,280.44
83	Nasarawaqa Primary School	Bua		6	2014	\$22,640.22
84	Navunievu	Bua		16	2014	\$60,373.92
85	Sawani Sett	Bua		8	2016	\$30,186.96
86	Sawani, Nadi	Bua		14	2016	\$52,827.18
87	Nasawana, Nadi	Bua		2	2016	\$7,546.74
88	Makolei, Solevu	Bua		2	2016	\$7,546.74
89	Logana Estate, Nasuva	Bua		1	2016	\$3,773.37
90	Wairiki	Bua		24	2016	\$90,560.88
91	Dalomo/Bua Lomanikoro	Bua		9	2016	\$33,960.33
92	Nawaido, Solevu	Bua		2	2016	\$7,546.74
93	Dogoni Sett, Navakasiga	Bua		5	2016	\$18,866.85

94	Dama District School	Bua	5	2016	\$18,866.85
95	Dama	Bua	11	2016	\$41,507.07
96	Nausamusamu, Nawaca	Bua	1	2016	\$3,773.37
97	Dawata Sett, Nawaca	Bua	4	2016	\$15,093.48
98	Rakani Sett, Wairiki	Bua	1	2016	\$3,773.37
99	Waitabu	Bua	9	2016	\$33,960.33
100	Vunivau (Upgrade)	Bua	112	2016	\$322,436.80
101	Boroboro (Upgrade)	Bua	27	2016	\$77,730.30
102	Luvuluvu (Upgrade)	Bua	7	2016	\$20,152.30
103	Korokadi Japanese (Upgrade)	Bua	26	2016	\$74,851.40
104	Korokadi East (Upgrade)	Bua	10	2016	\$28,789.00
105	Nasuva (Upgrade)	Bua	83	2016	\$238,948.70
106	Driti (Upgrade)	Bua	27	2016	\$77,730.30
107	Nagadoa (Upgrade)	Bua	12	2016	\$34,546.80
108	Nawaca (Upgrade)	Bua	9	2016	\$25,910.10
109	Kilaka, Kubulau	Bua	1	2017	\$3,543.63
110	Nakabuta, Wainunu	Bua	2	2017	\$7,087.26
111	Nakorotiki, Wainunu	Bua	2	2017	\$7,087.26
112	Baravi Sett	Bua	24	2017	\$85,047.12
113	Naruwai, Lekutu	Bua	12	2017	\$42,523.56
114	Kiobo, Kubulau	Bua	19	2017	\$67,328.97
115	Tavea	Bua	30	2018	\$85,548.00
116	Tiliva Village	Bua	9	2018	\$25,668.00
117	Kavula Village	Bua	38	2018	\$108,376.00
118	Bua Lomanikoro	Bua	43	2018	\$122,636.00
119	Waitabu, Navunievu	Bua	31	2018	\$88,412.00
120	Nasasaivua, Kubulau	Bua	27	2018	\$77,004.00
121	Raviravi, Kubulau	Bua	28	2018	\$79,856.00
122	Bua Primary School	Bua	4	2018	\$11,408.00
123	Naiviqiri Village, Navakasiga	Bua	49	2018	\$139,748.00
124	Naivaka, Navakasiga	Bua	57	2018	\$162,564.00
125	Lot 6&7 Raravula Farm	Bua	1	2018	\$2,852.00
126	Namuavoivoi	Bua	1	2018	\$2,852.00

127	Mataisolevu sett.	Bua	2	2018	\$5,704.00
128	Nadivakarua Kubulau	Bua	1	2018	\$2,852.00
129	Koroinasolo	Bua	1	2018	\$2,852.00
130	Kiobo Kubulau	Bua	1	2018	\$2,852.00
131	Nawaisomo Sett. Cogea, Wainunu	Bua	2	2018	\$5,704.00
132	Dama	Bua	29	2018	\$82,708.00
133	Vunivere	Macuata	21	2009	\$57,596.07
134	Malawai Settlement	Macuata	30	2009	\$82,280.10
135	Muanidevo Settlement	Macuata	15	2009	\$41,140.05
136	Matainadoi	Macuata	12	2009	\$32,912.04
137	Nabiti	Macuata	3	2009	\$8,228.01
138	Namuka-i-cake, Namuka	Macuata	4	2009	\$10,970.68
139	Nabubu, Namuka	Macuata	1	2009	\$2,742.67
140	Visoqo, Namuka	Macuata	3	2009	\$8,228.01
141	Nacereyaga	Macuata	26	2010	\$76,556.22
142	Nasarawaqa	Macuata	12	2010	\$35,333.64
143	Solove, Seaqaqa	Macuata	23	2010	\$67,722.81
144	Batiri, Dreketi	Macuata	17	2010	\$50,055.99
145	Caurokodrika	Macuata	23	2012	\$51,198.00
146	Cawaro, Udu	Macuata	47	2012	\$104,622.00
147	Daku Village, kia Island	Macuata	12	2012	\$26,712.00
148	DruaDrua Isl.	Macuata	43	2012	\$95,718.00
149	DruaDrua school	Macuata	10	2012	\$22,260.00
150	Kawakawavesi, Seaqaqa	Macuata	27	2012	\$60,102.00
151	Matainadoi	Macuata	2	2012	\$4,452.00
152	Muanidevo/Malawai	Macuata	26	2012	\$57,876.00
153	Namakomako, Macuata	Macuata	3	2012	\$6,678.00
154	Naqaraniqoli, Dreketi	Macuata	32	2012	\$71,232.00
155	Naua, Namuka	Macuata	4	2012	\$8,904.00
156	Navai, Seaqaqa	Macuata	25	2012	\$55,650.00
157	Qaranivai	Macuata	22	2012	\$48,972.00
158	Vitina, Dogotuki	Macuata	30	2012	\$66,780.00
159	Vudibasoga Catholic Pri. Sch	Macuata	9	2012	\$20,034.00

160	Vunikodi, Udu	Macuata	13	2012	\$28,938.00
161	Vunivere	Macuata	12	2012	\$26,712.00
162	Cikobia (Vuninuku/Nalele/Vatule)	Macuata	48	2013	\$94,161.60
163	Tadravula, Seaqqa	Macuata	11	2013	\$21,578.70
164	Vafelawa, Batiri	Macuata	6	2013	\$11,770.20
165	Lalakoro/Dagau, Seaqqa	Macuata	59	2013	\$115,740.30
166	Vunimako, Seaqqa	Macuata	17	2013	\$33,348.90
167	Navudi, Seaqqa	Macuata	10	2013	\$19,617.00
168	Savulutu, Seaqqa	Macuata	16	2013	\$31,387.20
169	Korotolutolu, Seaqqa	Macuata	32	2013	\$62,774.40
170	Vudibasoga Primary School	Macuata	9	2013	\$17,655.30
171	Tikilo, Seaqqa	Macuata	7	2013	\$13,731.90
172	Natekateka Settlement, Seaqqa	Macuata	9	2013	\$17,655.30
173	Naocobebe/Korolilai Sett, Nadog	Macuata	15	2013	\$29,425.50
174	Vunikodi, Udu	Macuata	4	2013	\$7,846.80
175	Malawai, Dreketi	Macuata	17	2013	\$33,348.90
176	Kelikoso, Nadogo	Macuata	4	2013	\$7,846.80
177	Saroni Sett, Nadogo	Macuata	10	2013	\$19,617.00
178	Nasea, Seaqqa	Macuata	25	2013	\$49,042.50
179	Naravuka, Seaqqa	Macuata	2	2014	\$6,536.05
180	Solove Sett.	Macuata	2	2014	\$6,536.05
181	Dreketi	Macuata	1	2014	\$3,268.02
182	Lomaloma village, Seaqqa	Macuata	7	2014	\$22,876.17
183	Vatudamu sett, Seaqqa	Macuata	1	2014	\$3,268.02
184	Bureseni sett, Seaqqa	Macuata	28	2014	\$91,504.67
185	Korolevu Sett, Seaqqa	Macuata	21	2014	\$68,628.50
186	Vunikodi, Udu	Macuata	2	2014	\$6,536.05
187	Naua, Namuka	Macuata	1	2014	\$3,268.02
188	Vatuqegevi sett, Namuka	Macuata	1	2014	\$3,268.02
189	Tubatuba sett, Namuka	Macuata	2	2014	\$6,536.05
190	Rauriko village, Dogotuki	Macuata	17	2014	\$55,556.40
191	Dogoi sett, Rauriko, Dogotuki	Macuata	1	2014	\$3,268.02
192	Nukusere, Dogotuki	Macuata	1	2014	\$3,268.02

193	Saroni sett, Dogotuki	Macuata	1	2014	\$3,268.02
194	Nubu sett, Dogotuki	Macuata	1	2014	\$3,268.02
195	Nabutubutu village, Nadogo	Macuata	3	2014	\$9,804.07
196	Kelikoso, Daku Sector	Macuata	27	2014	\$88,236.64
197	Korolailai, Daku Sector	Macuata	6	2014	\$19,608.14
198	Matanadoi, Namuka	Macuata	1	2014	\$3,923.56
199	Naisovivi, Namuka	Macuata	3	2014	\$11,770.68
200	Lakeba, Namuka	Macuata	4	2014	\$15,694.24
201	Nubu	Macuata	10	2014	\$39,235.60
202	Nukusa, Udu	Macuata	8	2014	\$31,388.48
203	Vunikodi, Udu	Macuata	5	2014	\$19,617.80
204	Rauriko	Macuata	3	2014	\$11,770.68
205	Cawalevu Settlement, Vitina	Macuata	4	2014	\$15,694.24
206	Dogotuki Dist School	Macuata	3	2014	\$11,770.68
207	Davoa, Dogotuki	Macuata	1	2014	\$3,923.56
208	Loa Settlement, Vitina	Macuata	1	2014	\$3,923.56
209	Nukusere, Dogotuki	Macuata	1	2014	\$3,923.56
210	Namuka-i-Lau, Dogotuki	Macuata	1	2014	\$3,923.56
211	Nagadoa, Dogotuki	Macuata	1	2014	\$3,923.56
212	Navutunimasi Sett, Dreketi	Macuata	1	2014	\$3,923.56
213	Nasavu, Dogotuki	Macuata	1	2014	\$3,923.56
214	Tikilo, Seaqaqa	Macuata	6	2014	\$23,541.36
215	Vunisiti	Macuata	18	2014	\$70,624.08
216	Sauniduna, Seaqaqa	Macuata	20	2014	\$78,471.20
217	Navakasobu Sett, Seaqaqa	Macuata	15	2014	\$58,853.40
218	Saroni Settlement, Dogotuki	Macuata	1	2015	\$3,923.56
219	Lagi, Dogotuki	Macuata	20	2015	\$78,471.20
220	Vunirara Settlement Naduri	Macuata	7	2015	\$27,464.92
221	Naqumu Naduri	Macuata	26	2015	\$102,012.56
222	Nasea Naduri	Macuata	2	2015	\$7,847.12
223	Qumusea District School	Macuata	4	2015	\$15,694.24
224	Coloci Sett. Seaqaqa	Macuata	20	2015	\$78,471.20
225	Saivou, Seaqaqa	Macuata	3	2015	\$11,770.68

226	Lomaloma, Seaqaqa	Macuata	7	2015	\$27,464.92
227	Navai Primary School	Macuata	5	2015	\$19,617.80
228	Nadogo, Seaqaqa	Macuata	13	2015	\$51,006.28
229	Nasuva, Seaqaqa	Macuata	12	2015	\$47,082.72
230	Lutukina District School	Macuata	5	2015	\$19,617.80
231	Nakanacagi, Seaqaqa	Macuata	1	2015	\$3,923.56
232	Vunimako Sett	Macuata	9	2015	\$35,312.04
233	Drawa Sett, Dreketi	Macuata	1	2015	\$3,923.56
234	Dreketi	Macuata	2	2015	\$7,847.12
235	Nububalavu Sett, Dreketi	Macuata	4	2015	\$15,694.24
236	Vudibasoga	Macuata	1	2015	\$3,923.56
237	Naravuka	Macuata	1	2015	\$3,923.56
238	Tebe Sett, Dogotuki	Macuata	2	2015	\$7,847.12
239	Erimoni Sett, Nakelikoso	Macuata	1	2015	\$3,923.56
240	Ligau, Kia Island	Macuata	24	2015	\$94,165.44
241	Tadravula Sett, Seaqaqa	Macuata	20	2015	\$78,471.20
242	Rokosalase, Seaqaqa	Macuata	3	2015	\$11,770.68
243	Nanivuda, Seaqaqa	Macuata	1	2015	\$3,923.56
244	Nabubu (Upgrade)	Macuata	28	2016	\$80,609.20
245	Nasasa, Daku Sector	Macuata	15	2016	\$49,020.36
246	Vuliaki, Daku Sector	Macuata	11	2016	\$35,948.26
247	Rokolase Sett, Seaqaqa	Macuata	5	2016	\$16,340.12
248	Navai, Seaqaqa	Macuata	2	2016	\$6,536.05
249	Seaqaqa	Macuata	1	2016	\$3,268.02
250	Yaro, Kia Is	Macuata	24	2016	\$78,432.57
251	Naleba	Macuata	21	2016	\$82,394.76
252	Raranikawai	Macuata	2	2016	\$7,847.12
253	KuruKuru	Macuata	30	2016	\$117,706.80
254	Nakelikoso Pri School	Macuata	5	2016	\$19,617.80
255	Sogobiau	Macuata	15	2016	\$58,853.40
256	Qelewara	Macuata	19	2016	\$74,547.64
257	Naua	Macuata	2	2016	\$7,847.12
258	Ravuka, Namuka	Macuata	12	2016	\$47,082.72

259	Visoqo, Namuka	Macuata	1	2016	\$3,923.56
260	Saivou	Macuata	1	2017	\$3,543.63
261	Nubu Sett	Macuata	20	2017	\$70,872.60
262	Dagau, Seaqaqa	Macuata	34	2017	\$120,483.42
263	Navai, Seaqaqa	Macuata	25	2017	\$88,590.75
264	Navakuru	Macuata	2	2017	\$7,087.26
265	Tebe sett	Macuata	1	2017	\$3,543.63
266	Raranikawai	Macuata	1	2017	\$3,543.63
267	Lekutulevu	Macuata	2	2017	\$7,087.26
268	Naseva Sett	Macuata	12	2017	\$42,523.56
269	Yaro Village	Macuata	5	2018	\$14,260.00
270	Kedra Village	Macuata	32	2018	\$91,264.00
271	Qelewara Sett.	Macuata	1	2018	\$2,852.00
272	Vudibasoga Settlement	Macuata	18	2018	\$51,336.00
273	Navoliyaki Sett.	Macuata	1	2018	\$2,852.00
274	Namukalau Village	Macuata	1	2018	\$2,852.00
275	Vitina	Macuata	21	2018	\$59,892.00
276	Nukudamu	Macuata	12	2018	\$34,224.00
277	Loa, Tunuloa	Cakaudrove	43	2008	\$117,934.81
278	Nanuca	Cakaudrove	6	2008	\$16,456.02
279	Kasavu	Cakaudrove	33	2008	\$90,508.11
280	Drekeniwai	Cakaudrove	6	2008	\$16,456.02
281	Viani	Cakaudrove	44	2008	\$120,677.48
282	Kanakana, Tunuloa	Cakaudrove	67	2008	\$183,758.89
283	Valeni, Wailevu	Cakaudrove	10	2008	\$27,426.70
284	Ucunivatu	Cakaudrove	19	2010	\$55,944.93
285	Navutuvutu	Cakaudrove	21	2010	\$61,833.87
286	Dromuninuku	Cakaudrove	56	2010	\$164,890.32
287	Nasinu, Navatu	Cakaudrove	37	2010	\$108,945.39
288	Nasinu Sett, Navatu	Cakaudrove	31	2010	\$91,278.57
289	Navakaoa, Taveuni	Cakaudrove	35	2010	\$103,056.45
290	Bagasau	Cakaudrove	48	2012	\$106,848.00
291	Burotu Sett, Taveuni	Cakaudrove	5	2012	\$11,130.00

292	Dawara Village	Cakaudrove	16	2012	\$35,616.00
293	Drekeniwai	Cakaudrove	4	2012	\$8,904.00
294	Dreketi village, Taveuni	Cakaudrove	1	2012	\$2,226.00
295	Karoko Village, Tunuloa	Cakaudrove	61	2012	\$135,786.00
296	Koroni Sett, Taveuni	Cakaudrove	3	2012	\$6,678.00
297	Lea	Cakaudrove	3	2012	\$6,678.00
298	Malake, Saqani	Cakaudrove	22	2012	\$48,972.00
299	Nagasauva	Cakaudrove	21	2012	\$46,746.00
300	Saqani Settlement	Cakaudrove	10	2012	\$22,260.00
301	Nalele Sett, Taveuni	Cakaudrove	1	2012	\$2,226.00
302	Natokalau Sett, Taveuni	Cakaudrove	3	2012	\$6,678.00
303	Niuwea	Cakaudrove	6	2012	\$13,356.00
304	Salia, Tunuloa	Cakaudrove	44	2012	\$97,944.00
305	Sese Saqani	Cakaudrove	49	2012	\$109,074.00
306	Udukacu Sett, Taveuni	Cakaudrove	11	2012	\$24,486.00
307	Valeni	Cakaudrove	20	2012	\$44,520.00
308	Waimaqera Subdiv., Taveuni	Cakaudrove	43	2012	\$95,718.00
309	Wainigadru Village	Cakaudrove	31	2012	\$69,006.00
310	Waitete Sett, Taveuni	Cakaudrove	5	2012	\$11,130.00
311	Ura Estate	Cakaudrove	1	2012	\$2,226.00
312	Waivula, Navatu	Cakaudrove	9	2012	\$20,034.00
313	Lovoni, Qamea	Cakaudrove	13	2013	\$53,201.20
314	Dreketi, Qamea	Cakaudrove	24	2013	\$98,217.60
315	Togo Settlement, Qamea	Cakaudrove	21	2013	\$85,940.40
316	Korowai Settlement, Qamea	Cakaudrove	8	2013	\$32,739.20
317	Vunimokosoi, Navonu	Cakaudrove	28	2013	\$54,927.60
318	Navuci Sett, Navonu	Cakaudrove	18	2013	\$35,310.60
319	Dawara, Wailevu	Cakaudrove	2	2013	\$3,923.40
320	Naviavia Settlement, Wailevu	Cakaudrove	49	2013	\$96,123.30
321	Waisali, Wailevu	Cakaudrove	15	2013	\$29,425.50
322	Qaralevu sett, Tunuloa	Cakaudrove	9	2013	\$17,655.30
323	Waivula, Navatu	Cakaudrove	2	2013	\$3,923.40
324	Dala Sett, Taveuni	Cakaudrove	15	2013	\$29,425.50

325	Waitabu, Taveuni	Cakaudrove	27	2013	\$52,965.90
326	Waimaqera, Taveuni	Cakaudrove	46	2013	\$90,238.20
327	Qarawalu, Taveuni	Cakaudrove	37	2013	\$72,582.90
328	Mataniwai, Taveuni	Cakaudrove	5	2013	\$9,808.50
329	Delaivuna, Taveuni	Cakaudrove	3	2013	\$5,885.10
330	Navaca, Taveuni	Cakaudrove	2	2013	\$3,923.40
331	Wainiyaku, Taveuni	Cakaudrove	1	2013	\$1,961.70
332	Nabouono, Taveuni	Cakaudrove	1	2013	\$1,961.70
333	Waitete Sett, Taveuni	Cakaudrove	23	2014	\$9,804.07
334	Soqulu village, Taveuni	Cakaudrove	4	2014	\$3,268.02
335	Koroni sett, Taveuni	Cakaudrove	6	2014	\$3,268.02
336	Natokalau Sett, Taveuni	Cakaudrove	3	2014	\$6,536.05
337	Udukacu Sett, Taveuni	Cakaudrove	7	2014	\$26,144.19
338	Waica sett, Taveuni	Cakaudrove	8	2014	\$32,680.24
339	Naniu sett, Taveuni	Cakaudrove	3	2014	\$39,216.29
340	Qacavulo sett, Taveuni	Cakaudrove	1	2014	\$75,164.55
341	Roma Sett, Taveuni	Cakaudrove	1	2014	\$52,288.38
342	Delaivuna, Taveuni	Cakaudrove	2	2014	\$42,484.31
343	Waimaqera Sett, Taveuni (Vatuos)	Cakaudrove	8	2014	\$9,804.07
344	Ura Estate, Taveuni	Cakaudrove	10	2014	\$19,608.14
345	Vurevure Sett, Taveuni (Bainiose)	Cakaudrove	12	2014	\$3,268.02
346	Vurevure Sett, Taveuni	Cakaudrove	23	2014	\$6,536.05
347	Nayarabale Settlement, Vaturova	Cakaudrove	16	2014	\$3,268.02
348	Nadogo village, Saqani	Cakaudrove	13	2014	\$6,536.05
349	Vagani Sett, Nadogo Saqani	Cakaudrove	3	2014	\$3,268.02
350	Naseva Sett, Saqani	Cakaudrove	6	2014	\$3,268.02
351	Dromuninuku Sett, Taveuni	Cakaudrove	1	2014	\$3,268.02
352	Nabogiono Sett, Vuna, Taveuni	Cakaudrove	2	2014	\$13,072.10
353	No. 5 settlement, Vuna, Taveuni	Cakaudrove	1	2014	\$32,680.24
354	Navutuvutu sett	Cakaudrove	2	2014	\$13,072.10
355	Navaca sett, Taveuni	Cakaudrove	1	2014	\$9,804.07
356	Vunimaqo sett	Cakaudrove	1	2014	\$13,072.10
357	Waitabu village, Taveuni	Cakaudrove	1	2014	\$9,804.07

358	Drekeniwai	Cakaudrove	4	2014	\$22,876.17
359	Vunimokosoi sett	Cakaudrove	10	2014	\$130,720.95
360	Vunivavisavi village, Nakobo	Cakaudrove	4	2014	\$13,072.10
361	Naiyala sett, Nakobo	Cakaudrove	3	2014	\$16,340.12
362	Dudui sett, Nakobo	Cakaudrove	4	2014	\$3,268.02
363	Vunikavika/Karoko	Cakaudrove	3	2014	\$6,536.05
364	Wavu village, Vatuova	Cakaudrove	7	2014	\$3,268.02
365	Bokonikai settlements	Cakaudrove	40	2014	\$147,061.07
366	Vatudrai Sett	Cakaudrove	4	2014	\$42,484.31
367	Wairikaba sett	Cakaudrove	5	2014	\$16,340.12
368	Lovonimoli sett	Cakaudrove	1	2014	\$3,268.02
369	Nabua sett	Cakaudrove	2	2014	\$6,536.05
370	Natoa Sett, Nabua	Cakaudrove	1	2014	\$3,268.02
371	Togo village, Qamea	Cakaudrove	45	2014	\$147,061.07
372	Vadravadra Sett, Qamea	Cakaudrove	13	2014	\$42,484.31
373	Vusasivo	Cakaudrove	83	2016	\$238,948.70
374	Drekeniwai	Cakaudrove	53	2016	\$152,581.70
375	Nanuca	Cakaudrove	23	2016	\$66,214.70
376	Vatu, Tawake	Cakaudrove	34	2016	\$128,292.54
377	Bucalevu, Koroalau	Cakaudrove	27	2016	\$101,879.37
378	Vuinadi, Koroalau	Cakaudrove	4	2016	\$15,093.24
379	Nabua, Koroalau	Cakaudrove	32	2016	\$120,745.92
380	Nabua Primary School	Cakaudrove	7	2016	\$26,413.17
381	Koroalau Sett	Cakaudrove	3	2016	\$11,319.93
382	Valovoni, Saqani	Cakaudrove	13	2016	\$49,053.03
383	Moliveitala, Valovoni	Cakaudrove	1	2016	\$3,773.31
384	Yasawa, Saqani	Cakaudrove	17	2016	\$64,146.27
385	Loganiota, Sese	Cakaudrove	1	2016	\$3,773.31
386	Nanuca	Cakaudrove	14	2016	\$52,826.34
387	Kasavu	Cakaudrove	2	2016	\$7,546.62
388	Nasavu Sett, Wailevu	Cakaudrove	22	2016	\$83,012.82
389	Dawara, Wailevu	Cakaudrove	12	2016	\$45,279.72
390	Nailou, Tunuloa	Cakaudrove	21	2016	\$79,239.51

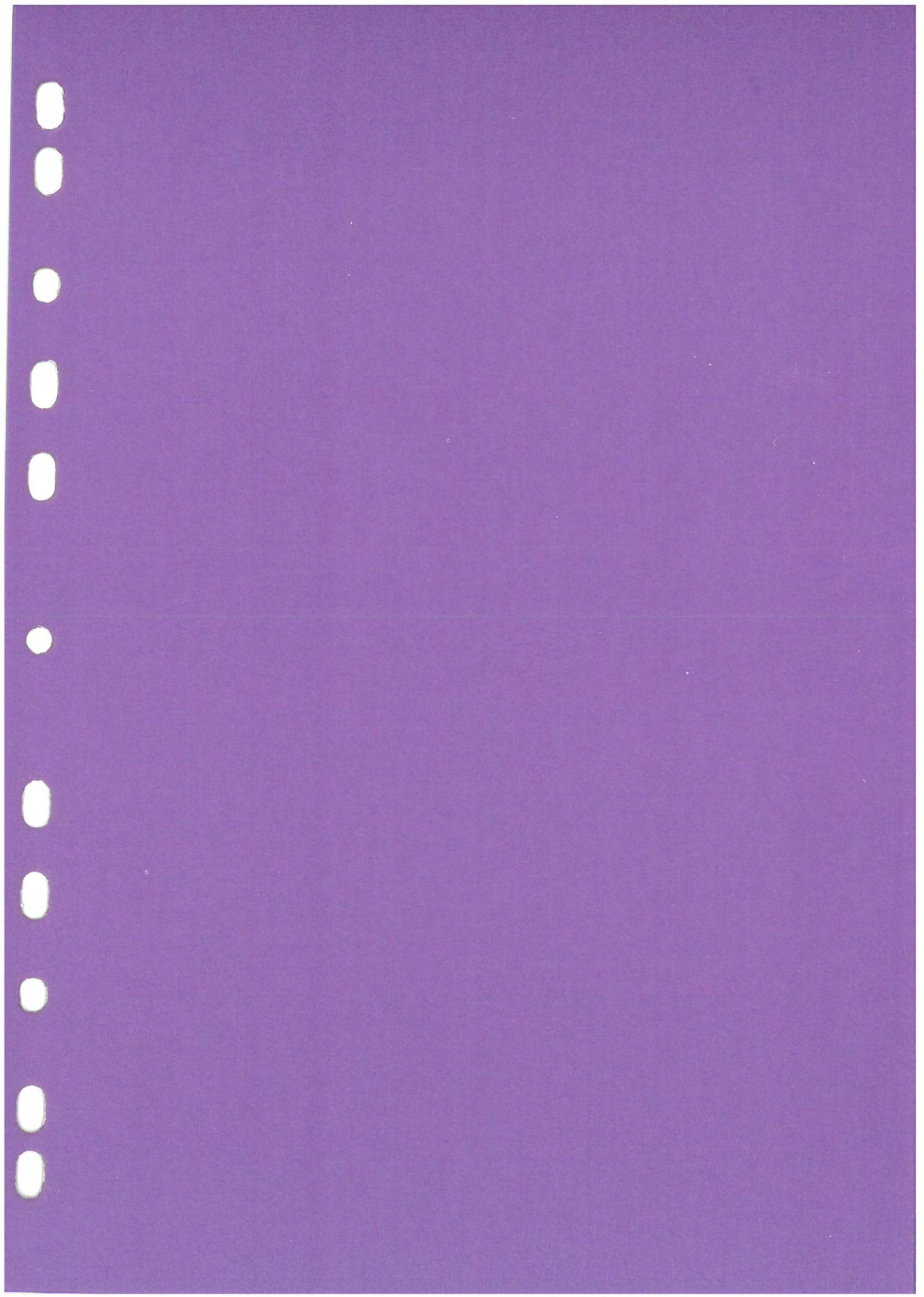
391	Tukavesi, Tunuloa	Cakaudrove	3	2016	\$11,319.93
392	Navutovuto, Karoko	Cakaudrove	3	2016	\$11,319.93
393	Nadawabalavu Sett, Navonu	Cakaudrove	18	2016	\$67,919.58
394	Nawi, Natuvu	Cakaudrove	4	2016	\$15,093.24
395	Drekeniwai	Cakaudrove	5	2016	\$18,866.55
396	Naviavia, Wailevu	Cakaudrove	1	2016	\$3,773.31
397	Karoko, Matanidrawe, Tunuloa	Cakaudrove	16	2016	\$60,372.96
398	Napuka Secondary School	Cakaudrove	19	2016	\$71,692.89
399	Vunisavisavi, Nakobo	Cakaudrove	11	2016	\$41,506.41
400	Dakuniba	Cakaudrove	3	2016	\$11,319.93
401	Bulu & Natakea Sett, Navatu	Cakaudrove	3	2016	\$11,319.93
402	Wainika, Tawake	Cakaudrove	32	2016	\$120,745.92
403	Togaviti, Vaturova	Cakaudrove	26	2016	\$98,106.06
404	Wavu, Vaturova	Cakaudrove	1	2016	\$3,773.31
405	Baleaganiga, Vaturova	Cakaudrove	21	2016	\$79,239.51
406	Vatukuca, Vaturova	Cakaudrove	13	2016	\$49,053.03
407	Vaturamulo, Vaturova	Cakaudrove	2	2016	\$7,546.62
408	Korokoli, Vaturova	Cakaudrove	1	2016	\$3,773.31
409	Nabekavu, Vaturova	Cakaudrove	2	2016	\$7,546.62
410	Nayarabale	Cakaudrove	25	2016	\$94,332.75
411	Kororerega	Cakaudrove	1	2016	\$3,773.31
412	Vatudamu Sett, Suweni	Cakaudrove	10	2016	\$37,733.10
413	Koronatoga	Cakaudrove	22	2016	\$83,012.82
414	Delaivuna sett, Taveuni	Cakaudrove	22	2016	\$83,012.82
415	Waimaqera Sett/Nalovo, Taveuni	Cakaudrove	18	2016	\$67,919.58
416	Qarawalu Sett, Taveuni	Cakaudrove	15	2016	\$56,599.65
417	Navaca Sett, Taveuni	Cakaudrove	6	2016	\$22,639.86
418	Vatuwiri Estate, Taveuni	Cakaudrove	4	2016	\$15,093.24
419	Waitete, Taveuni	Cakaudrove	4	2016	\$15,093.24
420	Navakaoa Sett, Taveuni	Cakaudrove	5	2016	\$18,866.55
421	Pagai Sett, Taveuni	Cakaudrove	7	2016	\$26,413.17
422	Korovou Sett, Taveuni	Cakaudrove	5	2016	\$18,866.55
423	Vunituru Sett, Taveuni	Cakaudrove	1	2016	\$3,773.31

424	Nabaluni Sett, Taveuni	Cakaudrove	4	2016	\$15,093.24
425	Vurevure Sett, Taveuni	Cakaudrove	25	2016	\$94,332.75
426	Nasawa Sett, Taveuni	Cakaudrove	9	2016	\$33,959.79
427	Nakorovou, Vuna, Taveuni	Cakaudrove	4	2016	\$15,093.24
428	Nabouono, Taveuni	Cakaudrove	18	2016	\$67,919.58
429	Koroni Sett, Taveuni	Cakaudrove	1	2016	\$3,773.31
430	Ura, Taveuni	Cakaudrove	2	2016	\$7,546.62
431	Wai Sett, Taveuni	Cakaudrove	13	2016	\$49,053.03
432	Vuna Road, Taveuni	Cakaudrove	3	2016	\$11,319.93
433	Naselesele, Taveuni	Cakaudrove	39	2016	\$147,159.09
434	Yanuca, Qamea	Cakaudrove	24	2017	\$85,047.12
435	Navakawau, Vuna, Taveuni	Cakaudrove	9	2017	\$31,892.67
436	Ura Sett, Taveuni	Cakaudrove	2	2017	\$7,087.26
437	Dromuninuku Sett, Taveuni	Cakaudrove	1	2017	\$3,543.63
438	Roma Sett, Taveuni	Cakaudrove	1	2017	\$3,543.63
439	Vunisalusalu (Wavu), Vaturova	Cakaudrove	1	2017	\$3,543.63
440	Vanuavou, Saqani	Cakaudrove	1	2017	\$3,543.63
441	Navetau, Tunuloa	Cakaudrove	8	2017	\$28,349.04
442	Vuinadi, Koroalau	Cakaudrove	1	2017	\$3,543.63
443	Rokosalase	Cakaudrove	2	2017	\$7,087.26
444	Yacata	Cakaudrove	49	2018	\$139,727.91
445	Kocoma, Qamea	Cakaudrove	78	2018	\$222,424.02
446	Natewa	Cakaudrove	58	2018	\$165,416.00
447	Nasali (Ucunivatu)	Cakaudrove	5	2018	\$14,260.00
448	Soa Settlement, Nakobo	Cakaudrove	1	2018	\$2,852.00
449	Vosasivo, Tunuloa	Cakaudrove	10	2018	\$28,520.00
450	Nadawabalavu Sett.Navonu.	Cakaudrove	1	2018	\$2,852.00
451	Nakuku, Vaturova	Cakaudrove	1	2018	\$2,852.00
452	Baleyaganaga, Vaturova	Cakaudrove	1	2018	\$2,852.00
453	Vatukarao Sett, Saqani	Cakaudrove	2	2018	\$5,704.00
454	Duidui Settlement, Nakobo	Cakaudrove	2	2018	\$5,704.00
455	Kanakana, Tunuloa	Cakaudrove	2	2018	\$5,704.00
456	Kocoma, Qamea	Cakaudrove	78	2018	\$222,456.00

457	Koromakawa Settlement	Cakaudrove	14	2018	\$39,928.00
458	Dawa	Cakaudrove	22	2018	\$62,744.00
459	Dakuniba	Cakaudrove	3	2018	\$8,556.00
460	Qali Settlement, Taveuni	Cakaudrove	17	2018	\$48,484.00
461	Udukacu, Taveuni	Cakaudrove	3	2018	\$8,556.00
462	Matei, Taveuni	Cakaudrove	2	2018	\$5,704.00
463	Tabakau, Vuna, Taveuni	Cakaudrove	28	2018	\$79,856.00
464	Vuna, Taveuni	Cakaudrove	1	2018	\$2,852.00
465	Nakorovou, Vuna, Taveuni	Cakaudrove	88	2018	\$250,976.00
466	Navakawau, Taveuni	Cakaudrove	61	2018	\$173,972.00
467	Navetau, Tunuloa	Cakaudrove	31	2018	\$88,412.00
468	Lavena, Taveuni	Cakaudrove	49	2018	\$139,748.00
TOTAL			6,109		\$16,598,791.35
WESTERN DIVISION					
No.	VILLAGE NAME	PROVINCE	NO.HH	YEAR INSTALLED	PROJECT COST FJD (VIP)
1	Navaga, Magdro	Ba	20	2012	\$44,520.00
2	Naibalebale, Viwa, Yasawa	Ba	48	2012	\$196,435.20
3	Dalomo, Yasawa	Ba	25	2012	\$102,310.00
4	Teci, Yasawa	Ba	21	2012	\$85,940.40
5	Gunu, Yasawa	Ba	68	2012	\$278,283.20
6	Yanuya village, Malolo	Ba	33	2012	\$135,049.20
7	Natia, Viwa Yasawa	Ba	30	2012	\$122,772.00
8	Navunitawa, Vaturu	Ba	6	2013	\$11,770.20
9	Bila, Magdro	Ba	4	2013	\$7,846.80
10	Navaga, Magdro	Ba	4	2013	\$7,846.80
11	Nadevo village, Magdro	Ba	11	2014	\$35,948.26
12	Gunu, Naviti Yasawa	Ba	7	2014	\$22,876.17
13	Nasoqo, Naviti Yasawa	Ba	25	2014	\$81,700.60
14	Naibalebale, Viwa, Yasawa	Ba	4	2014	\$13,072.10
15	Muaira, Naviti	Ba	34	2014	\$111,112.81
16	Somosomo	Ba	74	2014	\$241,833.76
17	Matacawalevu	Ba	53	2014	\$173,205.26

18	Naibalebale, Viwa	Ba		4	2017	\$15,694.24
19	Tamusua, Yasawa	Ba		50	2017	\$196,178.00
20	Soso, Naviti, Yasawa	Ba		87	2017	\$341,349.72
21	Somosomo, Naviti, Yasawa	Ba		1	2017	\$3,923.56
22	Teci, Yasawa	Ba		2	2017	\$7,847.12
23	Bukama, Yasawa	Ba		31	2017	\$121,630.36
24	Yaqeta, Yasawa	Ba		47	2017	\$184,407.32
25	Yasawa- I - Rara, Yasawa	Ba		61	2017	\$239,337.16
26	Vuaki, Nacula, Yasawa	Ba		45	2017	\$176,560.20
27	Vuaki Catholic Mission School	Ba		5	2017	\$19,617.80
28	Nacula, Yasawa	Ba		34	2017	\$120,483.42
29	Natawa, Yasawa	Ba		26	2017	\$92,134.38
30	Teci, Yasawa	Ba		1	2017	\$3,543.63
31	Nadrugu	Ba		31	2018	\$88,412.00
32	Nabukeru, Yasawa	Ba		34	2018	\$96,968.00
33	Natawa	Ba		32	2018	\$91,264.00
34	Nadevo, Mosa	Ba		21	2018	\$59,892.00
35	Yaqeta	Ba		50	2018	\$142,600.00
36	Malevu	Ba		38	2018	\$108,376.00
37	Tavewa	Ba		10	2018	\$28,520.00
38	Namatayalevu	Ba		46	2018	\$131,192.00
39	Tamusua	Ba		9	2018	\$25,668.00
40	Bukama, Yasawa	Ba		50	2018	\$142,600.00
31	Nadrugu	Ba		31	2018	\$88,399.60
32	Nadevo, Magodro	Ba		21	2018	\$59,883.60
33	Yanuya, Malolo	Nadroga		78	2014	\$254,905.86
34	Malolo District School	Nadroga		11	2017	\$43,159.16
35	Yarolevu, Mana	Nadroga		41	2017	\$160,865.96
36	Solevu, Malolo	Nadroga		10	2017	\$39,235.60
37	Saru & Vunayawa	Nadroga		32	2017	\$125,553.92
38	Tavua, Malolo	Nadroga		59	2017	\$231,490.04
39	Yanuya, Malolo	Nadroga		2	2017	\$7,847.12
40	Yaro, Malolo	Nadroga		19	2017	\$74,547.64

41	Korolevu and Namuka Sett	Nadroga	15	2017	\$53,154.45
42	Nabuta tau, Navatusila	Navosa	16	2010	\$47,111.52
43	Nabuta tau, Navatusila	Navosa	21	2012	\$46,746.00
44	Nasauvakarua	Navosa	4	2014	\$13,072.10
45	Natoka village	Navosa	2	2014	\$6,536.05
46	Mare village	Navosa	1	2016	\$3,268.02
47	Matokana, Nasikawa	Navosa	2	2016	\$7,847.12
48	Nasaunokonoko	Navosa	3	2016	\$11,770.68
49	Thomas Baker Memorial School	Navosa	10	2016	\$39,235.60
50	Nukuilau	Navosa	13	2016	\$51,006.28
51	Tuvavatu, Nanoko	Navosa	3	2016	\$11,770.68
52	Mare/Tokoni	Navosa	6	2016	\$23,541.36
53	Nabuta tau, Navatusila	Navosa	8	2016	\$31,388.48
54	Nadrugu	Navosa	9	2016	\$35,312.04
55	Nakasayaga	Navosa	6	2016	\$23,541.36
56	Sasa Sett, Magodro	Navosa	2	2014	\$7,847.12
57	Nawairable Village	Navosa	39	2018	\$111,228.00
58	Matokana Village	Navosa	24	2018	\$68,448.00
59	Waibasaga Village	Navosa	11	2018	\$31,372.00
60	Namasimasi Settlement	Navosa	7	2018	\$19,964.00
61	Namacawa Village	Navosa	21	2018	\$59,892.00
62	Draubuta	Navosa	65	2018	\$185,380.00
63	Ovalau, Nasau	Ra	30	2012	\$66,780.00
64	Nayavutoka, Nakorotubu	Ra	28	2013	\$54,927.60
65	Namara, Nalawa	Ra	15	2013	\$29,425.50
66	Narau sett, Mataso	Ra	34	2013	\$66,697.80
67	Nakorovou village and settl, Nalav	Ra	2	2014	\$6,536.05
68	Vunitivi, Naiyalayala	Ra	19	2017	\$67,328.97
69	Namara, Nalawa	Ra	12	2017	\$42,523.56
70	Nukulau	Ra	18	2018	\$51,336.00
71	Namara, Nalawa	Ra	1	2018	\$2,852.00
TOTAL			1,933		\$6,420,262.49
TOTAL NUMBER OF SYSTEM INSTALLED			11626		\$34,409,343.62



PART C
(Ref. 40.11)
11

ition
ted

FICAC Headquarters
Independent Commission Against Corruption
Reverend John Hunt House, Saint Fort Street
PO Box 2335, Government Buildings
Suva, Fiji
Phone: (679) 3310290
Fax: (679) 3310297

Attention: Mr Sen Jit

Dear Sir

RE: CONFIRMATION ON THE STATUS OF DIVISIONAL ENGINEER CENTRAL EASTERN CASE

1. We refer to your letter dated 23 July 2018 and the meeting held between our Manager Legal Mr Rashmi Aslam and the Principal Accounts Officer, Mr Sen Jit.
2. As you are well aware, the Fiji Independent Commission Against Corruption (FICAC) conducted comprehensive investigations against certain former employees of the Public Works Department (as it then was) for misuse of public funds. It was revealed in the investigations that an organized group of employees attached to the accounts division in DECE colluded with some proprietors of small business and systematically syphoned out Government funds.
3. Upon completion of investigations, former employees were charged for abuse of office and causing loss to Government along with the other accomplices (business personals), who gained the undue financial advantage.
4. Altogether 5 cases were filed in the High Court and 1 case in the Magistrates Court. As of now, 2 cases (consolidated into 1 trial proper) have been successfully concluded in the High Court and the accused persons are currently serving their respective terms of imprisonments. Other 5 cases are still pending in Court awaiting trial dates to be fixed in due course. However, few accused also pleaded guilty in those pending cases and awaiting their sentences to be given by the High Court on 13 August 2018.
5. All these cases are complex fraud cases which require lengthy investigations and prosecutions.
6. The total sum of money syphoned out through this scam is undetermined. The total sum stated in all 6 cases charged in the courts is approximately FJS 510,000. However, we understand the actual amount could well exceed the amount stated in the cases. During the investigation, FICAC noticed that the accused were destroying a large amount of documentary evidence such as bogus purchase orders and payment vouchers and therefore, it is very difficult to determine the actual amount that was misused. It is our considered view via findings of the investigations that the actual amount of embezzlement is well above the amounts stated in the cases. The amounts stated in the cases were the amounts that could be proven in the Court of Law with available documentary evidence.
7. We hope that the above explanation is sufficient for the audit purposes.

Thank you.

Yours faithfully

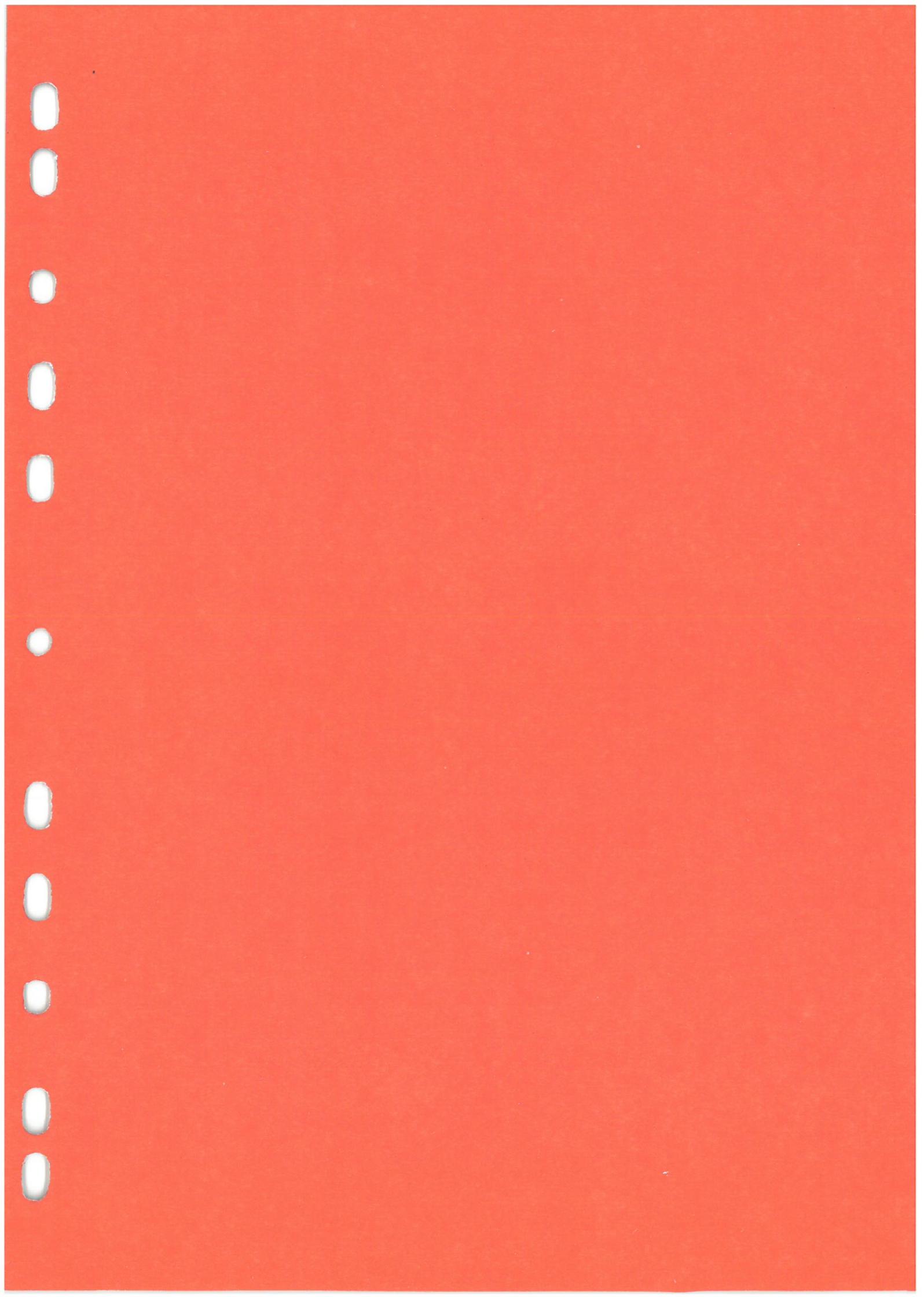

George Langman
Deputy Commissioner

13 August 2018

All correspondence must be addressed to the Deputy Commissioner and sent to the FICAC Headquarters

Website: www.ficac.org.fj

Email: info@ficac.org.fj



PART C
(Ref. 40.12)
#12

CTURE AND TRANSPORT

ED SHEET

DIVISION

NTITY:

Joinery

JRS#:

16-01-19

JOB DES

agpole.

ESTIMATE

ADD VARIATIONS: 10-80

TOTAL COST: 120-

CLIENT: Kelton Marketing

ESTIMATE COMPLETION TIME: 3 weeks

ESTIMATE LABOUR COSTS: 36-00

ESTIMATE MATERIAL COSTS: 84-00

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COSTS: 120-

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE [Signature]

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE [Signature]

FUNDS RECEIVED: 120- BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: RR # 627636

ACCOUNT NUMBER: 44025 | 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

JOINERY
SHOP

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: 36-00

ESTIMATE MATERIAL COSTS: 84-00

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COST: 120-00

ACTUAL LABOUR COSTS: 30-00

ACTUAL MATERIAL COSTS: 56-60

ACTUAL OTHER COSTS: —

ACTUAL TOTAL COSTS: 86-60

SURPLUS/DEFICIT: 33-40

CERTIFIED CORRECT: ACCOUNTING HEAD: *Saint*

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Forsman SIGNATURE *CF*

APPROVED BY: DESIGNATION Supervisor SIGNATURE *Amee*

DATE OF COMPLETION OF JOB: 24/01/2019

CONFIRMED BY DES: *Jr 20/6/19*

JOB COMPLETED

FIJI REVENUE RECEIPT

Station: DECE

16. 01. 19. 62-7636 R

RECEIVED from Kelton Marketing
the sum stated below on account of
Indoor Flagpole

INFRASTRUCTURE, TRANSPORT,
METEOROLOGICAL SERVICES

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj



TIN: 90-00089-0-2

Allocation	\$	c
4025910	120	-
21099		
Total:	\$ 120	-

[Signature]
Signature of Receiving Officer

CASH
CHEQUE NBCR 5939 of FT042
15/01/19

QUOTATION

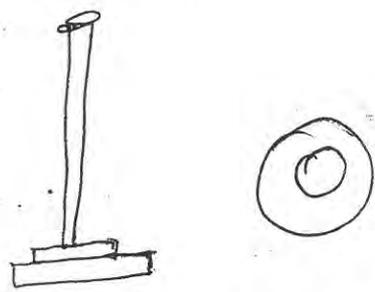
Quotation No: 205/19

Date: 11.01.19

9987394 - JETA 101

We have the great pleasure in issuing this quotation for the following:

Item No.	Description	Quantity	Unit Cost (\$)	Amount (\$)
01.	Indoor Flagpole - 2300 High with Round Base			109.20



Order Amount	\$ 109.20
Plant Hire	\$ 0.00
Vat (9%)	\$ 10.80
Total Cost	\$ 120.00 (VIP)

For any further information and clarification please do not hesitate to contact the Actg. Supervisor High Grade Joinery, Mr. Abinesh Bhan on 9295315.

[Signature]
M. RATUKI (Ms.)
Actg. Divisional Engineer Works Central Eastern

This Quotation is valid for 90 days only

PAID	
Cheque No.	005939
Date	15/1/19
Amt.	\$ 120.00
30/60/90 Days	
Accepted on:	

[Handwritten mark]

G.P. Form No. 104

Bank Lodgement Form
GOVERNMENT OF FIJI

Date 16.01.19.

Received by the Bank of WBC

Branch Suva to be placed to the

CREDIT OF PUBLIC ACCOUNT—GOVERNMENT OF FIJI the sum of

Sevini 700 Dollars Five Cents

A/c No. 9800014858

Paid in by WBC OC

Department 4083 - PWD

Station Main Bany



Notes	570 -
Coins	2 05
Cheques	200 -
TOTAL	\$ 772 05

Drawer/Account No.	Bank	Branch	Amount	Drawer/Account No.	Bank	Branch	Amount
<u>Kelton Investment WBC</u>	<u>WBC</u>	<u>Suva</u>	<u>120 -</u>				
<u>AG's Office</u>	<u>WBC</u>	<u>Suva</u>	<u>80 -</u>				
			<u>\$ 200 -</u>				

BBB

2018 01 19

P/10/01

REVENUE COLLECTOR'S CASH ANALYSIS SHEET

DEPARTMENT/SECTION

DEC 11

Date	Received from	Receipt Number	Amount		Allocations													
			₹	P	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.						
16.01.19	M&E Office	62134	00	-														
	Samuela Booklini	✓ 635	572	05	✓	572	05											
	Kelton Marketing	✓ 636	120	-	✓	120	-											
TOTAL			712	05		712	05											

Checked by: (H.Q.)

16/01/19

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: DEWCE TMA ENTITY: Joiny

JRS#: 158 /18-19 DATE: 15-01-19

JOB DESCRIPTION: Tender Box - JS 021/18-19

ESTIMATE COST: 72-80

ADD VARIATIONS: 7-20

TOTAL COST: 80

CLIENT: Audi for General office

ESTIMATE COMPLETION TIME: 3 Hours

ESTIMATE LABOUR COSTS: 36-00

ESTIMATE MATERIAL COSTS: 44-00

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COSTS: 80

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE [Signature]

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE [Signature]

FUNDS RECEIVED: 80 — BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: RR # 627634

ACCOUNT NUMBER: 440251 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

JOB COMPLETED

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: 36-00
ESTIMATE MATERIAL COSTS: 44-00
ESTIMATE OTHER COSTS: —
ESTIMATE TOTAL COST: 80-00

ACTUAL LABOUR COSTS: 36-31
ACTUAL MATERIAL COSTS: 35-28
ACTUAL OTHER COSTS: —
ACTUAL TOTAL COSTS: 71-59
SURPLUS/DEFICIT: 8-41
CERTIFIED CORRECT: ACCOUNTING HEAD: Saul

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Farmhand SIGNATURE [Signature]
APPROVED BY: DESIGNATION Supervisor SIGNATURE [Signature]
DATE OF COMPLETION OF JOB: 12/12/2018
CONFIRMED BY DES: [Signature]





**THE MINISTRY OF INFRASTRUCTURE, TRANSPORT,
DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES**

Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj



Ministry of Infrastructure, Transport
Disaster Management & Meteorological
Services

TIN: 90-00089-0-2

QUOTATION

From: Joinery Shop, Walu Bay
To : Auditor General Office
Contact: Mr. Esala T Niubalavu

Quotation No 166/19

Date: 05/12/2018

We have the great pleasure in issuing this quotation for the following:

Item No.	Description	Quantity	Unit Cost (\$)	Amount (\$)
01.	Tender Box – 380(L)x240(W)x280(H)	01	72.80	72.80

Order Amount \$ 72.80
Plant Hire \$ 0.00
Vat (9%) \$ 7.20
Total Cost \$ 80.00 (VIP)

For any further information and clarification please do not hesitate to contact the Actg. Supervisor High Grade Joinery, Mr. Abinesh Bhan on 9295315.

M. RATUKI (Ms.)
Actg. Divisional Engineer Works Central Eastern

This Quotation is valid for 90 days only



PURCHASE ORDER

OFFICE OF THE AUDITOR GENERAL

(Please Return This Copy with Goods)

Page: 1 of 1

Vendor: MITT001

MITT JOINERY WORKSHOP
MINISTRY OF INFRASTRUCTURE
SUVA

Order No.	PO09101-000212
Order Date.	6 Dec 2018

Part or Service Description	Quantity	Unit Price	Extension
TENDER BOX-380(L)X240(W)X280(H)	1	80.00	80

Items ordered via purchase orders must be quoted at the VAT exclusive price per item with the VAT shown separately.

Original & duplicate purchase order to be sent to Supplier. Duplicate order should be returned to purchasing department with invoice.

Order Amount:	80.00
VAT (9%)	0.00
Total Amount:	80.00

Ship To

OFFICE OF THE AUDITOR GENERAL
LEVEL 8 RATU SUKUNA HOUSE
MACARTHUR STREET
0901

Name: Thomas P... .. Designation: MES

Authorised by: [Signature]

I certify that the above ordered items have been received in good condition & according to other specifications in this Order.

Date of receipt: _____

Name: _____ Designation: _____

Received by: _____



**MINISTRY of INFRASTRUCTURE TRANSPORT
DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES**

INVOICE

Office of the Auditor General
Level 8 Ratu Sukuna House
Macarthur Street
Suva

Invoice No:	JS021/18-19
Invoice Date:	06.12.18
Job Number:	
Credit Terms	30 Days

Phone No: 3315733

Fax No: 3307784

TIN: 90-00089-0-2

Order No.	Description	Qty	Unit Cost	Amount
PO09101-000212	1. Tender Box – 380(L) x240(W) x280(H)	01	72.80	72.80

TOTAL AMOUNT

\$ 72.80

Plant Hire

\$ 0.00

Vat 9%

\$ 7.20

Total Cost

\$ 80.00 (VIP)

Please remit to: TRADE AND MANUFACTURING ACCOUNT
DIVISIONAL ENGINEER CENTRAL EASTERN,
JOINERY SECTION,
RONA STREET, WALU BAY,
SUVA.

WBC Bank Account: 9800014858

Consolidated Fund Account- Dept. of Works, DECE, Suva

Bank Lodgement Form
GOVERNMENT OF ILL

Date 16.01.19

Received by the Bank of WBA

WBA

Branch Stiva

to be placed to the

CREDIT of PUBLIC ACCOUNT--GOVERNMENT OF ILL the sum of

Seven Hundred €

Seventy

NO

Dollars

Five

Cents

A/c No.

9800011858

Paid in by

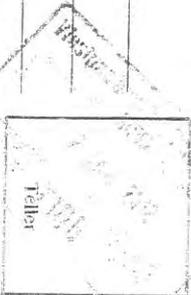
WBA 06

Department

4083 - PWD

Station

Main Bldg



Notes	570	-
Coins	2	05
Cheques	200	-
TOTAL	\$ 772	05

Drawer/Account No.	Bank	Branch	Amount	Drawer/Account No.	Bank	Branch	Amount
<u>Kelton Investment</u>	<u>WBC</u>	<u>Stiva</u>	<u>120</u>				
<u>HG's Office</u>	<u>BSP</u>		<u>80</u>				
			<u>\$ 200</u>				

20 NT 20 NT

P/1/10/01

REVENUE COLLECTOR'S CASH ANALYSIS SHEET

DEPARTMENT/SECTION

DEC 19

Date	Received from	Receipt Number	Amount		Allocations														
			IN	OUT	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.	Rev.				
12/01/19	ME's Office	6534	90	-	80														
	Samuel Boatman	635	572	05	572	05													
	Kelton Marketing	636	120	-	120	-													
TOTAL			712	05	712	05													

GP 96

Checked by:
(H.Q.)

12/01/19

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: DEWCE TMA ENTITY: Joinery

JRS#: 73 /18-19 DATE: 31-08-18

JOB DESCRIPTION: Single Bed Solid for Drivers Room. House Masonry Day

ESTIMATE COST: 286-02

ADD VARIATIONS: —

TOTAL COST: 286.02

CLIENT: Judicial Dept

ESTIMATE COMPLETION TIME: 9 Hours

ESTIMATE LABOUR COSTS: 108-00

ESTIMATE MATERIAL COSTS: 178-02

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COSTS: 286.02

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE [Signature]

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE [Signature]

FUNDS RECEIVED: 286.02 BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: RR # 627507

ACCOUNT NUMBER: 44025 / 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

JOB COMPLETED

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: 108-00

ESTIMATE MATERIAL COSTS: 178-02

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COST: 286-02

ACTUAL LABOUR COSTS: 102-00

ACTUAL MATERIAL COSTS: 138-83

ACTUAL OTHER COSTS: —

ACTUAL TOTAL COSTS: 240-83

SURPLUS/DEFICIT: 45-19

CERTIFIED CORRECT: ACCOUNTING HEAD: *Said*

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION *F. M. M. M. M.* SIGNATURE *[Signature]*

APPROVED BY: DESIGNATION *Supervisor* SIGNATURE *[Signature]*

DATE OF COMPLETION OF JOB: *31/08/2018*



CONFIRMED BY DES: *[Signature]*

Ats hay



PURCHASE ORDER

JUDICIAL DEPARTMENT

(Please Return This Copy with Goods)

Vendor: **GOVER005**

MINISTRY OF INFRASTRUCTURE & T
P O BOX 2603.
GOVERNMENT BUILDINGS

Order No.	PO11999-001696
Order Date.	27 Aug 2018

Part or Service Description	Quantity	Unit Price	Extension
SOLID WOODEN BED-DRIVERS ROOM GEORGE 9922037 Govt Budget	1	286.02	286.02

Items ordered via purchase orders must be quoted at the VAT exclusive with the VAT shown separately.

Original & duplicate purchase order to be sent to Supplier. Duplicate order should be returned to purchasing department with invoice.

JUDICIAL DEPT.
P. O. BOX 2443,
GOVT. BLDG.
SUVA

Order Amount:	286.02
VAT (9%)	0.00
Total Amount:	286.02

Ship To

JUDICIAL DEPARTMENT
GOVERNMENT BUILDINGS OLD WING
VICTORIA PARADE
0903

Name: Ms Vasundra Pam Designation: MF

Authorised by: [Signature]
FOR CHIEF REGISTRAR HIGH COURT

I certify that the above ordered items have been received in good condition & according to other specifications in this Order.

Date of receipt: 28/8/18

Name: George Designation: AFRO

Received by: [Signature]

Bank Lodgement Form
GOVERNMENT OF FIJI

Date 03.07.13

Received by the Bank of WBC

CREDIT OF PUBLIC ACCOUNT—GOVERNMENT OF FIJI the sum of Five Hundred Twenty Branch Suva to be placed to the

A/c No. 9800014858

Paid in by Murphy/Oz

Department 4083 - PWD

Station Main Bldg



Notes	250	-
Coins	2	90
Cheques	286	02
TOTAL	\$ 538	92

Drawer/Account No.	Bank	Branch	Amount	Drawer/Account No.	Bank	Branch	Amount
<u>Judicial Dept</u>	<u>WSP</u>	<u>Suva</u>	<u>286 02</u>				

3/9

51 000 0000

11 000 000

REVENUE COLLECTOR'S CASH ANALYSIS SHEET

DEPARTMENT/SECTION

DECE

Date	Received from	Receipt Number	Amount	Allocations															
				Rev.	Rev.	Rev.	Rev.												
03.09.18	Judicial Dept Jim Chew	627501 ✓ 508	286 02 252 90	1102519101 210199															
TOTAL			538 92	538 92															

GP 96

Checked by: 
(H.Q.)

03/09/18

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: DEWCE TMA ENTITY: Joinery

JRS#: 141 /18-19 DATE: 12-12-18.

JOB DESCRIPTION: Suggestion. Box. 3 Nos.

ESTIMATE COST: 240-00

ADD VARIATIONS: —

TOTAL COST: 240-00.

CLIENT: Ministry of Justice.

ESTIMATE COMPLETION TIME: 7 Hours

ESTIMATE LABOUR COSTS: 84-00

ESTIMATE MATERIAL COSTS: 156-00

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COSTS: 240-00

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE [Signature]

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE [Signature]

FUNDS RECEIVED: 240-00 BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: RR # 627617

ACCOUNT NUMBER: 440251 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

JOB COMPLETED

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: 84-00

ESTIMATE MATERIAL COSTS: 156-00

ESTIMATE OTHER COSTS: —

ESTIMATE TOTAL COST: 240-00

ACTUAL LABOUR COSTS: 77-72

ACTUAL MATERIAL COSTS: 114-01

ACTUAL OTHER COSTS: —

ACTUAL TOTAL COSTS: 191-73

SURPLUS/DEFICIT: 48-27

CERTIFIED CORRECT: ACCOUNTING HEAD: *Saud*

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Foreman SIGNATURE *SM*

APPROVED BY: DESIGNATION Supervisor SIGNATURE *Amee*

DATE OF COMPLETION OF JOB: 12/12/2018

CONFIRMED BY DES: *Amee 20/1/19*



MINISTRY OF INFRASTRUCTURE & TRANSPORT



Divisional Engineer [Works] Central/Eastern
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji

Telephone: (679) 3315-733

Facsimile: (679) 3307-784

TIN: 90-00089-0-2

QUOTATION

From: Joinery Shop, Walu Bay

Quotation No 19/19

To: Judicial Department

Date: 17/08/2018

Contact: rprasad@justice.gov.fj

We have the great pleasure in issuing this quotation for the following:

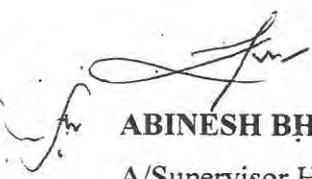
Item No.	Description	Quantity	Unit Cost (\$)	Amount (\$)
01.	Suggestion Box	01	72.80	72.80

Order Amount \$ 72.80

Plant Hire \$ 0.00

Vat (9%) \$ 7.20

\$ 80.00(VIP)


ABINESH BHAN

A/Supervisor HG Joinery

for: DIVISIONAL ENGINEER WORKS CENTRAL EASTERN

JOINERY

This Quotation is valid for 90 days only

PURCHASE ORDER

MINISTRY OF JUSTICE

(Please Return This Copy with Goods)

Page: 1 of 1



Vendor: **MINIS003**

MIN.OF INFRASTRUCTURE&TRASPORT
WALU BAY

Order No.	PO91995-000099
Order Date.	24 Aug 2018

Part or Service Description	Quantity	Unit Price	Extension
SUGGESTION BOX	1	73.395	73.4
SUGGESTION BOX	1	73.39499	73.39
SUGGESTION BOX	1	73.39499	73.39

Items ordered via purchase orders must be quoted at the VAT exclusive price per item with the VAT shown separately.

Original & duplicate purchase order to be sent to Supplier. Duplicate order should be returned to purchasing department with invoice.

Order Amount:	220.18
VAT (9%)	19.82
Total Amount:	240.00

Ship To

MINISTRY OF JUSTICE
LEVEL 1 SUVAVOU' HOUSE
VICTORIA PARADE
1515

Name: Jessica Chand Designation: SAO

Authorised by: [Signature]

I certify that the above ordered items have been received in good condition & according to other specifications in this Order.

Date of receipt: _____

Name: _____ Designation: _____

Received by: _____



MINISTRY of INFRASTRUCTURE AND TRANSPORT

INVOICE

Ministry of Justice
Level 1 Suvavou House
Victoria Parade
Suva

Invoice No:	JS014/18-19
Invoice Date:	24.10.18
Job Number:	
Credit Terms	30 Days

Phone No: 3315733

Fax No: 3307784

TIN: 90-00089-0-2

Order No.	Description	Qty	Unit Cost	Amount
PO91995-000099	Suggestion Box	03	73.39	220.18

**Divisional Engineer (Works)
Central / Eastern**

TOTAL AMOUNT

\$ 220.18

Plant Hire

\$ 0.00

Vat 9%

\$ 19.82

Total Cost

\$ 240.00 (VIP)

Please remit to: TRADE AND MANUFACTURING ACCOUNT
DIVISIONAL ENGINEER CENTRAL EASTERN,
JOINERY SECTION,
RONA STREET, WALU BAY,
SUVA.

WBC Bank Account: 9800014858

Consolidated Fund Account- Dept. of Works, DECE, Suva

**Bank Lodgement Form
GOVERNMENT OF FIJI**

Date 12.12.18.

Received by the Bank of NBC

Branch Suva to be placed to the
 CREDIT of PUBLIC ACCOUNT - GOVERNMENT OF FIJI the sum of Two thousand Dollars and 100 Cents
Handwritten \$ 1975 Eighteen Dollars

Ac No. 9800011858

Paid in by W. D. L. O. C.

Department 14082 - VNU

Station Waima Bay



Notes	1975	-
Coins	3	80
Cheques	240	-
TOTAL	\$2,218	80

Drawer/Account No.	Bank	Branch	Amount	Drawer/Account No.	Bank	Branch	Amount
<u>Justice Dept</u>	<u>BSP</u>	<u>Suva</u>	<u>240</u>	<u>[Signature]</u>			

08 9155 08 9155

Handwritten notes

REVENUE COLLECTOR'S CASH ANALYSIS SHEET

DEPARTMENT/SECTION

DECE

Date	Received from	Receipt Number	Amount		Rev.	Allocations												
						Rev.	Rev.	Rev.	Rev.									
12.18	Isikeli Lavivala	627615	250-	250-														
	Tomu Guroide	✓ 616	100-	100-														
	Min. of Justice	✓ 617	240-	240-														
	Father Mikes	✓ 618	1,628 80	1,628 80														
TOTAL																		

Checked by: *[Signature]*
(H.O.) *12/18/18*

GP 96

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: _____ DEWCE _____ TMA ENTITY: P/shop

JRS#: 96 /19-10 DATE: 31-07-19

JOB DESCRIPTION: PS027 PS023 /18-19
Comm Job

ESTIMATE COST: _____

ADD VARIATIONS: _____

TOTAL COST: 943.65

CLIENT: Building - DECE

ESTIMATE COMPLETION TIME: _____

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COSTS: 943.65

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE [Signature]

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE [Signature]

FUNDS RECEIVED: 943.65 BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: EFT

ACCOUNT NUMBER: 44025 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION



CLOSURE OF IRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: 943.65

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COST: 943.65

ACTUAL LABOUR COSTS: 115.18

ACTUAL MATERIAL COSTS: 192.88

ACTUAL OTHER COSTS: 56.50

ACTUAL TOTAL COSTS: 364.56

SURPLUS/DEFICIT: 579.09

CERTIFIED CORRECT: ACCOUNTING HEAD: _____

PHYSICAL COMPLETION

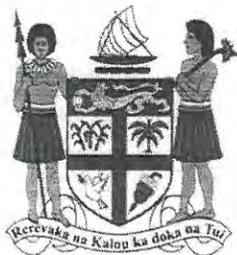
CERTIFIED BY: DESIGNATION Supervisor SIGNATURE [Signature]

APPROVED BY: DESIGNATION Senior Construction Eng. SIGNATURE [Signature]

DATE OF COMPLETION OF JOB: _____

JOB COMPLETED

CONFIRMED BY DES: [Signature]



THE MINISTRY OF INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES



Nasilivata House
87, Ratu Mara Road, Samabu
Private Mail Bag, Suva, Fiji

Divisional Engineer [Works] Central/Eastern
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji

Telephone: (679) 3315-733
Facsimile: (679) 3307-784

Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

TIN: 90-00089-0-2

QUOTATION

From: Plumber Shop, Walu Bay

Quotation No PS056/19

To: Administration Officer for Health

Date: 09/07/2019

Attention: Mr. Shiri Ram

RE: ESTIMATE COST FOR THE BLOCKED SEWER WASTE PIPE LINE AT THE
ED & SOPD, CWM HOSPITAL.

We have the great pleasure in issuing this quotation for the above stated works. The estimated cost of work is **four hundred thirty nine dollars (\$504.65)**. Below is the breakdown of costs and scope of works

	Description	Cost
1	Plant Hire	\$ 110.00
2	Vat (9%)	\$ 9.90
3	Wages	\$ 384.75
	TOTAL	\$ 504.65 (VIP)

Scope of Work

- ❖ Site inspection & Quote
- ❖ Removing of manhole lid
- ❖ OHS procedure is exercised – wearing of proper protective clothing, rubber gloves and gas mask
- ❖ Using of flexible steel rod into 4'' PVC pipe to rid of blockage
- ❖ Using of fabricated tool to dig into blockage and removing it
- ❖ Clean up
- ❖ Final inspection

Please make payment to our Cashier at the Divisional Engineer Works Central Eastern Accounts Office at Rona Street for works to be carried out. If you have any further queries, please don't hesitate to contact Mr. Tomu Dari on 3315733/7358092.

T. RAVU (Mr.)

Actg. Divisional Engineer Works Central Eastern

THIS QUOTATION IS VALID FOR 90 DAY ONLY



Ministry of Infrastructure, Transport
Disaster Management & Meteorological
Services

MINISTRY of INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES

INVOICE

Ministry of Health

Attention: Mr. Siri Ram

Invoice No:	PS 023 /2018-19
Invoice Date:	09/07/2018-19
Job Number:	
Credit Terms	30 Days

TIN: 90-00089-0-2

Order No.	Description	Qty.	Unit Cost	Amount
	The blocked sewer waste pipe line @ the ED & SOPD, CWM Hospital.			504.65

TOTAL AMOUNT	\$ 494.75
VAT (9%)	\$ 9.90
INVOICE TOTAL	\$ 504.65

T. Dari (Mr)

Acting Supervisor Plumbershop

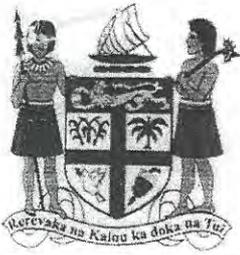
(Plumber Supervisor)

Please remit to: **Divisional Engineer (Works) Central/Eastern,**

PLUMBERSHOP,

RONA STREET, WALU BAY,

SUVA.



**THE MINISTRY OF INFRASTRUCTURE, TRANSPORT,
DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES**



Nasilivata House
87, Ratu Mara Road, Samabu
Private Mail Bag, Suva, Fiji

Divisional Engineer [Works] Central/Eastern
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji

Telephone: (679) 3315-733

Facsimile: (679) 3307-784

TIN: 90-00089-0-2

QUOTATION

From: Plumber Shop, Walu Bay

Quotation No PS052/19

To: Administration Officer for Health

Date: 12/06/2019

Attention: Mr. Shiri Ram

RE: ESTIMATE COST FOR THE BLOCKED SEWER WASTE PIPE LINE AT THE
SOPD, CWM HOSPITAL.

We have the great pleasure in issuing this quotation for the above stated works. The estimated cost of work is **four hundred thirty nine dollars (\$ 439.00)**. Below is the breakdown of costs and scope of works

	Description	Cost
1	Plant Hire	\$ 100.00
2	Vat (9%)	\$ 9.00
3	Wages	\$ 330.00
	TOTAL	\$ 439.00 (VIP)

Scope of Work

- ❖ Site inspection & Quote
- ❖ Removing of manhole lid
- ❖ OHS procedure is exercised – wearing of proper protective clothing, rubber gloves and gas mask
- ❖ Using of flexible steel rod into 4'' PVC pipe to rid of blockage
- ❖ Using of fabricated tool to dig into blockage and removing it
- ❖ Using waste truck to suck out block material
- ❖ Water test
- ❖ Clean up
- ❖ Final inspection

Please make payment to our Cashier at the Divisional Engineer Works Central Eastern Accounts Office at Rona Street for works to be carried out. If you have any further queries, please don't hesitate to contact Mr. Tomu Dari on 3315733/7358092.

T. RAVU (Mr.)

Actg. Divisional Engineer Works Central Eastern

THIS QUOTATION IS VALID FOR 90 DAY ONLY



Ministry of Health

Attention: Mr. Siri Ram

Invoice No:	PS 019 /2018-19
Invoice Date:	27/06/2018-19
Job Number:	
Credit Terms	30 Days

TIN: 90-00089-0-2

Order No.	Description	Qty.	Unit Cost	Amount
	The blocked sewer waste pipe line @ the SOPD, CWM Hospital.			439.00

TOTAL AMOUNT	\$ 430.00
VAT (9%)	\$ 9.00
INVOICE TOTAL	\$ 439.00

T. Dari (Mr)
Acting Supervisor Plumbershop
Plumber Supervisor

Please remit to: **Divisional Engineer (Works) Central/Eastern,**
PLUMBERSHOP,
RONA STREET, WALU BAY,
SUVA.

SUVA BRANCH
1 THOMSON STREET
SUVA

WORKS TMA ACCOUNT
DIVISIONAL ENGINEER CENTRAL EASTERN
PUBLIC WORKS DEPARTMENT
SUVA

Statement 2177 (Page 1 of 2)
Account 9800014858
Customer (CIF) 172934
Statement Begins 27 Jul 2019
Statement Ends 29 Jul 2019
Ending Balance \$205,256.61
Currency FJD

Statement of Account

Account Name DIVISIONAL ENGINEER CENTRAL/EASTERN

Account Type GOVERNMENT I/B CHEQUE A/C

Transaction Details

Date	Description	Debit	Credit	Balance
27 Jul	BEGINNING BALANCE			198,444.62
29 Jul	GOVERNMENT OF FIJI A/ADV #		10,900.00	209,344.62
29 Jul	GOVERNMENT OF FIJI PS027.PS		943.65	210,288.27
29 Jul	665469 CHQ NBR 000665469	5,031.66		205,256.61
29 Jul	ENDING BALANCE			205,256.61

Account Summary

TOD : Current Rate is 17.50% p.a.

Rate Last Change is 1/05/07

Beginning Balance	-	Total Debits	+	Total Credits	=	Ending Balance
\$198,444.62		\$5,031.66		\$11,843.65		\$205,256.61

Number of Debit Transactions 1

Number of Credit Transactions 2

"Please note that if we suspect fraudulent activity on your card, we may decide to stop access to your card to protect your account until we can speak with you. For further information, call on (679)132032"

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: _____ DEWCE _____ TMA ENTITY: P/Shop.

JRS#: 66/18-19 DATE: 28-02-19.

JOB DESCRIPTION: PS 030/18-19.

ESTIMATE COST: _____

ADD VARIATIONS: _____

TOTAL COST: 2261.73

CLIENT: Min of Education.

ESTIMATE COMPLETION TIME: _____

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COSTS: 2261.73

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE 

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE 

FUNDS RECEIVED: 2261.73 BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: EFT of Feb.

ACCOUNT NUMBER: 44025 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: _____
ESTIMATE MATERIAL COSTS: _____
ESTIMATE OTHER COSTS: _____
ESTIMATE TOTAL COST: 2261.93

ACTUAL LABOUR COSTS: 170.33
ACTUAL MATERIAL COSTS: 1,214.45
ACTUAL OTHER COSTS: 7
ACTUAL TOTAL COSTS: 1334.78
SURPLUS/DEFICIT: 926.95
CERTIFIED CORRECT: ACCOUNTING HEAD: _____

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Supervisor SIGNATURE [Signature]
APPROVED BY: DESIGNATION Senior Construction Eng. SIGNATURE [Signature]
DATE OF COMPLETION OF JOB: 26/6/19.

CONFIRMED BY DES: [Signature] 16/09/19
Divisional Engineer (Works)
Central / Eastern

JOB COMPLETED



MINISTRY OF INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT & METEOROLOGICAL SERVICES

Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva. Fiji

Divisional Engineer Works (Central Eastern)
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji
Telephone: (679) 3315733
Facsimile: (679) 3307784

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj



Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

TIN: 90-00089-0-2

QUOTATION

From: Plumber Shop, Walu Bay

Quotation No PS030/19

To: Director Library Services

Date: 30/01/2019

RE: ESTIMATE COST FOR PLUMBING WORKS AT SUVA LIBRARY.

We have the great pleasure in issuing this quotation for the above stated works. The estimated cost of work is *two thousand two hundred and sixty one dollars and seventy three cents (\$ 2,261.73)*. Below is the breakdown of costs and scope of works

	Description	Cost
1	Materials	\$ 1,634.21
2	Plant Hire	\$ 200.00
3	Vat (9%)	\$ 165.08
4	Wages	\$ 262.44
	TOTAL	\$ 2,261.73 (VIP)

Scope of Work

- ❖ Site inspection & Quote
- ❖ Removal of old cistern and replace new cistern
- ❖ Fix new piping installation to old cistern
- ❖ Remove and replace old hand basin and piping
- ❖ Pressure testing for any leakage
- ❖ Clean up

Please make payment to our Cashier at the Divisional Engineer Works Central Eastern Accounts Office at Rona Street for works to be carried out. If you have any further queries, please don't hesitate to contact Mr. Tomu Dari on 3315733/7187893.

M. RATUKI (Ms.)
Actg. Divisional Engineer Works Central Eastern

THIS QUOTATION IS VALID FOR 90 DAY ONLY



MINISTRY of INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES

INVOICE

Library Services,
Suva.

Invoice No:	PS 008 /2018-19
Invoice Date:	31/01/2019
Job Number:	
Credit Terms	30 Days

TIN: 90-00089-0-2

Order No.	Description	Qty.	Unit Cost	Amount
	Plumbing works at Library Services			\$ 2,261.73

TOTAL AMOUNT	\$ 2,096.65
VAT (9%)	\$ 165.08
INVOICE TOTAL	\$ 2,261.73

T. Dari (Mr)
Acting Supervisor Plumbershop

Please remit to: Divisional Engineer (Works) Central/Eastern,
PLUMBERSHOP,
RONA STREET, WALU BAY,
SUVA.

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: DEWCE TMA ENTITY: P/shop

JRS#: 87 /18-19 DATE: 07-06-19

JOB DESCRIPTION: Plumbing work

ESTIMATE COST: _____

ADD VARIATIONS: _____

TOTAL COST: 206.35

CLIENT: NFA

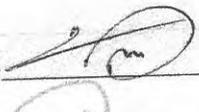
ESTIMATE COMPLETION TIME: _____

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COSTS: 206.35

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE 

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE 

UNDS RECEIVED: 206.35 BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: RR # 811247

ACCOUNT NUMBER: 44025 2 91011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COST: \$ 206.35

ACTUAL LABOUR COSTS: \$ 32.22.

ACTUAL MATERIAL COSTS: \$ 5.15

ACTUAL OTHER COSTS: \$ 36.00 (P/hire)

ACTUAL TOTAL COSTS: \$ 73.37.

SURPLUS/DEFICIT: \$ 132.98

CERTIFIED CORRECT: ACCOUNTING HEAD: _____

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Supervisor. SIGNATURE [Signature]

APPROVED BY: DESIGNATION Senior Construction Eng. SIGNATURE [Signature]

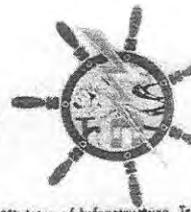
DATE OF COMPLETION OF JOB: 11/06/19.



CONFIRMED BY DES: [Signature]
Divisional Engineer (Works)
Central / Eastern



MINISTRY OF INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT & METEOROLOGICAL SERVICES



Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Divisional Engineer Works (Central Eastern)
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji
Telephone: (679) 3315733
Facsimile: (679) 3307784

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj

Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

TIN: 90-00089-0-2

QUOTATION

From : Plumber Shop, Walu Bay

Quotation No: PS045/19

To : National Fire Authority
Attention: Mr. Tikiko Maiwiriwiri

Date : 07/05/2019

RE : ESTIMATE COST FOR PLUMBING WORKS AT NATIONAL FIRE AUTHORITY

We have the great pleasure in issuing this quotation for the following items. The cost is two hundred and dollars and thirty five cents (\$ 206.35).

No.	Description	Amount
1	Materials	\$ 65.00
2	Plant Hire	\$ 50.00
3	Vat	\$ 10.35
4	Labour	\$ 81.00
	TOTAL	\$ 206.35

Scope of Works

- ❖ Site inspection and attend to compliant
- ❖ Remove exist damage PVC Bend
- ❖ Replace with new one
- ❖ Breaking connecting wall
- ❖ Connect pipe to new replace PVC 100mm soil pipe
- ❖ Plastering
- ❖ Pipe testing
- ❖ Clean up

Please make payment to our Cashier at the Divisional Engineer Works Central Eastern Accounts Office at Rona Street for works to be carried out.

If you have any further queries, please don't hesitate to contact Mr. Tomu Dari on 3315733/7358092.

Kindly submitted

RAVU (Mr.)
Acting Divisional Engineer Works Central Eastern

THIS QUOTATION IS VALID FOR 90 DAY ONLY



National Fire Authority

Attention: Mr. T. Maiwiriwiri

Invoice No:	PS 030 /2018-19
Invoice Date:	25/07/2018-19
Job Number:	
Credit Terms	30 Days

TIN: 90-00089-0-2

Order No.	Description	Qty.	Unit Cost	Amount
	Plumbing works			206.35

TOTAL AMOUNT	\$196.00
VAT (9%)	\$ 10.35
INVOICE TOTAL	\$206.35

T.Dari (Mr)

Acting Supervisor Plumbershop

*Plumber Supervisor*Please remit to: **Divisional Engineer (Works) Central/Eastern,****PLUMBERSHOP,****RONA STREET, WALU BAY,****SUVA.**

 BANK
SUVA BRANCH

Date 05 06 11

STAMP
DUTY
PAID

Pay MINISTRY OF INFRASTRUCTURE or Bearer

Sum of TWO HUNDRED AND SIX DOLLARS
THIRTY FIVE CENTS ONLY

\$ 206.35

NATIONAL FIRE AUTHORITY
5829S10.2

⑈ 773544 ⑈ 12900101 0000017360 ⑈

MINISTRY OF INFRASTRUCTURE AND TRANSPORT

JOB RECORD SHEET

DIVISION: DEWCE TMA ENTITY: Plumbeshop.

JRS#: 92. /18-19 DATE: 25-07-19.

JOB DESCRIPTION: PS 020 / 18-19

ESTIMATE COST: _____

ADD VARIATIONS: _____

TOTAL COST: 658-49

CLIENT: DECE - Building

ESTIMATE COMPLETION TIME: _____

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COSTS: 658-49

ESTIMATED BY: DESIGNATION FOREMAN SIGNATURE 

APPROVED BY: DESIGNATION SUPERVISOR SIGNATURE 

FUNDS RECEIVED: _____ BALANCE: _____ DUE DATE: _____

REVENUE RECEIPT #: _____

ACCOUNT NUMBER: 44025291011240199

INSTRUCTIONS

PLEASE DO NOT OVERSPEND ALLOCATION

CLOSURE OF JRS UPON COMPLETION OF JOB

FINANCIAL UPDATE

ESTIMATE LABOUR COSTS: _____

ESTIMATE MATERIAL COSTS: _____

ESTIMATE OTHER COSTS: _____

ESTIMATE TOTAL COST: 1655.49

ACTUAL LABOUR COSTS: 170.33

ACTUAL MATERIAL COSTS: 253.90

ACTUAL OTHER COSTS: —

ACTUAL TOTAL COSTS: 374.23

SURPLUS/DEFICIT: 284.26

CERTIFIED CORRECT: ACCOUNTING HEAD: _____

PHYSICAL COMPLETION

CERTIFIED BY: DESIGNATION Supervisor SIGNATURE [Signature]

APPROVED BY: DESIGNATION Senior Constructor SIGNATURE [Signature]

DATE OF COMPLETION OF JOB: 4/03/19

JOB COMPLETED

CONFIRMED BY DEs: [Signature]
Divisional Engineer (Works)
Central / Eastern

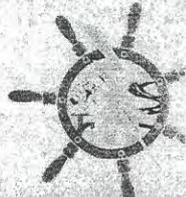


**MINISTRY OF INFRASTRUCTURE, TRANSPORT,
DISASTER MANAGEMENT & METEOROLOGICAL SERVICES**

Nasilivata House
87, Ratu Mara Road, Samabula
Private Mail Bag, Suva, Fiji

Divisional Engineer Works (Central Eastern)
Rona Street, Walu Bay
Private Mail Bag, Suva, Fiji
Telephone: (679) 3315733
Facsimile: (679) 3307784

Telephone: (679) 338 4111
Facsimile: (679) 338 3198
Website: www.moit.gov.fj



Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

TIN: 90-00089-0-2

QUOTATION

From : Plumber Shop, Walu Bay

Quotation No: PS037/19

To : Immigration Department

Date : 01/03/2019

Att : Miriama

RE : ESTIMATE COST FOR PLUMBING WORKS.

We have the great pleasure in issuing this quotation for the following items. The cost is six hundred fifty e dollars and fifty cents (\$ 658.50).

No.	Description	Amount
1	Materials	\$ 172.50
2	Labour	\$ 486.00
	TOTAL	\$ 658.50

Scope of Work

- ❖ Site inspection & Quote
- ❖ Digging of water line to locate (identify) broken water pipe
- ❖ Repair the damage pipe
- ❖ Replace two tap washer to two hand basin
- ❖ Pipe test for leakage
- ❖ Maintain OHS
- ❖ Clean up

Please make payment to our Cashier at the Divisional Engineer Works Central Eastern Accounts Office at Rona Street for works to be carried out.

If you have any further queries, please don't hesitate to contact Mr. Tomu Dari on 3315733/7187893.

Kindly submitted


M. RATUKI (Ms.)
Acting Divisional Engineer Works Central Eastern

THIS QUOTATION IS VALID FOR 90 DAY ONLY



Ministry of Infrastructure, Transport,
Disaster Management & Meteorological
Services

MINISTRY of INFRASTRUCTURE, TRANSPORT, DISASTER MANAGEMENT AND METEOROLOGICAL SERVICES

INVOICE

Building Section
(Immigration Department)

Invoice No:	PS 020 /2018-19
Invoice Date:	01/07/2018-19
Job Number:	
Credit Terms	30 Days

TIN: 90-00089-0-2

Order No.	Description	Qty.	Unit Cost	Amount
	Plumbing works at Detention centre project			\$658.49

TOTAL AMOUNT

\$ 604.12

VAT (9%)

\$ 54.37

INVOICE TOTAL

\$ 658.49

T. Dari (Mr)

Acting Supervisor Plumbershop

Plumber Supervisor

Please remit to: **Divisional Engineer (Works) Central/Eastern,**

PLUMBERSHOP,

RONA STREET, WALU BAY,

SUVA.

SUVA BRANCH
 1 THOMSON STREET
 SUVA

WORKS TMA ACCOUNT
 DIVISIONAL ENGINEER CENTRAL EASTERN
 PUBLIC WORKS DEPARTMENT
 SUVA

Statement 2160 (Page 1 of 2)
 Account 9800014858
 Customer (CIF) 172934
 Statement Begins 04 Jul 2019
 Statement Ends 04 Jul 2019
 Ending Balance \$109,132.55
 Currency FJD

Statement of Account

Account Name DIVISIONAL ENGINEER CENTRAL/EASTERN
Account Type GOVERNMENT I/B CHEQUE A/C

Transaction Details

Date	Description	Debit	Credit	Balance
04 Jul	BEGINNING BALANCE			108,424.06
04 Jul	GOVERNMENT OF FIJI MIN OF W		658.49	109,082.55
04 Jul	4083-WALU BAY		50.00	109,132.55
04 Jul	ENDING BALANCE			109,132.55

Account Summary

TOD : Current Rate is 17.50% p.a.

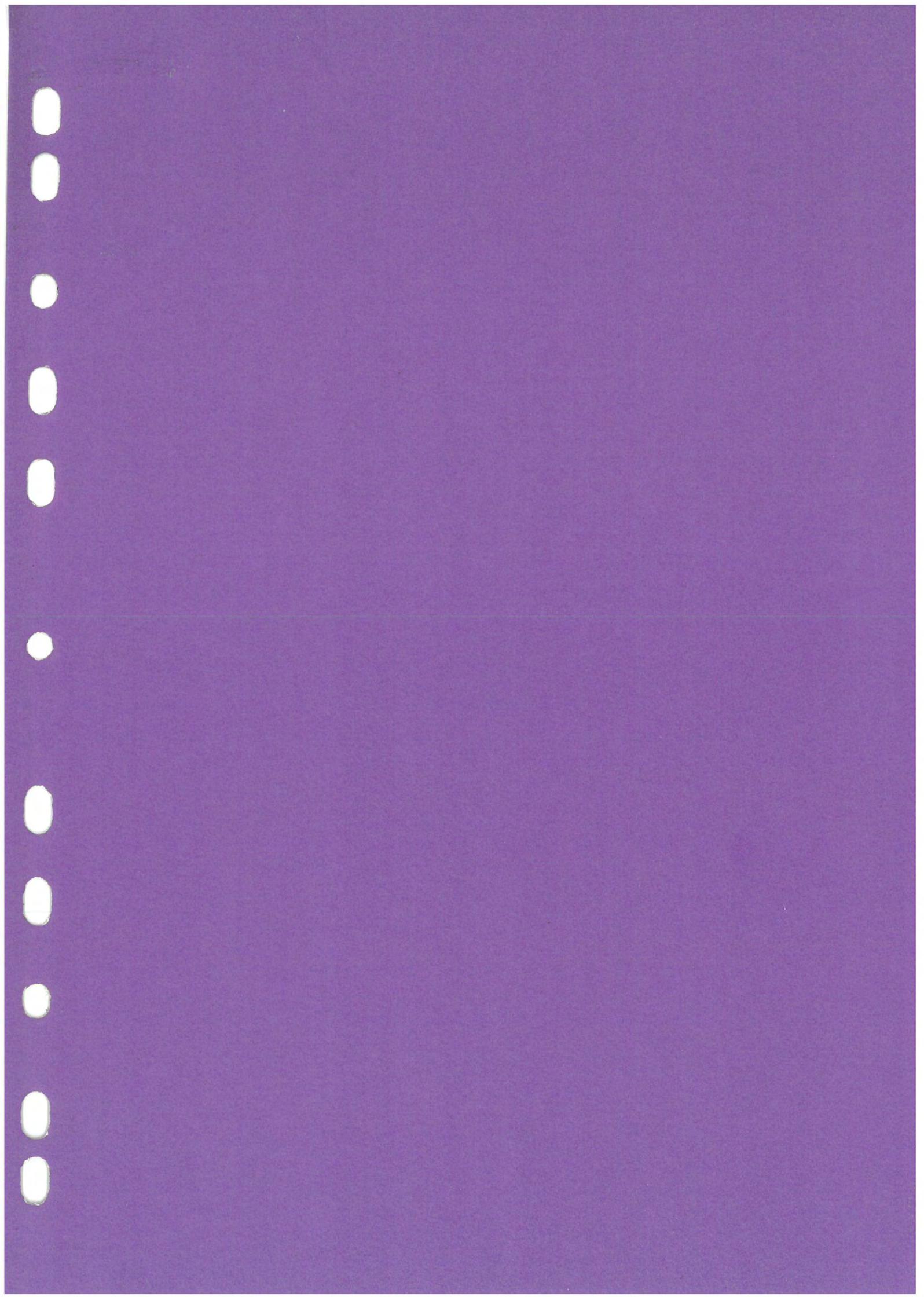
Rate Last Change is 1/05/07

Beginning Balance	-	Total Debits	+	Total Credits	=	Ending Balance
\$108,424.06		\$0.00		\$708.49		\$109,132.55

Number of Debit Transactions 0

Number of Credit Transactions 2

"Please note that if we suspect fraudulent activity on your card, we may decide to stop access to your card to protect your account until we can speak with you. For further information, call on (679)132032"

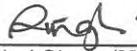


PART C
(Ref. 40.12)
13

CERTIFICATE
WORKSHOP

R 2016/2017

I hereby certify that the Raw Materials stock balance for the 4th Quarter 2016 / 2017 amounting to Sixty Six Thousand, Five Hundred & Twenty Eight Dollars & Seventeen cents (\$66,528.17) manufactured items amounting to Two Thousand, Four Hundred and Thirty Dollars, Twenty cents (\$2,430.20) and Working Progress amounting to . Eighteen Thousand, One Hundred & Seventy Four Dollars, Twenty Six cents (\$18,174.26) is in agreement with the Physical stock held for 4th Quarter 2016/2017



Shaleshni Singh (Ms.)

Compliance Section



Lasaro Qorovakarua (Mr.)

Clerical Officer



Iliesa V Koli (Mr)

Divisional Engineer (Works) Cer

JOINERY
SHOP

Joinery Section

SUMMARY STOCK CONTROL

3rd QUARTER 2016/2017	
Cards & Timbers	66,528.17
Finished Goods	2,430.00
Working Progress	18,174.26
Grand Total	\$87,132.43

3rd QUARTER 2016/2017

Title	Amount
Cards	
A Cards - Nails & Pins	2,110.19
B Cards - Glass & Mirrors	0.00
C Cards - Sand Paper	960.27
D Cards - Screws	1,646.32
E Cards - Plyboards	10,166.50
F Cards - Lockers & Catches	1,408.30
G Cards - Highes & Handles	1,098.00
H Cards - Polishing	4,463.49
I Cards - Hooks, Clips & Castors	1,590.10
J Cards - Glue & Dowel	505.55
K Cards - Upholstery	5,712.93
L Cards - Paint & Paint Brush	3,489.72
M Cards - Bolt, Nut & Washer	303.48
N Cards - Staples, Fasteners, etc	1,098.40
O Cards - Saw Blade & Misc	5,358.35
Cards	39,911.60
Finished Goods	
Chairs	0.00
Desks	0.00
Tables	2,260.00
Office Dip-Stool Benches	170.00
Quarters Furnitures	0.00
Sub Total	2,430.00
Timbers	
Dakua	18,552.00
Kauvula	0.00
Pine	8,064.57
Yaka & Mahagony	0.00
Sub Total	26,616.57

Working Progress	
	\$ -
Ministry of i-Taukei	\$ 76.00
GSS - Vatulawa	\$ 5,989.62
Rotary Taveuni - Fiji Red Cross	\$ 12,108.64
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Sub Total	18,174.26
Grand Total	\$87,132.43

Total Fittings for May - July 2016/2017

A Cards - Nails & Pins

Code	Description	Unit	Qty	Unit Price	Total
A1	1" Galvanised Nail	kg	66	6.00	396.00
A2	1 1/2" Galvanised Nail	kg	78	5.40	421.20
A3	2" Galvanised Nail	kg	0	7.20	0.00
A4	3" Galvanised Nail	kg	95	5.20	494.00
A5	4" Galvanised Nail	kg	95	5.20	494.00
A6	2" Concrete Nail	kg	0	6.00	0.00
A7	4" Concrete Nail	kg	11	5.00	55.00
A8	3/4" Panel nail	kg	29	5.70	165.30
A9	Roofing Nails	kg	8	5.50	44.00
A13	Neoprene Washer	pkts	12	1.36	16.32
A10	1" Clout Nail	kg	0	4.10	0.00
A11	(40mm) Clout Nail 2.5mm	Kg	2	3.40	6.80
A12	Ramset Nails 3"	pkts	2 1/2	6.00	15.00
A14	1/2 Cut Tax	pkts	0	2.75	0.00
A15	3 Concrete Nail	pkts	1/2	5.14	2.57
A17	8" Roofing Iron		0	26.10	0.00
Total Amount					2,110.19

B Cards - Glass & Mirror

Code	Description	Unit	Qty	Unit Price	Total
B1	48 x 36 Obsecure Glass	shts	0	35.00	0.00
B2	600 x 800 3mm Mirror	shts	0	30.00	0.00
B3	Glass Cutter	nos	0	2.50	0.00
B4	24 x 6 x 1/4 Clear Louvre Blad	nos	0	40.00	0.00
B5	28 x 6 x 5mm Clear Louvre Bla	nos	0	20.00	0.00
B6	810x150x5mm C/I Blade	nos	0	30.00	0.00
B7	4' x 3' x 5mm Clear Glass	nos	0	30.00	0.00
B8	400X300X6mm glasses	nos	0	7.00	0.00
B9	800x1600x4mm glass	nos	0	80.00	0.00
B10	150x660x6mm glass	nos	0	4.80	0.00
B11	150x500x6mm glass	nos	0	4.20	0.00
B12	150x460x5mm glass	nos	0	3.60	0.00
B13	1200x1200x4mm mirror	nos	0	95.00	0.00
B14	Speckluge hole cauge		0	0.00	0.00
B15	4x3x6mm c/cotage		0	0.00	0.00
B16	24x6x5mm Clear L/Blade		0	1.05	0.00
B17	30x6x5mm Clear L/Blade		0	1.50	0.00
B18	48x36x4mm Glass		0	35.21	0.00
Total Amount					0.00

C Cards - SandPaper

C1	P100 Sandpaper	mtrs	130	2.20	286.00
C2	P150 Sandpaper	mtrs	140	2.20	308.00
C3	P120 Sandpaper	shts	16	2.20	35.20
C4	P80 Sandpaper	mtrs	1	2.55	2.55
C5	P60 Sandpaper	mtrs	90	3.00	270.00
C6	P60 Sanding Belt	nos	1	2.20	2.20
C7	P80 Sanding Belt	nos	0	2.20	0.00
C8	P100 Sanding Belt	nos	0	2.65	0.00
C9	P60 150 x 7680 Belt Sander	nos	0	100.00	0.00
C10	P80 150 x 7680 Belt Sander	nos	0	100.00	0.00
C11	P240 w/paper	nos	128	0.44	56.32
Total Amount					960.27

D Cards - Screws

D1	5/8 x 5 steel screws	nos	1128	0.05	56.40
D2	1/2 x 4 brass screw	nos	1000	0.05	50.00
D3	3/4 x 6 brass screw	nos	1842	0.08	147.36
D4	1 x 6 brass screw	nos	0	0.08	0.00
D5	1 x 8 brass screw	nos	1000	0.10	100.00
D6	1 1/2 x 8 brass screw	nos	0	0.16	0.00
D7	1 1/2 x 10 brass screw	nos	272	0.28	76.16
D8	2 x 9 brass screw	nos	0	0.30	0.00
D9	2 1/2 x 12 brass screw	nos	0	0.35	0.00
D10	3 x 14 brass screw	nos	0	0.40	0.00
D11	3 x 1/2' Coach Screw	nos	0	2.70	0.00
D12	4 x 12 coach screw	nos	0	3.85	0.00
D13	2" x 10 B/ Screw	nos	0	0.17	0.00
D14	38mm Gibboard Screw	pkts	0	2.74	0.00
D15	25mm Gibboard Belt Screw	pkts	0	32.17	0.00
D16	38mm Gibboard Belt Screw	pkts	0	41.00	0.00
D17	15m PVC Elbow	nos	0	0.35	0.00
D18	15mm PVC Tee	nos	0	1.15	0.00
D19	PVC Glue	tin	0	7.25	0.00
D20	2 x 8 screw	nos	0	0.15	0.00
D21	Eye Screw	nos	5	0.10	0.50
D22	L screw	nos	0	0.10	0.00
D23	11/4x9	nos	3,345	0.14	468.30
D25	Galv Screw 5/8	nos	0	0.04	0.00
D26	Galv Screw 3/4	nos	0	0.04	0.00
D28	Brass Screw 1 1/2	nos	166	0.19	31.54
D29	8 X 1/4 Screw	nos	5,608	0.08	448.64
D30	8 X 1/2 Screw	nos	804	0.08	64.32
D31	8 1/2 Pozzdrive	nos	395	0.50	197.50
D32	8 1 1/4 pozzdrive	nos	0	0.50	0.00
D34	Pozi Drive Screw	nos	140	0.04	5.60
Total Amount					1,646.32

E Cards - Plyboards

Code	Item Description	Unit	Qty	Unit Price	TOTAL
E1	12mm Soft Board 8 x 4	shts	22	\$ 57.00	1,254.00
E2	9mm Interior Plyboard	shts	0	34.00	0.00
E3	12mm Interior Plyboard	shts	39	78.00	3,042.00
E4	Sheratone White Board	shts	9	200.00	1,800.00
E5	White Board	shts	0	118.00	0.00
E6	White Formica	shts	0	32.00	0.00
E7	12mm Gibboard	shts	23	29.50	678.50
E8	19mm Int Ply	shts	32	106.00	3,392.00
E9	4mm Int ply	shts	0	20.79	0.00
E10	6mm Int Ply	shts	0	33.83	0.00
Total Amount					10,166.50

F Cards - Lockers & Catches

Code	Item Description	Unit	Qty	Unit Price	TOTAL
F1	Drawer Lock	nos	122	3.00	366.00
F2	Cupboard Lock	nos	0	5.00	0.00
F3	Mortice Lock	nos	5	83.00	415.00
F4	Glass Door Lock	nos	7	5.50	38.50
F5	Lock Night Latch	nos	2	63.00	126.00
F6	Elbow Catches	nos	13	1.50	19.50
F7	2" Brass Ball Catcher	nos	0	1.25	0.00
F8	Entrance Lock	nos	1	46.00	46.00
F9	Lockwod D/Close	nos	0	105.00	0.00
F10	Plastic Roller Catcher	nos	262	0.40	104.80
F11	Pad Lock	nos	0	39.50	0.00
F12	Wind I/frame	nos	26	11.25	292.50
Total Amount					1,408.30

G Cards - Hinges & Handles

Code	Item Description	Unit	Qty	Unit Price	TOTAL
G1	2 1/2" Brass Butt Hinges	prs	0	5.00	0.00
G2	3" Brass Butt Hinges	prs	0	5.90	0.00
G3	4" C/P Handle	prs	0	1.30	0.00
G4	Chest Box Handle	prs	15	5.00	75.00
G5	2 1/2" Flush Hinges	prs	0	1.70	0.00
G6	150 x 100 Brass P/Hinges	nos	5	41.00	205.00
G7	8" Galv T Hinges	prs	0	6.50	0.00
G8	4 brass Butt hinges	prs	0	9.00	0.00
G9	50mm Butt hinges	prs	127	2.10	266.70
G10	3CP Handle	nos	37	0.40	14.80
G11	280 Tee Hinges	nos	39	3.50	136.50
G13	Self Closing Hinges	nos	100	4.00	400.00
Total Amount					1,098.00

H Cards - Polishing

	Description	Unit	Qty	Unit Price	Total
H1	Clear Varnish	ltrs	24	8.32	199.68
H2	2 Pack Part A & B	ltrs	0	186.00	0.00
H3	Kerosene	ltrs	0	2.10	0.00
H4	Mutton Cloth	kg	0	0.90	0.00
H5	Oil Putty	ltrs	0	2.90	0.00
H6	Sanding Sealer	ltrs	44	9.50	418.00
H7	Turpentine	ltrs	40	9.00	360.00
H8	Multipurpose	ltrs	76	5.25	399.00
H9	Yellow Tinter	ltrs	0	53.00	0.00
H10	Brown Tinter	ltrs	0	57.00	0.00
H11	50mm painting brush	ltrs	8	3.71	29.68
H12	75mm painting brush	ltrs	0	6.49	0.00
H13	100mm painting brush	ltrs	0	12.75	0.00
H14	Black Tinter	ltrs	0	44.00	0.00
H15	9 roller tray	nos	4	17.50	70.00
H16	Poly Filler	nos	10	2.70	27.00
H17	P240 w/paper	nos	0	0.90	0.00
H18	Paint Brush 25mm (1")	nos	3	1.99	5.97
H19	Mahogany Stain	lm	0	72.00	0.00
H20	Bond o Fill	nos	4	40.00	160.00
H21	GB Tape	nos	8	10.00	80.00
H22	Filler Sika	nos	91	27.24	2,478.84
H23	Gun	nos	2	117.66	235.32
Total Amount					4,463.49

I Cards - Hooks, Clips & Castors

	Description	Unit	Qty	Unit Price	Total
I1	Cup Hook	nos	0	0.15	0.00
I2	Horging	kg	1	45.00	45.00
I3	Mirror Clips	nos	104	0.15	15.60
I4	Castors H/D Black	nos	0	45.50	0.00
I5	Drawer Slider	nos	0	5.90	0.00
I6	Cabin Hook L	nos	0	8.50	0.00
I17	2" Castoral Wheel Roller	nos	133	11.50	1,529.50
I18	Computer Cover	nos	0	5.30	0.00
Total Amount					1,590.10

J Cards - Glue & Dowel

	Description	Unit	Qty	Unit Price	Total
J1	PVA Glue	ltrs	0	7.25	0.00
J2	Formica Glue	Tin	0	10.00	0.00
J3	Marine (EPI) Glue	Tin	1	450.00	450.00
J4	Sellys No More Gaps	Tube	1	12.00	12.00
J5	Dust Mask	nos	0	0.50	0.00
J6	Safety Glass	nos	0	5.50	0.00
J7	Plastic Wood	Tin	0	22.50	0.00
J8	Dust coat	nos	0	35.00	0.00
J9	Gib Compound	kg	1	43.55	43.55
Total Amount					505.55

K Cards - Upholstery

Card No	Item Description	Unit	Qty	Unit Price	TOTAL
K1	Red Leather	mtrs	0	6.60	0.00
K2	Green Tapaulin	mtrs	32	12.50	400.00
K3	S.B Chair Canvas	sets	3	17.50	52.50
K4	Upholstry Cotton	rolls	1 1/2	14.00	21.00
K5	Nylon Rope	mtrs	0	0.60	0.00
K6	2" Nylon Webbing	mtrs	90	5.00	450.00
K7	1" D/B Rubber Foam	shts	0	20.00	0.00
K8	White Materials	mtrs	0	6.50	0.00
K9	4" D/B Rubber Foam W/D Cove	shts	1	75.00	75.00
K10	Mosquito Netting Material	mtrs	0	2.40	0.00
K11	2" Rubber Foam	shts	10	22.00	220.00
K12	Grey Leather	mtrs	0	6.00	0.00
K13	Coffin Box Screws	pkts	0	43.00	0.00
K14	High Density Mattress	shts	0	130.00	0.00
K15	4" S/Bed Foam Mattress c/w C	shts	17	62.00	1,054.00
K16	4" D/Bed Mattress c/w Cover	shts	0	120.00	0.00
K17	1 1/2 D/Bed Foam	shts	4 1/2	24.85	111.83
K18	S/D Pin	shts	132	23.00	3,036.00
K19	Clear Plaster	mtrs	0	5.00	0.00
K20	White Lace	mtrs	0	1.75	0.00
K21	Eyelet Ring	mtrs	330	0.20	66.00
K22	Grey Drill	mtrs	0	7.25	0.00
K23	Black Leather	mtrs	0	7.10	0.00
K24	Glass Cutter	nos	0	2.25	0.00
K25	Thumb Tacks	nos	180	0.02	3.60
K26	1/2" Foam	nos	6	11.15	223.00
Total Amount					5,712.93

L Cards - Paint & Paint Brush

Card No	Item Description	Unit	Qty	Unit Price	TOTAL
L1	Pink Primer Paint	ltrs	84	11.50	966.00
L2	White Undercoat	ltrs	0	9.50	0.00
L3	Broken White Acrylic	ltrs	0	10.30	0.00
L4	Green Paving paint	ltrs	0	9.90	0.00
L5	Sign Writing Brush No.09	nos	0	2.00	0.00
L6	Cemstik	gal	0	14.80	0.00
L7	Acrylic	ltrs	16	8.85	141.60
L8	Enamel Black	ltrs	40	13.01	520.40
L9	Enamel White	ltrs	12	9.70	116.40
L10	Enamel Under Coat	ltrs	0	8.50	0.00
L11	Red Tinter	ltrs	0	175.00	0.00
L14	Paving Yellow	ltrs	8	52.00	416.00
L15	Redoxide	ltrs	4	27.91	111.64
L16	Durebox	ltrs	4	19.50	78.00
L17	Uraply	ltrs	0	35.00	0.00
L19	Wood Stain	ltrs	8	47.00	376.00
L20	Black	ltrs	4	10.80	43.20
L21	Ensign	ltrs	48	9.61	461.28
L21	Sealer Binder	ltrs	32	8.10	259.20
Total Amount					3,489.72

M Cards - Bolt, Nut & Washer

Item	Description	Unit	Qty	Unit Price	Total Price
M1	2" Brass Barrel Bolt	nos	0	1.40	0.00
M2	3" Brass Barrel Bolt	nos	4	1.80	7.20
M3	4" Brass B/Bolt	nos	0	4.00	0.00
M4	2 1/2 x 1/4 Gutter Bolt & Nut	nos	41	1.50	61.50
M5	4x 3/8 bolt & Nut	nos	24	0.90	21.60
M6	m 1/2 x 1/2 Bolts & Nuts	nos	11	1.70	18.70
M7	100mm Tower	nos	44	0.70	30.80
M8	5x1/2 Bolt	nos	0	1.10	0.00
M9	MJ 12 x 150	nos	0	1.40	0.00
M10	4 m x 1/2	nos	186	0.88	163.68
Total Amount					303.48

N Cards - Staples, Fasteners, etc.

Item	Description	Unit	Qty	Unit Price	Total Price
N1	Crayon	nos	13	0.80	10.40
N2	4" Hasp & Staples	nos	19	1.50	28.50
N3	Fly Screen	mtrs	65	7.00	455.00
N4	Swivel Chair Fitting	nos	28	54.40	82.40
N5	Counter Topping	mtrs	19	25.50	484.50
N6	2" Hasp Staple	nos	35	1.00	35.00
N7	3" Hasp Staple	nos	2	1.30	2.60
Total Amount					1,098.40

O Cards - Saw Blade & Misc.

Item	Description	Unit	Qty	Unit Price	Total Price
01	Jigsaw Blade	nos	0	5.00	0.00
02	Bandsaw Blade	nos	10	326.00	3,260.00
03	Grease	kg	0	14.00	0.00
04	Sawing Needle No 19/22	nos	60	1.10	66.00
05	Rotellea (E/Oil)	ltrs	100	7.00	700.00
06	HD Oil (Gear Oil)	ltrs	23	5.10	117.30
07	A39 V - Belt	nos	7	7.70	53.90
08	Steel Wool	p	0	1.00	0.00
09	Roofing Iron 8'	shts	0	26.27	0.00
010	Machine Oil- 1 ltr cans	ltrs	0	14.00	0.00
011	Starter Tube Light	nos	0	0.75	0.00
012	Soap Washing	Bar	0	3.13	0.00
013	Drawer Slider 16"	prs	14	10.00	140.00
014	Paper Grinding Stone	nos	1	190.00	190.00
015	Tellus 46 Hydraulic Oil	ltrs	20	3.40	68.00
016	Single Bowl S/S Sink	nos	0	245.00	0.00
017	Sharpening Stone	nos	2	2.90	5.80
018	A28 V - Belt	nos	0	4.30	0.00
019	A39 V - Belt	nos	0	5.01	0.00
020	B79 V - Belt	nos	0	31.00	0.00
021	Grout	kg	60	1.80	108.00
022	Millet Broom	nos	0	13.80	0.00
023	26G Roofing Iron 9'	shts	11	34.50	379.50
024	Shelf Support	pkt	3	7.50	22.50
025	Chandelir Chain	mtr	3	1.50	4.50
026	Toilet Paper	nos	0	0.40	0.00
027	Photocopy Paper	reams	4	6.05	24.20
028	Silicone	tube	0	19.50	0.00
029	15mm C/P H/Neck Pillar tap	nos	0	35.00	0.00

030	First Aid Kit	nos	1	210.00	210.00
031	Bastard File	nos	0	8.10	0.00
032	Millet Broom	nos	0	25.00	0.00
34	Toner TN 348 Black	nos	0	249.00	0.00
035	Hit Spray	nos	0	5.29	0.00
036	Sand Soap	nos	0	1.00	0.00
037	Circular saw bade 235 mm	nos	0	28.69	0.00
038	Circular Saw Blade 305 mm	nos	0	28.69	0.00
038	Circular Saw Blade 305 mm	nos	0	95.65	0.00
040	CRC Spray	can	1	8.65	8.65
Total Amount					5,358.35

Total of Finished Goods

Chairs

Item No	Item Description	Unit	Qty	Unit Price	TOTAL
C1	Vernon Chair	nos	0	190.00	0.00
C2	Vernon Settee	nos	0	300.00	0.00
C3	Vernon Chair Cushion	set	0	40.00	0.00
C4	Vernon Settee Cushion	set	0	110.00	0.00
C5	Office Armchair	nos	0	0.00	0.00
C6	Hard Seat Chair		0	60.00	0.00
Total Amount					0.00

Desks

Item No	Item Description	Unit	Qty	Unit Price	TOTAL
D1	Side Desk 'A'	nos	0	130.00	0.00
D2	Typist Desk	nos	0	210.00	0.00
D3	Chest of Drawers	nos	0	400.00	0.00
D4	Double Bed	nos	0		
Total Amount					0.00

Tables

Item No	Item Description	Unit	Qty	Unit Price	TOTAL
T1	Table General - Small (Kitchen)	nos	2	130.00	260.00
T2	Table General Large	nos	0	200.00	0.00
T3	Table Dressing	nos	4	500.00	2,000.00
T4	Nest of '2' Table	set	0	90.00	0.00
T5	Chapel Seat	nos	0	300.00	0.00
T6	L Shaped Wardrobe	nos	0	850.00	0.00
T7	Dining Table B	nos	0	200.00	0.00
Total Amount					2,260.00

Office Dip-Stool Benches

Item No	Item Description	Unit	Qty	Unit Price	TOTAL
OD1	2 Compartment Office Dip	nos	0	30.00	0.00
OD2	4 Compartment Office Dip	nos	2	50.00	100.00
OD3	5 Compartment Office Dip	nos	0	60.00	0.00
OD4	6 Compartment Office Dip	nos	1	70.00	70.00
Total Amount					170.00

Quarters Furnitures

Item No	Item Description	Unit	Qty	Unit Price	TOTAL
QF1	Food Safe	nos	0	210.00	0.00
QF2	Ironing Board	nos	0	60.00	0.00
QF23	Dressing Stool	nos	0	80.00	0.00
Total Amount					0.00

Timber - Dakua

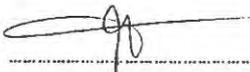
Item	Item Description	Unit	Qty	Unit Price	TOTAL
D1	200 x 25 Dakua	lm	300	7.20	2,160.00
D2	300 x 25 Dakua	lm	200	12.86	2,572.00
D3	4x2 Dakua	mts	300	6.00	1,800.00
D4	250x50 Dakua	mts	0	18.75	0.00
D5	250x25 Dakua	mts	200	12.50	2,500.00
D6	150x50 Dakua	mts	200	12.60	2,520.00
D7	100x100 dakua	mtrs	0	15.95	0.00
D8	100x50 mahogany	mtrs	0	10.50	0.00
D9	300x50 dakua	mtrs	0	21.23	0.00
D10	300x50 mahogany	mtrs	0	34.06	0.00
D11	300x25 mahogany	mtrs	0	17.95	0.00
D12	8x2 Dakua	mtrs	400	13.45	5,380.00
D13	225x25 Dakua	mtrs	0	8.15	0.00
D14	100x100 Hardwood	mtrs	0	11.06	0.00
D15	150x25 Dakua	mtrs	300	5.06	1,518.00
D16	100 x 25	mtrs	0	3.50	0.00
D17	100x50 Vesi	lm	0	13.00	0.00
D18	150x25 Vesi	lm	0	9.00	0.00
D19	100x50 Damanu	lm	0	6.30	0.00
D20	150x25 Damanu	lm	20	5.10	102.00
D21	200x50 Kauvula	lm	0	9.63	0.00
D22	250x50 Kauvula	lm	0	12.04	0.00
D23	300x50 Hardwood	mtrs	0	23.33	0.00
Total Amount					18,552.00

Pine

Item	Item Description	Unit	Qty	Unit Price	TOTAL
P1	250 x 25 Pine	lm	0	9.60	0.00
P2	250x 50 Pine	lm	0	12.77	0.00
P3	75 x 25 Pine	lm	0	2.45	0.00
P4	100 x 100 Pine	lm	2	9.40	18.80
P5	100x 50 Pine	lm	200	4.57	914.00
P6	150 x 50 Pine	lm	244	3.75	915.00
P7	150x25 Pine	lm	200	3.53	706.00
P8	1/2 Round	lm	255	0.99	252.45
P9	1/4 Round	lm	0	0.99	0.00
P10	300x25 Pine	lm	200	7.05	1,410.00
P11	150x75 Pine	lm	0	10.00	0.00
P12	100x25	lm	0	2.75	0.00
P13	50x25	lm	0	1.38	0.00
P14	90x20	lm	0	2.88	0.00
P15	225x25	lm	0	5.29	0.00
P16	225x50 Pine	lm	0	12.38	0.00
P17	900x50 Pine	lm	70	16.50	1,155.00
P18	200x50	lm	206	8.22	1,693.32
P19	200x25 Pine	lm	200	5.00	1,000.00
P22	50x50 Pine	lm	0	2.50	0.00
Total Amount					8,064.57

**STOCK CERTIFICATE
PLUMBER SHOP
Quarterly Report, 2016/2017
4th Quarter**

I here certify that the **Raw Material** Stock balance as at 31st July 2017 amounting is Eighty Thousand Four Hundred & Sixty Nine Dollars and Twenty Four cents (\$80,469.24) and **Standard Items** (Finished Goods) amounting is Four Thousand Nine Hundred & Sixty Eight Dollars and Ninety Cents (\$4,968.90) is the Stock held at that date and **Work Progress** amounting is Zero Dollars & Zero Cents (\$0.00) as at 31st July 2017.

Checked By: 

Josaia Waqanivalu (Mr.)

Inspection Officer DEWN

Approved By: 

T Halofaki (Mr.)

A/Divisional Engineer (Works) Northern

**PLUMBER
SHOP**

R45	FINE SAND	0	\$	95.00	\$	-
R46	8'X24G GALV ROOFING IRON	4	\$	33.00	\$	132.00
R47	HOOP IRON STRAP	110	\$	4.00	\$	440.00
R48	550X420 HAND BASIN	3	\$	50.00	\$	150.00
R49	14"X12" HAND BASIN C/W BRACKET	3	\$	65.00	\$	195.00
R50	DOUBLE BOWL WASH TUB	4	\$	70.00	\$	280.00
R51	SHELLITE	0	\$	2.00	\$	-
R52	SOLDERING STICK	35	\$	12.00	\$	420.00
R53	CLEAR SILICONE SEALANT	0	\$	21.00	\$	-
R54	RJTO	0	\$	5.00	\$	-
R55	WHITE FORMICA	2	\$	33.00	\$	66.00
R56	300X300 WHITE GLAZE TILES	0	\$	1.03	\$	-
R57	200X300 TILES	75	\$	0.85	\$	63.75
R58	GROUT WHITE	0	\$	3.50	\$	-
R59	150X150 WHITE GLAZE TILES	72	\$	7.50	\$	540.00
R60	400X300 LEAD	1	\$	42.00	\$	42.00
R61	150m CAST IRON GRATING	0	\$	12.50	\$	-
R62	SOLVENT CEMENT GLUE	13	\$	7.50	\$	97.50
R63	FLASH BEND	0	\$	4.75	\$	-
R64	BLACK VISQUEEN	4	\$	15.09	\$	60.36
R65	FORMICA GLUE	3	\$	9.00	\$	27.00
R66	NEOPRENE WASHER	1	\$	20.00	\$	20.00
R67	TOILET PAPER	0	\$	18.01	\$	-
R68	DUST MUSK	0	\$	0.50	\$	-
R69	4" PAINT BRUSH	4	\$	12.56	\$	50.24
R70	3" PAINT BRUSH	0	\$	5.20	\$	-
R71	2" PAINT BRUSH	1	\$	4.70	\$	4.70
R72	WASHING SOAP	0	\$	4.80	\$	-
R73	50 GALV NAIL	8	\$	4.80	\$	38.40
R74	75mm GALV NAIL	1	\$	4.80	\$	4.80
R75	100mm GALV NAIL	0	\$	4.80	\$	-
R76	50mm CONCRETE NAIL	2	\$	6.00	\$	12.00
R77	75mm CONCRETE NAIL	1.5	\$	6.00	\$	9.00
R78	100mm CONCRETE NAIL	8	\$	6.00	\$	48.00
R79	ROOFING NAIL	0	\$	5.80	\$	-
R80	1/2" GALV SOCKET	19	\$	1.00	\$	19.00
R81	1/8 MS BRAZING ROD	40	\$	0.90	\$	36.00
R82	1/16 BRAZING ROD	78	\$	0.90	\$	70.20
R83	800 GALV WATER TANK	11	\$	68.33	\$	751.63
R84	3/4 COPPER BEND	14	\$	2.80	\$	39.20
R85	3/4 GALV TEE	1	\$	1.20	\$	1.20
R86	1" ANGLE MS IRON	2	\$	7.67	\$	15.34
R87	3/4 COPPER TEE	8	\$	1.50	\$	12.00
R88	3/4 GALV SOCKET	27	\$	0.75	\$	20.25
R89	2"X1" GALV WASHER	128	\$	0.75	\$	96.00
R90	3/4 COPPER STR TAP CONNECTOR	10	\$	4.00	\$	40.00
R91	1/2" BRASS BIB TAP	2	\$	12.50	\$	25.00
R92	1/2" BRASS STOP COCK	16	\$	12.85	\$	205.60
R93	10mm DEFORMED BARS	274	\$	7.85	\$	2,150.90
R94	6mm MS ROD	0	\$	2.28	\$	-

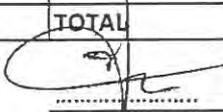
R133	TURPENTINE	0	\$	36.00	\$	-
R134	ACRYLIC GREY GREEN	0	\$	42.00	\$	-
R135	PAVING GREEN	0	\$	42.00	\$	-
R136	ACRYLIC PEARLUSTRE	11	\$	40.50	\$	445.50
R137	ACRYLIC UNDERCOAT	7	\$	36.00	\$	252.00
R138	100X50 TIMBER	0	\$	4.70	\$	-
R139	50X50 TIMBER	0	\$	2.50	\$	-
R140	75X50 TIMBER	0	\$	2.30	\$	-
R141	JERRY CAN	5	\$	20.00	\$	100.00
R142	3/16 POP RIVERT	0	\$	21.00	\$	-
R143	3/4-1/2 COPPER REDUCING BUSH	5		52.75	\$	13.75
R144	1/2" MALE IRON CONNECTOR	2	\$	2.50	\$	5.00
R145	1/2" BRASS BIB COCK(HOSE)	3	\$	16.62	\$	49.86
R146	CLOTH LINE WIRE	0	\$	25.50	\$	-
R147	C.T.F GLUE	13	\$	21.50	\$	279.50
R148	GROUT(BROWN)	15	\$	3.50	\$	52.50
R149	BINDING WIRE	11.5	\$	36.50	\$	419.75
R150	200MM PINE POST	0			\$	-
R151	15MM PVC PIPE	19	\$	1.98	\$	37.62
R152	40MM PVC WASTE PIPE	63	\$	5.90	\$	371.70
R153	CHAMBER LID	3	\$	75.00	\$	225.00
R154	SAND SOAP	3	\$	0.81	\$	2.43
R155	S' PAN	2	\$	74.51	\$	149.02
R156	40MM 45DEG BEND	23	\$	1.70	\$	39.10
R157	32MM PVC WASTE I/BEND	8	\$	1.79	\$	14.32
R158	BRC MESH	6	\$	73.34	\$	440.04
R159	RED OXIDE	4	\$	35.99	\$	143.96
R160	50MM PVC WASTE PIPE	14	\$	18.84	\$	263.76
R161	50MM PVC VALVE SOCKET	17	\$	1.40	\$	23.80
R162	4" ACCESS CAP & LID	18	\$	10.00	\$	180.00
R163	300X300 WALL TILES	38	\$	11.54	\$	438.52
R164	300X300 FLOOR TILES	615	\$	1.13	\$	694.95
R165	CEMESTIK	1	\$	15.96	\$	15.96
R166	GREY GROUT	0	\$	4.00	\$	-
R167	ORANGE GROUT	5	\$	4.35	\$	21.75
R168	GREEN GROUT	15	\$	4.35	\$	65.25
R169	3/4X1/2 PVC REDUCER	40	\$	0.65	\$	26.00
R170	GROUT(LIGHT CREAM)	10	\$	3.13	\$	31.30
R171	SOAP DISH	3	\$	4.50	\$	13.50
R172	3/4 GALV PIPE	5	\$	72.00	\$	360.00
R173	10' GALV ROOFING IRON	2	\$	42.00	\$	84.00
R174	8X4X24G ZINC FLAT IRON	1	\$	27.50	\$	27.50
R175	LONG SHANK STOP COCK	5	\$	19.00	\$	95.00
R176	50MM PVC WASTE TEE	1	\$	1.95	\$	1.95
R177	75MM PVC WASTE PIPE	0	\$	41.00	\$	-
R178	75MM PVC SQUARE JUNCTION	20	\$	12.90	\$	258.00
R179	50MM COMBINATION TRAP	14	\$	13.95	\$	195.30
R180	50-40 PVC REDUCER	2	\$	1.75	\$	3.50
R181	PULL CHAIN CISTERN	7	\$	145.35	\$	1,017.45
R182	75MM PVC WASTE BEND	20	\$	16.95	\$	339.00
R183	5"X3/8 DYNA BOLT	31	\$	2.05	\$	63.55
R184	STAINLESS STEEL WASH TUB	4	\$	415.00	\$	1,660.00
R185	6MM INT PLYBOARD	0	\$	31.79	\$	-
R186	6MM EXT PLYBOARD	0	\$	32.23	\$	-
R187	4" BRASS BUTT HINGES	0	\$	6.95	\$	-
R188	25MM F/H PANEL PIN	4	\$	6.87	\$	27.48
R189	URINAL BOWL	0	\$	1,106.32	\$	-
R190	FIRE HOSE	2	\$	333.53	\$	667.06
R191	3/4" PVC PLAIN ELBOW	24	\$	0.52	\$	12.48
R192	3/4" PVC WASTE PIPE	12	\$	7.30	\$	87.60
R193	MOSSAIC TILES(BLUE)	28	\$	5.17	\$	144.76
R194	BASE COARSE	8	\$	105.00	\$	840.00

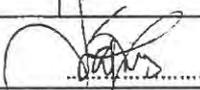


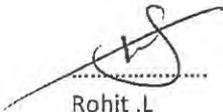
**STOCK FIGURE FOR RAW MATERIAL FOR
THE MONTH OF JULY 2017
ECOLOGICAL PURIFICATION SYSTEM**

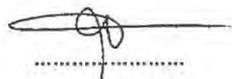
MINISTRY OF
INFRASTRUCTURE
& TRANSPORT

FOLIO	ITEM DESCRIPTION	STOCK	UNIT PRICE	TOTAL PRICE
EPS001	NO 8 WIRE	25	\$ 74.00	\$ 1,850.00
EPS002	3/4 X 8G SCREWS	10	\$ 7.20	\$ 72.00
EPS003	EMPTY SACK	580	\$ 0.95	\$ 551.00
EPS004	PAD LOCK	5	\$ 14.50	\$ 72.50
EPS005	FINE SAND	10	\$ 125.00	\$ 1,250.00
EPS006	CRUSHED METAL	15	\$ 115.00	\$ 1,725.00
EPS007	50mm PVC PRESSURE FAUCET SOCKET	30	\$ 3.80	\$ 114.00
EPS008	15MM PVC PLAIN ELBOW	60	\$ 0.30	\$ 18.00
EPS009	155MM PVC FAUCET SOCKET	25	\$ 0.35	\$ 8.75
EPS010	12MM BRASS BIB TAP	25	\$ 11.20	\$ 280.00
EPS011	50X25MM PVC REDUCER	35	\$ 2.65	\$ 92.75
EPS012	50MM TANK CONNECTOR	45	\$ 46.24	\$ 2,080.80
EPS013	20MM GAKV 'U' NAIL	10	\$ 5.30	\$ 53.00
EPS014	2700LTR X10MM ROTOMOULD TANK	10	\$ 1,284.26	\$ 12,842.60
EPS015	2700LTR X6MM ROTOMOULD TANK	5	\$ 477.98	\$ 2,389.90
EPS016	BARBED WIRE	5	\$ 70.74	\$ 353.70
EPS017	CHAIN LINK PLASTIC COATED	10	\$ 255.21	\$ 2,552.10
EPS018	LOCAL CEMENT	125	\$ 125.00	\$ 15,625.00
EPS019	15MM PVC PRESSURE PIPE	25	\$ 4.50	\$ 112.50
EPS020	50MM PVC PRESSURE PLAIN ELBOW	225	\$ 2.50	\$ 562.50
EPS021	3" GALV NAIL	20	\$ 4.19	\$ 83.80
EPS022	SILICONE SELLEYS ALL CLEAR	4	\$ 18.50	\$ 74.00
EPS023	4" GALV NAIL	15	\$ 4.19	\$ 62.85
EPS024	150MM X3MTR PINE POST	55	\$ 70.50	\$ 3,877.50
EPS025	HACK SAW BALDE	54	\$ 0.95	\$ 51.30
EPS026	BALL VALVE	8	\$ 9.00	\$ 72.00
EPS027	50MM PVC FAUCET SOCKET	32	\$ 2.35	\$ 75.20
EPS028	50X40MM PVC REDUCER	16	\$ 3.40	\$ 54.40
EPS029	40X15MM PVC REDUCER	4	\$ 1.90	\$ 7.60
EPS030	50MM PVC PRESSURE TEE	10	\$ 2.40	\$ 24.00
EPS031	50MM BRASS GATE VALVE	2	\$ 95.00	\$ 190.00
EPS032	20MM BRASS GATE VALVE	2	\$ 65.00	\$ 130.00
EPS033	15MM BRASS GATE VALVE	1	\$ 35.00	\$ 35.00
EPS034	50MM PVC PRESSURE PIPE	180	\$ 21.50	\$ 3,870.00
	TOTAL			\$ 51,213.75


Tuitoga. V
Storeman


Walesi .D
P/Foreman


Rohit .L
Accounts Officer


J. Waganivalu
Inspection

PART C
(Ref: 40.18)
#16

Rural Government Electrification with Client
Meeting Room

2/2018 11:00 a.m.

2/2018 11:30 a.m.

Rauqe

Hi

Find below minute of the meeting on the above date:

Present: PFL team (Ajay, Renuka, Mary, Shreen, Kaushal, Lotawa, Dharmend
Rural team: Saiyad, Ratuki, Deepak, Alice, Manjit, Mr Sen, ...

Issues Raised:

1. Customer Complaint – Barcode not recognized on the bill invoice when they come to Post Fiji to make payments.
 - Rotuma and Kadavu customers were complaining about this.
 - PFL requested that this matter should be reported to the ICT team(Lotawa) if Alice receive such complaints again.
2. Proposal in reviewing the contract – This is should be with our legal officers.
3. Commission and Settlement - Manjit was working on the outstanding amount and should provide to PFL tomorrow (21/02/2018)
 - Department of Energy – commission ->
 - Exchange of cheques for January 2018 - \$18,000
 - Scan payment voucher and send

Kind regards

Lotawa

-----Original Appointment-----

From: Mary Rauqe

Sent: Thursday, 15 February 2018 04:40 PM

To: Mary Rauqe; Lotawa Qasevakatini; Ashvin Chand; Ajay Narayan; Penaia Vave; Dharmend Chand; Shreen Kumari; Renuka Devi

Subject: Rural Government Electrification with Client

When: Tuesday, 20 February 2018 11:00 AM-11:30 AM (UTC+12:00) Fiji.

Where: ICT Meeting Room

Bula All,

Need you attendance for an Rural Government Electricity meeting with the clients.

Agenda;
Department of Energy
Department of Works
Contract Renewal
Other matters

Kind regards
Mary Rauqe

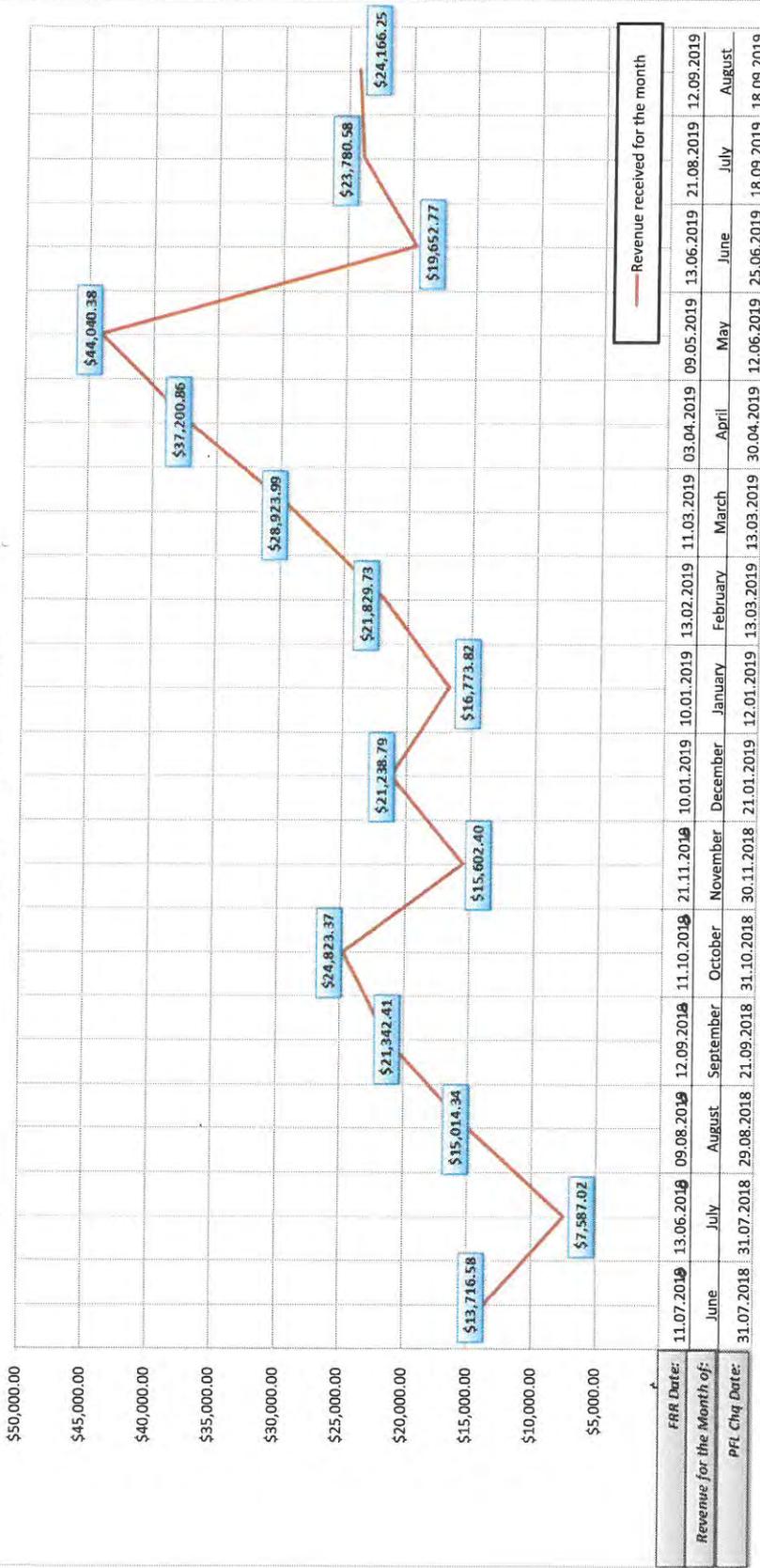
This email has been scanned by Sophos PureMessage

This is a confidential email message intended only for the addressee(s). If you are not the intended recipient please advise the sender by return email, do not modify or disclose the contents, and delete the message and any attachments from your system. Unless precisely stated this email does not represent formal advice commitment or agreement(s) by the user or Post Fiji Ltd. Post Fiji Ltd does not condone or share any views represented by the author if it is not in accordance to Post Fiji Ltd protocols. We can be contacted through our web site: www.postfiji.com.fj Or Customer Care on +679 3302 022.

Total Revenue(RGS) Collected

RR #	Month	Date of Chq	Amount
668587 of 31/07/18	June	088584 of 11/07/18	\$ 13,716.58
668588 of 31/07/18	July	088366 of 13/06/18	\$ 7,587.02
627558 of 29/08/18	August	088778 of 09/08/18	\$ 15,014.34
627568 of 21/09/18	September	089040 of 12/09/18	\$ 21,342.41
627577 of 31/10/18	October	089272 of 11/10/18	\$ 24,823.37
627584 of 30/11/18	November	089566 of 21/11/18	\$ 15,602.40
627593 of 21/01/19	December	089899 of 10/01/19	\$ 21,238.79
627597 of 12/01/19	January	089898 of 10/01/19	\$ 16,773.82
811252 of 13/03/19	February	090162 of 13/02/19	\$ 21,829.73
811253 of 13/03/19	March	090341 of 11/03/19	\$ 28,923.99
811263 of 30/04/19	April	090599 of 03/04/19	\$ 37,200.86
811272 of 12/06/19	May	090822 of 09/05/19	\$ 44,040.38
811274 of 25/06/19	June	091127 of 13/06/19	\$ 19,652.77
811284 of 18/09/19	July	091614 of 21/08/19	\$ 23,780.58
811285 of 18/09/19	August	091716 of 12/09/19	\$ 24,166.25
Total Revenue @ August,2019			\$ 335,693.29

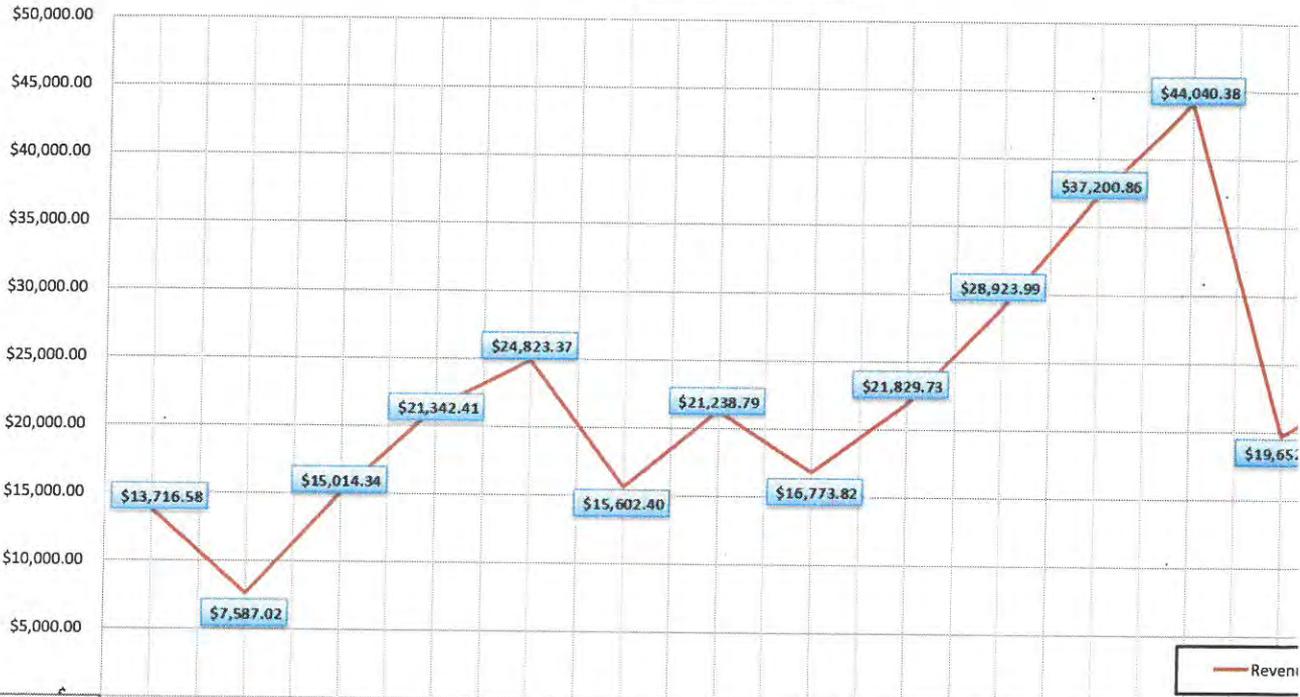
Total Revenue (RGS) Collected



FRR Date:
 Revenue for the Month of:
 PFL Chg Date:

11.07.2018	13.06.2018	09.08.2018	12.09.2018	11.10.2018	21.11.2018	10.01.2019	10.01.2019	13.02.2019	11.03.2019	03.04.2019	09.05.2019	13.06.2019	21.08.2019	12.09.2019
June	July	August	September	October	November	December	January	February	March	April	May	June	July	August
31.07.2018	31.07.2018	29.08.2018	21.09.2018	31.10.2018	30.11.2018	21.01.2019	12.01.2019	13.03.2019	13.03.2019	30.04.2019	12.06.2019	25.06.2019	18.09.2019	18.09.2019

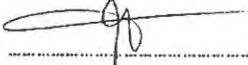
Total Revenue(RGS) Collected



FRR Date:	11.07.2019	13.06.2019	09.08.2019	12.09.2019	11.10.2019	21.11.2019	10.01.2019	10.01.2019	13.02.2019	11.03.2019	03.04.2019	09.05.2019	13.06.20
Revenue for the Month of:	June	July	August	September	October	November	December	January	February	March	April	May	June
PFL Chq Date:	31.07.2018	31.07.2018	29.08.2018	21.09.2018	31.10.2018	30.11.2018	21.01.2019	12.01.2019	13.03.2019	13.03.2019	30.04.2019	12.06.2019	25.06.20

**STOCK CERTIFICATE
PLUMBER SHOP
Quarterly Report, 2016/2017
4th Quarter**

I here certify that the **Raw Material** Stock balance as at 31st July 2017 amounting is Eighty Thousand Four Hundred & Sixty Nine Dollars and Twenty Four cents (\$80,469.24) and **Standard Items** (Finished Goods) amounting is Four Thousand Nine Hundred & Sixty Eight Dollars and Ninety Cents (\$4,968.90) is the Stock held at that date and **Work Progress** amounting is Zero Dollars & Zero Cents (\$0.00) as at 31st July 2017.

Checked By: 

Josaia Waqanivalu (Mr.)

Inspection Officer DEWN

Approved By: 

T Halofaki (Mr.)

A/Divisional Engineer (Works) Northern

**PLUMBER
SHOP**



TRADING FIGURE FOR RAW MATERIAL FOR THE
MONTH OF JULY 2017
PLUMBERSHOP

MINISTRY OF
INFRASTRUCTURE
& TRANSPORT

FOLIO	ITEM DESCRIPTION	STOCK	UNIT PRICE	TOTAL PRICE -
R1	15mm PVC FAUCET SOCKET	10	\$ 0.55	\$ 5.50
R2	15mm PVC PLAIN ELBOW	284	\$ 0.30	\$ 85.20
R3	15mm PVC PLAIN TEE	143	\$ 0.45	\$ 64.35
R4	15mm PVC VALVE SOCKET	87	\$ 0.40	\$ 34.80
R5	15mm PVC FAUCET TEE	0	\$ 0.55	\$ -
R6	15mm PVC FAUCET ELBOW	50	\$ 0.40	\$ 20.00
R7	15mm PVC STR TAP CONNECTOR	40	\$ 3.50	\$ 140.00
R8	15mm HIGH NECK PILLAR COCK	10	\$ 45.00	\$ 450.00
R9	15mm LONG SHANK PILLAR COCK	1	\$ 45.00	\$ 45.00
R10	15mm SHORT NECK PILLAR COCK	28	\$ 25.00	\$ 700.00
R11	15mm SHOWER ROSE & ARM	10	\$ 14.75	\$ 147.50
R12	32mm HAND BASIN GRATING	1	\$ 9.50	\$ 9.50
R13	40mm HAND BASIN GRATING	0	\$ 4.00	\$ -
R14	40mm FLOOR GRATING	36	\$ 4.50	\$ 162.00
R15	40mm PVC WASTE TEE	60	\$ 1.30	\$ 78.00
R16	40MM SINK GRATING	6	\$ 12.00	\$ 72.00
R17	40mm COMBINATION TRAP	24	\$ 6.50	\$ 156.00
R18	40mm INSPECTION BEND	9	\$ 2.98	\$ 26.82
R19	40mm PVC FAUCET SOCKET	44	\$ 2.80	\$ 123.20
R20	40mm PVC WASTE BEND	149	\$ 1.30	\$ 193.70
R21	50mm PVC WASTE FAUCET SOCKET	20	\$ 2.30	\$ 46.00
R22	50mm PVC WASTE BEND	30	\$ 1.80	\$ 54.00
R23	50mm FLOOR GRATING	10	\$ 1.40	\$ 14.00
R24	100mm PVC GULLEY TRAP	42	\$ 25.00	\$ 1,050.00
R25	100mm PVC SQUIRE JUNCTION	55	\$ 8.00	\$ 440.00
R26	100mm PVC 'Y' JUNCTION	78	\$ 1.41	\$ 109.98
R27	100mm PVC 45DEG BEND	34	\$ 3.90	\$ 132.60
R28	100mm PVC PAN CONNECTOR	5	\$ 7.50	\$ 37.50
R29	100mm PVC 90DEG BEND	3	\$ 4.90	\$ 14.70
R30	100mm PVC WASTE PIPE	39	\$ 42.00	\$ 1,638.00
R31	100mm PVC VENT COWL	1	\$ 2.00	\$ 2.00
R32	CEMENT	0	\$ 18.00	\$ -
R33	P' PAN	8	\$ 90.00	\$ 720.00
R34	THREAD SEAL TAPE	111	\$ 0.50	\$ 55.50
R35	TOILET ROLL HOLDER	17	\$ 8.00	\$ 136.00
R36	TOILET CISTERN SIDE ENTRY	7	\$ 106.00	\$ 742.00
R37	TOILET SEAT & COVER	3	\$ 18.00	\$ 54.00
R38	COTTON WASTE	5	\$ 2.45	\$ 12.25
R39	CRUSHED METAL 20MM	0	\$ 95.00	\$ -
R40	8'X4'X6MM CEMENT BOARD	27	\$ 25.80	\$ 696.60
R41	20mm EXT PLYBOARD	0	\$ 110.00	\$ -
R42	8'X4'X24G GALV FLAT IRON	22	\$ 50.00	\$ 1,100.00
R43	6'X4'X20G GALV FLAT IRON	0	\$ 42.00	\$ -
R44	6'X4'X24G GALV FLAT IRON	0	\$ 39.00	\$ -

R45	FINE SAND	0	\$ 95.00	\$ -
R46	8'X24G GALV ROOFING IRON	4	\$ 33.00	\$ 132.00
R47	HOOP IRON STRAP	110	\$ 4.00	\$ 440.00
R48	550X420 HAND BASIN	3	\$ 50.00	\$ 150.00
R49	14"X12" HAND BASIN C/W BRACKET	3	\$ 65.00	\$ 195.00
R50	DOUBLE BOWL WASH TUB	4	\$ 70.00	\$ 280.00
R51	SHELLITE	0	\$ 2.00	\$ -
R52	SOLDERING STICK	35	\$ 12.00	\$ 420.00
R53	CLEAR SILICONE SEALANT	0	\$ 21.00	\$ -
R54	RITO	0	\$ 5.00	\$ -
R55	WHITE FORMICA	2	\$ 33.00	\$ 66.00
R56	300X300 WHITE GLAZE TILES	0	\$ 1.03	\$ -
R57	200X300 TILES	75	\$ 0.85	\$ 63.75
R58	GROUT WHITE	0	\$ 3.50	\$ -
R59	150X150 WHITE GLAZE TILES	72	\$ 7.50	\$ 540.00
R60	400X300 LEAD	1	\$ 42.00	\$ 42.00
R61	150m CAST IRON GRATING	0	\$ 12.50	\$ -
R62	SOLVENT CEMENT GLUE	13	\$ 7.50	\$ 97.50
R63	FLASH BEND	0	\$ 4.75	\$ -
R64	BLACK VISQUEEN	4	\$ 15.09	\$ 60.36
R65	FORMICA GLUE	3	\$ 9.00	\$ 27.00
R66	NEOPRENE WASHER	1	\$ 20.00	\$ 20.00
R67	TOILET PAPER	0	\$ 18.01	\$ -
R68	DUST MUSK	0	\$ 0.50	\$ -
R69	4" PAINT BRUSH	4	\$ 12.56	\$ 50.24
R70	3" PAINT BRUSH	0	\$ 5.20	\$ -
R71	2" PAINT BRUSH	1	\$ 4.70	\$ 4.70
R72	WASHING SOAP	0	\$ 4.80	\$ -
R73	50 GALV NAIL	8	\$ 4.80	\$ 38.40
R74	75mm GALV NAIL	1	\$ 4.80	\$ 4.80
R75	100mm GALV NAIL	0	\$ 4.80	\$ -
R76	50mm CONCRETE NAIL	2	\$ 6.00	\$ 12.00
R77	75mm CONCRETE NAIL	1.5	\$ 6.00	\$ 9.00
R78	100mm CONCRETE NAIL	8	\$ 6.00	\$ 48.00
R79	ROOFING NAIL	0	\$ 5.80	\$ -
R80	1/2" GALV SOCKET	19	\$ 1.00	\$ 19.00
R81	1/8 MS BRAZING ROD	40	\$ 0.90	\$ 36.00
R82	1/16 BRAZING ROD	78	\$ 0.90	\$ 70.20
R83	800 GALV WATER TANK	11	\$ 68.33	\$ 751.63
R84	3/4 COPPER BEND	14	\$ 2.80	\$ 39.20
R85	3/4 GALV TEE	1	\$ 1.20	\$ 1.20
R86	1"ANGLE MS IRON	2	\$ 7.67	\$ 15.34
R87	3/4 COPPER TEE	8	\$ 1.50	\$ 12.00
R88	3/4 GALV SOCKET	27	\$ 0.75	\$ 20.25
R89	2"X1" GALV WASHER	128	\$ 0.75	\$ 96.00
R90	3/4 COPPER STR TAP CONNECTOR	10	\$ 4.00	\$ 40.00
R91	1/2" BRASS BIB TAP	2	\$ 12.50	\$ 25.00
R92	1/2" BRASS STOP COCK	16	\$ 12.85	\$ 205.60
R93	10mm DEFORMED BARS	274	\$ 7.85	\$ 2,150.90
R94	6mm MS ROD	0	\$ 2.28	\$ -

R95	12mm DEFORMED BARS	173	\$	12.50	\$	2,162.50
R96	3/4 COPPER TUBE	0	\$	36.00	\$	-
R97	1" GALV PIPE	0	\$	54.00	\$	-
R98	1 1/4" COPPER PIPE	0	\$	25.00	\$	-
R99	1/2" GALV TEE	0	\$	1.40	\$	-
R100	2" GALV PIPE 'C'	0	\$	105.00	\$	-
R101	1 1/2" GALV PIPE	5	\$	72.00	\$	360.00
R102	1"X1/4" FLAT MILD STEEL BARS	0	\$	3.00	\$	-
R103	7" GALV ROOFING IRON	0	\$	27.00	\$	-
R104	1"X4/4 ROOFING BOLT	0	\$	0.15	\$	-
R105	1/2" GALV PIPE	0	\$	24.50	\$	-
R106	3/4 BRASS NIPPLE	12	\$	5.00	\$	60.00
R107	BRUSH WIRE	1	\$	4.55	\$	4.55
R108	4X2 MENTS METAL	0	\$	0.90	\$	-
R109	SPIRIT OF SALT	0	\$	11.00	\$	-
R110	GAS STOVE KNOB	6	\$	3.50	\$	21.00
R111	MAIN SWITCH	0	\$	45.00	\$	-
R112	6mm RED WIRE	0	\$	2.00	\$	-
R113	6MM BLACK WIRE	0	\$	2.00	\$	-
R114	COMBINATION SWITCH & POWER POINT	0	\$	16.50	\$	-
R115	10AMPS SINGLE SWITCH	0	\$	12.50	\$	-
R116	NO1 CABLE CLIP	0	\$	3.50	\$	-
R117	NO2 CABLE CLIP	0	\$	3.50	\$	-
R118	SWITCH WIRE	0	\$	1.70	\$	-
R119	LIGHT WIRE	0	\$	1.50	\$	-
R120	POWER POINT WIRE	0	\$	2.60	\$	-
R121	NEUTRALINK	0	\$	6.50	\$	-
R122	ZELMITE BOARD	0	\$	22.00	\$	-
R123	15/32 MACHINE SCREW	0	\$	0.25	\$	-
R124	MOUNTING BLOCK	0	\$	1.20	\$	-
R125	AERIAL CLAMP	0	\$	5.80	\$	-
R126	INSULATION TAPE	0	\$	1.00	\$	-
R127	16MM EARTH CLIP	0	\$	1.50	\$	-
R128	20MM GALV SADDLE	0	\$	0.15	\$	-
R129	6MM EARTH WIRE	0	\$	2.15	\$	-
R130	2' TUBE LIGHT COMPLETE	0	\$	25.00	\$	-
R131	10AMPS RCD & COVER	1	\$	95.00	\$	95.00
R132	16AMPS RCD & COVER	1	\$	95.00	\$	95.00

R133	TURPENTINE	0	\$	36.00	\$	-
R134	ACRYLIC GREY GREEN	0	\$	42.00	\$	-
R135	PAVING GREEN	0	\$	42.00	\$	-
R136	ACRYLIC PEARLUSTRE	11	\$	40.50	\$	445.50
R137	ACRYLIC UNDERCOAT	7	\$	36.00	\$	252.00
R138	100X50 TIMBER	0	\$	4.70	\$	-
R139	50X50 TIMBER	0	\$	2.50	\$	-
R140	75X50 TIMBER	0	\$	2.30	\$	-
R141	JERRY CAN	5	\$	20.00	\$	100.00
R142	3/16 POP RIVERT	0	\$	21.00	\$	-
R143	3/4-1/2 COPPER REDUCING BUSH	5	\$	52.75	\$	13.75
R144	1/2" MALE IRON CONNECTOR	2	\$	2.50	\$	5.00
R145	1/2" BRASS BIB COCK(HOSE)	3	\$	16.62	\$	49.86
R146	CLOTH LINE WIRE	0	\$	25.50	\$	-
R147	C.T.F GLUE	13	\$	21.50	\$	279.50
R148	GROUT(BROWN)	15	\$	3.50	\$	52.50
R149	BINDING WIRE	11.5	\$	36.50	\$	419.75
R150	200MM PINE POST	0			\$	-
R151	15MM PVC PIPE	19	\$	1.98	\$	37.62
R152	40MM PVC WASTE PIPE	63	\$	5.90	\$	371.70
R153	CHAMBER LID	3	\$	75.00	\$	225.00
R154	SAND SOAP	3	\$	0.81	\$	2.43
R155	S' PAN	2	\$	74.51	\$	149.02
R156	40MM 45DEG BEND	23	\$	1.70	\$	39.10
R157	32MM PVC WASTE I/BEND	8	\$	1.79	\$	14.32
R158	BRC MESH	6	\$	73.34	\$	440.04
R159	RED OXIDE	4	\$	35.99	\$	143.96
R160	50MM PVC WASTE PIPE	14	\$	18.84	\$	263.76
R161	50MM PVC VALVE SOCKET	17	\$	1.40	\$	23.80
R162	4" ACCESS CAP & LID	18	\$	10.00	\$	180.00
R163	300X300 WALL TILES	38	\$	11.54	\$	438.52
R164	300X300 FLOOR TILES	615	\$	1.13	\$	694.95
R165	CEMESTIK	1	\$	15.96	\$	15.96
R166	GREY GROUT	0	\$	4.00	\$	-
R167	ORANGE GROUT	5	\$	4.35	\$	21.75
R168	GREEN GROUT	15	\$	4.35	\$	65.25
R169	3/4X1/2 PVC REDUCER	40	\$	0.65	\$	26.00
R170	GROUT(LIGHT CREAM)	10	\$	3.13	\$	31.30
R171	SOAP DISH	3	\$	4.50	\$	13.50
R172	3/4 GALV PIPE	5	\$	72.00	\$	360.00
R173	10' GALV ROOFING IRON	2	\$	42.00	\$	84.00
R174	8X4X24G ZINC FLAT IRON	1	\$	27.50	\$	27.50
R175	LONG SHANK STOP COCK	5	\$	19.00	\$	95.00
R176	50MM PVC WASTE TEE	1	\$	1.95	\$	1.95
R177	75MM PVC WASTE PIPE	0	\$	41.00	\$	-
R178	75MM PVC SQUARE JUNCTION	20	\$	12.90	\$	258.00
R179	50MM COMBINATION TRAP	14	\$	13.95	\$	195.30
R180	50-40 PVC REDUCER	2	\$	1.75	\$	3.50
R181	PULL CHAIN CISTERN	7	\$	145.35	\$	1,017.45
R182	75MM PVC WASTE BEND	20	\$	16.95	\$	339.00
R183	5"X3/8 DYNA BOLT	31	\$	2.05	\$	63.55
R184	STAINLESS STEEL WASH TUB	4	\$	415.00	\$	1,660.00
R185	6MM INT PLYBOARD	0	\$	31.79	\$	-
R186	6MM EXT PLYBOARD	0	\$	32.23	\$	-
R187	4" BRASS BUTT HINGES	0	\$	6.95	\$	-
R188	25MM F/H PANEL PIN	4	\$	6.87	\$	27.48
R189	URINAL BOWL	0	\$	1,106.32	\$	-
R190	FIRE HOSE	2	\$	333.53	\$	667.06
R191	3/4" PVC PLAIN ELBOW	24	\$	0.52	\$	12.48
R192	3/4" PVC WASTE PIPE	12	\$	7.30	\$	87.60
R 193	MOSSAIC TILES(BLUE)	28	\$	5.17	\$	144.76
R194	BASE COARSE	8	\$	105.00	\$	840.00

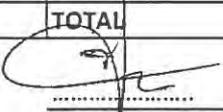
R195	1.0MM TILE SPACER	5	\$ 1.04	\$ 5.20
	Total			\$ 29,255.49
	Tuitoga .V Storeman		Walesi .D P/Foreman	
	Rohit.L Accounts Officer		Josai.W Inspection	



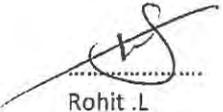
**STOCK FIGURE FOR RAW MATERIAL FOR
THE MONTH OF JULY 2017
ECOLOGICAL PURIFICATION SYSTEM**

MINISTRY OF
INFRASTRUCTURE
& TRANSPORT

FOLIO	ITEM DESCRIPTION	STOCK	UNIT PRICE	TOTAL PRICE
EPS001	NO 8 WIRE	25	\$ 74.00	\$ 1,850.00
EPS002	3/4 X 8G SCREWS	10	\$ 7.20	\$ 72.00
EPS003	EMPTY SACK	580	\$ 0.95	\$ 551.00
EPS004	PAD LOCK	5	\$ 14.50	\$ 72.50
EPS005	FINE SAND	10	\$ 125.00	\$ 1,250.00
EPS006	CRUSHED METAL	15	\$ 115.00	\$ 1,725.00
EPS007	50mm PVC PRESSURE FAUCET SOCKET	30	\$ 3.80	\$ 114.00
EPS008	15MM PVC PLAIN ELBOW	60	\$ 0.30	\$ 18.00
EPS009	155MM PVC FAUCET SOCKET	25	\$ 0.35	\$ 8.75
EPS010	12MM BRASS BIB TAP	25	\$ 11.20	\$ 280.00
EPS011	50X25MM PVC REDUCER	35	\$ 2.65	\$ 92.75
EPS012	50MM TANK CONNECTOR	45	\$ 46.24	\$ 2,080.80
EPS013	20MM GAKV 'U' NAIL	10	\$ 5.30	\$ 53.00
EPS014	2700LTR X10MM ROTOMOULD TANK	10	\$ 1,284.26	\$ 12,842.60
EPS015	2700LTR X6MM ROTOMOULD TANK	5	\$ 477.98	\$ 2,389.90
EPS016	BARBED WIRE	5	\$ 70.74	\$ 353.70
EPS017	CHAIN LINK PLASTIC COATED	10	\$ 255.21	\$ 2,552.10
EPS018	LOCAL CEMENT	125	\$ 125.00	\$ 15,625.00
EPS019	15MM PVC PRESSURE PIPE	25	\$ 4.50	\$ 112.50
EPS020	50MM PVC PRESSURE PLAIN ELBOW	225	\$ 2.50	\$ 562.50
EPS021	3" GALV NAIL	20	\$ 4.19	\$ 83.80
EPS022	SILICONE SELLEYS ALL CLEAR	4	\$ 18.50	\$ 74.00
EPS023	4" GALV NAIL	15	\$ 4.19	\$ 62.85
EPS024	150MM X3MTR PINE POST	55	\$ 70.50	\$ 3,877.50
EPS025	HACK SAW BALDE	54	\$ 0.95	\$ 51.30
EPS026	BALL VALVE	8	\$ 9.00	\$ 72.00
EPS027	50MM PVC FAUCET SOCKET	32	\$ 2.35	\$ 75.20
EPS028	50X40MM PVC REDUCER	16	\$ 3.40	\$ 54.40
EPS029	40X15MM PVC REDUCER	4	\$ 1.90	\$ 7.60
EPS030	50MM PVC PRESSURE TEE	10	\$ 2.40	\$ 24.00
EPS031	50MM BRASS GATE VALVE	2	\$ 95.00	\$ 190.00
EPS032	20MM BRASS GATE VALVE	2	\$ 65.00	\$ 130.00
EPS033	15MM BRASS GATE VALVE	1	\$ 35.00	\$ 35.00
EPS034	50MM PVC PRESSURE PIPE	180	\$ 21.50	\$ 3,870.00
	TOTAL			\$ 51,213.75


Tuitoga V
Storeman


Walesi .D
P/Foreman

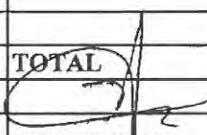
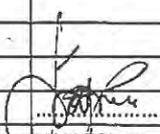
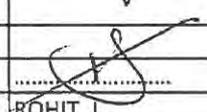
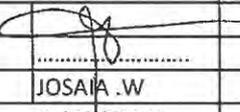

Rohit .L
Accounts Officer


J. Wadanivalu
Inspection



MINISTRY OF
INFRASTRUCTURE
& TRANSPORT

STOCK FIGURE FOR MANUFACTURED MATERIAL
FOR THE MONTH OF JULY 2017
PLUMBERSHOP

FOLIO	ITEM DESCRIPTION	STOCK	UNIT PRICE	TOTAL PRICE
M1	4X2" TURN UPS	0	\$ 11.99	\$ -
M2	PURLIN STRAP (75X50X150)	0	\$ 2.31	\$ -
M3	GALV DOWN PIPE BRACKET	7	\$ 9.07	\$ 63.49
M4	HURRICANE SHUTTER NO PLATES	165	\$ 8.99	\$ 1,483.35
M5	34" GALV STORAGE PEG	12	\$ 5.91	\$ 70.92
M6	HURRICANE SHUTTER CLEATS	0	\$ 3.22	\$ -
M7	ROTARY CLOTH LINE SET	0	\$ 370.61	\$ -
M8	400GALL WATER TANK	0	\$ 310.00	\$ -
M9	100MM GALV DOWN PIPE	0	\$ 18.00	\$ -
M10	GALV BARGE FLASHING	3	\$ 17.56	\$ 52.68
M11	CHIMMNEY FLASHING	0	\$ -	\$ -
M12	CLOTH LINE(TOP SET)	0	\$ -	\$ -
M13	600MM GUTTER STRAP	444	\$ 1.74	\$ 772.56
M14	GALV DOWN PIPE NOZZLE	145	\$ 6.78	\$ 983.10
M15	VALLEY GUTTER	0	\$ -	\$ -
M16	OD MODEL GUTTER 24G	0	\$ 16.00	\$ -
M17	GALV HOOP IRON BRACKET	38	\$ 6.67	\$ 253.46
M18	GALV GUTTERING	2	\$ 17.27	\$ 34.54
M19	GALV RIDGE CAP	0	\$ 20.26	\$ -
M20	L' FLASHING	19	\$ 18.00	\$ 342.00
M21	150X50X150 PURLIN STRAP	163	\$ 5.60	\$ 912.80
	TOTAL			\$ 4,968.90
				
	TUITOGA .V		WALESI .D	
	STOREMAN		P/FOREMAN	
				
	ROHIT .L		JOSAINA .W	
	ACCOUNTS OFFICER		INSPECTION	