



OFFICE of the AUDITOR GENERAL
Republic of Fiji

REPORT OF THE AUDITOR-GENERAL REPUBLIC OF FIJI

COMPLIANCE AUDIT REPORT



PARLIAMENT OF FIJI
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OFFICE of the AUDITOR GENERAL
Republic of Fiji

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Location : Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
Suva, Fiji

Postal : P O BOX 2214, Government Buildings
Address Suva, Fiji
Telephone : (679) 8921519
Email : info@auditorgeneral.gov.fj
Website : www.oag.gov.fj

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Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
P. O. Box 2214, Government Buildings
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Telephone: (679) 8921519
E-mail: info@auditorgeneral.gov.fj
Website: <http://www.oag.gov.fj>



File: 102

17 November 2023

The Honorable Ratu Naiqama Lalabalavu Speaker
of the Parliament of the Republic of Fiji
Government Buildings
Constitution Avenue
SUVA

Dear Sir

AUDIT REPORT ON COMPLIANCE AUDITS

In accordance with section 152(13) of the Constitution of the Republic of Fiji, I am pleased to transmit to you my report on Compliance Audits.

A copy of the report has been submitted to the Minister for Finance who as required under section 152(14) of the Constitution shall lay the report before Parliament within 30 days of receipt, or if Parliament is not sitting, on the first day after the end of that period.

Yours faithfully

Sairusi Dukuno
**ACTING AUDITOR-
GENERAL**
Encl.



The Office of the Auditor-General – Republic of Fiji

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REPORT OF THE AUDITOR-GENERAL

REPUBLIC OF FIJI

Audit Reports on:

- 1.COVID-19 Cash Assistance Program
- 2.Administration of COVID-19 Food Ration to Targeted Lockdown Areas and those in Home Isolation.

COVID-19 Cash Assistance Program

Acronyms

Abbreviation	Meaning
MoF	Ministry of Finance
FRCS	Fiji Revenue Customs Service
TSLB	Tertiary Scholarship Loans Board
SOP	Standard Operating Procedure
COI	Conflict of Interest
TIN	Tax Identification Number
FNPF	Fiji National Provident Fund

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Executive Summary

The Office of the Auditor General carried out a compliance audit on the COVID-19 Cash Assistance Program. The cash assistance program was delivered in 5 phases totalling \$226.1 million.

The Audit scoped all the 5 phases of the assistance program to check and conclude compliance in governance, dispersing of funds and after payment processes of the program. Due to the limitation faced for phase 1 of the assistance program which is detailed in section 6, Audit have not concluded on phase 1.

The audit objective was to determine if the COVID-19 Cash Assistance Program has complied with the requirements of the COVID-19 Cash Assistance Standard Operating Procedure and any other applicable Government Financial Management guidelines.

Summary of audit findings from the audit include the following:

- Lack of documentation for certain governance and administrative issues which includes risk assessment, Conflict of Interest and reviews and sign-offs;
- Cases were noted where duplicate and ineligible payments were made in Phase 2 - \$50 cash assistance;
- Lack of evidence for sign-offs/review for the reconciliation of cash disbursements; and
- Documented approval were not provided for the retention of the balance of funds from Cash Assistance Program for other government initiatives in the M-PAiSA and MyCash platforms at the conclusion of the Assistance Program.

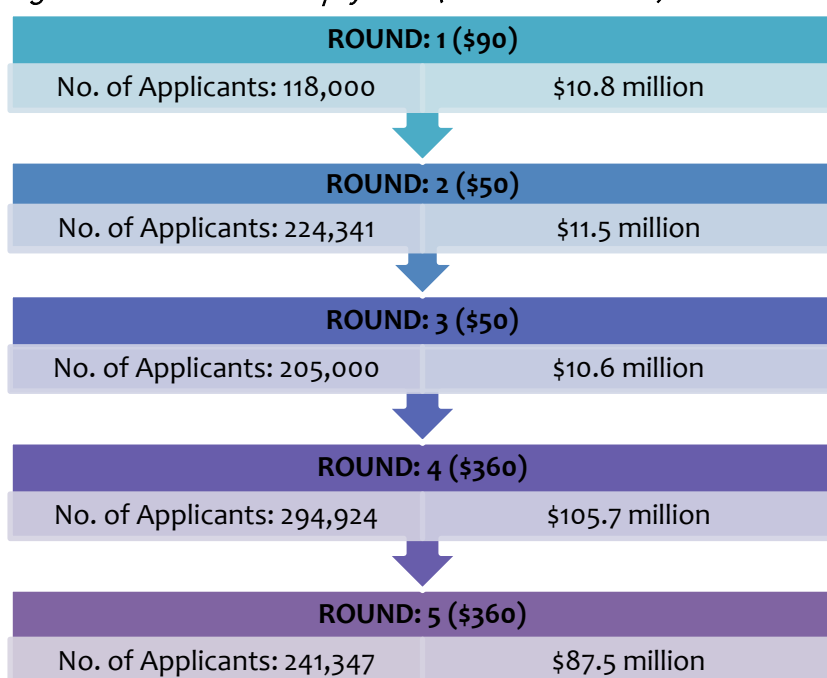
While Audit noted the need for the Ministry to improve on few areas, there were good practices adopted by the Ministry which contributed to the effective delivery of the program. These included having a well-structured communication strategy for awareness of the program to the general public, technology based applications and payment system, timely recovery of duplicate payments and continuous improvement on the verification processes through learnings from the earlier phases.

1. Introduction

In response to the lockdown and the creation of containment zones around the country, the Government rolled out cash assistance program for affected Fijians to enable access to basic necessities. The MoF engaged the services of Mobile Service Provider 1 and Mobile Service Provider 2 to provide the platform for easier accessibility for application and payments of the cash assistance.

Payments of cash assistance was rolled out in 5 phases as illustrated in Figure 1.1 below:

Figure 1.1: Cash Assistance payments (Round 1 – Round 5)



(Source: COVID-19 cash assistance briefs for each round)

Government announced the first round of cash assistance of \$90 on 4th May 2021 being a one off cash assistance to households in the containment areas who have been affected by the COVID-19 restrictions.¹

The application platform was opened on 2nd June 2021 for round 2 of \$50 cash assistance. In order to provide further cash support the Government announced round 3 of \$50 cash assistance towards end of June 2021.

The Government announced round 4 and round 5 cash assistance in the 2021-2022 National Budget being payment of \$360 to individuals in each round. Total of \$200m was allocated in the 2021-2022 national budget for these rounds. This was meant to support affected Fijians

¹ COVID-19 Cash Assistance Approved Brief

in the formal and informal sector. The assistance was for all Fijians affected in Viti Levu and in the formal sectors outside Viti Levu. Fiji National Provident Fund (FNPF) platform was used to assist formal application outside Viti Levu. The first payment of \$360 was made on 23rd August 2021 to cater for the months of August, September and October 2021. The second payment of \$360 was paid out in November to cater for November and December 2021, and January 2022. **Appendix 1** provides the details of each round of the cash assistance program.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI 4000) on compliance auditing. Those standards require that the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusion based on our audit objective. I believe that the evidence obtained, provides a reasonable basis for our finding and conclusion based on our audit objective.

2. Subject Matter and Scope

The subject matter of this audit was on the COVID-19 cash assistance program and covered all the 5 phases of the program. The audit examined the implementation of the program which included the planning, disbursement of funds and post payment process of the program.

3. Audit Objective

The audit objective was to determine if the COVID-19 Cash Assistance Program complied with the requirements of the COVID-19 Cash Assistance Standard Operating Procedure, COVID-19 Cash Assistance Agreements and any other applicable Government Financial Management guidelines.

4. Audit Criteria

The Ministry of Finance as a government agency must operate within an environment that is governed by legislation and policies. The criteria for this audit is based on the Covid-19 Cash Assistance Standard Operating Procedure and the relevant financial management guidelines as stated below:

- Standard Operating Procedure
- MoF Finance Manual 2018
- Finance Instructions 2010
- Signed agreement between MoF and Mobile Service Provider 1
- Signed agreement between MoF and Mobile Service Provider 2
- Procurement regulations

5. Explanation for the methods used

To accomplish the audit objective, Audit:

- Reviewed the cash assistance briefs and SOP provided to service provider's and 3rd parties;
- Performed analytical review of the information recorded on the cash assistance approved master sheet database maintained by the MoF;
- Re-performed the analytical process using raw data for Rounds 2 to 5;
- Interviewed key personnel at the MoF involved in the cash assistance program and representatives of agencies that provided third party verifications; and
- Reviewed the payment vouchers and supporting documents for payments to service providers maintained with the MoF.

6. Limitation of Scope

Audit was not provided with appropriate data set for Round 1 - \$90 cash assistance. In addition, one of the requirement of the first phase of \$90 assistance was that, it was restricted to 1 household member. Documentation for verification of this requirement were not provided for audit review. Consequently, I am unable to determine if this requirement was met by MoF in dispersing funds for the first phase.

7. Audit Findings and Recommendations

7.1 Have the Ministry of Finance as the implementing agency exercised good governance in implementing Cash Assistance program?

From audit review of the Governance for the Cash Assistance Program, Audit noted that the Ministry had in place a Standard Operating Procedure to guide the implementation of the program. In addition, the COVID-19 Cash Assistance Briefs were prepared for each phase of the assistance and were approved either by the Minister or the Permanent Secretary of the Ministry of Finance. The Ministry also had agreements in place with the Service Providers.

However, Audit noted some gaps in the governance of the program which are discussed as follows;

7.1.1 Risk Assessment

Section 17.3.2.1 of the MoF Finance Manual defines risk assessment as the identification and analysis of risk associated with achievement of operating, financial reporting and compliance

goals and objectives. It further states that it is one of the management's responsibility which enables Management to act proactively in reducing risks of losses and theft.

Audit was not provided with documentary evidence which documented risk assessment to show that risk assessment was performed and mitigating factors determined in response to any potential risk in relation to the delivery of the cash assistance program.

The Ministry indicated that given the significant impact of the crisis on people's livelihoods, Government had to provide immediate financial support to those affected in both the formal and informal sector. The Ministry further stated that the internal controls in place ensured prudent management of project's underlying risks.

Lack of record for risk assessment has limited audit work in assessing the risk management process and strategy for the program to establish whether appropriate risk assessment was carried out.

7.1.2 Conflict of Interest not declared by key personnel managing the program

Schedule 5, section 2.2 of Fiji Code of Conduct Bill 2018 which refers to the code of conduct for public officials states that a public official should not allow his or her private interest to conflict with his or her public position. It is his or her responsibility to avoid such conflicts of interests, whether real, potential or apparent.

Audit found that there was no written declaration for Conflict of Interest (COI) by the key personnel managing the program. As such our audit could not determine the impact when potential conflicts of interest were not managed for this assistance program.

The Ministry indicated that the employees involved in the program worked within and abided by the PSC Code of Conduct and Values. The Ministry further stated that there was no conflict of interest and the processes and governance structures eliminated any potential conflicts.

Audit noted the comments from the MoF, however, Audit is of the view that written declarations for conflict of interest will strengthen good governance and in the best interest of the Government. In addition, in absence of COI declaration, the Ministry will not be in a position to identify any potential threat to the independence of the personnel managing the program.

7.1.3 Lack of evidence for review of tasks performed by the assigned officer for the program

Finance Instructions 2010 section 59(1) requires government agency to implement internal controls which includes controls to detect errors.

The audit noted that there was lack of evidence to show that tasks performed by the assigned officer for the Assistance Program was reviewed. While the officer advised that work performed by him was supervised and reviewed by senior officers, there was no documentary evidence to indicate that reviews were performed for each completed task.

The Ministry indicated that the program was managed by the Fiscal Policy, Research and Analysis (FPRA) Division and the payments were processed by the Treasury Division. The Ministry further indicated that FPRA division employees performed and managed the program under the supervision of the senior officials and the final listing was approved by the senior officials and the Permanent Secretary for Ministry of Finance for payment through emails.

While the Audit noted the comments from the Ministry, Audit found that documentary evidence for review by the senior officials were generally lacking.

Recommendation

It is recommended that in future such programs, the Ministry documents the assessment of risk, conflict of interest and reviews that are performed by senior officials.

7.2 Was all necessary processes implemented by MoF to verify the applicant's eligibility for the payment of COVID-19 cash assistance?

7.2.1 Third Party verification

Data obtained from Service Providers were sent to FNPF, Tertiary Scholarship Loans Board, and Ministry of Women, Children and Poverty Alleviation for verification. Data was also sent to Fiji Revenue Customs Services (FRCS) to confirm the Tax Identification Number and other details.

The third parties were required to verify the following:

- Ministry of Women, Children and Poverty Alleviation was to ensure that the applicants are not assisted under any assistance programs;
- FNPF was required to confirm whether the applicant's contributions has not been received by them ensuring that they were not employed;
- TSLB was to confirm if applicant is receiving allowance; and
- FRCS was to verify the TIN numbers and other details provided by the applicants.

Audit held meetings with the representatives of FNPF, FRCS, TSLB and Ministry of Women, Children and Poverty Alleviation to discuss the process involved and scope of verification process.

Through the discussions with third parties and review of documentations, Audit noted that MoF complied with the third party verification process for Rounds 2 to 5 as per the SOP.

However, Audit noted from discussion with representative from the Ministry of Women, Children and Poverty Alleviation that they had some challenges due to their manual and un-updated data records in verifying whether the applicant is a Social Welfare recipient. Audit was further advised that the verification as required for eligibility may not be 100% accurate.

The MoF indicated that the Ministry of Women, Children and Poverty Alleviation is currently working on improving the welfare recipient's database. Given the nature of the program at the time, verification from the Ministry of Women, Children and Poverty Alleviation was highly critical despite existing data limitations, with no better alternatives. The MoF further indicated that the option to develop a database for the Ministry of Women, Children and Poverty Alleviation are under consideration.

Recommendations

It is recommended that for future such programs, MoF:

1. Discuss this issue with Management of the Ministry of Women, Children and Poverty Alleviation in view of having a reliable data source for future such programs available through electronic database; and
2. Explore alternative means for verification for social welfare beneficiaries.

7.3 Was proper processes followed during and after disbursement of funds?

MoF after deriving the final list of applicants to be paid uploaded all the names in the service provider self-service portal. The applications were uploaded and paid in batches. The amount were paid to service providers trust accounts and money were drawn from it for payments.

While the processes were generally in compliance with applicable SOP and internal control requirements and agreements signed with service providers, Audit noted gaps in the processes which are discussed as follows:

7.3.1 Recoveries for duplicate payments to same TIN

Audit performed data analytics to test if duplicate payments were made to same TINs provided by the applicants. Audit noted 12,602 cases from round 2 (\$50) where payments were made to both the Service Providers numbers provided by same applicant. This equates to \$630,100 of duplicate payments.

Section 5.6 of Round 2 cash assistance brief highlighted that those recoveries will be made for duplicate applications.

From Audit review of approved cash assistance briefs, Audit noted that MoF instigated the recovery process from the 3rd round of the assistance where applicants found to have obtained cash assistance more than once were not paid for the subsequent rounds. The following table shows the information for recovery of the double payments.

Table 7.1: Recovery of duplicate payment

Round	Number	Amount (\$)
Round 3	12,198	609,900
Round 4	288	14,400
Round 5	54	2700
Total recovery	12540	627,000
Not recovered	62	3,100

(Source: provided by MoF)

Based on the information provided and as depicted in Table above, MoF could not recover 62 duplicate payments amounting to \$3,100.

7.3.2 Lack of evidence for review of reconciliation

Section 17.3.3.2.1 in the MoF Finance Manual 2018 states the requirement for reconciliation and the review process. Reconciliations are to be prepared and submitted to the Manager Treasury for verification and signing before submitting to the Permanent Secretary.

From Audit review of reconciliation of cash disbursement for each batch, Audit noted that there was no indication of sign offs by the preparer and reviewer.

Consequently, Audit could not establish whether reconciliation was prepared by an independent officer and reviewed on a timely manner.

7.3.3 Balance of funds not returned to Consolidated Fund Account kept after completion of the program

Audit noted from the reconciliation of the payments to service providers that balance of funds from the total amount paid to the service providers totalled approximately \$18.5m after completion of the final round of the assistance program. Refer to table 7.2 for details:

Table 7.2: Reconciliation of Cash Transferred to Service Providers

	Amount(\$)
Total cash transferred to Service providers trust accounts	244,800,000
Less: Paid from M-PAiSA and MyCash	226,288,572
Balance	\$18,511,428

However, as at the date of this audit² the balance of \$18,511,428 was still with the Service providers for M-PAiSA and MyCash Accounts. From Audit enquiry with MoF, Audit was informed via email dated 12/5/22 that the balance from the Cash Assistance Program will be used for ongoing Government Initiatives. However, Audit could not sight any documentary evidence which authorized the balance of funds amounting to \$18,511,428 to be retained in the M-PAiSA and MyCash Account for future Government initiatives.

The MoF indicated that the Permanent Secretary has the authority to transfer budgeted funds as outlined in the Finance Instructions and the Financial Management Act 2004. In addition, Permanent Secretary for Finance in the Exit meeting held with Audit dated 6/6/22 confirmed giving the approval of the funds to be retained in M-PAiSA and MyCash.

² 12/5/22

Recommendations

The MoF should ensure that in future such programs, a comprehensive risk assessment is performed and documented to ensure mitigating controls are put in place to avoid duplicate payments.

The MoF should maintain documentary approval for retention of funds in the M-PAiSA and MyCash after completion of a program.

8. Conclusion

Except for phase 1, \$90 cash assistance which is due to the limitation of scope discussed in section 6 of this report, Audit conclude that MoF has implemented the cash assistance program in compliance with the Standard Operating Procedure and COVID-19 Cash Assistance Agreement designed for the implementation of the program for phases 2 to 5.

However, we are of the view that improvements can be made in the processes for similar assistance program in future to further enhance the governance of the program through documentations. Lack of risk assessment documentations has limited our work in assessing the risk management strategy for the program and to establish whether appropriate risk assessment was carried out.

Audit had noted instances of duplicate payments in round 2, however, the Ministry should be commended on their coordinating role where no issues for duplicate or ineligible payments for the 3rd, 4th and 5th round of the cash assistance program.

Furthermore, Audit have also noted effective and efficient processes where MoF was able to contract both the major mobile service providers to provide technology based application and payment process which resulted in distribution of cash within a reasonable amount of time. Payments were made directly to successful applicants through the mobile service providers, M-PAiSA and MyCash platform which increased efficiency and effectiveness in the payment process.

I understand that program like this comes with inherent risks where there can be scope for errors and I commend the approach taken by Ministry of Finance to rectify shortcomings and deficiency in its processes after each phase and made improvements accordingly in subsequent phases.

Appendix 1: Summary of the application and payments for each round of cash assistance

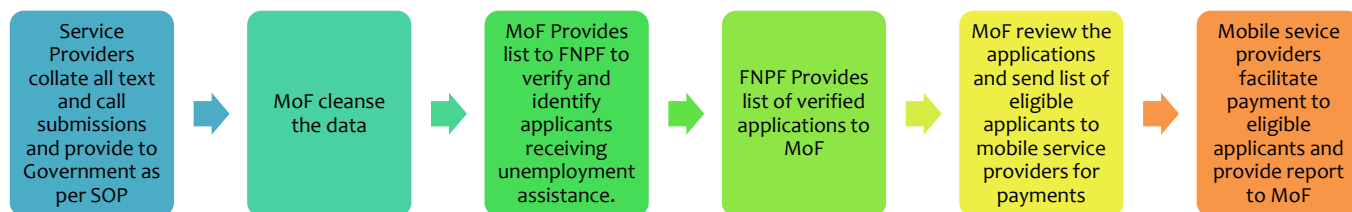
	Round 1	Round 2	Round 3	Round 4	Round 5
Amount	\$90	\$50	\$50	\$360	\$360
Application Dates	06/05/21 – 08/05/21 (Lautoka) 09/05/21 – 12/05/21 (Suva – Nausori)	02/06/21 – 04/06/21	30/06/21 – 02/07/21	09/08/21– 11/08/21	11/10/21– 15/10/21
Mode	M-PAiSA & MyCash	M-PAiSA & MyCash	M-PAiSA & MyCash	M-PAiSA & MyCash	M-PAiSA & MyCash
Scope	Containment areas	Entire Vitilevu	Entire Vitilevu	Entire Vitilevu and formal sector outside Viti Levu	Entire Vitilevu and formal Sector outside Viti Levu
Eligible	1 per household	Affected Individual above 18	Affected Individual above 18	Affected Individual above 18	Affected Individual above 18
Requirements	<ul style="list-style-type: none"> • Full name; • FNPF #; • TIN #; • Occupation; • Home Address; • # of people in household; • Confirmation if any other member has applied; 	<ul style="list-style-type: none"> • Full name; • BRN; • DOB; • Voter ID number; • TIN; • FNPF #; • Home Address. 	<ul style="list-style-type: none"> • Full name; • BRN; • DOB; • Voter ID number; • TIN; • FNPF #; • Home Address. 	<ul style="list-style-type: none"> • Full name; • BRN; • DOB; • Voter ID number; • TIN; • FNPF #; • Home Address. • Declaration on first Jab; • Place of vaccination; • Consent to access vaccination details; • Statutory declaration to confirm that all 	<ul style="list-style-type: none"> • Full name; • BRN; • DOB; • Voter ID number; • TIN; • FNPF #; • Home Address. • Declaration on first Jab; • Place of vaccination; • Consent to access vaccination details; • Statutory declaration to confirm that all

	Round 1	Round 2	Round 3	Round 4	Round 5
				information is correct.	information is correct.
Exceptions	<ul style="list-style-type: none"> • All civil servants • Only one individual from each household should apply. 	<ul style="list-style-type: none"> • All civil servants; • Individuals' income not affected; • Those assisted by FNPF • FNPF Pensioners • TELS and Toppers students; • Social Welfare recipients; • Individual age < 18 years of age. 	<ul style="list-style-type: none"> • All civil servants; • Individuals' income not affected; • Those assisted by FNPF • FNPF Pensioners • TELS and Toppers students; • Social Welfare recipients; • Individual age < 18 years of age. 	<ul style="list-style-type: none"> • All civil servants; • Individuals' income not affected; • Those assisted by FNPF • FNPF Pensioners • TELS and Toppers students; • Social Welfare recipients; Individual age < 18 years of age. 	<ul style="list-style-type: none"> • All civil servants; • Individuals' income not affected; • Those assisted by FNPF • FNPF Pensioners • TELS and Toppers students; • Social Welfare recipients; Individual age < 18 years of age.

(Source: MoF COVID-19 cash assistance briefs)

Appendix 2: COVID-19 Cash Assistance Process

\$90 cash assistance process



(Source: Phase 1 (\$90) cash assistance brief)

Round 1 assistance was only applicable to 1 individual per household in 6 containment zones that is Suva Nausori, Lami, Rakiraki, Nadi and Lautoka.

Round (2 & 3 \$50) and (4 & 5 \$360) of cash assistance process.



(Source: COVID-19 Cash Assistance Briefs phase 2 – 5)

**Administration of COVID-19 Food
Ration to Targeted Lockdown Areas
and those in Home Isolation.**

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Acronyms

Abbreviation	Meaning
FPO	Fiji Procurement Office
MoH&MS	Ministry of Health and Medical Services
EOI	Expression of Interest
IMT	Incident Management Team (Ministry of Health and Medical Services)
MoF	Ministry of Finance
SOPs	Standard Operating Procedures

Executive Summary

The Office of the Auditor General carried out a compliance audit on the Food Ration Distributions Programme during the COVID-19 lockdown period.

The MoF was responsible for distributing food rations to households in targeted lockdown areas and those in home isolation. As at 31 July 2021, a sum of \$1,690,455 had been paid out to the companies for the supply and distribution of the household packs. The food rations distribution was carried out in two phases which was covered during the audit.

The objective of this audit was to determine whether Food Rations Package Distribution Programme was effectively administered in compliance with the Protocols for Food Ration Distribution, Standard Operating Procedures (SOPs) as per the “Agreement for COVID-19 Engagement of suppliers for supply and distribution of household packs for those within targeted lockdown areas and in home isolation and Procurement Regulations”.

For the 1st phase of the Food Ration Distribution programme, Audit had examined the warehouse stock ledgers, food ration distribution data for the eleven (11) distribution zones which was equivalent to 29,308 records and an additional 2,187 manual delivery records receiving each food ration package were also analysed to assess the overall integrity of data. In addition, the distribution records for the 10,000 food ration packs separately maintained by the Fiji Procurement Office was also examined.

In the 2nd phase of the Food Rations Distribution programme, the audit had separately examined 11,035 records for those food rations delivered by the suppliers for the year ended 31 July 2021 and an analytical review was performed to assess whether the food rations were delivered on a timely basis.

Summary of findings identified from the audit of both phases of the Food Ration Distribution include the following:

- Food rations were procured in accordance with the procurement guidelines;
- MoF had in place a system of determining quantity of rations to be procured;
- Evidence of persons receiving the packs were lacking;
- 5,400 food ration packs purchased for distribution in the Suva/Nausori containment area were delivered to the Western division;
- Data cleansing and verification process was not fully performed;
- Lack of documentations for variances noted between the number of persons applied for the food ration and number supplied;
- Duplicate names existed in the food ration master file;
- Inconsistency in the names of the recipients in the MoF Master list and as per MoH&MS records; and
- Inconsistency in delivery time for the food ration packs.

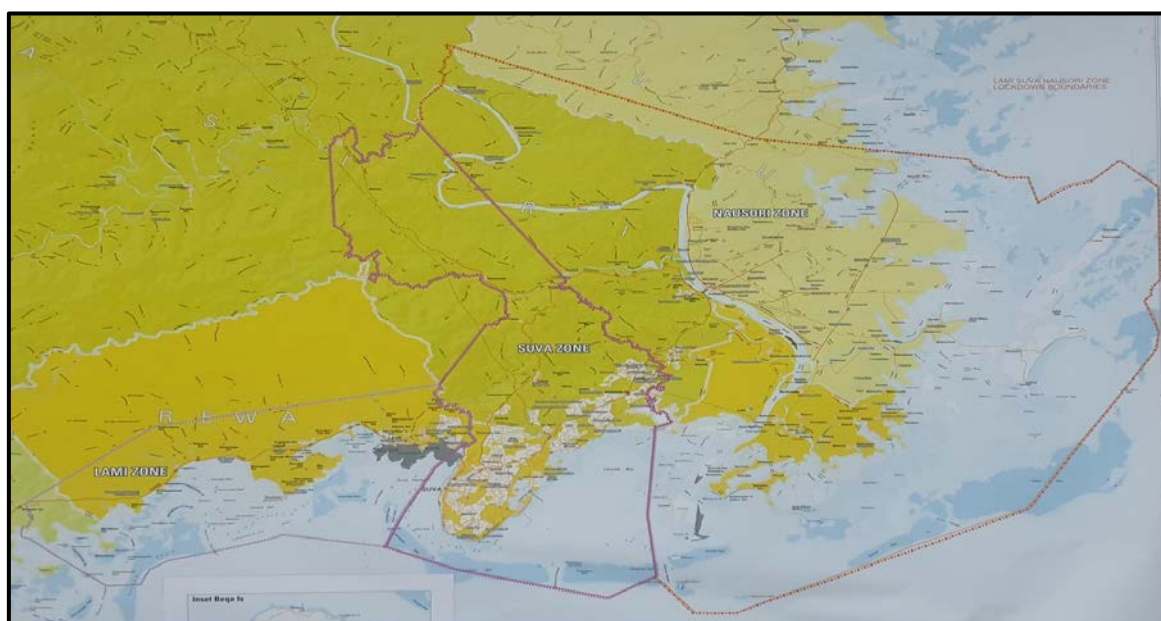
1. Introduction

The Fijian Government had distributed household food ration packs to Fijians within the lockdown areas and to those in home isolation as part of the COVID-19 response. The food ration packs were delivered in two phases as follows;

Ministry of Finance co-ordinated the Food Ration distribution (1st phase)

The MoF had announced that people living in Suva and Nausori Containment Zone during the lockdown period from 14 May 2021 until 19 May 2021 would be provided with food ration packs. The MoF through the Fiji Procurement Office had co-ordinated the distribution of food ration packs to those families that ran out of food supplies during the weekend as per the lockdown area below;

Figure 1.0: Suva/Nausori Containment Zone



Source: Ministry of Health (IMT)

Each food pack distributed by FPO costed \$43.50 and were purchased from various suppliers.

The list of the items in the food pack is in **Appendix 3**.

Suppliers were engaged to deliver directly to households (2nd Phase)

Later in June 2021, to ensure that the household packs are delivered in a more efficient and timely manner, the Government called for an expression of interest (EOI) for the supply and distribution of household packs.

Based on the representations made by the Suppliers through an expression of interest to supply and distribute household packs, Supplier A, Supplier B, Supplier C, Supplier D and Supplier E were selected to provide the required services to supply and distribute household packs for those within the targeted lockdown areas and in home isolation.

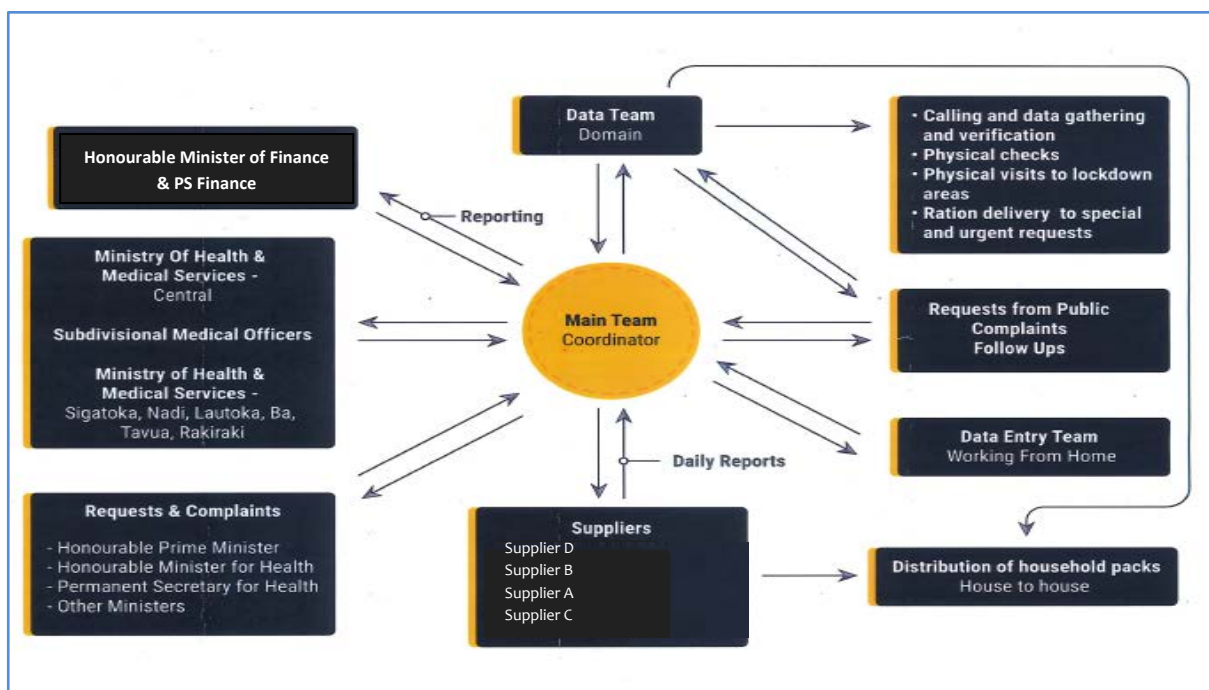


Figure 2.0: Administration Setup of Food Ration

Source: Ministry of Finance Guideline for Coordination of Food Ration

2. Subject Matter And Scope

The subject matter of this compliance audit is on Administration of COVID-19 Food Rations.

The scope of this audit includes the review of the food ration estimation, procurement and distribution for both phases for which records were maintained by the MoF as at 31 July 2021.

3. Audit Objective

The objective of this audit was to determine whether Food Ration Package Distribution Programme was effectively administered in compliance with the Protocols for Food Ration Distribution, Standard Operating Procedures as per the "Agreement for COVID-19 Engagement of suppliers for Supply and Distribution of Household Packs for those within Targeted Lockdown Areas and In Home Isolation and Procurement Regulations".

4. Audit Criteria

The audit criteria for this audit are primarily derived from the following;

- i. Protocols for Food Ration Distribution (applicable for phase 1 distribution only)
- ii. Procurement Regulations 2010
- iii. Agreement for COVID-19 Engagement of Suppliers for Supply and Distribution of Household Packs for those within Targeted Lockdown Areas and In Home Isolation and related Standard Operating Procedures
- iv. Ministry of Health and Medical Services COVID-19 Information for Home Isolation and Home-based Care

5. Methodology

To accomplish the audit objective, Audit:

- Reviewed the necessary Ministerial approval for procurement of food rations and relevant procurement guidelines
- Reviewed and performed analytical review of the information recorded on the MoF master excel sheet database maintained by the Budget team.
- Reviewed key elements recorded such as Full Name, House Number, Street Name, Settlement Area, Suburb District, Town/City House Colour, Recipients ID and Household Members.
- Interviewed key personnel at the MoF involved in the Process and Distribution of the Food Rations.
- Reviewed the payment voucher and delivery records at the MoF including the Ministerial minute approvals, invoices from suppliers, approved purchase orders.
- Independent confirmation was obtained from Ministry of Health and Medical Services (Incident Management Team) for 500 random samples selected to confirm their eligibility.
- In the process of information gathering, Audit had discussions with the responsible officers at the MoF.

6. Audit Findings and Recommendations

6.1 Audit question - Did the Ministry of Finance effectively manage the Food Ration Package Distribution programme for the Suva/ Nausori lockdown area?

Sub-Audit Question 1: Did the Ministry of Finance put in place a system of provisioning that ensured realistic estimation of requirement for food rations to cater for the Suva/Nausori lockdown area?

Any procurement of goods, services or works shall be issued so as to promote the following principles-

- (a) Value for money
- (b) Maximise economy and efficiency and the ethical use of Government resources;
- (c) Promote open and fair competition amongst suppliers and contractors
- (d) Promote integrity, fairness and public confidence in the procurement process, and;
- (e) Achieve accountability and transparency in the procedures relating to procurement.

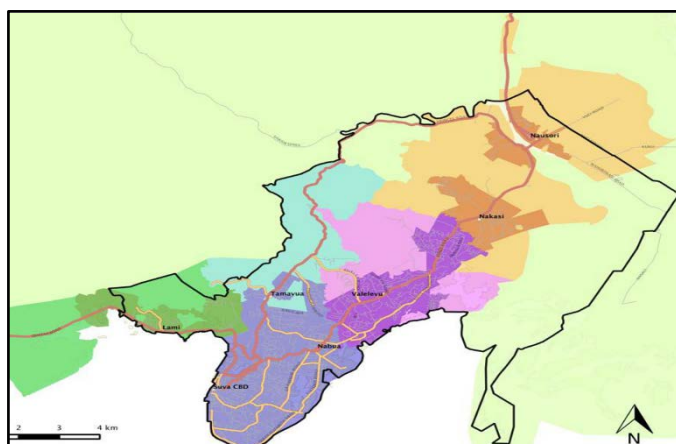
The audit noted that the Ministry of Finance (MoF) had procured a total of 40,000 household packs at a total cost of \$1,690,455 for distribution in the Suva/Nausori lockdown area. Based on review of correspondence between MoF and Ministry of Health, Audit noted that the estimation of quantity of food ration packs to be purchased was determined by MoF in consultation with the Ministry of Health and Medical Services.

Moreover, audit noted that MoF estimated food ration packs based on the statistics provided by the Fiji Bureau of Statistics 2017 census which showed that the total population within the Greater Suva, Nausori, Lami and Nasinu Area (GSA) boundary was 227,410. Audit further noted that MoF determined the amount of ration packs on an average family size of 5. Tabulated below is the population in the GSA.

Town	Population
Lami	24,637
Nasinu	51,033
Nausori	57,866
Suva City	93,874
Grand Total	227,410

Source: FBOS Fiji Facts Figures as at July 2018

Figure 3.0 – Greater Suva Area



Sub-Audit Question 2: Was the food rations procured according to the procurement guidelines?

Section 32 of the Procurement Regulations 2010 covering Emergency Purchases states as follows:

32.-(1) Emergency purchases shall only be considered where there is extreme urgency brought about by unforeseeable events.

(2) A procuring Ministry or Department can engage in emergency procurement only in the following circumstances –

- (i) In the event of a natural disaster such as a cyclone, flood, earthquake, tsunami, whirlwind, landslide, forest fire or drought;
- (ii) In life or death situations;
- (iii) In the event of an outbreak of disease for either human, plant or animal; or
- (iv) Where there is an urgent need for goods, services or civil works and engaging in tender proceedings would be impractical due to time constraints or cost factors, but provided that the circumstances giving rise to that urgency were not foreseeable by the procuring ministry or department.

(3) In relation to 32(2) (ii), (iii) and (iv), agencies must seek the approval of the Minister before undertaking any emergency procurement.

Audit noted that the food ration was procured according to the prescribed procedures for Emergency purchases to ensure timely availability of the required quantity of quality rations at approved prices. Moreover, most of the companies engaged were also approved suppliers of general food items for the Whole of Government.

Audit review of the procurement process which was undertaken by MoF at the time of procurement of rations revealed that the tender process was waived in accordance with Procurement Regulations – Section 32 with respect to Emergency Purchases.

The food rations were procured from the respective suppliers as per table below:

Payment Date	Supplier	Amount (\$)
04/05/21	Supplier A	1,157,950
16/06/21	Supplier B	38,750
18/06/21	Supplier C	50,000
18/06/21	Supplier A	104,445
23/06/21	Supplier D	56,132

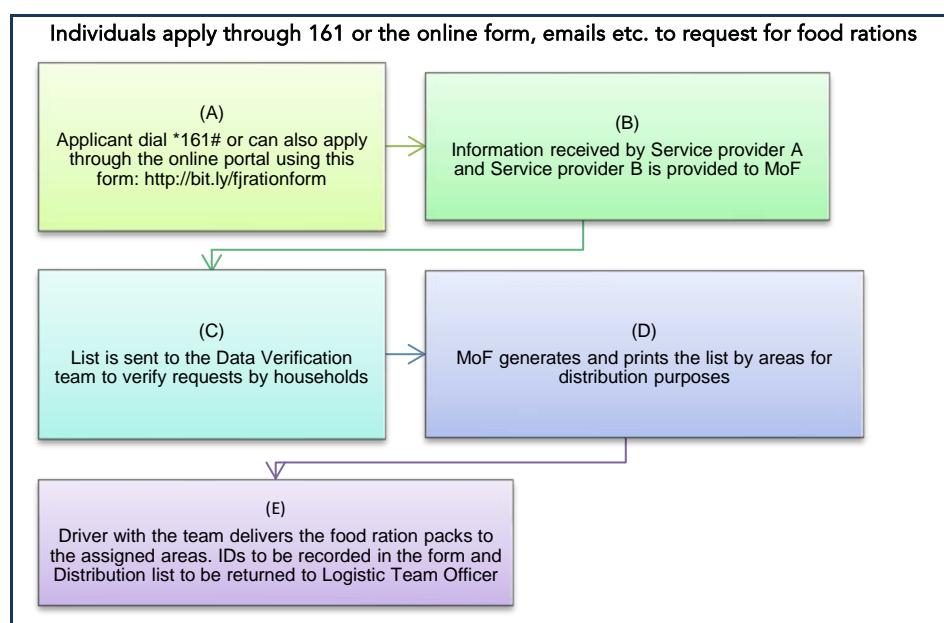
Payment Date	Supplier	Amount (\$)
06/07/21	Supplier A	104,925
13/07/21	Supplier C	50,000
29/07/21	Supplier D	60,899
		1,623,100
18/06/21	Supplier E	15,000
13/07/21	Supplier E	15,000
28/07/21	Supplier B	37,355
		67,355
Total		1,690,455

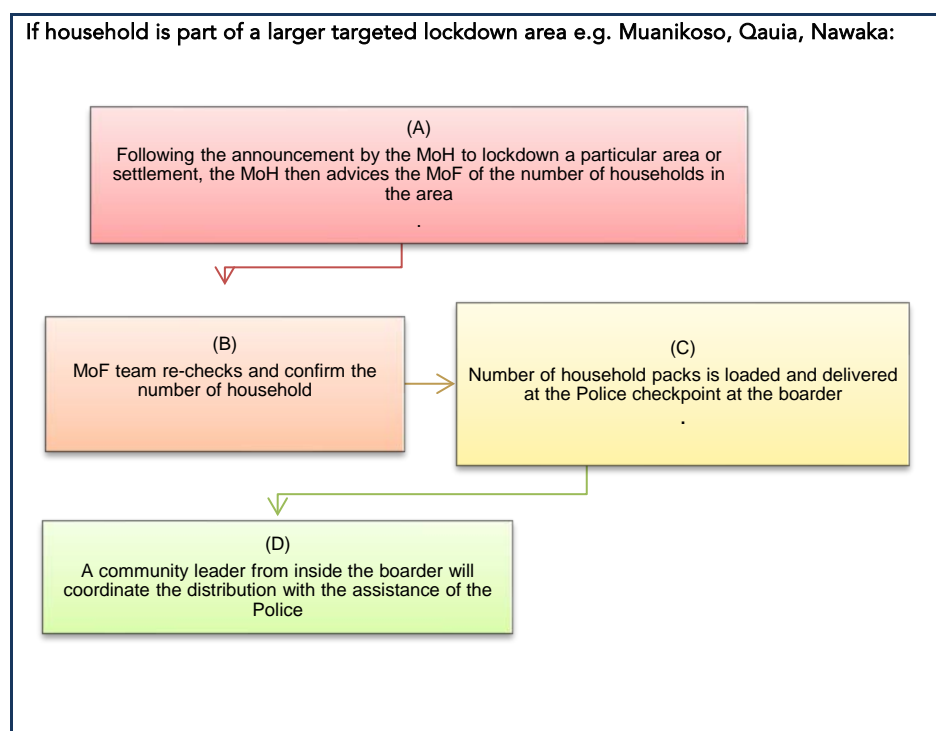
Based on Audit review, food rations were procured according to the procurement guidelines.

Sub-Audit Question 3: Did the distribution system adopted by Fiji Procurement Office complied with Protocol of Distribution?

The MoF had developed a protocol for the food ration distribution and is illustrated in the flowchart below;

Figure 4.0 – Protocol of Distribution by the FPO





While the protocol for food ration distribution was in place, Audit noted that this was not fully complied with. Audit gathered from discussions with senior officer of MoF on 14/2/23 that list provided by service providers were not cleansed and verified.

The audit noted numerous errors in the food rations distribution data which also indicates weaknesses in input controls and lack of proper data cleansing exercise. Refer below for examples of errors in the data;

- In 526 instances, instead of names being entered, mobile numbers were entered for master list for Zone 1 along Princess Road (from Ratu Mara Rd to MH Superfresh, including Samabula (FNU side) and Reservoir Rd).
- In 83 instances, mobile numbers were not entered under the column "mobile number", instead numbers and names were entered.

In addition, for most cases, the IDs of the recipients were also not recorded in the distribution list as required by the Protocol of Distribution. Audit discussion with MoF on 14/2/23 clarified that IDs were not requested from the recipients for documentation due to the exposure of the risk of the virus.

Lack of data cleansing and verification exposed risk of double dipping. In addition, not recording of IDs upon delivery of the ration packs eliminates the trail for the delivery of the ration to the applicants.

Sub-Audit Question 4: Was the ration supplied to all the eligible person applied?

The MoF had announced that people living in Suva and Nausori for the lockdown period from 14 May 2021 until 19 May 2021 will be provided with food ration packs over the weekend.

The audit could not establish if all the applicants who have applied for the ration packs had received the rations due to lack of documentary evidence. As discussed earlier in the report, in most cases, the IDs were not recorded upon supply of the ration packs which has eliminated the documentation for the evidence of receipt of the ration packs.

Moreover, Audit noted from the warehouse stock control ledgers that a total of 5,400 food ration packs that was initially purchased for distribution in the Suva/Nausori containment area was delivered to the Western Division. Refer to Table below for details;

Date	Location	Vehicle no.	Quantity (Packs)
-	Lautoka	Not provided	1,000
23/06/21	Lautoka	Not provided	2,500
01/07/21	Lautoka	GS125	300
05/06/21	MoH – Ra & Tavua	GS007	400
05/11/21	Nadi	GS007	600
13/05/21	MoH – Ra & Ba	GS007	600
Total			5,400

Variance in Food Rations Application and Distribution Records

Distribution records provided by MoF shows that 28,864 people applied for the food ration packs while 29,308 packs were actually distributed resulting in a variance of 446. The table below provide details of the variance

Zone	Count per excel file (Application received)	Count per record filed (Ration pack distributed)	Variance
1	641	641	-
2	1,100	1,100	-
3	2,558	2,559	1
4	2,887	2,888	1
5	2,672	2,672	-
6	1,509	1,509	-
7	4,661	4,661	-
8	3,289	3,209	80
9	1,905	1,858	47
10	5,024	6,153	(1,129)
11	2,616	2,058	558
Total	28,862	29,308	(446)

The listing of 29,308 filed did not have any evidence on it to indicate that the recipient of the assistance acknowledged receiving the pack. There were variances in application received for ration packs and ration packs distributed for zones 8 to 11.

In addition, the audit noted from separate records maintained by MoF in the form of a hard copy file that there were 2,187 households that had not applied via the texting platform have received the food rations. Audit enquiry with senior officer of MoF on 14/2/23 revealed that while delivering the food rations to the applicants, food rations were also delivered to the nearby houses who have not applied. According to MoF senior officer, this was done to avoid unnecessary runs to the same area to deliver the rations.

In absence of proper documentation for the receipt of ration packs by the recipients, the Ministry was deprived of the data which could have been used for proper monitoring and follow-ups including ensuring that all eligible applicants have received the food ration.

The MoF in its response stated that it concur that lessons learnt from the COVID-19 pandemic has enabled the Ministry to further streamline the data verification techniques which would enable the Ministry to provide a better response to its stakeholders. The Ministry further states that it has already started utilizing online application platforms for their PPP initiatives (for GP, DP and ML schemes) which was used for the roll of Unemployment Assistance Scheme and for the roll out of the Back-to- School Support of \$200 per child for all Early Childhood Education to Year 13 students for the school year 2023 and indicated that these sought of data collection/preservation mechanics shall also be used by the Ministry in near future for data management.¹

Moreover, the MoF also accepted the fact any such scheme executed in future will have all the details of the recipients. However, MoF clarifies that during the height of the COVID-19 pandemic, social distancing was a top priority. This meant that delivery personnel were unable to get close enough to recipients in most cases to record their IDs.²

Furthermore, MoF pointed out that not all people who were impacted by COVID-19 were recorded as COVID positive by the Ministry of Health. This is because many people who were in close contact with COVID patients were asked to isolate themselves, even if they did not test positive for the virus. These people were also eligible to receive ration packs.³

Finally, MoF mentioned that as a due diligence, MoF ensures that full details of recipients are captured in all the schemes that have rolled out from the Ministry. COVID-19 food ration

¹ Management comments received 29/5/23

² Management comments received 29/5/23

³ Management comments received 29/5/23

distribution was an extreme exercise executed by the Ministry which may not be replicated within the next 100 years or so. This was one event that may not have been predicted and to implement such a programme was a great success with areas for improvement.

Recommendations

The Ministry should consider designing an effective and efficient method of data verification to address challenges of timeliness and monitoring for future such programs;

The Ministry can also consider having a provision in the application platform for obtaining declaration from applicants for submission of correct information for future such programs; and

The Ministry should ensure that confirmation of receipt of any such assistance in future is obtained from the recipients.

6.2 Audit question - Did the eligible households in targeted lockdown areas and home isolation received food ration packages and in a timely manner?

Sub-Audit Question 1: Were the food rations delivered by the suppliers to eligible households only?

The Supplier will supply and distribute the Household Packs and Special Items in accordance with the Standard Operating Procedure within the Targeted Lockdown Areas and to those in Home Isolation. The Government will inform the Supplier as and when Targeted Lockdown Areas and those in Home Isolation are identified and the intervals at which the Household Packs must be distributed⁴

Generally, audit noted that food ration packs were supplied to households in targeted lockdown and in home isolation. However, Audit identified deficiencies which is discussed as follows.

Households Receiving Food Ration Packs who are not COVID-19 Patients

The Government of Fiji, through its contracted suppliers had delivered 11,035 food ration packs to those households living in targeted lockdown areas and home isolation as at 31 July 2022.

⁴ Standard Operating Procedures, Engagement of Suppliers for Supply and Distribution of Household Packs

However, the audit review of names registered in the Food Rations Master List as at 31 July 2022 noted instances where persons not tested positive were receiving household food ration packs.

The initial notification of COVID-19 positive patients from the Ministry of Health and Medical Services was not provided by the MoF, therefore the audit had obtained confirmation from the Ministry of Health and Medical Services (MoH&MS) on a selected sample of 500 households. It was noted from the sample that 178 names registered on the Food Rations Master List were not in the COVID-19 positive patients list maintained by the MOH&MS. Refer to **Appendix 1.0** for details.

The MoF indicated that the households identified were from a targeted lockdown area where food rations were delivered and hence are not in the MoH&MS COVID-19 positive list as all households in a targeted lockdown area were supplied with food rations.

However, the audit review of the addresses of these applicants showed that majority of these households were outside of the targeted lockdown areas. Audit have requested a detailed information from MoF⁵ on this issue, however, information was not provided as at the date of the completion of the audit⁶.

The above anomaly increases risk of ineligible households receiving food rations.

Duplicate names in the Food Rations Master List

The audit noted 71 duplicate names in the Food Rations Master list as at 31 July 2021. This indicates that some households had been supplied with the food ration household packs more than once and in some instances, the households had been supplied with the food ration packs three (3) times. Refer to **Appendix 2.0** for details;

Apart from the above, the MoF also indicated that duplicates could be also due to input errors where names are entered twice and in this case the Ministry would only rely on suppliers to report of any cases of double entry in the food rations list. In addition, MoF also indicated that in some instances another member of the COVID-19 positive patient gets COVID-19 positive and as such the home isolation is extended.

However, MoF could not provide appropriate documentations for verification of the above.

⁵ Meeting held with MoF on 14/2/23

⁶ 10/3/23

Sub-Audit Question 2: Were the food rations delivered in a timely manner?

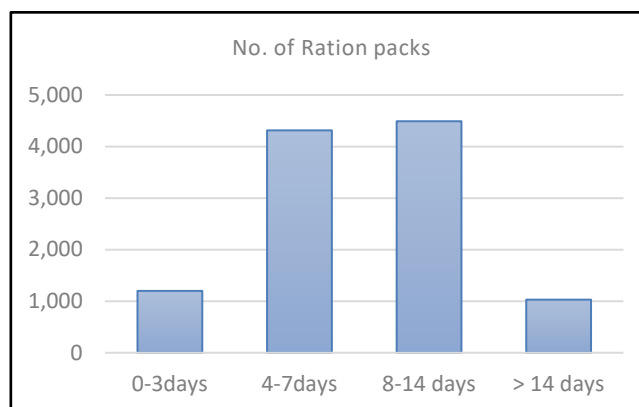
Audit reviewed the relevant SOPs, Protocols and Agreements with the suppliers for Ration packs in order to establish the timeframe by when the ration packs need to be delivered to the intended recipients. However, audit did not note any timeframe for the delivery of ration packs. Audit discussion with MoF senior officer revealed that the intention was to deliver the food packs within 2-3 days of the notification from Ministry of Health. Audit has therefore used this timeline to assess the effectiveness of the delivery time of the ration.

Analysis of Suppliers Delivery Lead Times

The audit review of food rations delivery times during the lockdown period noted that the suppliers took a period of between 0 to 37 days from the isolation start date to deliver food rations those in home isolation and in targeted lockdown areas.

Out of the total 11,035 food ration household packs supplied, it was noted that only 1,200 or 11% of the total household packs were delivered within the 3 days turnaround time. The remaining food ration packs delivery did not meet the 3 days turnaround time whereby 8,805 food rations packs or 80% were delivered within the 4 to 14 days isolation period while the balance of 1,030 ration packs or 9% were delivered after the home isolation period had lapsed. Refer to Table below for details for illustration:

No. of days	No. of Ration packs	Percentage (%)
0-3days	1,200	11%
4-7days	4,314	39%
8-14 days	4,491	41%
> 14 days	1,030	9%
Total	11,035	

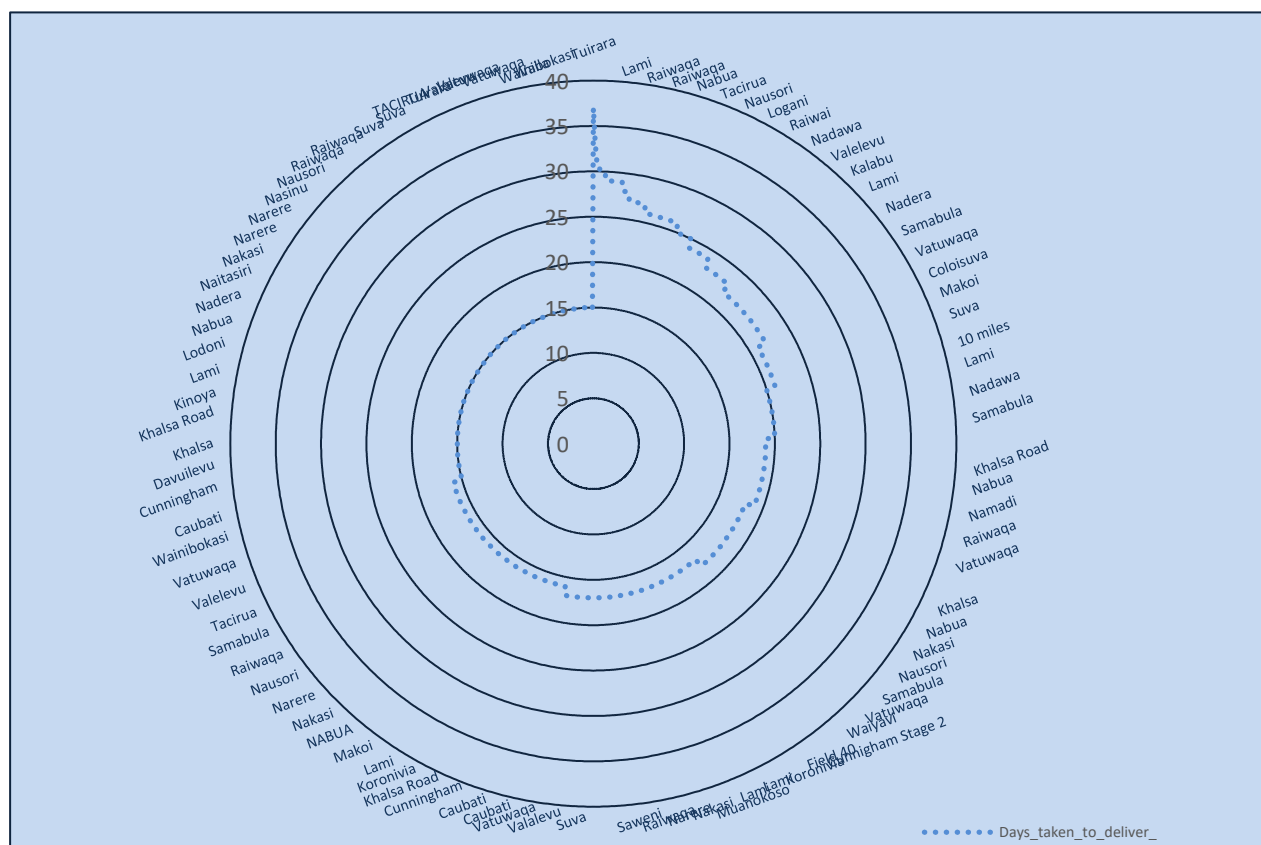


Moreover, the audit had also noted numerous input errors in the Food Rations Master list data which was subsequently amended in order to make the above analysis.

Analysis of food ration household packs delivery as at 31 July 2021, shows that a total of 1,030 ration packs were delivered to households after the 14 days isolation period had lapsed.

For those food rations packs delivered after the home isolation period, it was noted that majority of ration packs were delivered 15-19 days after the isolation date whilst a total of 253 packs were delivered within 20-37 days from the isolation date.

Refer to illustration below for details.



The Ministry also stated that, COVID-19 Pandemic was an 'Aha moment' for the World and as such Fiji was not spared. With due considerations to the Health and Economic impacts of the Pandemic, Government through the MoF had taken a bold decision of being proactive in assisting the vulnerable communities while also ensuring that our first responders are safeguarded during operation. Should the program had not eventuated and fast tracked, more lives would have been at stake.⁸

In addition, the Ministry stated that being mindful of the COVID-19 situation, the Ministry request that the report also takes note of the following, which are contributing factors to the findings of the report:

- WHO reports a total of 68,921 confirmed cases of COVID-19 with a total of 883 deaths as at 22 March, 2023.
- Approximately, 115,000 Fijians lost their jobs due to COVID-19.

MoF states that with the statistics provided above, public outrage was evident in this point in time. Members of the public were hesitant to move around thus got a hold of the opportunity when the programme initiated. There had been cases where communities did not practice safe-social distancing and had forced their way to the food rations pack delivery team. This was not easy to avoid.⁹

Recommendations

The MoF should improve on the following for any such future program:

- Data management which could be beneficial in the analysis and decision making in view of improving system and processes for any subsequent assistance of similar nature; and
- Going forward, the Ministry should analyse all the shortfalls identified from this program and make necessary adjustments to its processes and systems.

⁸ Management comments received 29/5/23

⁹ Management comments received 29/5/23

7. Conclusion

Overall, MoF has managed the food ration package distribution programme for Suva/Nausori lockdown and Home Isolation effectively. However, data verification process and due diligence checks prior to distribution of the ration packs had deficiencies and could be improved for future such programme.

Additionally, Audit could not substantiate whether all eligible households in targeted lockdown areas and home isolation received food ration due to lack of documentary evidence such as record of recipient's ID or any other form of evidence that would have indicated the delivery has reached to the eligible recipient.

Timeliness for the delivery of ration packs were not consistent as well which the MoF can work on to improve for future programmes.

8. Appendix

Appendix 1.0: List of recipients of food ration packs not in MOHMS list

No.	Name	District Name	Street_Village_Settlement_Name	Area
1	KM	Ba	Raviravi	Karavi Zone
2	MT	Ba	Raviravi	Karavi Zone
3	SS	Ba	Karavi	Karavi Zone
4	KK	Ba	Talaiya	Moto Zone
5	IA	Ba	Moto	Moto Zone
6	TI	Ba	Yalalevu	Nailaga Zone
7	NR	Ba	Navatu	Navatu Zone
8	DA	Ba	Varadoli	Navatu Zone
9	AN	Ba	Navatu	Navatu Zone
10	TT	Ba	Navatu	Navatu Zone
11	CP	Ba	Navatu	Navatu Zone
12	NW	Ba	Navatu	Navatu Zone
13	AL	Ba	Toge Vill	Nukuloa Zone
14	RR	Ba	Rarawai	Rarawai Zone
15	PS	Ba	Rarawai	Rarawai Zone
16	BS	Ba	FSC Qrts	Rarawai Zone
17	WM	Ba	Vunisamaloa	Rarawai Zone
18	RA	Ba	Rarawai	Rarawai Zone
19	PC	Ba	Varavu	Sorokoba Zone
20	SL	Ba	Bilolo	Sorokoba Zone
21	KS	Ba	Vatiyaka	Sorokoba Zone
22	LK	Ba	Vatiyaka	Sorokoba Zone
23	NA	Ba	Bilolo	Sorokoba Zone
24	AI	Ba	Yalalevu	Varoka Zone
25	PA	Ba	Tauvegavega	Vatulaulau Zone
26	P	Ba	Vatulaulau	Vatulaulau Zone
27	TS	Ba	Vatulaulau	Vatulaulau Zone
28	AV	Ba	Namosau	Vatulaulau Zone
29	RM	Ba	Nasolo Vill	Vatulaulau Zone
30	MA	Ba	Korovuto	Veisaru Zone
31	LP	Ba	Etatoko	Wailailai Zone
32	V	Ba	Vadravadra Vill	Wailailai Zone
33	NM	Ba	Natalacake Vill	Wailailai Zone
34	SV	Ba	Itatoko	Wailailai Zone
35	SJ	Suva	Newtown	Khalsa
36	SV	Suva	Naivikinikini Settlement - Qauia	Lami
37	AT	Suva	Lami	Lami
38	LT		Delainavesi	Lami
39	DS	Suva	Delainavesi	Lami
40	RT	Suva	Delainavesi.	Lami
41	KS	Suva	Nadonumai	Lami

No.	Name	District Name	Street_Village_Settlement_Name	Area
42	SS	Nadera	Kabote St, Nadera	Nadera
43	SS	Suva	Makoi	Makoi
44	SW		Kalokalo Crescent	
45	SB	Vuna	Savuidua Settlement	Naitasiri
46	MK	Nausori	Salim St, Nakasi	Nakasi
47	AN	Nausori	Waikulua settlement ,Nageledamu	Nausori
48	RS	Nausori	Vunivivi Hill, Nausori	Nausori
49	AB	Samabula	Bureta Street, Samabula	Samabula
50	CB		Rewa Street Flagstaff	Suva
51	SL	Central	Wailoku	
52	AW	Lautoka	Vanuakula, Drasa Sector	Drasa
53	RL	Lautoka	Natokowaqa	
54	BP	Lautoka	Tomuka	Tomuka
55	IL	Lautoka	Vitogo	Vitogo
56	WK	Sigatoka		Lomawai
57	SN	Sigatoka	Sigatoka NA	Nakabuta
58	JN	Navosa		Sigatoka
59	KA			Vunikavika
60	AN	Nasinu	Cevuga Road	Valelevu
61	S	Nasinu	Cevuga Road	Valelevu
62	AM	Nasinu	Cevuga Road	Valelevu
63	AM	Nasinu	Cevuga Road	Valelevu
64	SD	Suva	Mamas Pl, Caubati	Caubati
65	JC	Nausori	Batirerega ,Davuilevu	Davuilevu
66	MK	Suva	Bausa Place	Kinoya
67	WM	Nasinu	Kanace Rd	Valelevu
68	LH	Nasinu	Nawame Rd	Tacirua East
69	LS	Nasinu	Khalsa Rd Stop.	Tacirua
70	RK	Dravo	Dravo Village, Bau, Tailevu	Caubati
71	TS	Caqiri	Caqiri, Nasinu	Davuilevu
72	ST	Raiwai	Laukala Bay	Davuilevu
73	VS	Mokan	Mokani Village, Tailevu	Makoi
74	MV	Narere	Navosai Housing, Narere	Makoi
75	RT	Nasinu	Baikeitou Settlement	Mokani Village
76	TM	Kalabu	Clifton Rd, Kalabu	Mokani Village
77	NL	Tacirua	Tacirua East	Nadera
78	SV	Samabula	Fulaga St, Samabula	Narere
79	SA	Valelevu	Salala Place, Valelevu	Narere
80	LA	Davuilevu	Navuda Rd, Davuilevu Housing	Nasole
81	NS	Cunningham	Cunningham Stage 2	Newtown
82	DS	Nakelo	Tumavia, Nakelo Rd	Newtown
83	WN	Tacirua	Khalsa Rd, Tacirua	Raiwai
84	PS	Narere	Makita Rd, Omkar, Narere	Samabula
85	FP	Newtown	Newtown Hart, Balabala Crescent, Newtown	Tacirua
86	SA	Makoi	Kida Place, Makoi	Tacirua
87	MK	Nasole	Kewal St, Nasole	Valelevu

No.	Name	District Name	Street_Village_Settlement_Name	Area
88	AT	Nasole	Nasole Hart, Kewal St, Nasole	Vuci
89	NN	Suva	Waidradra Pl,	Tovata
90	KV	Suva	Mawaraka Pl, Nabua	Nabua
91	SS	Suva	Sevua Pl, Nawanawa Rd	Nadera
92	NS	Suva	Ren Musta Lane, Namadi	Namadi
93	PW	Nausori	Niudamu Rd	Nakasi
94	HN	Suva	Makita St, Omark Rd	Narere
95	KD	Nausori	River Road Nausori	Nausori
96	RR	Nausori	River Road Nausori	Nausori
97	UM	Nausori	River Road Nausori	Nausori
98	MK	Nausori	River Road Nausori	Nausori
99	MB	Nausori	River Road Nausori	Nausori
100	FD	Nausori	River Road Nausori	Nausori
101	PK	Nausori	Naduru	Nausori
102	MK	Nausori	Vuci South	Nausori
103	PP	Nausori	Lobau Feeder Road	Nausori
104	DN	Nausori	Waituri	Nausori
105	AS	Nausori	Vusuya	Nausori
106	SK	Suva	Samabula	Samabula
107	AB	Nausori	Waibau, Sawani, Naitasiri	Sawani
108	KR	Nausori	Vuniniu	Sawani
109	PP	Suva	Toorak	Toorak
110	KD	Suva	Uci Place	Valelevu
111	PS	Nausori	Waila	WAILA
112	IT	Suva	Nasese Sett, Wainibuku	Wainibuku
113	SS	Lautoka	Kermode House	Kermode
114	CM	Lautoka	Howrah Crescent	Lautoka
115	MS	Lautoka	Tomuka, Delaitomuka	
116	TI	Lautoka	Viseisei	
117	RM	Lautoka	Vuda Point Navetau	Navetau
118	FE	Sigatoka	Sigatoka	Olosara
119	AR	Sigatoka	Sigatoka	Olosara
120	KK		Coloisuva village	Coloisuva
121	RK	Lautoka	Lausa Ba	Lausa Ba
122	ER	Ba	Vesidamudamu	Namau Zone
123	AC	Nausori	Baulevu Rd	Baulevu
124	ALS	Nausori	Coloisuva Forestry Station Qtrs	Colo-I-Suva
125	OM	Suva	Stage 3	Cunningham
126	W	Suva	Cunningham Rd	Cunningham
127	GT	Suva	Rokosawa Road	Cunningham
128	UL	Suva	Biau Dr, Stage 2	Cunningham
129	SA	Nausori	Cargil Street	Davuilevu
130	AV	Nasinu	Dalip Street, Davuilevu	Davuilevu
131	PRS	Central	Maya Circle	Davuilevu
132	AG	Nausori	Digisau Rd, Davuilevu	Davuilevu
133	MS	Nausori	Davuilevu	Davuilevu
134	JV	Nausori	Bulu Street	Davuilevu

No.	Name	District Name	Street_Village_Settlement_Name	Area
135	VV	Tamavua	Princess Road	Suva
136	NT	Tamavua	Princess Road	Suva
137	LK	Nasinu	Lagakali Road	Kalabu
138	LK	Nasinu	Lagakali Road	Kalabu
139	AQ	Nasinu	Kalabu	Kalabu
140	LB	Nasinu	Rokara, Delaivalelevu	Khalsa Road
141	AG	Suva	Niubalavu Rd	Khalsa
142	SD	Suva	Lakha Singh Road	Khalsa
143	TV	Nasinu	Nukubuco Settlement	Khalsa Road
144	AM	Nasinu	Tomole St, Newtown Settlement	Khalsa
145	CS	Suva	Newtown Khalsa	Khalsa
146	IA	Suva	Malau Pl, Newtown	Khalsa
147	AS	Suva	Sakoca Indian Settlement	Khalsa
148	JK	Nasinu	Velau Drive ,Kinoya	Kinoya
149	IS	Suva	Sarosaro Place, Kinoya	Kinoya
150	LT	Nausori	Koronivia Rd	Koronivia
151	PK	Nausori	Bhudia St, Koronivia	Koronivia
152	RRS	Nausori	Bhudia St, Koronivia	Koronivia
153	VT	Korovou	Tobunio	Korovou
154	LK	Korovou	Veinuqa	Korovou
155	VR	Korovou	Maji Government Quarters,	Korovou, Tailevu
156	RP	Korovou	Maji Government Quarters,	Korovou, Tailevu
157	AV	Korovou	Maji Government Quarters	Korovou, Tailevu
158	KL	Korovou	Maji Government Quarters	Korovou, Tailevu
159	VD	Korovou	Maji Government Quarters	Korovou Tailevu
160	LQ	Korovou	Maji Government Quarters,	Korovou
161	EK	Korovou	Maji Government Quarters,	Korovou
162	VN	Korovou	Maji Government Quarters	Korovou
163	VS	Korovou	Maji Government Quarters,	Korovou
164	MD	Korovou	Maji Wooden house	Korovou
165	JR	Korovou	Maji Government Quarters	Korovou
166	SL	Korovou	Maji Government Quarters	Korovou
167	SV	Korovou	Maji Government Quarters	Korovou
168	AR	Korovou	Maji Government Quarters	Korovou
169	PD	Korovou	Maji Government Quarters	Korovou
170	EM	Korovou	Maji Government Quarters	Korovou
171	MT	Suva	Vugalei settlement	Lami
172	MZ	Suva	Vugalei Lami	Lami
173	LZ	Suva		Lami
174	SJ	Suva		Lami
175	JL	Suva		Lami
176	MLH	Suva	Loverlane Rd, Lami	Lami
177	SR	Suva	Vugalei Settlement	Lami
178	NR	Suva	Vugalei Settlement	Lami

Appendix 2.0: List of duplicate names in the Master List

No.	Name	Isolation Date Started	Ration Delivery Date	Province	Area
1	AM	2021-06-29	2021-07-03	Ba	Saweni
2	AM	2021-06-29	2021-07-03	Ba	Saweni
3	MS	2021-07-06	2021-07-15	Tailevu	Koroqaqa
4	MS	2021-07-06	2021-07-15	Tailevu	Koroqaqa
5	TB	18/06/2021	2021-06-28	Naitasiri	Cunningham Stage 2
6	TB	18/06/2021	2021-06-28	Naitasiri	Cunningham Stage 2
7	SC	15.07.21	2021-07-28	Naitasiri	Hunts Place, Davuilevu
8	SC	15.07.21	2021-07-28	Naitasiri	Hans Place, Davuilevu Housing
9	AR	2021-07-27	2021-07-30	Ba	Kashmir
10	AR	2021-07-27	2021-07-30	Ba	Kashmir
11	RMN	2021-07-17	2021-07-30	Ba	Kashmir
12	RMN	2021-07-17	2021-07-30	Ba	Kashmir
13	SD	2021-07-26	2021-07-30	Suva	Delaivalelevu, Nasinu, Naitasiri Vunisinu
14	SD	26/07/2021	2021-07-30	Naitasiri	Vunisinu road
15	SS	22/08/21	2021-07-24	Nadroga	Sigatoka
16	SS	22/08/21	2021-07-24	Nadroga	Sigatoka
17	KN	12.07.21	2021-07-17	Rewa	Togalevu Village
18	KN	12.07.21	2021-07-17	Rewa	Togalevu Village
19	SV		24/06/2021	Rewa	Naivikinikini Settlement - Qauia
20	SV		24/06/2021	Rewa	Naivikinikini Settlement - Qauia
21	MAP	2021-07-08	2021-07-10	Ba	Lovu
22	MAP	2021-07-08	10/07/2021 21/07/2021	Ba	Lovu
23	D	2021-07-16	2021-07-24	Ba	Matavolivoli
24	D	2021-07-16	2021-07-24	Ba	Matavolivoli
25	MS	15/07/21	2021-07-20	Nadroga	Nabitu
26	MS	15/07/21	2021-07-20	Nadroga	Nabitu
27	RK	2021-07-16	2021-07-21	Nadroga	Nabitu
28	RK	2021-07-16	21/07/2021 27/07/2021	Nadroga	Nabitu
29	JK	14.07.21	2021-07-23	Rewa	Borete Rd
30	JK	2021-07-14	2021-07-23	Naitasiri	Borete Rd
31	BS	22/08/21	2021-07-24	Nadroga	Sigatoka
32	BS	22/08/21	2021-07-24	Nadroga	Sigatoka
33	SR	2021-07-01	2021-07-14	Naitasiri	River Rd, Narere
34	SR	2021-07-01	2021-07-14	Rewa	River Rd, Narere
35	ET	2021-07-23	2021-07-27	Nadroga/ Navosa	Navosa
36	ET	2021-07-23	2021-07-27	Nadroga/ Navosa	Navosa

No.	Name	Isolation Date Started	Ration Delivery Date	Province	Area
37	MB	2021-07-23	2021-07-27	Nadroga/ Navosa	Navosa
38	MB	2021-07-23	2021-07-27	Nadroga/	Navosa
39	SM	2021-07-23	2021-07-27	Nadroga/ Navosa	Navosa
40	SM	2021-07-23	2021-07-27	Nadroga/ Navosa	Navosa
41	DM	13.07.21	2021-07-17	Rewa	Leys Rd off Nairai Rd, Raiwai
42	DM	13.07.21	2021-07-17	Rewa	Leys Rd off Nairai Rd, Raiwai
43	DM	2021-07-11	2021-07-16	Rewa	Leys Rd, Raiwai
44	IS	06.07.21	2021-07-17	Rewa	Kia Street
45	IS	06.07.21	2021-07-17	Rewa	Kia Street
46	MC	13.07.21	2021-07-17	Rewa	Nailuva Rd
47	MC	13.07.21	2021-07-17	Rewa	Nailuva Rd
48	MR	06.07.21	2021-07-17	Rewa	PRB Apartment, Nairai Rd, Raiwai
49	MR	06.07.21	2021-07-17	Rewa	PRB Apartment, Nairai Rd, Raiwai
50	MLS	23.06.21	2021-07-04	Naitasiri	Lagilagi Housing
51	MLS	23.06.21	2021-07-04	Naitasiri	Lagilagi Housing
52	SRK	2021-07-05	2021-07-12	Ba	Delai Saweni
53	SRK	2021-07-05	12/07/2021 22/07/2021	Ba	Delai Saweni
54	BS	06.07.2021	2021-07-20	Rewa	Walu Bay
55	BS	06.07.2021		Rewa	Government Wharf
56	SD	24/07/21	2021-07-30	Nadroga	
57	SD	24/07/21	2021-07-30	Nadroga	
58	SD	24/07/21	2021-07-30	Nadroga	
59	SL	2021-07-09	2021-07-23	Rewa	Nakelo Street
60	SL	09.07.21	2021-07-23	Rewa	Fletcher Rd, Vatuwaqa
61	RIT	29.06.21	2021-07-01	Naitasiri	Nasese settlement, Wainibuku
62	RIT	29.06.21	2021-07-01	Naitasiri	Nasese settlement, Wainibuku
63	SL	2021-07-07	2021-07-14	Ba	Sani Back Rd
64	SL	2021-07-07	2021-07-14	Ba	Sani Back Rd
65	MP	04.07.21		Naitasiri	Rokosawa Rd, Cunningham Stage 4
66	MP	04.07.21	2021-07-15	Naitasiri	Rokosawa Rd, Cunningham Stage 4
67	ML	17/7/21		Tailevu	Dilkusha Road, Road
68	ML	17/7/21		Tailevu	Dilkusha Road,
69	LT	2021-12-06		Rewa	Koronivia Rd
70	LT	2021-12-06		Rewa	Koronivia Rd
71	PK	16/06/2021		Rewa	Bhudia St, Koronivia
72	PK	16/06/2021		Rewa	Bhudia St, Koronivia

No.	Name	Isolation Date Started	Ration Delivery Date	Province	Area
73	RRS	16/06/2021		Rewa	Bhudia St, Koronivia
74	RRS	16/06/2021		Rewa	Bhudia St, Koronivia
75	AB	22/06/2021		Rewa	Qauia Settlement
76	AB	22/06/2021		Rewa	Qauia Settlement
77	EL	22/06/2021		Rewa	Qauia village
78	EL	22/06/2021		Rewa	Qauia settlement
79	JR	22/06/2021		Rewa	Qauia Settlement
80	JR	22/06/2021		Rewa	Qauia settlement
81	MV	22/06/2021		Rewa	Qauia village
82	MV	22/06/2021		Rewa	Qauia Settlement
83	MT	22/06/2021		Rewa	Qauia Settlement
84	MT	22/06/2021		Rewa	Qauia Settlement
85	MZ	2021-03-06		Rewa	Vugalei, Lami
86	MZ	2021-03-06		Rewa	Vugalei, Lami
87	MT	2021-03-06		Rewa	Vugalei Settlement
88	MT	2021-03-06		Rewa	Vugalei settlement
89	NR	2021-08-06		Rewa	Vugalei Settlement
90	NR	2021-08-06		Rewa	Vugalei Settlement
91	PK	22/06/2021		Rewa	Qauia Settlement
92	PK	22/06/2021		Rewa	Qauia Settlement
93	SR	2021-08-06		Rewa	Vugalei Settlement
94	SR	2021-08-06		Rewa	Vugalei Settlement
95	TN	22/06/2021		Rewa	Qauia settlement
96	TN	22/06/2021		Rewa	Qauia settlement
97	TV	22/06/2021		Rewa	Qauia Settlement
98	TV	22/06/2021		Rewa	Qauia Settlement
99	SF	2021-05-06		Naitasiri	Sawau Rd, Bay View Height
100	SF	2021-05-06		Naitasiri	Sawau Rd, Bay View Height
101	ARH	13/06/2021		Rewa	Sasawira Rd
102	ARH	13/06/2021		Rewa	Sasawira Rd
103	AM	15/06/2021		Rewa	Chadwick Road
104	AM	15/06/2021		Rewa	Chadwick Road
105	AD	2021-10-06		Rewa	Dilo Street
106	AD	2021-10-06		Rewa	Dilo Street
107	BN			Nausori	Dilo St, Nakasi
108	BN		1900-01-06		Dilo St, Nakasi
109	MI	19.06.21	2021-07-01	Rewa	Nakasi Road
110	MI	19/06/2021	2021-06-28	Rewa	Nakasi Rd, Nakasi
111	VM	15/06/2021		Rewa	Chadwick Road
112	VM	15/06/2021		Rewa	Chadwick Road
113	TD	2021-10-06		Naitasiri	Lower Ragg Avenue

No.	Name	Isolation Date Started	Ration Delivery Date	Province	Area
114	TD	2021-10-06		Naitasiri	Lower Ragg Avenue
115	MN	2021-12-06		Rewa	Bakoso Street
116	MN	12.06.21	2021-07-08	Naitasiri	Bakoso Rd, Navosai
117	RVN	2021-07-01	2021-07-14	Naitasiri	
118	RVN	2021-07-01	2021-07-28	Naitasiri	
119	AW	2021-09-06		Rewa	Nauluvatu
120	AW	2021-09-06		Rewa	Nauluvatu
121	AV	13/06/2021		Rewa	Vanuadina Village
122	AV	13/06/2021		Rewa	Vanuadina Village
123	FD	2021-12-06		Rewa	River Road
124	FD	2021-12-06		Rewa	River Road
125	FD	2021-12-06	2021-07-04	Tailevu	River Road Nausori
126	KD	2021-11-06		Tailevu	River Rd Nausori
127	KD	2021-11-06		Tailevu	River Rd Nausori
128	MSK	2021-12-06		Rewa	River Road
129	MSK	2021-12-06		Rewa	River Road
130	MSK	2021-12-06	2021-07-04	Tailevu	River Road Nausori
131	MB	2021-12-06		Rewa	River Road
132	MB	2021-12-06		Rewa	River Road
133	MB	2021-12-06	2021-07-04	Tailevu	River Road Nausori
134	RR	2021-12-06		Rewa	River Road
135	RR	2021-12-06		Rewa	River Road
136	RR	2021-12-06	2021-07-04	Tailevu	River Road Nausori
137	TW	13/06/2021		Tailevu	Shirandi Feeder Rd
138	TW	13/06/2021	2021-07-28	Tailevu	Shirandi Feeder Rd
139	UM	2021-12-06		Rewa	River Road
140	UM	2021-12-06		Rewa	River Road
141	UM	2021-12-06	2021-07-04	Tailevu	Nausori
142	RQ	2021-01-06		Rewa	Raiwai
143	RQ	2021-01-06		Rewa	Raiwai
144	BS	06.07.2021		Rewa	Government Wharf
145	BS	06.07.2021	2021-07-20	Rewa	Walu Bay
146	MS	06.07.2021		Rewa	Government Wharf
147	MS	06.07.2021	2021-07-20	Rewa	Walu Bay
148	KK	2021-01-06		Rewa	54 Extention St
149	KK	2021-01-06		Kadavu	54 Extention St
150	TN	2021-07-19		Ba	Tavakubu Rd
151	TN	2021-07-19		Ba	Tavakubu Rd
152	PL	17/07/21	2021-07-21	Nadroga	
153	PL	17/07/21		10597	
154	EV	2021-07-13		Ba	Waiyavi

No.	Name	Isolation Date Started	Ration Delivery Date	Province	Area
155	EV	13/07/21	2021-07-23	Ba	Waiyavi
156	SV	2021-07-13		Ba	Waiyavi
157	SV	2021-07-13	2021-07-23	Ba	Waiyavi

Appendix 3.0 List of items in the food ration pack

1. 10kg rice
2. 4kg flour
3. 1kg split peas
4. 500ml oil
5. 4 tin fish
6. 100gms tea leaves
7. 2pkt breakfast crackers
8. 300gms milk powder



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