



Ministry of Rural &
Maritime Development
and Disaster Management

Annual Report 2018-2019 2019-2020

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REFERRAL LETTER

Hon. Sakiasi Raisevu Ditoka
Minister for Rural and maritime Development and Disaster Management
1 Knolly Street
SUVA.

Dear Sir;

In accordance with the requirements of the Financial Management Act 2004 Part 7 Section 45 (4), I hereby submit for your information and presentation to Parliament the Annual Report for the Ministry of Rural & Maritime Development and Disaster Management for the financial years ended 31 July 2019 and 31 July 2020.

Yours sincerely,



Mitieli Cama
Acting Permanent Secretary for Rural & Maritime Development and Disaster Management



STATEMENT FROM THE PERMANENT SECRETARY

I am pleased to present the Annual Report of the Ministry of Rural & Maritime Development and National Disaster Management for the two (2) financial periods ending 31 July 2019 and 31 July 2020 respectively.

The Ministry is mandated to implement risk-informed development strategies to build the resilience of Fijians living in rural and maritime communities and allow them the same level of access to essential services and economic opportunities as anywhere else in the country. The Ministry is also responsible for coordinating and implementing disaster risk reduction strategies within the ambit of the Natural Disaster Management Act 1998.

Fulfilling these mandates faces a lot of challenges in view of the high level of poverty incidences in rural areas, which is twice the rate of poverty in urban centres. Of all those falling within the global definition of poverty, based on the 2019-2020 HIES report around 68 percent reside in rural areas. Generally, it is the poor who are more vulnerable to and suffer the full brunt of natural disasters. Rural areas constitute about 94 percent of Fiji's total landmass and approximately 44.1 percent of Fiji's population are rural dwellers.

Sustainable rural development is vital to the economic, social and environmental viability of the nation. It is essential for poverty eradication to improve livelihoods through the implementation of comprehensive, structured and coordinated rural development strategies where majority are

still struggling due to lack of basic services.

The issue affects productivity, educational attainment and health, which ultimately exacerbating the poverty trap. Majority of people inhabiting informal settlements migrated from remote villages in search for better opportunities for their children, with the general hope for a better standard of living.

The Ministry also coordinates disaster risk management. For the 2 financial years, it responded for Cyclone Sarai in 2019 and Cyclones Tino and Harold in early 2020, coupled with COVID 19 pandemic restrictions. It raises the imperative that all of our developments are resilient-focused and fully coordinated to ensure efficiency and long-term sustainability.

The report outlines the programmes and initiatives through which the Ministry delivered in the 2018-2019 and 2019-2020 financial years.

I would like to thank our stakeholders, our local and international partners, for their support and invaluable contributions towards the achievement of the Ministry's programmes. I also wish to acknowledge the work and support of the Senior Management Board and all the staff of the Ministry.

Mitieli Cama
Acting Permanent Secretary for Rural & Maritime Development and Disaster Management

CORPORATE PROFILE



VISION

A dynamic Ministry driving sustainable, inclusive growth and resilience for communities towards a better Fiji for all.



MISSION

Building the Integrated Rural Development Framework for productive, progressive, safe and resilient communities in Fiji.

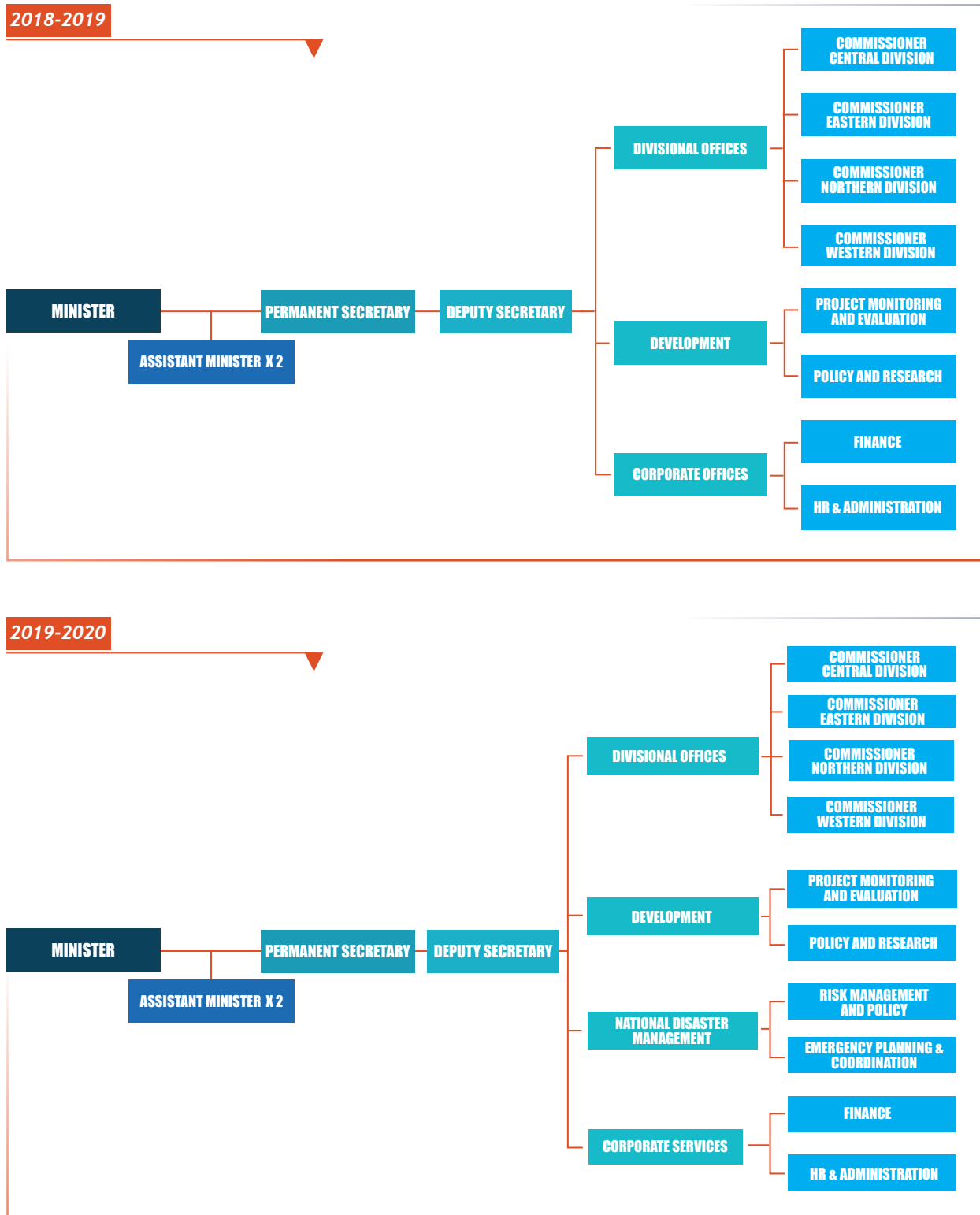


VALUES

Integrity, Honesty, Customer Focus, Professionalism, Inclusiveness, Equality & Diversity, Trust & Result Focussed.

ORGANISATION STRUCTURE

FIGURE 1.0: ORGANIZATION STRUCTURE FOR THE PERIOD ENDING JULY 2019 & JULY 2020



FINANCIAL YEAR 2018/2019

At the end of the 2018/2019 Financial Year, the Ministry had a total of six (6) Divisions and 35 District Offices. The District Officers are located around Fiji and illustrated in Figure 2.0 below. The 4 Divisional Offices are located in their respective Divisions except for the Eastern Division Headquarters which is based in Knolly Street, Suva. The Development Services Division and Corporate Services Division (CSD) are based at the Ministry Headquarters in Suva.

FINANCIAL YEAR 2019/2020

The National Disaster Management Office was transferred under the Ministry of Rural & Maritime Development with effect from 17 April 2020 under Legal Notice No.37. At the end of July 2020, the Ministry of Rural & Maritime Development and Disaster Management Office had a total of seven (7) divisions and thirty six (36) district offices. The Dada district office (Namosi) was the new station commissioned in February 2020.

Figure 2.0: Ministry's Location Around Fiji



ROLE OF THE MINISTRY

The Ministry of Rural and Maritime Development and National Disaster Management is mandated to manage, coordinate and implement government development efforts in rural and maritime communities and to support socio-economic development, improve living standards and quality of life, and empower rural communities to achieve sustainable development livelihoods. The Ministry's role also broadly aims to raise resilience levels for all Fijians and apply Disaster Risk Reduction measures. These directions are aligned to the National Development Plan (20 Year) and support our global commitments.

The Ministry builds strategic partnerships with key stakeholders to deliver government services through an integrated approach and collaboration in implementing rural development projects and coordination of disaster emergency operations. The Ministry also facilitates the conduct of public awareness and education on government services to support national goals of growing the economy and improving the quality of life for those in the rural and maritime communities.

Major Programmes and activities under the Ministry's portfolio included the Self-Help Programme (SHP), Community Access Roads, Footpaths and Footbridges (CARFF), Emergency Water Supply (EWS), Community Capacity Building (CCB), facilitation of Government Road Shows, ancillary services and coordination and implementation of National Disaster Risk Management strategies.

From April 2020, the Ministry's role was reviewed following the return of the NDMO from the Ministry of Infrastructure, Transport and Meteorological Services.

STATUTORY FUNCTIONS

The statutory functions of the Ministry are those of the National Disaster Management Strategy as espoused in both the National Disaster Management Plan (1995) and Natural Disaster Management Act (1998), covering disaster prevention, mitigation, preparedness, response, emergency operations, relief and rehabilitation.

ANCILLARY SERVICES

Ancillary services include registration of births, deaths and marriages, issuance of licenses and collection of license and permit fees.

STRATEGIC PRIORITY AREAS



STRATEGIC PRIORITY AREA 1:

RAISING LIVING STANDARDS AND GROWING THE RURAL AND MARITIME ECONOMY

Through area-based planning, the Ministry efficiently addresses community needs and conducts public awareness and education covering a wide-range of economic activities, supporting Government's domestic goals of growing the economy and raising living standards. This is reinforced through the functions of the District Advisory Councils, Provincial Development Boards, and Divisional Development Boards. The Ministry facilitate economic growth in remote areas by improving rural infrastructure, empowering local communities, and expanding reach of our services to remote rural areas. Programmes for the financial year included self-help projects that covers income generation, local transportation, energy, and basic needs in improving livelihoods, construction of community access roads, footpaths and footbridges that improves accessibility for communities; and the construction of government stations and district offices under the Public Sector Investment Program, facilitation and administration of ancillary services



STRATEGIC PRIORITY AREA 2:

COORDINATION AND FACILITATION OF NATIONAL DISASTER OPERATIONS

Through coordination and partnership, the Ministry works with line agencies in disaster risk management that includes preparedness, early response, and rehabilitation. This is outlined in the National Disaster Management Act 1998 that mandates the Divisional Commissioners as Divisional Disaster Controllers. In times of disasters, emergency operation centers (EOC) are activated by the Permanent Secretary at divisional and district levels. EOCs coordinate actions taken in response to a disaster warning or alert to minimise disaster impacts and losses. These include distribution of emergency water supply during times of dry spells or droughts.



STRATEGIC PRIORITY AREA 3:

ORGANISATION EFFECTIVENESS, WORKFORCE DEVELOPMENT AND GOOD GOVERNANCE

The Ministry is committed in developing a client focused culture as a platform for excellence in service delivery. Creating agile teams within the workforce that are able to perform and meet current and future expectations of Government.

HIGHLIGHTS

FY 2018-2019 & FY 2019-2020

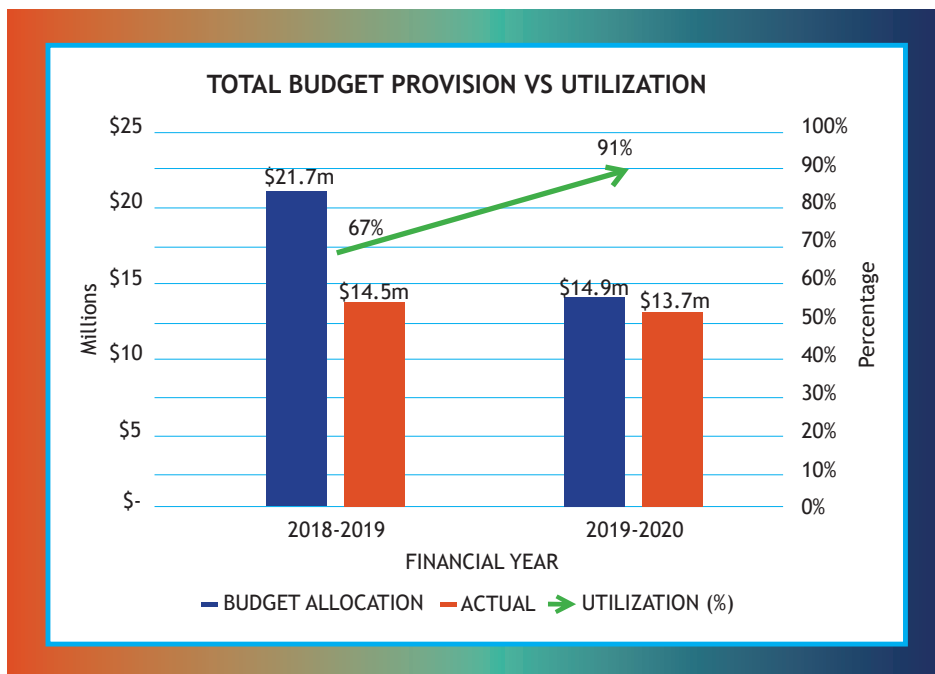


BUDGET AND SPENDING

Throughout the 2018/2019 and 2019/2020 FY, the Ministry continued to deliver its development services through a coherent range of strategic programmes and projects.

- For the FY 2018/2019, \$21.7m was allocated, of which \$14.5m was spent across the 3 Strategic Priority Areas. This spending represents 67% utilisation of the Ministry's total funding allocation for that financial year.
- For FY 2019/2020, \$14.9m was allocated (Covid response budget), of which \$13.7m was spent across the 3 Strategic Priority Areas. This spending represents 91% utilisation of the Ministry's total funding allocation for that financial year.

Graph 1.0: Total Budget Vs Total Utilization



KEY INVESTMENTS AND GOALS

STRATEGIC PRIORITY AREA 1: RAISING LIVING STANDARDS AND GROWING THE RURAL AND MARITIME ECONOMY

OBJECTIVES

Through area-based planning, the Ministry efficiently addresses community needs and conducts public awareness and education covering a wide-range of economic activities, supporting Government's domestic goals of growing the economy and raising living standards. This is reinforced through the functions of the District Advisory Councils, Provincial Development Boards, and Divisional Development Boards. The Ministry facilitates economic growth in remote areas by improving rural infrastructure, empowering local communities, and expanding reach of our services to remote rural areas.

OUR RESPONSIBILITIES

In pursuit of this goal, the Ministry facilitates and coordinates the implementation of Capital Projects and advisory services under the following programmes:

- Community Access Roads, Footpaths and Footbridges (CARFF);
- Self Help Projects that promote and assist rural dwellers in the construction of basic amenities and income generating projects;
- Construction of new government stations and district services under the Public Sector Investment Programme (PSIP);
- Implementation of Community Capacity Building (CCB) Programmes;
- Implementation of National Disaster Risk Reduction Strategies;
- Facilitation of Ancillary Services;
- Provision of advisory support to the Divisional Development Forums (DDF), and
- Formulation and review of policies, and provision of portfolio leadership and secretariat support.

1.1 COORDINATE AND IMPLEMENT RURAL AND MARITIME DEVELOPMENT PROGRAMMES

1.1.1. COMMUNITY ACCESS ROADS, FOOTPATHS AND FOOTBRIDGES (CARFF)

This programme is directed towards the construction and upgrade of new and existing roads, footpaths, and footbridges, with the aim of opening access to rural communities and areas that have potential for commercial agro-based activities.

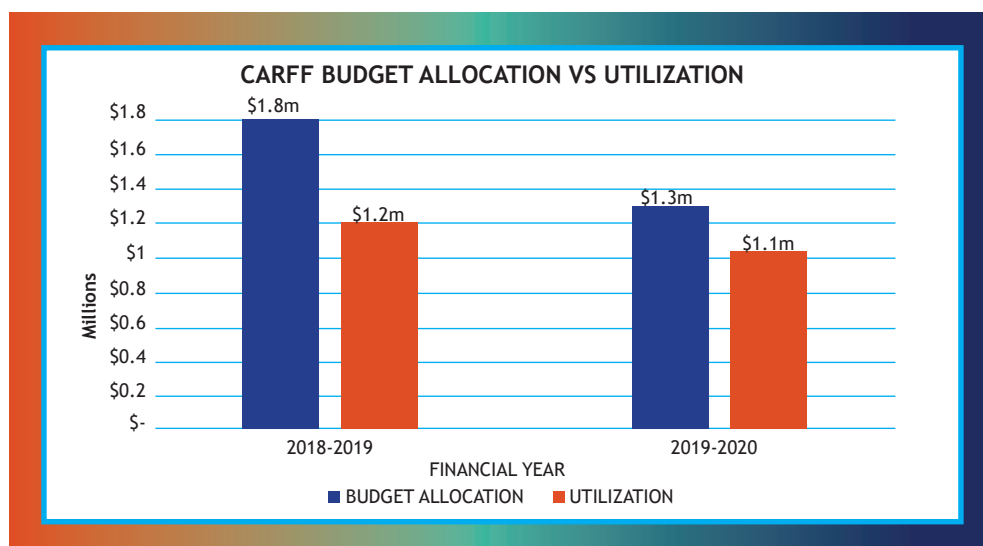
For the two financial years, budget allocations vs utilizations were as follows: -

- 2018/2019 financial years, a budget allocation of \$1.8m was provided, of which 50 projects were implemented.
- 2019/2020 financial years, a budget allocation of \$1.3m was provided of which 74 projects were implemented. (Revised Covid budget)

A combined total of \$3.1m was invested by Government to implement 124 CARFF projects in the 2018/2019 and 2019/2020 financial years.

The reduction in the CARFF budget in the 2019/2020 financial year was based on the Covid response budget.

Graph 2.0: CARFF Budget Allocation Vs Utilization



Population Beneficiaries for CARFF

The total beneficiaries for the financial year 2018/2019 were as follows:

- Population benefitted 10,503
- Households beneficiaries 2,626

The total beneficiaries for the financial year 2019/2020 were as follows:

- Population benefitted 18,871
- Households beneficiaries 4,718



1.1.2. Self-Help Programme (SHP)

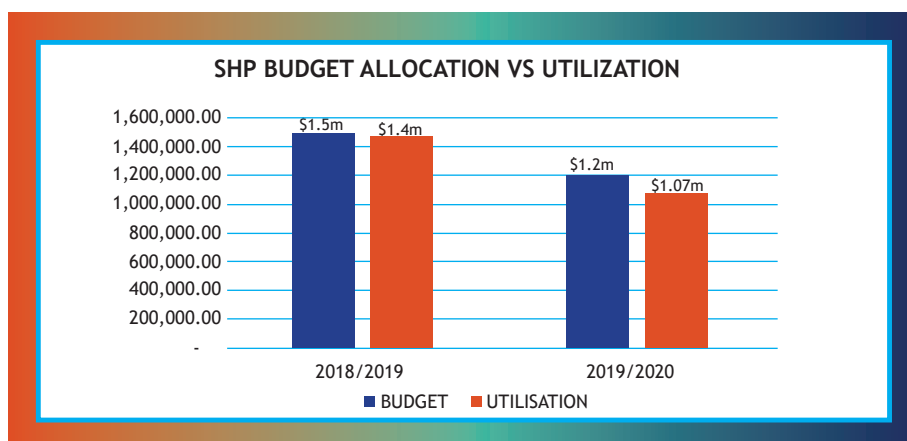
The SHP is an assistance-based programme where communities are encouraged to initiate socio-economic sustainable development projects on a cost-sharing basis. The Programme has transitioned from solely focusing on social projects to the livelihoods approach as a means of empowering rural communities through the provision of income-generating opportunities addressing the root causes of poverty.

For the two financial years, budgets vs utilizations were as follows:

- 2018/2019 financial year, a budget allocation of \$1.5m was provided, of which 130 projects were implemented.
- 2019/2020 financial year, a budget allocation of \$1.2m was provided, of which 107 projects were implemented.

A combined total of \$2.7m was invested by Government to implement through the implementation of 237 SHP projects in the 2018/2019 and 2019/2020 financial years.

Graph 3.0: SHP Budget Allocation Vs Utilization.



Population Beneficiaries for SHP

The total beneficiaries for the financial year 2018/2019 were as follows:

- Population benefitted 27,791
- Households beneficiaries 6,948

The total beneficiaries for the financial 2019/2020 were as follows:

- Population benefitted 24,591
- Households beneficiaries 6,148

SHP Projects by Category

The two categories of SHP projects are Social and Income-Generating projects (IGP).

Social Projects are those related to basic necessity such as education, health, water and sanitation.

Income Generating Projects are those initiatives that are generated towards income generating and wealth creation especially in setting up small businesses.

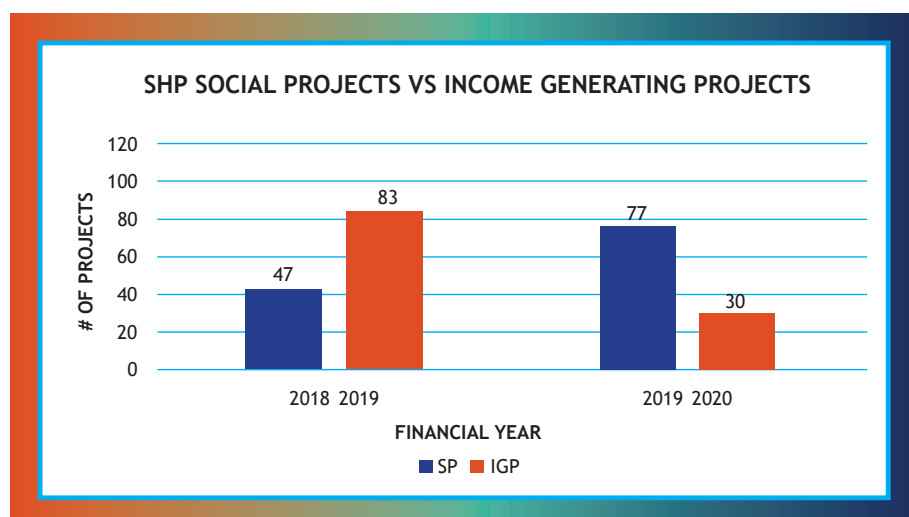
Social Projects.

- 47 projects were implemented in the 2018/2019 Financial Year.
- 77 projects were implemented in the 2019/2020 Financial Year.

IGP

- 83 projects were implemented in the 2018/2019 Financial Year.
- 30 projects were implemented in the 2019/2020 Financial Year.

Graph 4.0: SHP Comparison, Social Vs Income Generating Projects.



1.1.3. Public Sector Investment Programme (PSIP)-Construction of Government Stations

PSIP is a programme that facilitates the implementation of Capital Projects that are more than \$50,000 in value.

Projects are identified through the: -

- Divisional Development Board, or
- Provincial Development Board.

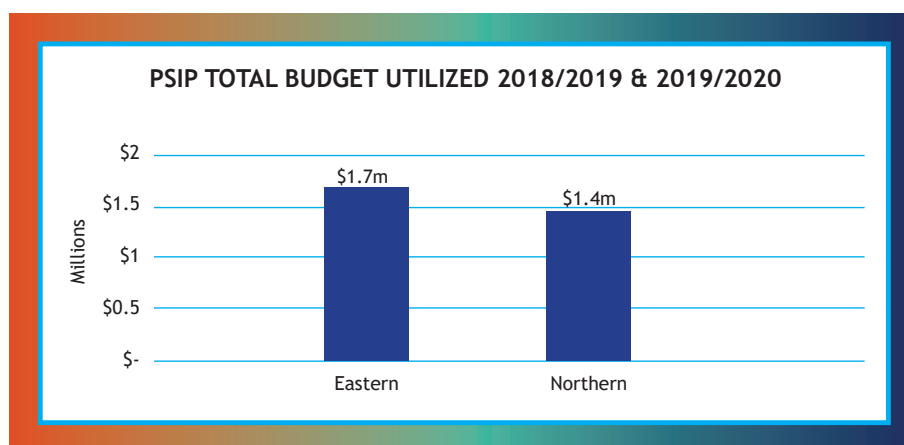
These boards contribute to the selection and prioritisation of development needs in the four divisions. Project under this programme are mainly construction of government stations in the Rural and Maritime communities

There were four projects implemented across the four divisions, for the two financial years.

- The Western and Central Divisions did not record any PSIP projects for the two financial years.
- In the Northern Division, Wainikoro Government Station was allocated a budget of \$993,730 and Kubulau Government Station was allocated a budget of \$452,662.50.
- In the Eastern Division, the construction of the Kavala District Administration, Kadavu and Vanuabalavu District Administration in the Lau group were funded with a total budget of \$1,697,000.00.

A combined budget of \$3.1m was invested by the Government to implement the four projects for the two financial years, 2018/2019 & 2019/2020.

Graph 5.0: PSIP Total Budget Utilized.



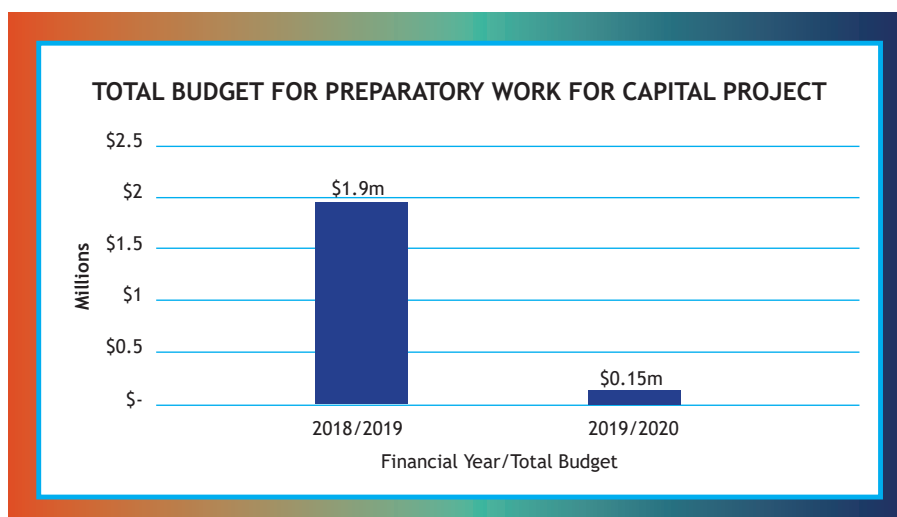
1.1.4. Project Preparatory Work

The Project Preparatory Work (PPW) is a programme that facilitates preparatory works for future PSIP or Capital Construction projects (Construction of Government Stations).

- For the 2018/2019 financial year, emergency water was supplied to affected areas in Lomaiviti, Northern Lau and Kadavu. The Ministry utilized \$0.3m from the \$0.5m that was allocated in the Ministry budget.
- For the 2019/2020 financial year, emergency water was supplied to affected areas in Yasawa, Malolo and Vatulele. The Ministry utilized \$77,145.00 from the \$0.3m that was allocated in the Ministry budget.

A combined total of \$2.13m was invested by the Government to facilitate preparatory works for capital projects across the four divisions.

Graph 6.0: Total Budget for Preparatory Work



1.1.5. Emergency Water Supplies

The programme involves the provision of emergency water supplies to communities affected by dry spells or drought-stricken areas where water sources have always dried up.

Utilization for this programme will vary depend on the demand from communities.

For the 2018/2019 financial year, emergency water was supplied to affected areas in Lomaiviti, Northern Lau and Kadavu. The Ministry utilized \$0.3m from the \$0.5m that was allocated in the Ministry budget.

For the 2018/2019 financial year, emergency water was supplied to affected areas in Yasawa, Malolo and Vatulele. The Ministry utilized \$77,145.00 from the \$0.3m that was allocated in the Ministry budget.

ANCILLARY SUPPORT SERVICES

1.1.6. Ancillary Services

In addition to the Ministry's core programmes, the Ministry, through the Divisions performed ancillary and support services on behalf of other line ministries or stakeholders not represented in the Division or Province or District.

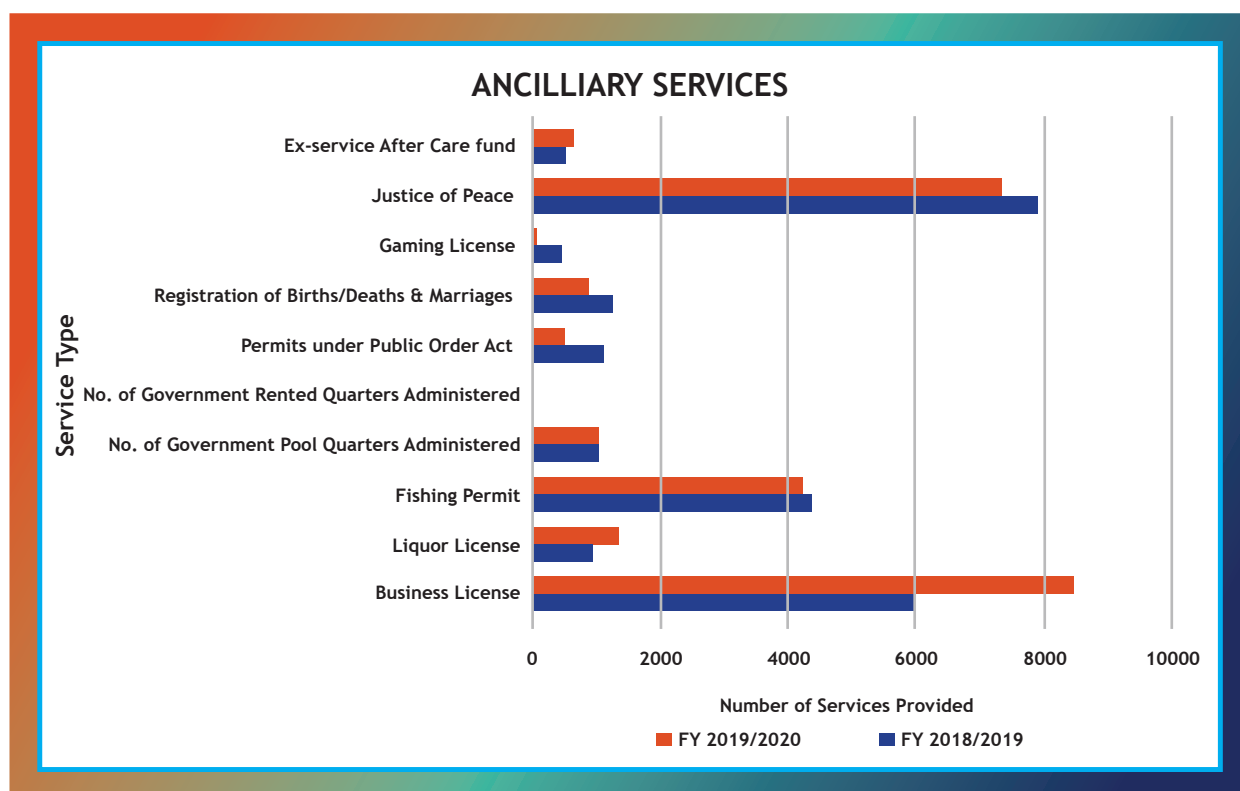
These services include registrations of births, deaths and marriages, issuance of licenses, permits, and revenue collection. In the 2018/2019 FY, a total of 23,592 ancillary services were provided. In the 2019/2020 FY, a total of 24,513 services were provided.

Table 1.0. Ancillary Services facilitated in 2018/2019

SERVICE TYPE	CCD	CWD	CND	CED	TOTAL
Business License	2,317	1,905	1,647	100	5,969
Liquor License	330	510	65	43	948
Fishing Permit	500	2,282	1,378	210	4,370
No. of Government Pool Quarters Administered	232	313	331	170	1,046
No. of Government Rented Quarters Administered	3	6	6	0	15
Permits under Public Order Act	296	681	95	50	1,122
Registration of Births/Deaths & Marriages	175	748	82	245	1,250
Gaming License	180	-	224	50	454
Justice of Peace	3,184	-	4,290	420	7,894
Ex-servicemen After Care Fund	330	142	42	10	524
TOTAL	7,547	6,587	8,160	1,298	23,592

Table 2.0 Ancillary Services facilitated in 2019/2020

SERVICE TYPE	CCD	CWD	CND	CED	TOTAL
Business License	2,035	1,900	3,600	920	8,455
Liquor License	640	505	167	27	1,344
Fishing Permit	1,134	1,025	1,086	981	4,226
No. of Government Pool Quarters Administered	232	313	331	170	1,046
No. of Government Rented Quarters Administered	3	5	6	0	14
Permits under Public Order Act	175	186	91	30	502
Registration of Births/Deaths & Marriages	-	750	106	28	884
Gaming License	11	-	-	60	71
Justice of Peace	3,025	-	4290	10	7,325
Ex-servicemen After Care fund	320	98	203	25	646
TOTAL	7,575	4,782	9,880	2,251	24,513



SERVICE AWARENESS

1.1.7. Government Roadshow/Government Expo

The Government roadshow programme was established to: -

- Bring Government services closer to rural communities;
- Foster partnership within communities; Government, Private Sector and Civil Service Societies;
- Create a centre of economic, social, and cultural activities in rural areas, creating access to markets; and
- Evaluate the resilience, livelihood, and opportunities in the area.

As a move to change the outlook, participation level, and to bring forth innovative solutions, the roadshows was re-branded as ‘The Government Services Expo’ with a theme ‘Partnership in Service outreach creating opportunities and innovative solutions for sustainable Development’.

Two Government Serves Expo were conducted in the 2018/2019 FY. The roadshow programmes were facilitated in partnership with the Ministry of I’taukei Affairs at the Vatumali Government station, Keiyasi in the province of Navosa on 9-10 April, 2019 and at the Vunisalusalu Primary School, Korotasere in the Province of Cakaudrove on 28-29 May 2019.

The programme in Keiyasi was opened by the Hon. Prime Minister and Minister for I’taukei Affairs Josaia Voreqe Bainimarama while the Turaga Tui Macuata, Ratu Wiliame Katonivere opened the programme in Korotasere.

VENUE	DATES	TOTAL AGENCIES PARTICIPATED
Vatubale, Keiyasi, Navosa	9-10 April 2019	68
Korotasere, Vaturova, Saqani, Cakaudrove	28-29 May, 2019	48

There was no Expo in the 2019/2020 FY because funds were not provided in the Ministry budget



PORTFOLIO LEADERSHIP, POLICY ADVICE AND SECRETARIAT SUPPORT

1.1.8. Review and Formulation of Policy Papers

- The National Disaster Risk Reduction Policy (NDRRP) 2018-2030 was launched in December 2019.
- The review of the 1998 National Disaster Management Act and 1995 National Disaster Management Plan started in 2018.

1.1.9. Development Forum

The Ministry is responsible for providing advisory and support roles to the Provincial Development Boards (PDB), the Divisional Development Board (DDB) and the District Advisory Councils (DAC).

These forums are structures established under the Rural Integrated Development machinery endorsed by Cabinet in 2009 to assist the Divisional Commissioners in providing strategic directions of development. The forum is also responsible for scrutinising and endorsing the Provincial and Divisional Strategic Development Plan. The forum also evaluates and prioritises capital projects above \$50,000 for PDB and projects above \$100,000 for DDB submitted by Ministries for national budget submission.

The three boards consisted of 506 members. DAC membership represented the 288 DAC constituencies in Fiji, while the PDB and DDB were represented from the 14 Provinces in Fiji and the Rotuma Island Council.

Table 4.0: Boards Memberships by Divisions are tabulated below.

DIVISION	PDB MEMBERS	DDB MEMBERS	DAC MEMBERS
Central Division	12	59	66
Western	12	35	129
Northern	15	36	83
Eastern	10	39	10
TOTAL	49	169	288

A total of 60 meetings were convened during the two financial years (2018/2019 & 2019/2020) coordinated by the Divisions.

Table 5.0: Number of Meetings convened per Divisions.

FORUM	2018/2019				2019/2020			
	CCD	CWD	CND	CED	CCD	CWD	CND	CED
PDB	5	3	3	1	0	3	0	6
DDB	1	1	1	1	0	1	0	2
DAC	5	6	10	2	0	6	1	2
TOTAL	11	10	14	4	0	10	1	10

1.1.10. Facilitation of Protocol Services

Providing protocol services to visiting dignitaries or senior government officials and coordinating national events at divisional and district levels are key roles of the Ministry. Tabulated below is a summary of Protocol Services and national events facilitated during the two financial years (2018/2019 & 2019/2020).

Table 6.0: Facilitation of Protocol Services.

PROGR.	2018/2019	2019/2020
Protocol Services	The 4 Divisions recorded 153 Protocol Services.	72 Protocol Services were conducted by the 4 Divisions.
Events	Important events facilitated by the Ministry representatives, which includes; <ul style="list-style-type: none"> Fiji Day Celebration Ex-Servicemen Remembrance Day 	Apart from the two (2) National Events, the Ministry also assisted in coordinating the National Climate Change Celebration Week for this Financial Year.

COMMUNITY CAPACITY BUILDING (CCB)

The CCB programme is intended to assist communities formulate Community Development Plans (CDP) by utilising available resources, and those provided by Government to support them enhance their capacities to pursue their own goals i.e. social, economic development reducing dependency on Government.

For the 2018/2019 financial year, two CCB programmes were conducted in the Northern Division in Bua and Macuata from the 1 to 12 April 2019.

STRATEGIC PRIORITY AREA 2: COORDINATION AND FACILITATION OF NATIONAL DISASTER OPERATIONS

OBJECTIVES

Through coordination and partnership, the Ministry works with line agencies in disaster risk management that includes preparedness, early response, and rehabilitation. This is outlined in the Natural Disaster Management Act 1998 that mandates the Divisional Commissioners as Divisional Disaster Controllers. In times of disasters, emergency operation centers (EOC) are activated by the Permanent Secretary at divisional and district levels. EOCs coordinate actions taken in response to a disaster warning or alert to minimise disaster impacts and losses. These include distribution of emergency water during times of dry spells or droughts.

OUR RESPONSIBILITIES

In pursuit of this goal, the Ministry coordinates with relevant stakeholders on the implementation of the National Disaster Management policies, including disaster mitigation and preparedness and emergency operations. The NDMO sets up the National Emergency Operation Centre (NEOC) to coordinate disaster monitoring, warning, and immediate post-disaster response, including emergency relief work.

RESULTS AND ACHIEVEMENTS

2.1 DISASTER RESPONSES

2.1.1 TC SARAI RESPONSE

Tropical Cyclone Sarai was a moderately strong tropical cyclone that impacted Fiji and several island nations and countries from December 22, 2019. TC Sarai formed from an area of low pressure to the south of Tuvalu. Over the next days, the low pressure became organized and was designated by the Fiji Meteorological Service as Tropical Disturbance 03F on December 23. The disturbance gradually organized, becoming a depression two days later, before strengthening to a tropical cyclone, earning the name Sarai. It moved to the south, before a high-pressure steered the system to the east, passing to the south of Fiji, near Suva before weakening.

Ahead of Sarai, gale warnings, tropical cyclone alerts and heavy rain warnings were imposed for Fiji by the Fiji Meteorological Services. Impacts were felt, starting on December 22 on the northern division of Fiji. In total, TC Sarai claimed two lives; a man in his 40's was swept away while trying to cross a flooded creek in Naivucini, Naitasiri, and an eighteen-year-old student in Kadavu was swept away by strong currents swimming in Kadavu waters. TC Sarai leftover FJ\$5 million (US\$2.3 million) worth of damages.

The Government activated its disaster response mechanisms through the Divisional Commissioners across the four divisions, where Divisional and District Emergency operations centres were mobilized and strengthened. The Disaster Service Liaison Officer Mechanism had already been organized through the National Disaster Controller, where the whole of government was on standby; especially the essential and security forces. The Evacuation Centres where the likelihood of the cyclone was going to impact had already been activated, with the NDMO already making arrangements with key suppliers for the supply and delivery of disaster relief items.

Immediately after the cyclone the Ministry deployed a team to Kadavu and the Southern Lau Group to deliver disaster relief items for affected families and also to conduct detailed damaged assessments. The detailed damaged assessments data received was shared with the Inter Cluster Coordination mechanism, and with International Donor Partners where Government coordinated the response effort required.

2.1.2 TC TINO RESPONSE

TC Tino entered Fiji waters on Friday afternoon 17th January 2020 as a Category 1 tropical cyclone and crossed Udu Point in the evening of the same day before becoming Category 2. TC Tino maintained a south eastward movement exiting Fiji waters around Saturday morning 18th January 2020, while still a Category 2 cyclone.

The Northern Division and Rotuma were extensively impacted by TC Tino. Rotuma's wharf in Oinafa was severely damaged, curtailing marine travel. More than 3,000 people sought shelter in Fiji ahead of the storm. The Northern Division was most greatly affected, incurring a FJ\$5.83

million (US\$2.81 million) damage toll. Flooding rainfall caused creeks to overflow and thousands were left without power. Two people were missing after being swept by a swollen creek in Serua Province.

Similar for TC Sarai the Government activated its disaster response mechanisms through the Divisional Commissioners across the four divisions, but in this case focussing mainly on the Northern and Eastern Division where the projected path of the cyclone was going to impact. The Emergency Operations Centres and Evacuation Centres in the Northern and Eastern Divisions were activated and stocked with supplies, and the most vulnerable communities in the direct path of the cyclone were advised to move to the Evacuation Centres before the impact of the cyclone.

Immediately after the cyclone a team was mobilized to the Northern Division to deliver disaster relief supplies to affected communities and also to conduct Detailed Damaged Assessments. The Government through the NDMO coordinated with International Donor Partners on the type of relief items and assistance from the affected communities, ensuring the swift transition to full recovery. The response to TC Tino was further complicated as the Government was still responding to recovery efforts to TC Sarai.

The Government is indebted to our International Donor Partners and Civil Service Societies for the timely assistance solicited for the successful response efforts for the two cyclones.

2.1.3 TC HAROLD RESPONSE

On Wednesday 8 April 2020, Tropical Cyclone (TC) Harold, a destructive Category 4 cyclone, made landfall in Fiji on the southern island of Kadavu. Entering Fiji waters from Vanuatu in a south-east direction, the cyclone passed 115km south-west of the capital city of Suva before passing over Kadavu. Destructive winds, heavy rains, and storm surges caused widespread damage and destruction to affected areas. Over 182,000 people were affected, and a total of 6,100 people sought shelter in evacuation centres during and after the cyclone's passing.

With the sudden impact of TC Harold in certain areas, a 'State of Natural Disaster' was declared for a 30-day period from 12 April to 12 May 2020 for the following areas:

- Eastern Division : Kadavu and Southern Lau.
- Central Division : Tailevu North, Korovou, Nausori, Nakasi, Beqa and Yanuca.
- Western Division : District of Nadarivatu, Vatulele, Mamanuca Group, the Yasawa Group, coastal communities in the coral coast, and along the Sigatoka River in the Nadroga, Navosa province.

Detailed damage assessments recorded a total damage cost of \$100.9 million. The agriculture sector sustained the most damage at \$27.8 million followed by the infrastructure sector (water, roads, energy and communications) at \$27.2 million, housing sector at \$24.4 million, education sector at \$10.7 million, fisheries and forestry at \$8.2 million and social infrastructure sector at \$2.7 million.

Prior to the cyclone, emergency operation centres at national and sub-national level had been activated together with preparedness mechanisms. Immediate relief assistance after the cyclone was provided in two (2) phases that focused on sustaining lives by meeting basic needs and the restoration of essential services. As of 1 June 2020, a total of \$12.35 million had been allocated to TC Harold response. Government contributed \$3.38 million to fund Phase I and Phase II of the immediate relief response. Foreign governments and humanitarian partners contributed \$8.97 million worth of assistance either in cash or in kind.

With the activation of the Fiji Cluster System, cluster leads formulated a TC Harold Early Recovery Plan that identified early recovery strategies within each cluster with the following objectives in mind:

- meeting lifesaving and protection needs of affected communities and people;
- supporting restoration of livelihoods and self-reliance of affected people while strengthening resilience; and
- re-establishing and strengthening basic services across affected areas.

2.1.4 COVID-19

The year 2020 was a unique year for disaster risk management. Whilst the country prepared itself towards natural disaster in the region during its cyclone period, COVID 19 as a global pandemic unexpectedly reached our shores. This caused havoc requiring greater actions on two fronts, being the containment of COVID 19 and the response to TC Harold relief operations.

The COVID-19 declaration was declared by the Hon Prime Minister on 19 March 2020 following Fiji's first confirmed case of COVID-19. Following this declaration, Suva was locked down on 3 April, 2020 with a 10pm-5am nationwide curfew after the eighth confirmed case of COVID-19 in Fiji was found to be travelling extensively around Suva before arriving at his destination in Soasoa Labasa. The continuous hike in breaches of quarantine rules resulted in the curfew being further tightened to 8pm-5am daily.

In trying to contain the spread of this contagious virus, Government through the Ministry of Health & Medical Services (MHMS) Incident Management Team (IMT) imposed the following restrictions:

- a. A 14 days lockdown order issued to potentially suspected areas. This was later extended to 21 days;
- b. The introduction of Work from Home (WFH) initiatives for non-essential workers;
- c. Curfew restrictions from 10pm to 5am daily; d. Ban imposed on social gatherings and visitations;
- e. Travel restrictions imposed on inter-island shipping; and
- f. The enforcement of two meters physical distancing.

These restrictions were the subject of a vigorous media campaign to raise awareness. At the time of impact of TC Harold, Soasoa Settlement in Labasa was in the fourth day of lockdown; and the greater Suva area, with an area defined by the borders at the Delainavesi Bridge, Sawani junction and the Nausori Bridge, was in its sixth day of lockdown. When TC Harold made landfall on the eve of 8 April 2020, the MHMS IMT had already recorded a total of 18 positive cases of COVID 19 across Fiji.

The response to TC Harold was challenging due to the wide geographical spread of the cyclone affected areas as well as the global COVID-19 pandemic, which hindered the movement of people and delivery of supplies. All phases of the response were delivered while observing the protocols in place. Physical distancing rules were enforced in the course of evacuations and a greater number of evacuation centres were needed to ensure appropriate protocols could be practiced.

MHMS regulations ensured that all facilities that were used as evacuation centres were disinfected after closure. In terms of logistics, the last supplementary passenger flights by Fiji Airways took place on 4, 5 and 7 April 2020. Following that, all flights were restricted to cargo only. The same applied for international and local shipping. Several cargo flights provided critical supplies in support of TC Harold and COVID-19 responses. Nadi and Nausori International Airports, where the critical supplies were received, applied strict health and safety standards whereby cargo and facilities were disinfected.

During the Suva lockdown, all ships and personnel that supported the relief effort came from outside the boundary of lockdown areas. There were no international humanitarian workers from outside Fiji in support of the response. Fortunately, once the lockdown was lifted the aircraft from Australia, France (New Caledonia), Indonesia and New Zealand were able to transport relief items to Suva and Nadi airports respectively.

2.2 DISASTER PREPAREDNESS

2.2.1 REVIEW OF THE NATURAL DISASTER MANAGEMENT ACT AND PLAN

The Natural Disaster Management Act (NDMA) was enacted in 1998, introducing the concept of 'Natural Disaster Management'. Fiji addressed disaster response as a functional role under the NDMA. The concept of disaster management to have a stronger disaster risk reduction component. provided the basis to review the NDMA and the National Disaster Management Plan 1995 (NDMP).

Building adequate governance, coordination and financing mechanisms to guard against disasters was not easy and required strong and committed effort of diverse actors and decision makers. The ongoing crisis caused by the COVID-19 pandemic highlighted the need for Government to plan for different types of disasters, including biological hazards, such as pandemics, which may occur in tandem with more common disasters. Also, the COVID-19 pandemic further underscored the need for strong local leadership and capacity building at the sub-national levels.

The process of the review was formally initiated on 8 December 2015, when Cabinet approved the review of the Natural Disaster Management Act 1998, and amendment to the National Disaster Management Plan 1995. Cabinet approval also endorsed the use of a consultant funded through the Secretariat of the Pacific Community (SPC) to facilitate the review.

The International Federation of Red Cross (IFRC) provided the International Disaster Law Expert to assist NDMO with the review process due to their mandate and expertise in Disaster Law in the region and their extensive experience in disasters at the global level.

On 7 March 2018 a Memorandum of Understanding (MOU) was signed between the Ministry of National Disaster Management and Meteorological Services, the IFRC and the Fiji Red Cross (FRC). The subject matter of the MOU was the review of the Fiji Natural Disaster Management Act 1998 and the Fiji National Disaster Management Plan 1995, with a completion timeline of November 2018. The timeline was extended to June 2019 due to the need for further consultations with key Stakeholders.

The global pandemic caused by Covid-19 further delayed the projected timeline of the submission to late 2020.

2.2.2 NATIONAL DISASTER AWARENESS WEEK

The National Disaster Awareness Week (NDAW) is celebrated annually prior to the beginning of the cyclone season to remind us of the fact that disasters do occur. It also provided an opportunity to reflect on lessons learnt from past disasters and how families and communities can build back better after a disaster happens.

The National Disaster Awareness Week is usually scheduled around October 10-20 every year. The 2018/2019 NDAW was held in Waiyevo Government Station in Taveuni (Northern Division) from Tuesday 15 - Thursday 17 October 2019. The three-day event begun with the official launch of the Week along with oratory contest for students, and a live tsunami drill. Communications and Community engagement training was also conducted in conjunction with Communicating with Disaster Affected Communities network (CDAC) and Ministry of Communications.

The theme for the 2019 National Disaster Awareness Week was “Build to Last”. The theme was aligned to Target D of the Sendai Framework for Disaster Risk Reduction which is “Reduce disaster damage to critical infrastructure and disruption of basic services” thus contributing to Sustainable Cities and Communities (SDG 11). In the Fijian context the endorsement of the National Disaster Risk Reduction Policy by Cabinet is the first step towards building resilience against disaster risks in Fiji.

The 2019/2020 NDAW was held on 13 October 2020 in Ba. The event coincided with the International Day for DRR and programme included awareness on the importance of reducing risk faced at community level and exposure to disasters.

Based on the destructive event of TC Winston in 2016 that caused loss of lives and loss of hard-won developments proved to be Government’s ‘wakeup call’ to take action concerning the usually overlooked or neglected aspects of Disaster Risk Reduction (DRR) for Fiji.

2.2.3 NATIONAL DISASTER MANAGEMENT COUNCIL MEETING.

The National Disaster Management Council is the body that governs Disaster Risk Management in the country, and is chaired by the Honourable Minister for Disaster Management. The members include all permanent secretaries and CEO of government statutory bodies.

The functions of the Council are to:

- Ensure overall responsibility for disaster management irrespective of whether there is a disaster or not;
- develop suitable strategies and policies for disaster mitigation and preparedness and for training, management and public education in disaster management;
- prepare and implement adequate rehabilitation programmes after disasters;
- recommend policies, strategies and alternatives to Cabinet; and
- form sub-committees to execute specific tasks within their specific fields of competence.

There are 3 committees to assist the Council namely, the -

- Emergency Committee which have the central control during emergency operations;
- Preparedness Committee responsible for community awareness activities; and
- Mitigation and Prevention Committee, which initiate and co-ordinate the implementation of disaster mitigation activities.

The following meetings were convened in the 2019/2020 Financial Year

- National Disaster Management Council Meeting
 - Date: 9 October 2019
 - Venue: GPH
- Emergency Committee Meeting
 - Date: 24 September 2019
 - Venue: Fiji Meteorological Service Training Room, Vatuwaqa.
- National Disaster Management Council Meeting
 - Date: 28 August 2020
 - Venue: Level 9 board room, Suvavou House

2.3 DISASTER MITIGATION

2.3.1 NATIONAL DISASTER RISK REDUCTION POLICY.

The National Disaster Risk Reduction Policy (NDRRP) 2018-2030 was launched by the Honourable Prime Minister on 19 December 2019.

The overall objective of the NDRRP is to enable Fiji to deliver on its priority of preventing new disaster risk and reducing existing disaster risk, in line with relevant regional and global frameworks.

The adoption of the National Disaster Risk Reduction Policy showcased to the rest of the world that Fiji no longer views DRR as just a humanitarian issue, but as a development issue. Studies confirmed that one dollar invested in disaster mitigation can save Government an average of \$7 in response and recovery.

The policy goal is aimed at fostering sustainable development and poverty alleviation through disaster risk governance and DRR measures. The following policy strategies have been established and framed around the DRR cycle, to attain the Policy goal:

- Mainstreaming of DRR - mainstreaming DRR into every level of governance arrangements, development initiatives and also in budget arrangements;
- Governance - the system of institution, mechanisms, policies and legal frameworks and other arrangements to guide, coordinate and oversee DRR and related areas of policy to be strengthened and improved upon;
- Financing and investment - sufficient proactive investment in DRR measures in annual Government Budgets;
- Preparedness - strong process and coordination for preparedness are activated through structural and also non-structural measures;
- Emergency response - well-coordinated humanitarian emergency response shall be executed;
- Recovery and reconstruction - Build Back Better is going to be the theme of recovery and reconstruction; and
- Importance of knowledge and information - improved knowledge, improved information, improved attitudes and practices among people on how to respond to and reduce disaster risk.

The Honourable Prime Minister in launching the Policy reiterated that implementation was possible only through the active participation of all Fijians across all levels of society.

The development of the NDRRP was achieved through the assistance of the Government of Japan, with the Japan International Co-operation Agency (JICA).

In recognising our efforts towards DRR, the Government of Japan (an example of a truly resilient nation to natural disasters) is committed through this Policy to assist the Fijian Government with a disaster loan facility. The loan facility will be triggered when Government has made a declaration of a 'state of a natural disaster'.

Preconditions for the drawdown will include:

- Sound macro-economic and public financial government by the Government of Fiji; and
- Implementation of the Disaster Risk Reduction Policy in accordance with the policy action matrix on DRR by the Government of Fiji.

The Policy is a great step for Fiji in the region, as being one of the first countries in the world to achieve Target E of the Sendai Framework for Disaster Risk Reduction in February 2020.

Fiji's past progress in the disaster risk management space has changed from being reactive to being proactive, and this has been noticed. This shift is reflected in the decrease in hazard mortality, where Fiji has been internationally recognised by the United Nations Office for Disaster Reduction (UNDRR) as a Sendai Target Champion in its successful efforts to reduce disaster mortality during TC Winston, one of the most powerful storms ever to hit the Pacific in early 2016.

2.3.1 COMMUNITY BASED DISASTER RISK MANAGEMENT TRAINING

Community-based Disaster Risk Management (CBDRM) Training is a process in which at-risk communities are actively engaged in the identification, analysis, treatment, monitoring and evaluation of disaster risks in order to reduce their vulnerabilities and enhance their capacities. CBDRM can be defined as an approach used by a community to manage disaster risk within their geographical area. The term community refers to a group of people who share a common interest in a local area. The common interest can be of a social or economic nature, and it is usually shared by residents, the private sector, schools, religious entities and civil-society organizations that are often situated at the lowest administrative level.

The Partners in Community Development Fiji (PCDF) and ADRA Fiji assisted the National Disaster Management Office in the development and also piloting of the Community Based Disaster Risk Management Training Manual.

The Training Manual will standardize all future disaster trainings in the country and was piloted across key selected communities across Fiji; and after which further consultations were conducted with key stakeholders to strengthen and formalize the Manual.

The NDMO also partners with PCDF, ADRA Fiji, Save the Children and other key stakeholders in the conduct of community-based disaster risk management trainings.

For the 2019-2020 financial year, the National Disaster Management Office and partner agencies conducted CBDRM Trainings in 6 villages in Koro, 5 villages in Nairai, 8 villages in Kadavu, 1 village in Navosa, 1 village in Naitasiri, 4 villages in Tailevu and 2 villages in Rotuma.

STRATEGIC PRIORITY AREA 3: ORGANISATION EFFECTIVENESS, WORKFORCE DEVELOPMENT AND GOOD GOVERNANCE

OBJECTIVES

The Ministry is committed to developed a client focused culture as a platform for excellence in service delivery. The intention are to create agile teams within our workforce that are able to perform and meet current and future expectations of the Government. The Ministry reviewed and re-aligned its structure to improve efficiency and productivity. The Ministry continued to provide capacity building opportunities to enhance performance at all levels and committed to good governance by promoting transparency and accountability.

RESULTS AND ACHIEVEMENTS

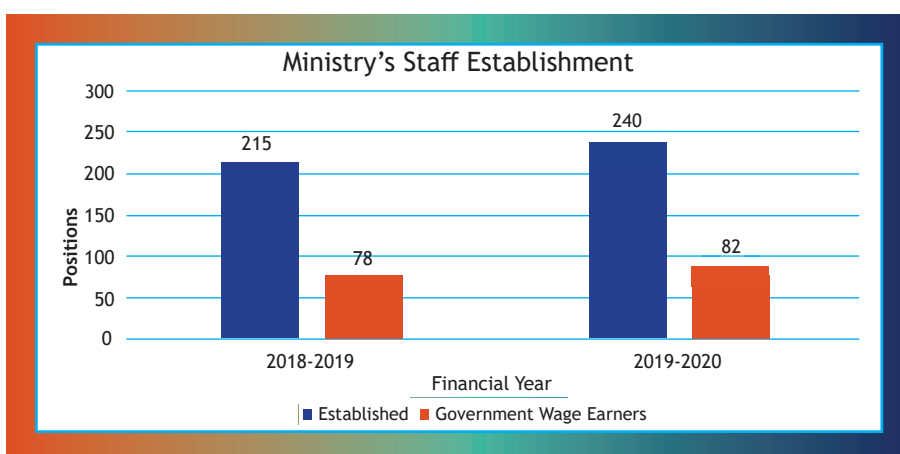
3.1. STAFF ESTABLISHMENT

The Ministry's establishment for the 2018/2019 and 2019/2020 FYs were as follows:

- 2018/2019 FY - 293 positions (215 Established posts and 78 Government Wage Earners);
- 2019/2020 FY - 322 positions (240 Established posts and 82 Government Wage Earners).

The change in numbers were due to the transfer of the Rural Housing Assistance programme to the Ministry of Housing and Community Development and the return of the National Disaster Management Office from the Ministry of Infrastructure back to the Ministry of Rural, Maritime Development and Disaster Management.

Graph 7.0 Ministry's Staff Establishment



3.2 RECRUITMENT AND SELECTION

A total of 155 appointments were facilitated in the two periods. The vacancy rate increased from 10.2% in the 2018/2019 to 15% in the 2019/2020 FY.

The increase in the vacancy rate in the 2019/2020 FY compared to 2018/2019 FY were due to the freezing of 11 unbudgeted positions and processing of 26 vacant positions were on hold awaiting the review of the Ministry's structure in 2019/2020. The hold in posts processing contributed to the reduced number of appointments in the 2019/2020 FY

Subject	2018/2019	2019/2020
Appointments & Contract Renewals	54	36
Acting Appointments	23	24
Temporary Relieving Appointments	11	7

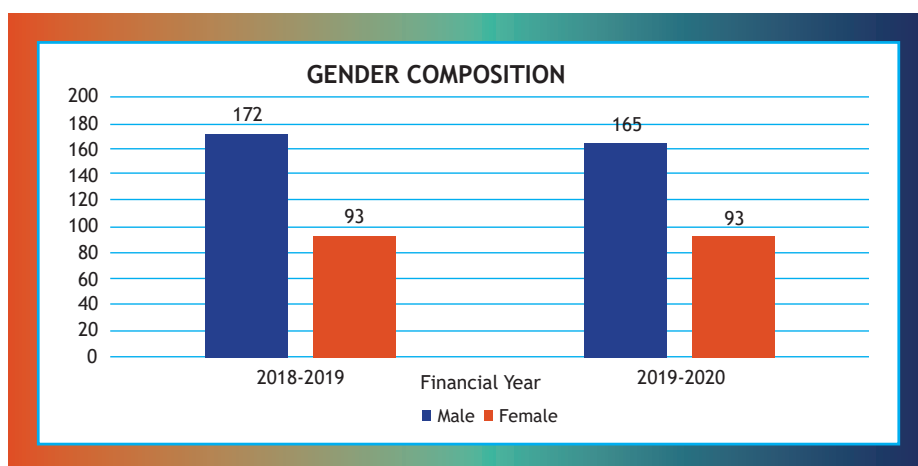
3.3 GENDER COMPOSITION

The Ministry's gender composition for the two financial year remain consistent with male consist of around 65% of the total employees.

The Ministry's gender composition in 2018 - 2019 was 65% (172) male and 35% (93) female.

The Ministry's gender composition in 2019 - 2020 was 64% [165] male and 36% [93] female.

Graph 8.0: Gender Composition



3.4 STAFF TRAINING

The Ministry recognises the need for ongoing staff training and development. This calls for the Provision to provide opportunities for staff to acquire skills and knowledge needed to perform their assigned roles and develop their potential to meet the required skill sets and future needs of the Ministry.

The Ministry ensures that annual training plans are developed and executed to meet training needs.

The Ministry through its mandate and core functions as well as the MyAPA forms is able to compile training needs at organizational, unit and individual levels.

The Ministry drafted its Learning and Development Plan (LDP) which was aligned to the outcomes and outputs in the Ministry's Strategic Development Plan. The LDP detailed the training needs at the organizational, unit and individual levels.

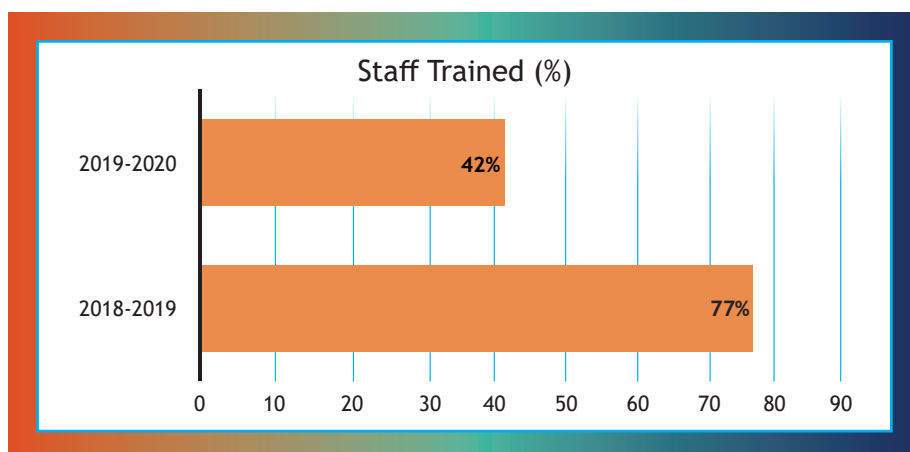
These needs are categorized into thematic areas and are addressed through relevant trainings that are received from the Ministry of Civil Service and Development Partners.

For the two financial years there were 115 trainings altogether of which 70 were conducted locally while 45 were overseas programmes.

There were three officers who undertook long-term studies abroad under current bilateral cooperation agreements with CIRDAP and the Thailand International Cooperation Agency (TICA). Hence, the officers graduated with the following qualifications after having a spent a year of studies at their respective institutes in India and Thailand;

- Post Graduate Diploma in Rural Development from the National Institute of Rural Development & Panchayati Raj (NIRD&PR) in Hyderabad, India.
- Master of Science (Professional) in Disaster Preparedness, Mitigation and Management from the Asian Institute of Technology (AIT) in Bangkok, Thailand.

Graph 9.0: Staff Training



There was a decline in the number of staff trained in the 2019/2020 FY due to the onset of COVID-19 which resulted in closed borders. However, virtual trainings became the new norm and the use of these digital platforms was a new learning experience in itself.

3.5 OBITUARY RECORD

One of our staff passed away during these reporting periods

- Mrs. Loata Vakacegu was serving as the Deputy Secretary for the Ministry, when she passed away on August 2019. She had served a total of 26 years in the Fijian Civil Service, having served her last four years with the Ministry, first as Director Development Services and later as Deputy Secretary.

GOAL 4: FINANCIAL MANAGEMENT

4.1. Accounts

The Ministry's Agency Financial Statements (AFS) and Annual Procurement Plan (APP) for the 2 FYs were completed and submitted to the respective Agencies on the required timeline.

The Ministry implemented deliverables and indicators such as reconciliation of accounts, procurement, managing of Trust Accounts, Virement and RIE applications, the conduct of the Annual Board of Survey, processing of staff salaries and wages and managing of Ministry's budget and utilisation. These processes were facilitated at HQ and at the Divisional level.

The Ministry took all efforts to address all queries raised by the Auditors. These included the review of Capital Projects SOP, issuance of Internal Circulars, monitoring and evaluation and review of internal processes.

FINANCIAL STATEMENTS

2019 - 2020

3.7 AGENCY FINANCIAL STATEMENTS

2019

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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Website: <http://www.oag.gov.fj>



File: 427

25 March 2021

The Honourable Inia Seruiratu
Minister for Rural and Maritime Development
1 Knolly Street
SUVA

Dear Honourable Seruiratu

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

AUDITED FINANCIAL STATEMENTS AUDIT FOR THE YEAR ENDED 31 JULY 2019

The audited financial statements for the Ministry of Rural And Maritime Development for the year ended 31 July 2019 together with my audit report on them are enclosed.

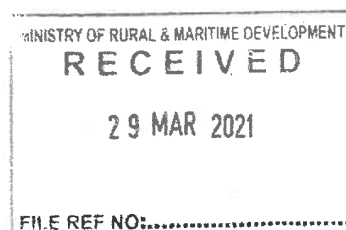
Particulars of the errors and omission arising from the audit have been forwarded to the management of the Ministry for necessary action.

Yours sincerely

Ajay Nand
AUDITOR-GENERAL

cc: Mr. David Kolitagane, The Permanent Secretary, Ministry of Rural And Maritime Development, 1 Knolly Street, Suva.

Encl.



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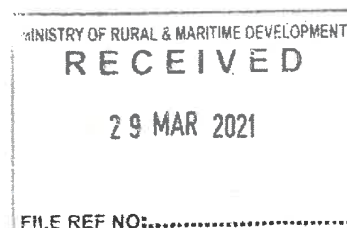
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✓ cc: Mr. David Kolitagane, The Permanent Secretary, Ministry of Rural And Maritime Development, 1 Knolly Street, Suva.

Encl.



MINISTRY OF RURAL AND MARITIME DEVELOPMENT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019

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INDEPENDENT AUDITOR'S REPORT

To the Minister for Rural and Maritime Development

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Ministry of Rural and Maritime Development ("the Ministry"), which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Trust Fund Account Statement of Receipts and Payments for the year ended 31 July 2019, and the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements of the Ministry are prepared, in all material respects, in accordance with the Financial Management Act and the Finance Instructions 2010.

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to the following matters:

1. Internal controls over procurements were generally found to be weak, and if not addressed promptly may result in material misstatements and possible financial losses in the near future. The weak procurement controls resulted in payments made on the strength of photocopied invoices, invoices and delivery dockets for project materials were not verified and signed off by representative from the District Offices, payment vouchers not stamped paid; Local Purchase Orders were not raised; Invoices not attached; and competitive quotes not obtained.
2. The financial statements presents the Provincial Development Trust Fund Account that included the Tender Deposits, Self Help One Third Deposits and Rural Housing Scheme I Trust Fund Accounts. The current presentation of trust receipts and expenditure provides limited information on the nature of receipts and expenditures incurred under the respective trust fund account as the trust receipts and payments are classified as a one line item by Trust type.

Emphasis of Matter (con't)

3. Unreconciled variances of \$15,991 and \$38,696 exists respectively, between the established staffs and government wage earners payroll report balance and the general ledger balances.

My opinion is not modified in respect of these matters.

Responsibilities of the management and those charged with governance for financial statements

The management is responsible for the preparation of the financial statements in accordance with the Financial Management Act and Finance Instructions 2010 and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry of Rural and Maritime Development's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Ministry of Rural and Maritime Development.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.


Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
25 March 2021

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

**MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2019**

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Rural and Maritime Development for the year ended 31 July 2019; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act and Finance Instructions 2010.



David Kolitagane
Permanent Secretary for Rural and Maritime
Development

Date: 23/3/21



Saiyad Rahim
Manager Finance

Date: 23/03/2021

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
State Revenue			
License Liquor		849,441	841,127
License Trading		499,095	508,262
Other State Revenue		38,338	52,806
Total State Revenue		1,386,874	1,402,195
Agency Revenue			
Miscellaneous Revenue		39,434	62,473
Total Revenue		1,426,308	1,464,668
EXPENDITURE			
Operating Expenditure			
Established Staff		5,476,521	5,545,564
Government Wage Earners		1,382,832	1,578,461
Travel & Communication		493,927	533,916
Maintenance & Operations		1,011,113	976,535
Purchase of Goods & Services	3 (a)	619,174	891,657
Operating Grants and Transfers		620,899	572,074
Special Expenditure	3 (b)	1,028,532	743,175
Total Operating Expenditure		10,632,998	10,841,382
Capital Expenditure			
Capital Construction	3 (c)	1,278,378	2,120,681
Capital Purchase		193,706	167,943
Capital Grants & Transfer	3 (d)	1,987,381	2,976,906
Total Capital Expenditure		3,459,465	5,265,530
Value Added Tax		388,161	483,004
TOTAL EXPENDITURE		14,480,624	16,589,916

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 JULY 2019

SEG	Item	Budget Estimate	Changes (Note 6)	Revised Estimate a	Actual Expenditure b	Carry Over	Lapsed Appropriation (a-b) Note 4
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	Operating Expenditure						
1	Established Staff	5,678,021	(193,068)	5,484,953	5,476,521	-	8,432
2	Government Wage Earners	1,196,355	193,068	1,389,423	1,382,832	-	6,591
3	Travel & Communication	483,860	49,500	533,360	493,927	-	39,433
4	Maintenance & Operations	1,077,800	9,200	1,087,000	1,011,113	-	75,887
5	Purchase of Goods & Services	682,572	(23,000)	659,572	619,174	-	40,398
6	Operating Grants & Transfers	780,030	(26,700)	753,330	620,899	-	132,431
7	Special Expenditure	1,284,000	(9,000)	1,275,000	1,028,532	-	246,468
	Total Operating Expenditure	11,182,638	-	11,182,638	10,632,998	-	549,640
	Capital Expenditure						
8	Capital Construction	7,027,526	-	7,027,526	1,278,378	-	5,749,148
9	Capital Purchase	200,000	-	200,000	193,706	-	6,294
10	Capital Grants and Transfers	2,300,000	-	2,300,000	1,987,381	-	312,619
	Total Capital Expenditure	9,527,526	-	9,527,526	3,459,465	-	6,068,061
13	Value Added Tax	968,135	-	968,135	388,161	-	579,974
	TOTAL EXPENDITURE	21,678,299	-	21,678,299	14,480,624	-	7,197,675

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2019

Loss of Money

There was no loss of money recorded for the year ended 31 July 2019.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2019.

Loss (other than money)

There was no loss of fixed assets recorded for the year ended 31 July 2019. However, items worth \$166,101 were approved for write off by the Permanent Secretary for Economy following the 2019 Board of Survey.

Fixed Asset Category	Amount (\$)
Office Equipment	130,878
Furniture & Fittings	29,790
Supplies & Stores	3,534
Other Equipment	1,899
Total	166,101

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

PROVINCIAL DEVELOPMENT TRUST FUND ACCOUNT - STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 JULY 2019

	Note	2019 (\$)	2018 (\$)
RECEIPTS			
Tender Deposits		11,252	-
Rural Housing Deposits Scheme II		128,244	675,962
One - Third Self Help Projects		236,253	194,879
Rural Housing Scheme I/PM Relief & Rehab Committee		14,000	48,669
Special Purpose Trust Account - Vatukoula		-	40,226
Unclaimed Wages		15,763	-
Cities Trust		-	59
Total Receipts		405,512	959,795
PAYMENTS			
Tender Deposits		6,888	-
Rural Housing Deposits Scheme II		75,554	686,408
One - Third Self Help Projects		246,874	143,535
Rural Housing Scheme I /PM Relief & Rehab Committee		14,000	32,446
Special Purpose Trust Account - Vatukoula		17,973	71,535
Unclaimed Wages		16,821	-
Cities Trust		3,202	-
Environment Trust		1,161	-
Transfer of Funds to Ministry of Housing and Community Development	5 (a)	763,650	-
Total Payments		1,146,123	933,924
Net (Deficit)/Surplus		(740,611)	25,871
Add Balance as at 1 August		2,291,798	2,265,927
Closing Balance as at 31 July 2019	5 (b)	1,551,187	2,291,798

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019

NOTE 1: REPORTING ENTITY

The Ministry of Rural and Maritime Development manages and coordinates Government's rural and maritime development programs under the Integrated Rural Development Framework (IRDF) to support the aspirations of the Peoples Charter for Change, Peace and Progress and further to support the "Bill of Rights" provisions of the 2013 Constitution of the Republic of Fiji.

The Ministry's programs are targeted at generating economic growth and improving living standards in Fiji's rural and maritime communities. This includes Self-Help Programme, Emergency Water and Community Access Roads, Footpaths and Footbridges.

The Ministry also provides support services to rural, peri-urban and maritime communities such as issuing licences and collecting licence and permit fees.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting/ Presentation

In accordance with Government of the Republic of Fiji ("Government") accounting policies, the financial statements of the Ministry is prepared under the cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

The financial statements are presented in accordance with the Financial Management Act and the requirements of Section 71 (1) of the Finance Instruction 2010 and the Finance (Amendment) Instructions 2016. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies.

(b) Accounting for Value Added Tax (VAT)

All revenue and expenses are exclusive of Value Added Tax (VAT). The Ministry on a monthly basis takes out VAT output on total money received for expenditure from Ministry of Economy. VAT input on the other hand is claimed on payments made to the suppliers and the sub-contractors for expenses incurred.

The VAT payment as per the Statement of Receipts and Expenditures relates to VAT input claimed on payments made to the suppliers and sub-contractors for expenses incurred. Actual amount paid to FRCS during the year represent the difference between VAT Output and VAT Input.

(c) Revenue Recognition

The District Administration Offices collects fees on behalf of other government agencies for business and liquor licences. Revenue is recognised when cash is actually received by the Ministry.

MINISTRY OF RURAL AND MARITIME DEVELOPMENT**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2019****NOTE 2: STATEMENT OF ACCOUNTING POLICIES (Continued...)****(d) Comparative Figures**

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts. In 2019, the Rural Housing Assistance Programme was transferred to Head 23 – Ministry of Housing and Community Development.

NOTE 3: SIGNIFICANT VARIATIONS

- a) Purchase of Goods and Services expenditure decreased by \$272,483 or 30% in 2019 compared to 2018. This was attributed to the Training for Rural Carpenters and Transporting Building Materials funds being moved to Head 23 - Ministry of Housing and Community Development since they were expenditure for Rural Housing Assistance Programme.
- b) Special Expenditure increased by \$285,357 or 38% in 2019 compared to 2018. This was mainly due to the increase in Emergency water carting expenditure as a result of the prolonged drought season. Also, there was an increase in the Community Capacity Building expenditure as a result of the Community Capacity Building territorial diagnostic survey carried out to gather information on available resources at rural communities that could enhance their abilities to pursue their own development goals and reduce dependency on government.
- c) The Capital Construction Expenditure decreased by \$842,303 or 40% in 2019 compared to 2018. This was due to the non-implementation of the Vunidawa and Kubulau Government quarters projects. For Vunidawa, there was a delay in finalisation of the tender process while for Kubulau Government quarters, there were delays in the completion of project preparatory works such as Boundary Survey and leasing arrangements, Geo tech survey, Preparation of Drawings and master plan.
- d) The Capital Grants and Transfer Expenditures decreased by \$989,525 or 33% in 2019 compared to 2018. This was largely attributed to the transfer of the Rural Housing assistance program to Head 23 – Ministry of Housing and Community Development in 2019 budget.

NOTE 4: SIGNIFICANT SAVINGS

Significant Savings for the financial year ended 31 July 2019 are as follows:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Capital Construction	7,027,526	1,278,378	5,749,148	82
(b)	Capital Grants and Transfers	2,300,000	1,987,381	312,619	14

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2019

- (a) The savings of \$5,749,148 under the Capital Construction expenditure was mainly due to the Public Sector Investment Programme (PSIP) projects that were not implemented during the period. For Namarai and Korolevu ADO's Office, Kavala and Vanua Balavu DO's Office, Vunidawa quarters and Wainua Government Station, the reason for non-implementation of these projects were due to the delay in finalisation of tender process. The tender processes were completed in the 4th quarter and by then, the Ministry of Economy had implemented budgetary controls and funds not released. For Wainikoro and Kubulau Government Stations, there were delay in the project preparatory works that involved Boundary Survey and leasing arrangements, Geo tech survey, Preparation of Drawings and master plan.
- (b) The saving of \$312,619 under the Capital Grants & Transfers (SEG 10) expenditure was mainly due to the savings under Project Preparatory Works (PPW) allocations for Commissioner Central, Western and Eastern Division. The reason was that the Government Agencies responsible for Project Preparatory Works such as Boundary Survey and leasing arrangements, topography survey, geo tech survey etc. were not available on dates scheduled by the Ministry. These planned Project Preparatory Works were carried forward to the 2019-2020 financial year.

NOTE 5: TRUST FUND ACCOUNT

- (a) The Rural Housing Deposit Scheme II Trust Fund Account and Vatukoula Special Purpose Trust Fund Account have been fully transferred to Head 23 – Ministry of Housing and Community Development during the period. The Ministry is liaising with the Ministry of Housing and Community Development on the full transfer of the remaining Rural Housing Trust Funds still held by the Ministry, which includes the Tender Deposit and the Rural Housing Scheme 1/PM Relief and Rehabilitation Trust Fund Accounts. As at 31 July 2019, a total sum of \$763,650 was transferred. The details is provided below.

Transfer – Rural Housing Deposits Scheme II	\$ 278,441
Transfer – Rural Housing Deposits Scheme I	\$ 371,453
Transfer – Special Purpose Trust Account - Vatukoula	\$ 113,756
Total Transfer to Ministry of Housing	\$ 763,650

- (b) The Trust Fund Account with the Ministry comprise of the following funds which are all kept in one bank account:

- **Tender Deposit Trust Fund:** for tender deposits which are refunded to unsuccessful tenderers or at the expiry of the contracted tender;
- **Rural Housing Deposit Scheme II Trust Fund Account:** a scheme where rural dwellers are assisted by Government in the building of their homes and they are required to meet one third of the cost;
- **Unclaimed Wages Trust Fund Account:** for the death of a civil servant in the rural areas, this is where his/her last pay is kept and is then paid to the legal beneficiaries through the DO's offices;

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2019

NOTE 5: TRUST FUND ACCOUNT (continued...)

- **Rural Housing Scheme I/PM Relief and Rehabilitation Trust Fund Account:** is where the rural dwellers deposit the full cost of building materials for their houses. Government would negotiate and get cheaper quotes for the materials and also provide free transportation for the delivery of the materials;
- **Special Purpose Trust Account - Vatukoula:** is to cater for Vatukoula Housing Clients Assistance which consists of the 2/3 Government Contribution;
- **One-Third Self Help Trust Fund Account:** the Ministry assist communities or individuals in their self-help projects which consist of the Government contributing two third of the cost whilst the community or individuals provides one third;

NOTE 6: APPROPRIATION CHANGES

There were no redeployment of the Ministry's budget during the year. Other movements were made through virements as follows:

Virement No.	From	Amount (\$)	To	Amount (\$)	Approved By
DV1801	SEG 8	549,211.00	SEG 8	549,211.00	PS - Rural and Maritime
DV1802	SEG 10	448,980.00	SEG 10	448,980.00	PS - Rural and Maritime
DV1803	SEG 10	601,020.00	SEG 10	601,020.00	PS - Rural and Maritime
DV1804	SEG 8	735,193.00	SEG 8	735,193.00	PS - Rural and Maritime
DV1805	SEG 7	200,000.00	SEG 7	200,000.00	PS - Rural and Maritime
DV1806	SEG 8	140,772.00	SEG 8	140,772.00	PS - Rural and Maritime
DV1807	SEG 10	105,000.00	SEG 10	105,000.00	PS - Rural and Maritime
DV1808	SEG 10	402,020.00	SEG 10	402,020.00	PS - Rural and Maritime
DV1809	SEG 7	173,039.00	SEG 7	173,039.00	PS - Rural and Maritime
DV1810	SEG 5	1,686.00	SEG 5	1,686.00	PS - Rural and Maritime
DV1811	SEG 4	1,000.00	SEG 5	1,000.00	PS - Rural and Maritime
DV1812	SEG 5	5,000.00	SEG 3	5,000.00	PS - Rural and Maritime
DV1813	SEG 5	750.00	SEG 5	750.00	PS - Rural and Maritime
DV1814	SEG 7	9,000.00	SEG 4	9,000.00	PS - Rural and Maritime
DV1815	SEG 5	5,000.00	SEG 4	5,000.00	PS - Rural and Maritime
DV1816	SEG 3	5,000.00	SEG 3	5,000.00	PS - Rural and Maritime
DV1817	SEG 4	20,000.00	SEG 3	200,000.00	PS - Rural and Maritime
	SEG 6	10,000.00	SEG 3	10,000.00	PS - Rural and Maritime
	SEG 4	3,500.00	SEG 4	3,500.00	PS - Rural and Maritime
	SEG 6	16,700.00	SEG 4	16,700.00	PS - Rural and Maritime
DV1818	SEG 7	5,700.00	SEG 7	5,700.00	PS - Rural and Maritime
	SEG 4	11,000.00	SEG 3	11,000.00	PS - Rural and Maritime
	SEG 5	10,500.00	SEG 4	10,500.00	PS - Rural and Maritime
	SEG 5	3,500.00	SEG 3	3,500.00	PS - Rural and Maritime
DV1819	SEG 8	10,774.00	SEG 8	10,774.00	PS - Rural and Maritime
V18001	SEG 1	40,120.00	SEG 1	40,120.00	PS - Economy
	SEG 1	172,175.00	SEG 2	172,175.00	PS - Economy
	SEG 2	10,000.00	SEG 1	10,000.00	PS - Economy
	SEG 2	13,000.00	SEG 2	13,000.00	PS - Economy

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

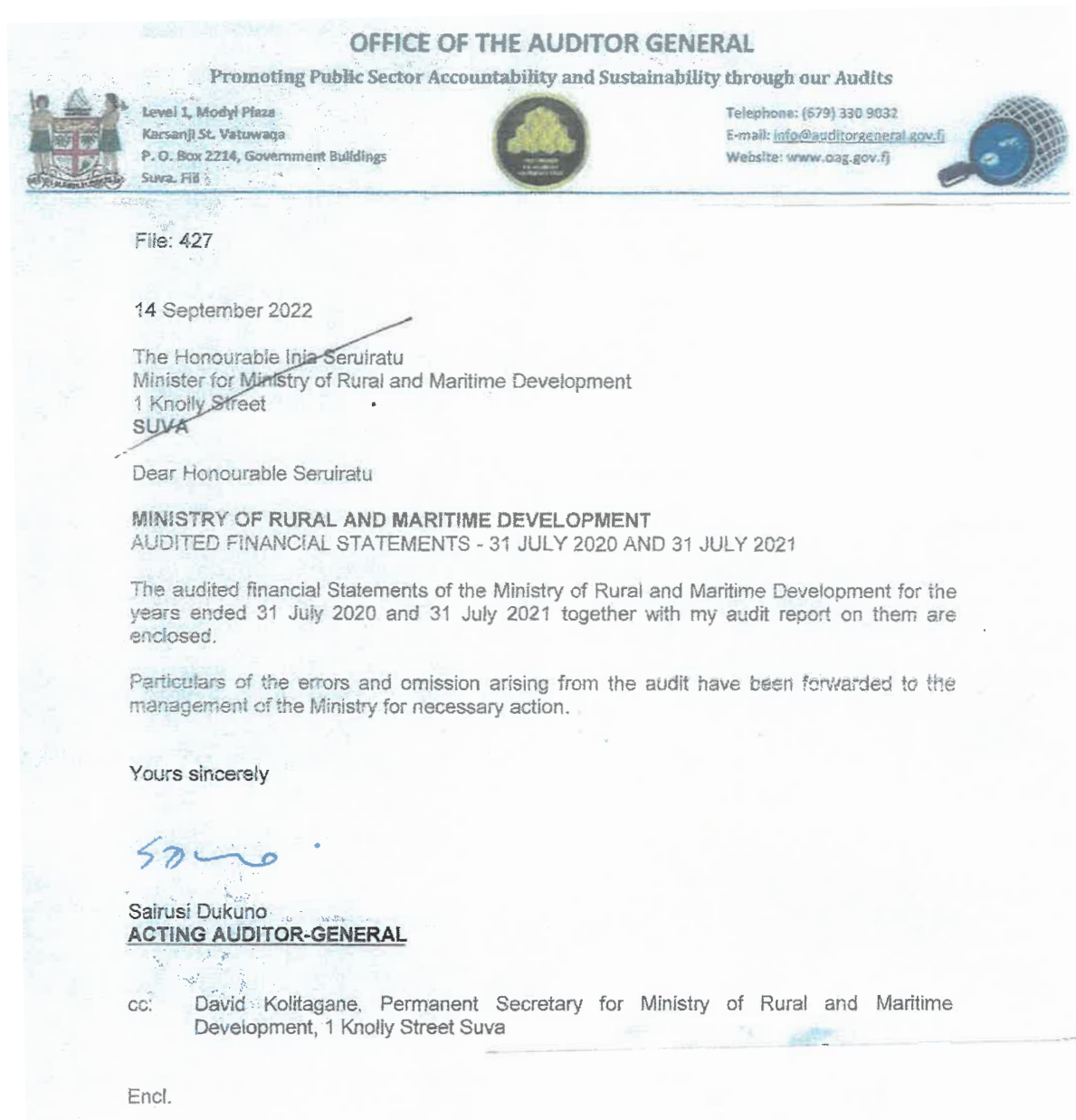
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2019

NOTE 6: APPROPRIATION CHANGES (Continued...)

Virement No.	From	Amount (\$)	To	Amount (\$)	Approved By
V18002	SEG 1	7,141.00	SEG 1	5,315.00	PS - Economy
			SEG 2	1,826.00	PS - Economy
	SEG 1	25,256.00	SEG 1	1,653.00	PS - Economy
			SEG 2	1,563.00	PS - Economy
			SEG 1	815.00	PS - Economy
			SEG 2	21,225.00	PS - Economy
	SEG 1	21,228.00	SEG 1	21,228.00	PS - Economy
	SEG 1	25,059.00	SEG 2	25,059.00	PS - Economy
	SEG 2	11,440.00	SEG 2	11,440.00	PS - Economy
	SEG 2	18,780.00	SEG 1	18,780.00	PS - Economy

NOTE 7: EVENTS SUBSEQUENT TO BALANCE DATE

As announced in the 2020/2021 National Budget, effective from 01 August 2020 Fiji's business license regime have been abolished. As a result, the business license fees from rural and maritime business owners will no longer be collected by the Ministry.



MINISTRY OF RURAL AND MARITIME DEVELOPMENT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2020

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2020

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OFFICE OF THE AUDITOR GENERAL

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INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements of the Ministry of Rural and Maritime Development

Opinion

I have audited the financial statements of the Ministry of Rural and Maritime Development ("the Ministry"), which comprises the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses and Trust Fund Account Statement of Receipts and Payments for the year ended 31 July 2020, and the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ministry in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for Financial Statements

The Management is responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 and Finance Instructions 2010 and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Ministry's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry of Rural and Maritime Development's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Ministry of Rural and Maritime Development.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
14 September 2022

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 JULY 2020

We certify that these financial statements:

- (a) fairly reflect the financial operations and performance of the Ministry of Rural and Maritime Development for the year ended 31 July 2020; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.



.....
David Kolitagane
Permanent Secretary
Rural and Maritime Development



.....
Saiyad Rahim
Principal Accounts Officer

Date: 6/9/2022

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

STATEMENT OF RECEIPTS AND EXPENDITURE

FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 (\$)	2019 (\$)
RECEIPTS			
State Revenue			
License Liquor		965,269	849,441
License Trading		400,444	499,095
Other State Revenue		25,044	38,338
Total State Revenue	3 (a)	<u>1,390,757</u>	<u>1,386,874</u>
Agency Revenue			
Miscellaneous Revenue		43,038	39,434
Board Member Fee		30,034	—
Total Agency Revenue		<u>73,072</u>	<u>39,434</u>
Total Revenue		<u>1,463,829</u>	<u>1,426,308</u>
EXPENDITURE			
Operating Expenditure			
Established Staff	3 (b)	4,878,299	5,476,521
Government Wage Earners		1,188,648	1,382,832
Travel & Communication		395,244	493,927
Maintenance & Operations		801,424	1,011,113
Purchase of Goods & Services		400,411	619,174
Operating Grants and Transfers	3 (c)	595,039	620,899
Special Expenditure	3 (d)	313,345	1,028,532
Total Operating Expenditure		<u>8,572,410</u>	<u>10,632,998</u>
Capital Expenditure			
Capital Construction		3,273,565	1,278,378
Capital Purchase		145,165	193,706
Capital Grants & Transfer	3 (e)	1,147,106	1,987,381
Total Capital Expenditure		<u>4,565,836</u>	<u>3,459,465</u>
Value Added Tax		519,253	388,161
TOTAL EXPENDITURE		<u>13,657,499</u>	<u>14,480,624</u>

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 JULY 2020

SEG	Item	Budget Estimate	Changes (Note 6)	Revised Estimate (a)	Actual Expenditure (b)	Carry Over	Lapsed Appropriation (a-b) Note 4
	Operating Expenditure	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1	Established Staff	5,116,655	(69,500)	5,047,155	4,878,299	—	168,856
2	Government Wage Earners	1,224,438	45,500	1,269,938	1,188,648	—	81,290
3	Travel & Communication	349,772	59,349	409,121	395,244	—	13,877
4	Maintenance & Operations	786,473	32,349	818,822	801,424	—	17,398
5	Purchase of Goods & Services	387,756	38,750	426,506	400,411	—	26,095
6	Operating Grants & Transfers	678,445	(58,277)	620,168	595,039	—	25,129
7	Special Expenditure	562,073	(23,994)	538,079	313,345	—	224,734
	Total Operating Expenditure	9,105,612	24,177	9,129,789	8,572,410	—	557,379
	Capital Expenditure						
8	Capital Construction	3,944,305	(210,530)	3,733,775	3,273,565	—	460,210
9	Capital Purchase	148,858	1,400	150,258	145,165	—	5,093
10	Capital Grants and Transfers	1,210,047	153,953	1,364,000	1,147,106	—	216,894
	Total Capital Expenditure	5,303,210	(55,177)	5,248,033	4,565,836	—	682,197
13	Value Added Tax	556,000	31,000	587,000	519,253	—	67,747
	TOTAL EXPENDITURE	14,964,822	—	14,964,822	13,657,499	—	1,307,323

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2020

Loss of Money

The Ministry of Rural and Maritime Development did not record loss of money for the year ended 31 July 2020.

Loss of Revenue

The Ministry of Rural and Maritime Development did not record loss of revenue for the year ended 31 July 2020.

Loss (other than money)

There was no loss of fixed assets recorded for the year ended 31 July, 2020. However, unserviceable Items worth \$21,700 was approved for write off by the Permanent Secretary for Ministry of Economy during the financial year following the Board of Survey.

Fixed Asset Category	Amount (\$)
Office Equipment	16,050
Supplies & Stores	2,000
Furniture & Fittings	3,650
Total Write-off approved by MOE	21,700

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

TRUST FUND ACCOUNT PROVINCIAL DEVELOPMENT - STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 (\$)	2019 (\$)
RECEIPTS			
Tender Deposits		---	11,252
Rural Housing Deposits Scheme II		---	128,244
Rural Housing Scheme I / PM Relief & Rehab Committee		---	14,000
Unclaimed Wages		---	15,763
One - Third Contribution Self Help Projects		155,877	236,253
Total Receipts		<u>155,877</u>	<u>405,512</u>
PAYMENTS			
Tender Deposits		---	6,888
Rural Housing Deposits Scheme II		---	75,554
Rural Housing Scheme I / PM Relief & Rehab Committee		---	14,000
Unclaimed Wages		---	16,821
Special Purpose Trust Account - Vatukoula		---	17,973
Cities Trust		---	3,202
Environment Trust		---	1,161
One - Third Contribution Self Help Projects		168,477	246,874
Transfer of funds to Min. of Housing & Community Dev.		---	763,650
Total Payments		<u>168,477</u>	<u>1,146,123</u>
Net Surplus		(12,600)	(740,611)
Add Balance as at 1 August 2019		1,551,187	2,291,798
Closing Balance as at 31 July 2020	5	<u><u>1,538,587</u></u>	<u><u>1,551,187</u></u>

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

NOTE 1: REPORTING ENTITY

The Ministry of Rural and Maritime Development and Disaster Management is mandated to manage and coordinate government efforts in the rural and maritime development programmes under the Integrated Rural Development Framework (IRDF) to support the aspirations of the Peoples Charter for Change, Peace and Progress and further to support the "Bill of Rights" provisions of the 2013 Constitution of the Republic of Fiji.

These are targeted to generate economic growth and improving the standards of living in our rural communities, include the Grant to Self-Help Programme, Emergency Water, Maritime roads and Community Access Roads, Footpaths and Footbridges programme.

Furthermore, the Ministry is also responsible for the implementation of the National Disaster Management Strategy as required by the 1995 National Disaster Management Plan and the National Disaster Management Act 1998 covering disaster prevention, mitigation, preparedness, emergency operations, relief and rehabilitation.

In addition, the Ministry provides other ancillary and support services to rural and peri-urban communities. These services include births, deaths and marriage registrations, issuance of licences and collection of licence and permit fees.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

(a) Basis of Accounting/Presentation

In accordance with Government accounting policies, the financial statement of the Ministry is prepared under the cash basis of accounting. All payments related to purchases of fixed assets have been expended.

The financial statement is presented in accordance with the Financial Management Act and the requirements of Section 71 (1) of the Finance Instructions 2010. The preparation and presentation of a Statement of Assets and Liabilities is not required under the current Government policies

(b) Accounting for Value Added Tax (VAT)

All expenses are VAT exclusive. The Ministry on a monthly basis extracts VAT output on budget provision received for expenditure from the Ministry of Economy. The VAT payment as per the Statement of Receipts and Expenditures relate to VAT input claimed on payments made to the suppliers and contractors for expenses incurred.

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2020

NOTE 2: STATEMENT OF ACCOUNTING POLICIES (continued...)

(c) Revenue Recognition

The District Administration Office collects fees on behalf of other Government Agencies for business and liquor licences and registration of births/deaths/marriages fees.

Revenue is recognised when cash is actually received by the Ministry.

(d) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts.

In 2019, the Rural Housing Unit was transferred to Head 23 Ministry of Local Government.

NOTE 3: SIGNIFICANT VARIATIONS

- a) The State revenue has a slight increase of \$3,883 or 0.3% in 2020 compared to 2019 due to increase in collection of license fees.
- b) The Established Staff Expenditure decrease by \$598,222 or 10% when compared to 2019. This is due to vacant, freezing of positions and reduced COVID-19 budget.
- c) The Operating Grants and Transfers Expenditures decreased slightly by \$25,860 or 4% for 2020 when compared to 2019. This is due to the decrease in payment of allowances for the District Advisory Councillors.
- d) The Special Expenditures has decreased by \$715,187 of 70% in 2020 when compared to 2019. A major component of this reduction is due to the Emergency Water Supplies funding having very low utilisation rate.
- e) The Capital Grants and Transfers Expenditures decreased by \$840,275 or 42% in 2020 when compared to 2019. The decrease in 2020 was due to the crisis caused by COVID-19 which resulted in a revised budget.

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2020

NOTE 4: SIGNIFICANT SAVINGS

Tabulated below is the Significant Savings for the financial year ended 31 July 2020:

No.	Expenditure	Revised Budget (\$)	Actual Expenditure (\$)	Savings (\$)	Percentage Savings (%)
(a)	Special Expenditure	538,079	313,345	224,734	42
(b)	Capital Construction	3,733,775	3,273,565	460,210	12
(c)	Capital Grants & Transfers	1,364,000	1,147,106	216,894	16
(d)	Value Added Tax	587,000	519,253	67,747	12

- (a) The savings of \$224,734 under the Special Expenditure (SEG 7) allocation resulted from the underutilisation of funds in the Emergency Water Supplies budget. Drought was recorded during the year but heavy rain occurred thereafter, thus the unutilised funds. The Emergency Water Supplies funding is maintained at Headquarters and only distributed to the Divisional Commissioners upon request in case of a drought.
- (b) The savings of \$460,210 under the Capital Construction (SEG 8) allocation resulted from funds withheld by Ministry of Economy on the following Construction of four (4) Government Stations namely Vunidawa, Kubulau, Wainua and Wainikoro. The Civil, Fencing and Landscaping works for ADO Korolevu and ADO Namarai Office. The construction of District Offices and quarters for Kavala and Vanuabalavu and also the Community Access Roads, Footpaths and Footbridges (CARFF) funded projects.
- (c) There was a saving of \$216,894 under the Capital Grants & Transfers (SEG 10) allocation which resulted in underutilisation of funds allocated to the four (4) Divisions for the Project Preparatory Works and Self Help.
- (d) The savings of \$67,747 under the Value Added Tax (SEG 13) allocation was a result of capital funds withheld by Ministry of Economy in the Capital Construction (SEG 8) budget.

NOTE 5: TRUST FUND ACCOUNT

The Trust Fund is administered in one (1) bank account and categorised as follows:

- Tender Deposit: for tender deposits which are refunded to unsuccessful tenderers;
- Rural Housing Scheme II: a scheme where rural dwellers are assisted by Government in the building of their homes and they are required to meet one third of the cost;
- Unclaimed Wages: is where any payable wages/salaries of an employee is retained in the event of the death of a worker and this is paid out to the legal beneficiaries upon declaring documents;

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2020

NOTE 5: TRUST FUND ACCOUNT (continued...)

The Trust Fund is administered in one (1) bank account and categorised as follows:

- Tender Deposit: for tender deposits which are refunded to unsuccessful tenderers;
- Rural Housing Scheme II: a scheme where rural dwellers are assisted by Government in the building of their homes and they are required to meet one third of the cost;
- Unclaimed Wages: is where any payable wages/salaries of an employee is retained in the event of the death of a worker and this is paid out to the legal beneficiaries upon declaring documents;

The Trust Fund is administered in one (1) bank account and categorised as follows:

- Rural Housing Scheme I/PM Relief and Rehabilitation: is where the rural dwellers deposit the full cost of building materials for their houses to be built in the rural outer islands. Government would negotiate and get cheaper quotes and also provide free transportation for the delivery of the materials;
- One-Third (1/3) Contributions – Self Help: the Ministry assist communities in its Self-Help Projects whereby the Government to contribute two thirds (2/3) of the costs whilst the community provides one third (1/3) in contributions.

The Trust Fund Account Statement of Receipts and Payments is presented to reflect the trust monies received and paid out as maintained by the Ministry.

In 2019, the Rural Housing Trust Fund and the Special Purpose Trust Fund was transferred to Head 23 Ministry of Housing and Community Development.

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2020

NOTE 6: APPROPRIATION CHANGES

There were no redeployment of the Ministry's budget during the year. Other movements were made through virements as follows:

Virement ID	Description	Allocation In	Allocation Out	Amount (\$)
DV1801	GRANT TO SELF HELP PROJECTS - CCD	1-18301-91991-100110		210,872.00
	GRANT TO SELF HELP PROJECTS - CWD	1-18301-92991-100110		292,126.00
	GRANT TO SELF HELP PROJECTS - CND	1-18301-93991-100110		224,910.00
	GRANT TO SELF HELP PROJECTS - CED	1-18301-94991-100110		186,270.00
	GRANT TO SELF HELP PROJECTS - CHQ		1-18301-68999-100110	(914,178.00)
DV1802	COMM. ACCESS ROADS - CCD	1-18301-91991-080481		350,280.00
	COMM. ACCESS ROADS - CED	1-18301-94991-080481		106,893.00
	COMM. ACCESS ROADS - CWD	1-18301-92991-080481		501,480.00
	COMM. ACCESS ROADS - CND	1-18301-93991-080481		299,840.00
	UPGRADING OF NON-CANE ACCESS ROADS HQ		1-18301-68999-080481	(1,258,493.00)
DV103	GRANT TO SELF HELP PROJECT - HQ	1-18301-68999-100110		105,773.00
	GRANT TO SELF HELP PROJECT - CED		1-18301-94991-100110	(105,773.00)
DV104	GRANT TO SELF HELP PROJECT - CCD	1-18301-91991-100110		32,630.00
	GRANT TO SELF HELP PROJECT - CWD	1-18301-92991-100110		31,020.00
	GRANT TO SELF HELP PROJECT - HQ		1-18301-68999-100110	(63,650.00)
	GRANT TO SELF HELP PROJECT - CCD	1-18301-91991-100110		7,377.00
DV105	GRANT TO SELF HELP PROJECT - CWD	1-18301-92991-100110		30,188.00
	GRANT TO SELF HELP PROJECT - HQ		1-18301-68999-100110	(37,565.00)
	GRANT TO SELF HELP PROJECT - HQ		1-18301-68999-100110	(37,565.00)
DV106	TRAVEL	1-18201-91991-030101		1,000.00
	TELECOMMUNICATIONS	1-18201-91991-030401		1,000.00
	FUEL & OIL	1-18201-91991-040101		1,400.00
	SANITARY SERVICES	1-18201-91991-040213		500.00
	POWER SUPPLY	1-18201-91991-040421		1,000.00
	OFFICE SUPPLIES	1-18201-91991-050251		1,073.00
	OHS EXPENSES	1-18201-91991-050304		700.00
	COMMUNITY CAPACITY BUILDING		1-18201-91991-070318	(6,673.00)
DV107	INSTITUTIONAL STRENGTHENING CCD	1-18201-91991-090122		1,400
	CCD-CCD		1-18201-91991-070318	(1,400)
DV1808	ADMINISTRATIVE EXPENSE	1-18203-93991-07201		14,875
	CCB-CCD		1-18203-93991-070318	(14,875)
DV1809	TELECOMMUNICATIONS	1-18101-68999-030401		25,000
	SUBSISTENCE	1-18101-68999-030301		8,000
	POWER SUPPLY	1-18101-68999-040421		7,000
	SANITARY SERVICES	1-18101-68999-040213		5,000
	DIRECTORY SERVICES	1-18101-68999-059163		11,000
	CIRDAP TECHNICAL COMMITTEE MEETING		1-18101-68999-070807	(19,000)
	CCB-HQ		1-18101-68999-070318	(6,000)

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2020

NOTE 6: APPROPRIATION CHANGES (continued..)

Virement ID	Description	Allocation In	Allocation Out	Amount (\$)
DV1809	BOOKS, PERIODICALS, PUBLICATIONS		1-18101-68999-050501	(8,000)
	FUEL & OIL		1-18101-68999-040101	(5,000)
	ADVERTISING COST		1-18101-68999-050699	(2,000)
	ADMINISTRATIVE EXPENSES		1-18101-68999-070201	(5,000)
	TRAVEL		1-18101-68999-030101	(5,000)
	CCB-HQ		1-18101-68999-070318	(8,000)
DV1810	SPARE PARTS & MAINTENANCE	1-18201-94991-040361		2,000
	OFFICE SUPPLIES	1-18204-94991-050251		1,500
	SUBSISTENCE	1-18204-94991-030301		9,000
	CED PROTECTIVE CLOTHING		1-18204-94991-051008	(2,000)
	CED PROTECTIVE CLOTHING		1-18204-94991-051008	(1,000)
	REPATRIATION FUNDS		1-18204-94991-050315	(500.00)
	CCB		1-18204-94991-070318	(4,000.00)
	BOARDS & COMMITTEE		1-18204-94991-050801	(5,000.00)
DV1811	SUBSISTENCE	1-18202-92991-03031		3,000.00
	CCB-CWD		1-18202-92991-070318	(3,000.00)
DV1812	TELECOMMUNICATIONS	1-18202-92991-030401		2,999.00
	POWER SUPPLY	1-18202-92991-040421		4,280.00
	INCIDENTALS	1-18202-92991-040216		1,368.00
	SUBSISTENCE	1-18201-92991-030301		2,000.00
	TELECOMMUNICATIONS	1-18202-92991-030401		2,999.00
	DAC ALLOWANCE – CWD		1-18101-68999-060423	(10,648.00)
	POWER SUPPLY		1-18202-92991-040421	(2,999.00)
DV1813	FUEL & OIL	1-18203-93991-040101		9,000.00
	TELECOMMUNICATIONS	1-18203-93991-030401		5,000.00
	POWER SUPPLY	1-18203-93991-040421		5,600.00
	TRAVELLING		1-18203-93991-030101	(5,000.00)
	TRAINING		1-18203-93991-050411	(3,600.00)
	EXPENSES BOARDS & COMMITTEE		1-18203-93991-050801	(400.00)
	EXPENSES BOARDS & COMMITTEE		1-18203-93991-050801	(7,100.00)
	SECURITY SERVICES		1-18203-93991-059115	(2,200.00)
	CARTAGE PERSONNEL EFFECTS		1-18203-93991-051504	(1,300.00)
DV1814	TELECOMMUNICATIONS	1-18201-91991-030401		1,350.00
	FUEL & OIL	1-18201-91991-040101		5,000.00
	POWER SUPPLY	1-18201-91991-040421		5,000.00
	DISTRIBUTE SERVICES	1-18201-91991-049915		1,200.00
	DAC ALLOWANCE – CWD		1-18101-68999-060423	(12,550.00)
DV1815	TELECOMMUNICATIONS	1-18101-68999-030401		9,000.00
	POWER SUPPLY	1-18101-68999-040421		2,000.00
	FUEL & OIL		1-18101-68999-040101	(2,000.00)
	MONITORING EXPENSES		1-18101-68999-049914	(9,000.00)

MINISTRY OF RURAL AND MARITIME DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued...)
FOR THE YEAR ENDED 31 JULY 2020

NOTE 6: APPROPRIATION CHANGES (continued...)

Virement ID	Description	Allocation In	Allocation Out	Amount (\$)
DV1816	ADMINISTRATIVE EXPENSES	1-18202-92991-070201		35,079.00
	DISTRICT ADVISORY COUNCILLOR ALLOWANCE		1-18101-68999-060423	(35,079.00)
DV1817	CANCELLED			
DV1818	SUBSISTENCE	1-18101-68999-030301		2,000.00
	VOLUNTEER EXPENSES	1-18101-68999-051503		1,000.00
	SPARE PARTS AND MAINTENANCE		1-18101-68999-040361	(2,000.00)
	WAGES		1-18101-68999-020101	(1,000.00)
DV1819	SPARE PARTS AND MAINTENANCE	1-18204-94991-040361		105.00
	FUEL & OIL		1-18204-94991-040101	(105.00)
V18001	CND SELF HELP	1-18301-93991-100110		153,953.00
	CAND CARFF		1-18203-93991-080481	(153,953.00)
V18002	OVERTIME HQ SEG 2	1-18101-68999-020401		7,000.00
	OVERTIME HQ SEG 1		1-18101-68999-010401	(7,000.00)
V18003	TRANSPORTATION OF BUILDING MATERIALS	1-18204-94991-059901		56,577.00
	COMM. ACCESS ROADS - HQ		1-18301-68999-080481	(56,577.00)
V18004	FNPF	1-18201-91991-010201		6,300.00
	FNPF	1-18201-91991-020201		1,880.00
	PERSONAL EMOLUMENTS		1-18201-91991-010101	(6,300.00)
	WAGES		1-18201-91991-020101	(1,880.00)
V18005	ALLOWANCE	1-18101-68999-020329		7,000.00
	OVERTIME	1-18101-68999-010401		16,000.00
	WAGES	1-18202-92991-020101		19,000.00
	FNPF	1-18202-92991-020201		5,000.00
	FNPF	1-18202-92991-010201		2,500.00
	ALLOWANCE	1-18202-92991-020329		3,000.00
	OVERTIME	1-18202-92991-020401		600.00
	RURAL ALLOWANCE	1-18203-93991-010327		3,000.00
	WAGES	1-18203-93991-020101		7,000.00
	FNPF	1-18203-93991-010201		3,000.00
	FNPF	1-18203-93991-020201		4,000.00
	FNPF	1-18204-94991-010201		2,000.00
	OVERTIME	1-18204-94991-020401		900.00
	WAGES		1-18101-68999-020101	(7,000.00)
	PERSONAL EMOLUMENTS		1-18101-68999-010101	(16,000.00)
	PERSONAL EMOLUMENTS		1-18202-92991-010101	(30,100.00)
	PERSONAL EMOLUMENTS		1-18203-93991-010101	(17,000.00)
	PERSONAL EMOLUMENTS		1-18204-94991-010101	(2,900.00)
V18006	VALUE ADDED TAX	1-18101-68999-130101		31,000.00
	COMMUNITY CAPACITY BUILDING		1-18101-68999-070318	(8,000.00)
	FRINGE BENEFIT TAX		1-18203-93991-010304	(23,000.00)

