

REPUBLIC OF FIJI MILITARY FORCES



ANNUAL REPORT 2020/2021

This report contains the activities of the Republic of Fiji Military Forces for the year 2020-2021

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MESSAGE FROM THE COMMANDER

The financial year 2020-21 was a very challenging one for the RFMF. Fiji was hit by a number of cyclones towards the end of 2020 and then the pandemic outbreak came early in 2021 adding to the already fragile environment for the people of Fiji.

These unforeseen circumstances challenged the constitutional role of the RFMF in carrying out its duties effectively to ensure the safety and security of Fiji and all Fijians. Despite these challenges, in carrying out its role it was adamant that the RFMF was going to align itself with the Government's Strategic plans and objectives whilst making every available effort to stay within its allocated budget.

The RFMF has been strained in terms of manpower and resources during the outbreak of the first wave of the pandemic. These challenges tested the capability and capacity of the RFMF which also brought out a lot of good learning initiatives for further development.

The 2020-2021 budget allocation for the RFMF saw a decline from the previous year from \$95.4M to \$81M. The decrease seemed to be a constraint, however, this encouraged the RFMF to plan wisely and to prioritise activities accordingly. This year's budget had been geared towards transforming the RFMF through technical capacity and capability enhancement across all units.

The annual report will give a more elaborate expansion on the utilisation of the funds across the RFMF in line with the government budgeted allocations. The report identifies the key strategic priorities that the RFMF had to adhere to with the necessary outcomes and outputs.

I acknowledge that there is still room for improvement in utilisation of the RFMF budget allocation, successful implementation of these outputs and timely submission of reports to the Ministry to which the organisation intends to improve on. I have no doubt that the sense of togetherness and true Fijian spirit will continue to prevail as we farewell 2021 and welcome the commencement of a new financial year.

Vinaka.

Rear Admiral Viliame Naupoto Commander, Republic of Fiji Military Forces



RFMF STRATEGIC ALIGNMENT

VISION

To be a skilled, competent and balanced Force

ETHOS

Dina, Dodonu, Savasava

MISSION

To ensure at all times the Security, Defence and Well-Being of Fiji and all Fijians.

THEME

"Progress, Connect, Project"

VALUES

Integrity

Family

Will to Win

Courage

Dedication to Duty

Teamwork

STRATEGIC GOALS

The three strategic goals that the RFMF draws from in its ongoing transformation towards a Force that is postured correctly to perform its Constitutional roles are:

- (i) Capacity Building
- (ii) Capability Modernization, and
- (iii) Organisation Structural Alignment

RFMF MANDATE

The RFMF Annual Report draws from various sections which include the 2013 Fiji Constitution, RFMF Act (CAP 81), Queens Regulation, RFMF Vol 1 & 2, Fiji's Financial Regulations, General Orders, NDMO Act, Human Rights Commission Decree 2009, Fiji National Oceans Policy, Climate Change Policy and the UN Peacekeeping Convention.



RFMF ORGANISATIONAL CHART



RFMF STRENGTH

| HEAD 19: RFMF | UNITS | ESTABLISHED STRENGTH | POSTED STRENGTH |
|---------------|-------------------|----------------------|-----------------|
| | LFC, TF, SHQ, FTG | 2628 | 2357 |
| | NAVY, HYDRO | 384 | 440 |
| HEAD 49: RFMF | MFO, UN MISSIONS | 968 | 495 |
| | DPKO | 47 | 85 |
| TOTAL | | 4027 | 3377 |









Local

The security environment of Fiji is one that requires monitoring being the hub of the South Pacific and a centre of economic development and trade.

The National Development Plan of 2017-2036 holds five strategic priorities which the RFMF had inclined itself towards and forms the basis where its operational activities had focused on for this Annual Report.

One of these priorities involves the restructure of the RFMF to make it a much more robust institution to be more in sync with handling non-traditional security concerns in accordance with the National Security Strategy (NSS) which is still under review.

4.1 OPERATING ENVIRONMENT

There is a lot of changes going on in the global, regional and domestic environment. These changes occur across the different modems of political, military, economic, social, physical and informational environments.

These accelerating changes are combining with new ideas and concepts which challenges how the RFMF thinks, equips, trains, educates, organises and prepares





In addressing these non-traditional security issues, the RFMF had participated effectively and collaborated with other stakeholders in efforts to minimise/curb damages/loss of livelihood resulting from climate change, infectious diseases, natural disasters and transnational crimes to name a few.

Towards the end of 2020 a series of hurricanes had been recorded; three of which had made landfall on Vanua Levu and caused devastating effects and severe flooding. In the beginning of 2021, COVID 19 had also reached our shores and this was a new challenge for the RFMF role that required civil-military co-ordination and support at all levels. Despite these challenges the RFMF remained adamant that the safety and security of the people of Fiji was still paramount. These saw the setting up of strategic planning initiatives for proper command and control and assisted with the National objective for a safe and secure Fiji.





Regional

Demographic drivers, societal shifts, the pace of urbanisation and climate change are all impacting our region. This is increasing the likelihood and consequences of disaster events.

The regional involvement of the RFMF concentrates on regional security with our Pacific partners. This involvement focuses on interoperability in areas such as training, HADR operation, capability, capacity building and sharing of information.

These relationships had been kept intact through our bilateral agreements which detail courses and engagements as part of the RFMF capacity building. For instance, the Exercise Coral Warrior that had been the culmination of the Coral Warrior Planning Conference that was held at the Radisson Blu Resort in Nadi on 25 February 2020. The key areas discussed on the exercise included Soldier

Skills, Land Force Tactical Logistics, Protected Mobility Vehicle (PMV) Operation and Maintenance, Land Force Engineer Capacity, Humanitarian Assistance to Disaster Relief (HADR) and general issues which covers signal, female participation and personnel management.





International

In peacekeeping, the RFMF had made efforts to prepare its troops for the Middle-East rotation. These missions included; the Multinational Force Observers in Sinai, United Nations Assistance in Iraq (UNAMI), United Nations Disengagement Observer Force in Syria (UNDOF) and the United Nations Mission in South Sudan (UNMISS).

Other international engagements included training with our overseas partners. Much of this training was focused around leadership growth at operational levels, and enhancing security-based knowledge and skills for personal and collective development.



The RFMF is an advocate of building resilience to impacts of climate change. In the rehabilitation of damages sustained by previous cyclones, our regional partners have assisted greatly that saw the involvement of the RFMF with the Australian Defence Force (ADF) and French Army in New Caledonia (FANC) in the construction of schools destroyed by TC Yasa in Vanua Levu.

The pandemic's impact on the nation required a lot of RFMF presence as restrictions had been enforced for both maritime and aerial movements. This also impacted the RFMF's regional involvement as there had been a decrease in engagements with foreign forces in terms of capacity building and networking.



The international environment had somewhat affected most of the RFMF deployments in the sense that the pandemic had wide spreading impact due to its form and complexity. There were delays in preparations and deployments of mass troop deployments as well as for staff officers due to the ever-changing requirements to inbound protocols of international borders owing to the impact of COVID-19. Rotation of troops had been made possible by the assistance of the ADF through their aerial mobility assets to Egypt, Lebanon and Syria respectively.

The operational theatres had its own threats due to the geo-political factors affecting the middle east region and the rest of the world.

Despite these challenges, the RFMF maintained its posture in upholding the manning in those regions as well as conducting co-ordinated training to prepare them accordingly.

Key Operational Output

The operational outputs for the RFMF had been hampered during this reporting period. Much emphasis had been given to the containment and control of the pandemic as it entered our shores. As such the RFMF planning teams in collaboration with other stakeholders had come up with a concept of operations (CONOPS) which would specify the role the RFMF was going to play during and after the pandemic. In line with its preparation for the COVID-19, other considerations had been made for HADR and security operations.



A bulk of RFMF budget had also been diverted towards the construction of an Intensive Care Unit (ICU) at the George Mate Medical Centre (GMMC) in Queen Elizabeth Barracks. The facility was constructed after there was a need to find a separate facility should the CWM Hospital be overwhelmed because of the pandemic. The ICU had been completed with necessary facilities and apparatus to be utilised when needed.

The RFMF had also contributed in a first of its kind international rehabilitation works to Australia during the Bush Fire assist program. The "Bula Force" as they were called consisted of 54 officers from the Army, Navy and the Fiji National Fire Authority were deployed to Australia at the height of the Bushfire in 2020 on a six weeks program that was hailed as a success.



This CONOPS was further divided into three lines of operation which focused on the Support to the Government of Fiji, Force Protection, Security and Stability operations.

The implementation of this CONOPS had been done once request had been made through the Ministry of Health (MoH) which was the leading agency for the operation. Units had been task organized accordingly with manpower distribution focusing on Contact Tracing Teams (CTT), Logistics and Administrative support at divisional and district levels and provision of drivers and mobility assets where required.



The RFMF's engagement to Peacekeeping is a major contribution to world peace. Our middle-east deployments continued to top the list with a total of 1,114 troops on the ground at any one time. A total of 341 soldiers in Sinai, 197 in Iraq, 146 in Lebanon and 284 in Syria. The troops also include a minority deployed in other UN missions as Staff Officers in South Sudan, Lebanon and Syria.



Strategic Priority 2 – Strengthening Border Security

The RFMF contributes to border security through sharing of information and interaction with other security stakeholders. In particular the government declared main ports of entries. At the Nadi Airport, the RFMF provides an Explosives Ordinance Disposal (EOD) team that is on standby to assist with Airport security and the Fiji Police Force should the need arise.

During the pandemic, the RFMF also assisted with the Fiji Police Force on enforcement of COVID protocols and providing security at the government designated quarantine facilities and other tasks in collaboration with the Ministry of Health.

The concept of border security had also been implemented around the main Sea Port of entries with the RFN assisting the Fiji Police Force and FIRCA.



Introduction

The RFMF focus is in line with the National Development Plan (2017-2036) based on 5 strategic priorities.

Strategic Priority 1 – Strengthening Institutional Arrangements

In its alignment to this priority, the RFMF had commenced in its restructure and strengthening of National Security matters in terms of technical capacity.

One of the priority areas had been the review of the RFMF's legal system. This was made possible through collaboration with the Min of Defence and the NZDF in engagement between the two Forces.

The review which was carried out in phases through various consultations had culminated in the draft cabinet paper submission to Cabinet by November 2020.

The review of Military legal documents included the review of the Military Justice Bill, RFMF Act Cap 81 and the RFMF Bill versions 1-6.

Other engagements with Defence International Cooperation involved discussions with Australia, New Zealand, China and the US. This had identified areas of interest in terms of capacity and capability enhancement to the RFMF.

Strategic Priority 3 - Maintain Sovereignty and Territorial Integrity

The RFMF through the RFN conducts maritime patrolling of Fiji's EEZ to ensure that Fiji maintains sovereignty and territorial integrity.

Fiji being a maritime nation has the vast ocean as its borders which makes it a mammoth task of patrolling it. Illegal fishing, illegal trade of foreign substances and unauthorised entries of foreign shipping vessels are some of the concerns when it comes to sovereignty and territorial integrity.

The RFN assists the Fiji Islands Revenue and Customs Authority (FIRCA) in ensuring that foreign vessels have approvals for entering our shores and conducting legal business ventures in the name of development and trade.

Strategic Priority 4 – Maintain the community and People's well-being

The RFMF's engagement with the community is well defined in the constitution.

However, occasional involvement is required in terms of the RFMF's commitment to nation building and maintaining security at all times.

The RFMF was employed vastly to foster manpower during the heights of the first and second wave of the pandemic.

The co-ordination required additional manpower for enforcement of government laws to stop the spreading of the virus during the pandemic, sending out teams as part of the awareness programs as well as vaccination drives and crowd control at those designated venues.

During this pandemic, the RFMF together with all other supporting agencies had to be the governments foot on the ground to reach out and reassure the general populace that the situation had been contained for a safe and secure Fiji.





Strategic Priority 5 – Improve and strengthen regional and global security.

Improvement of regional and global security had been a vital concern for the RFMF. The everchanging threats of transnational crimes have reached our shores and is affecting Fiji. Improvement of our security mechanisms, capability and capacity building as well as sharing of information with our regional partners had been the way forward.

Advancement in technology had been another area of development. The RFMF intends to have regional and international partnerships to ensure that we are on par with the rest of the world when it comes to global security.

5.0 SUMMARY OF STRATEGIC GOALS, OUTCOMES, OUTPUTS and ACTIVTIES

| Strategic Goal 1 – Secu | rity of Fiji | | |
|--|---|---|------------------------------------|
| Outcomes | Outputs | Activities | Estimated Costs |
| Fiji secured from all forms of threat for the safety and security of all Fijians. | Maintain security of ALL International Ports of Entry. | Complete review of defence white paper and submission for approval and implementation. | \$ 62, 878,144.00 |
| | International Engagements on | Enhance interoperability with | |
| | security regional and international security. | clear KPI's in terms of capacity building with other foreign forces. | |
| | Foster internal security engagements with other security stakeholders. | Enhancement of security seminars, FTX, TTX with other security stakeholders. | |
| Strategic Goal 2 - Cris | | | |
| Outcomes Fiji is safe and resilient to all forms of man- made and natural | Outputs Adherence to all relevant laws of Fiji | Activities Adherence to NDMO Act 1998 and RFMF SOP | Estimated Costs \$ 6,385,522.00 |
| disasters. | pertaining to Disasters. Support to Regional | Deployments based on | |
| | and International treaties based on foreign partnership. | consent of sovereignty to be assisted. | |
| | | Confirmation on scope, nature of assistance to be rendered and size and status of Forces to be deployed. | |
| Strategic Goal 3 - Mar | itime Security | | |
| Outcomes | Outputs | Activities | Estimated Costs |
| Maintenance of Territorial integrity through Maritime security | Protect Fiji's maritime sovereignty | Maritime Joint Operations and Capability enhancement. | \$ 4,103,000.00 |
| | Provide maritime search and rescue | Maintain capability and vital maritime communications network. | |
| | Provide Hydrographic Service | Enhancement of Hydrographic equipment | |
| Strategic Goal 4 - Peac | - | B | Taina 10 |
| Outcomes | Outputs Increased participation | Activities | Estimated Costs |
| Peacekeeping deployments secured | increased participation in peacekeeping missions | Improving pre- deployment (capability and capacity) of RFMF peacekeeping contingents whilst | \$ 57,500,000.00 |

| | | aligning with UN | |
|--------------------------|--------------------------|-------------------------|-----------------|
| | | requirement. | |
| Strengthened capacity | Improved | Improved Contingent | |
| and capability of Fiji's | Peacekeeping | Owned Equipment | |
| peacekeeping | operations. | (COE) for current | |
| operations | operations. | Peacekeeping | |
| operacious | | | |
| | | deployment. | |
| | | | |
| | | | |
| | Increased return of | Pursue bi-lateral | |
| | investment for Fiji. | agreements and | |
| | - | training for | |
| | | peacekeeping. | |
| | | Pencererping. | |
| | | Establishment of | |
| | | Blackrock camp as | |
| | | regional peacekeeping | |
| | | school | |
| | | | |
| Increased level of | Enhance security co- | Professional, efficient | |
| security co-operation | operation and | and effectiveness in | |
| with Regional and | influence at all levels. | conduct of security | |
| International partners | | engagements and | |
| | | deployments. | |
| Strategic Goal 5 - Nati | on Building | | |
| Outcomes | Outputs | Activities | Estimated Costs |
| For a safer, secure and | Enhancement of | Building better | \$ 2,913,608.00 |
| prosperous Fiji | livelihoods through | infrastructure in | - |
| | building durable and | accordance with local | |
| | resilient infrastructure | building codes and | |
| | | specifications. | |
| | Building better public | Public Engagements | |
| | interactions through | through Army and | |
| | Community | RFN Band. | |
| | engagements. | IVE IN EXCISE. | |
| | Public capacity | Conduct of Cadet | |
| | building through the | training at designated | |
| | conduct of Cadet | secondary schools. | |
| | | secondary schools. | |
| | Training program | | |

Strategic Goal 1 - Security of Fiji

In line with its strategic priority of maintaining sovereignty and territorial integrity, the RFMF intends to continue to maintain security of Fiji its utmost priority. This is achieved through various of its outputs that is mandated by the government of Fiji.



The RFMF had also been deployed to the northern island of Qamea during one of its security operations to assist the Fiji Police Force and the Biosecurity of Fiji in the killing of American Iguanas that had been brought illegally into Fiji.

The reptile had infested the small island. A team had been deployed to the island to carry out this task. However, it is alleged that the amphibian creature had not been totally decimated as a few had been able to escape into the sea. Other operations included assisting the Fiji Police Force on drug enforcement tasks and other security related issues.



Security Operations

In preserving security and stability within Fiji, the RFMF had maintained the conduct of security operations in support to the Fiji Police Force. This included the conduct of security patrols within the respective Areas of Operations (AO) of designated units within the two main islands. The pandemic and the natural disasters made it a more challenging due to the demand in manpower and resources.

Flexibility had been observed in conducting training prior to the spread of the pandemic. These training had been geared towards security operations and preparing troops for deployment should the pandemic overwhelm the front liners on its first wave.

Trainings included awareness briefings, patrolling and security of prominent vital assets within their AO, Leadership, Navigation and other soldiering skills





6.12 Regional Security Engagements

The culmination of the Coral Warrior Engagement talks between Fiji and Australia saw the deployment of 37 RFMF troops to Gallipoli Barracks in Brisbane for the conduct of training. The capability and capacity building deployment were conducted for a duration of six weeks. During the training the troops had been introduced to the ADF weapon systems, Armoured vehicles used on most of their operations and other specialist skills

6.13 Maritime Patrols and Operations

The RFN ships continued to remain the main effort of the RFN as these strategic assets allow the RFN to achieve its mission and meet the majority of the mandated roles of the unit.

All RFN ships, including SMB Ikavuka were operationally active throughout the year (with the exception of RFNS Lautoka and RFNS Levuka) and were deployed to conduct various operational tasking and responsibilities throughout Fiji Waters. The highlights for each ships operational activities will be further explained in detail under the respective ship's subsection.









The following table summarizes each ships sea days as well as the number of vessels boarded during the year.

RFN FLEET SEA DAYS IN 2021

| | | Regional Ops (Fisheries) | Joint MAROPS | Maritime Security Patrol | RFN Fisheries Surveillance | HADR | SAR | Hydro Survey | MEDEVAC | Ship Trg/ Workup & ORE | Covid-19 Ops | Total Sea Days |
|---|----------|--------------------------|--------------|--------------------------|----------------------------|------|-----|--------------|---------|------------------------|--------------|----------------|
| 1 | Savenaca | 40 | 6 | 10 | | 41 | | | 2 | 2 | 9 | 110 |
| 2 | Kikau | | | | 54 | 26 | 4 | 18 | | 4 | | 106 |
| 3 | Kacau | | | | | | | 25 | | 10 | | 35 |
| 4 | Volasiga | | | | | | | 88 | | | | 88 |
| 5 | Ikavuka | | | | | | | 176 | | | | 176 |

Legend

MAROPS - Maritime Operations with Foreign Navies

HADR - Humanitarian Assistance and Disaster Relief

SAR - Search and Rescue

MEDEVAC - Medical Evacuation

ORE - Operational Readiness Evaluation

VESSELS BOARDED IN 2021 Boarded Fishing Vess Punts Fishing Vessels oreign 2 Local Total Sall Savenaca 27 08 15 50 65 Kikau 0 12 77

6.131 Workup and Operational Readiness Evaluation

I

In preparation for any operational year, it is mandatory for ships in the fleet to undergo a workup and Operational Readiness Evaluation (ORE) Program. This allows the RFN Sea Training Group (STG) to evaluate the competency of each ship and ensure that it is in all aspects ready for any operational deployment.

To ensure that high standards are continually maintained and on par with standards of other international navies, the Australian Navy Maritime Advisor, CMDR Damien Munchenberg and New Zealand Navy Training Advisor to Fiji, Warrant Officer Ricky Derksen have been supporting the STG in all the ships ORE programs.

RFNS Savenaca and RFNS Volasiga conducted their ORE's in late 2020, while RFNS Kacau and RFNS Kikau conducted its ORE in February 2021. Both ships passed their OREs and commenced their operational deployments. These workup programs also ensure that the RFN is abreast with any changing training or safety requirements for ships and its personnel.



6.132 Regional Fisheries Surveillance Operations

Operation Tuimoana. Op Tuimoana, which was the first regional operation for 2021 was conducted from 23 May to 05 June. The ship was deployed for a total period of 14 days and boarded 14 Foreign Fishing Vessels (FFV's) within Fiji's EEZ. Due to Covid-19 as well as the health and transmissible risks of the virus, all boarding operations was done using communication links, which was through VHF Channels. This is referred to as interrogative boarding, whereby all FFV details and fishing activities details are collected through these communication links.

Operation Island Chief. Op Island Chief was conducted towards the end of July and due to adverse weather conditions, RFNS Savenaca only spent a few days out at sea. As sea state conditions intensified during this period, the ship retuned to safety.

Operation Kurukuru. Op Kurukuru, which was conducted from 25 October to 05 November, is one of the largest fisheries surveillance operations in the southern hemisphere. In 2021, the operation included 15 Guardian Class and Pacific Patrol Boats from the Pacific Island Countries. In addition, five vessels from the Australian Navy, French Navy and United States Coastguard including seven aircraft from the FFA, Quadrilateral and regional partners provided air surveillance in the area of operation. During this operation, RFNS Savenaca boarded 09 FFV's, 08 local punts and 01 sailing vessels within its designated AO.













6.133 Maritime Joint Operations

HMAS Glenelg. RFNS Savenaca and the Australian Naval Ship HMAS Glenelg conducted two days maritime joint operations in August around the high seas pocket in the North West Sector of Fiji. Joint operations as such further enhance our cooperation in terms of maritime security and working towards best practices of interoperability between navies. This is also a rewarding opportunity for exchanging ideas, training and information sharing to improve the RFN's capability in future operations.



6.21 Australian Bushfire Assist

The Australian bushfire assist saw the deployment of 54 officers from the RFMF which consisted of officers from the Army, Navy and the Fiji National Fire Authority. The deployment which was made possible as part of the Vuvale partnership was hailed as a success by the Australians. It lasted for six weeks in one of Australia's major bushfires where 35 lives were lost, destroyed 17 million hectares of land, 3094 homes and killed about 1 billion animals. During their deployments, the troops were able to assist by opening 170 km of road, cleared blocked rivers and restored fences in Orbost town, Victoria. This was a wonderful opportunity for the troops in terms of capacity building.

6.2 Strategic Goal 2 - Crisis Response

While the RFMF intends to maintain security of Fiji, one of the roles it is also mandated to do is to assist the Fiji Police Force in crisis response. In terms of crisis response during this reporting period, the RFMF had participated in the Bush Fire assist in Australia, HADR operations during the cyclone and heavy flooding in all of the four division as well as the COVID-19 response nationwide.











Tropical Cyclone (TC) Yasa made landfall on 17 December 2020 as a Category 5 cyclone, causing extensive damage across Vanua Levu, with estimates of 97,000 people affected. It was the most destructive cyclone since TC Winston in 2016. Just over a month later, on 30 January 2021, TC Ana made landfall as a Category 2 cyclone across Vanua Levu and Viti Levu, heavily damaging crops, weakening house structures and causing power failures. Significant flooding, accompanied by extremely high seas and storm surges, caused coastal inundation.

Hour: 24 240 KPH Hour: 48 205 KPH Hour: 72 165 KPH TONGA

6.22 HADR Response

Towards the end of 2020 and into 2021, three cyclones had made landfall into Fiji. TC Yasa, a category 5 cyclone had made landfall into Fiji on 17th December 2020 while TC Ana a category two cyclone had made landfall on 26 January 2021, followed by TC Bina on 31 January 2021.



A day later, on 31 Janmore rain. The accumulated rainfall from all three tropical cyclones caused extensive flooding across all four divisions and left urgent needs in shelter, health, WASH, and livelihoods; specifically, access to clean water and the risk of leptospirosis, typhoid, dengue, and diarrhoea (LTDD).

The worst impacted communities were in Macuata and Cakaudrove, which were still recovering from TC Yasauary 2021, TC Bina emerged and brought more rain. The accumulated rainfall from all three tropical cyclones caused extensive flooding across all four divisions and left urgent needs in shelter, health, WASH, and livelihoods; specifically, access to clean water and the risk of leptospirosis, typhoid, dengue, and diarrhoea (LTDD). The worst impacted communities were in Macuata and Cakaudrove, which were still recovering from TC Yasa.





The RFMF had sent about 50 officers into Vanua Levu from Suva that assisted with clean-up and ration distribution.

The RFMF Engineers were deployed to Vanua Levu and in collaboration with our Pacific partners; ADF and FANC assisted in the rehabilitation works to around 29 schools in the Northern Division. Out of the 29 schools where quick fixes had been conducted, 16 of them had been funded by the Australian High Commission.

These quick fixes had involved minor engineering works on partially damaged structures to allow for an immediate return to normalcy and the commencement of another new school term. Construction of aided tents had been allocated to certain schools which had incurred much damage as a temporary option whilst rehab work was being done on the permanent structures.

A detail breakdown of schools has been attached at Annex 2





During the height of Tropical Cyclone, a team of Fiji Navy Divers and support personnel were deployed to Naqali, Naitasiri to support transportation of personnel and equipment across the flooded Naqali flats. This is one of the responsibilities that the RFN Diving Team is always prepared to respond to when Fiji experiences heavy rain and flooding. In June, RFNS Savenaca was deployed to Naqelelevu Island, near Vanua Levu to resupply and deliver much-needed food and sanitary supplies to families on the island.

The RFN was responding to a humanitarian request from the islanders because their supplies were running out, and maritime restrictions had made it impossible to buy supplies from the mainland.

RFNS Savenaca was in the course of her maritime sovereignty patrol when it was diverted to Naqelelevu Island. Urgent and desperate calls for assistance as such from Fijian communities in outer islands could be ignored, hence the RFN had to prioritise its operational commitments and respond to these calls.



6.231 Security of Main Port of Entries

The RFMF manning had been enhanced at the Nadi International Airport to assist with the MoH in creating a secure screening mechanism. The concept of running the setup had been planned by the security stakeholders for implementation. Passengers were tested and transferred to secured quarantine facilities prior to being released into the community. Depending on the results of tests, people were isolated based on the advice of the on duty medical doctor.

In some cases, contact tracing had to be conducted on primary contacts and families as a containment measure.



6.23 COVID-19 Response

In response to the pandemic, the RFMF had contributed in terms of manpower and resources to support the government of the day. A planning team had been established to identify key areas of importance in containing the spread of the virus and ensure a safe and secure Fiji for all. Fiji's communal living household setting and laid-back lifestyle adds the risk factor to the already available mobility corridors.



6.232 Essential services for containment & control

In preparation for the pandemic, the RFMF Engineers had also been deployed to the CWM Hospital to conduct construction works on identified rooms by the MoH to be used as isolation facilities.

During the spread of the pandemic, the CWM Hospital had been over-whelmed and it was the RFMF that had provided for the logistic component to allow the hospital to be operational. Qualified cooks at the RFMF messing facilities had been mobilised to prepare and deliver hot cooked meals to CWM Hospital on a daily basis. Mobilisation included the provision of a mobile kitchen that allowed food preparation and delivery on the go.







To control the spread of COVID-19 throughout Fiji and following the declared lockdown by the government of Fiji, the RFMF had assisted the Fiji Police Force in conduct of checkpoints in Sawani, Wainadoi as well as in Logani, Tailevu. Control measures had been put in place including curfews, movement of people via issued passes and procurement of groceries for those in lockdown areas by the troops.

As part of MoH directive, disinfectants had also been carried out by the troops on areas needed to be cleaned in certain offices, buildings and vehicles used for transportation of patients and frontline workers.

6.3 Strategic Goal 3 – Maritime Security

Fiji is surrounded by a vast area of ocean and as such a vital requirement is Maritime Security in order to protect its borders and maintain its sovereign integrity. In fulfilling this role, the Republic of Fiji Navy (RFN) had been invested with carrying out this task.

In line with Maritime Security, there are six objectives which summarise the scope of areas covered therein. These are to protect Fiji's Maritime sovereignty, and Fiji's marine resources. Provide a coastal radio station, hydrographic services and maritime search and rescue as well as support of Humanitarian Assistance to Disaster Relief (HADR) operations.



Restriction of Movement. As the Government and MoH imposed the Maritime Restriction of Movement protocols, a lot of these responsibilities rested with the RFN in terms of enforcement. RFNS Savenaca provided enforcement duties around the Suva to Kadavu and Beqa waters as well as the Lomaiviti waters, including the Ovalau to Moturiki Channel. Monitoring efforts in these areas of interest was aimed at intercepting those people who intended to violate conditions on movement restrictions. The RFN worked very closely with the Fiji Police Force, Ministry of Fisheries and other stakeholders to ensure that the necessary laws remained enforced as well as continued to provide support and assistance to the general public in meeting their daily needs.



6.31 Maritime Operations during the Pandemic.

Blue Lane Initiative. In January 2021, RFN personnel were deployed to Nadi to support the Government's efforts under th Blue lane initiative.

This program is supported by quarantine enforcement taskings and monitoring of yachts as they enter Fijian waters. In additio to the Covid-19 Enforcement Team based off Denarau in Nadi, a separate team designated as the Shadow Team were entrusted with added responsibilities of escorting yachts around Fiji Waters.

Each shadow team consist of 4 RFN personnel. In September, a additional team of RFN personnel were deployed to Vanua Levi to support the Bluelane program when Savusavu was declared secondary port of entry for visiting yachts.





MOH Vaccine Distribution Tasking. The urgent need to expedite the distribution of Covid-19 vaccines to the maritime islands was a priority for the MOH.

The RFN responded, and in August RFNS Savenaca was deployed to the Lau Maritime Zone. During these 5 days deployment, the ship distributed vaccines to Kabara, Namuka, Fulaga, Ogea, and Vatoa.

Medical Evacuation. It is an operational requirement that any vessel assigned as the duty ship to be prepared to be deployed at 2 hours' notice for sea. This allows the RFN to respond quickly to any type of emergency, in particular those situations involving chances of life and death.

The RFN is very supportive of cases involving medical evacuation and retrievals of critically ill patients or those requiring specialised medical treatments from outer maritime islands.

In May, RFNS Savenaca was deployed to Koro Island in odd hours of the night to retrieve a 26year-old female who had been experiencing pregnancy complications. She was safely evacuated to Suva and provided medical attention.





Search & Rescue. The RFN Ship is one of the first responders to any maritime search and rescue cases coordinated by the Fiji Maritime Rescue Coordination Centre (FMRCC). In May, RFNS Savenaca was deployed to search for remaining survivors of a distress and now sunken Fiji flagged vessel, named TIRO II. This case which caught the international media's attention, still remains a mystery and is still under Police investigation. Three out of the eight crew were rescuec by RFNS Kikau, while RFNS Savenaca was deployed to search for the remaining 5 crew. All efforts by aerial surveillance assets and surface surveillance platform proved futile. The search had to be called off after a few days due to deteriorating weather conditions.

6.311 Capability and Capacity Building

International Course. This year the RFN Diving Unit achieved a milestone as it pridefully sent off two junior rates to attend training in the United States for the first time. This training is conducted in Florida alongside US Navy divers and other international students. This new opportunity will expose our divers to high level of training that will benefit the RFN.



U.S Government Aid. In October, the RFN received new diving equipment's worth about FJ\$200,000 from the Government of the United States of America. Donated equipment included scuba and surface supplied- air dive systems which is expected to enhance the RFN Diving Unit's capabilities to conduct a range of operations, including marine salvage and recovery of submerged ordinance. US Embassy Defence Attaché to Fiji, Commander Victor Lange handed over the equipment's to the CFN with this kind gesture symbolising the strengthening of relationship with the United States.

Decompression Chamber. This year, the RFN diving unit received a significant boost to its capability with the arrival of the new decompression chamber. In past years the diving unit have been earnestly appealing to have a decompression chamber due to the safety and health risks associated with the nature of their work, which can mean life or death.

The decompression chamber can provide the level of support or care to save a diver stricken with the bends, a condition caused by bubbles forming in the blood and other tissues when a diver surfaces too quickly. Local hospitals do not have this capability which is the reason the RFN is grateful in investing in this new equipment.







6.41 Multinational Force & Observers (MFO) – Sinai, Egypt

The MFO mission in Sinai, Egypt rotated as planned for the year 2020 to 2021. The operational tempo was limited to observation of the strategic southern end of the Sinai Peninsula. The main threat to Fijian troops was the advent of Covid 19, which affected operations drastically. The quick distribution of vaccine limited the spread of the virus and enabled the unit to combat and strategise towards an effective way forward.



6.43 United Nations Disengagement Observer Force (UNDOF) in Syria

The mission in Syria turned a new leaf with the reoccupation of the Bravo Side (Syrian side of the Golan Heights). The UN and Syrian government have been working tirelessly in reestablishing the UN's physical footprint in the Demilitarised Zone. The main issue of concern would be the spread of Covid 19 and how it may affect the refugees located in the UN Zone. Fiji's mission has remained unchanged, and troops remained vigilant in the demilitarised zone.

6.4 Strategic Goal 4 – Peace and Security

Fiji has evolved over the years and has seen its fair share of political turmoil since the 1980s. The RFMF as part of its constitutional role, is to maintain peace and security within the nation, which will also contribute to regional and global peace and stability.

The most important contribution that the RFMF makes is towards peacekeeping in the middle-east. The RFMF intends to maintain its footprints in those areas as well as maintain peace and security in Fiji.



6.42 United Nations Assistance Mission (UNAMI) in Iraq – Iraq

The mission in Iraq remained fluid throughout the period of deployment. The local political landscape provided grounds for vigilance in light of anti Shia feelings amongst the Sunni minority. US forces continued operations in the north of the country, assisting local Iraqi security forces in anti terrorist operations and training for new Iraqi troops.



6.5 Strategic Goal 5 - Nation Building

The RFMF over the years had contributed effectively through its various units in terms of Nation Building. Many activities had been conducted from horizontal and vertical construction, conduct of cadet training for secondary schools and other public related events. It is quite pertinent that continuous interactions with the general public is encouraged so as to allow self-reflection on the constitutional role we play and also educates the general public on the importance of our existence.



6.52 Cadet Training and Team Building Programs

The RFMF through the Force Training Group had conducted cadet training at Tailevu North College in 2020. The program was a success and was also the only school where the program had been conducted prior to the end of the school term due to the pandemic. The program intended to teach students

routine and discipline had been run in the school for a few weeks which had benefited both teachers and students.

The team building exercise however had been run at the Force Training Group in Nasinu for students of Ratu Kadavulevu School. The students were taught basic leadership skills and how to foster team work and work together as a team.

The three-day training also taught them to be good ambassadors of their school and to nurture good character so as to become better individuals and leaders of tomorrow.



6.51 Horizontal and Vertical Construction

The RFMF Engineers had been taking part in Nation Building since its inception in 1975. The arm of the Army that has both horizontal (Plant works) and vertical Building) construction capability. The department operates from within the military establishment however much of the funding for their construction tasks is funded from the government and outside organizations. Most of the projects had been funded by the Office of the Prime Minister (OPM) while others were either self-help or funded by outside organizations.

There was not much involvement of the department during this period due to the effects of COVID, which also saw the prolonged duration of some projects. A detail account of the project activities carried out within the period is attached at Annex C.







Nabila Public School. Creating awareness on sea safety and general community clean up are two social responsibility undertakings typically undertaken by RFN personnel and ships when on deployment. On 30 March 2021, the deployed personnel from RFNS Kacau, RFNS Volasiga and the Fiji Hydrographic Office on Naval tasking in Western Viti levu took time off their hectic survey schedule to conduct sea safety and awareness at Nabila Public School on the Nadi Coast.

A second-team conducted a clean-up around the school compound, clearing drains and potential breeding places for mosquitoes. The engagement was well received by the school while the activity also allowed the Naval personnel to have some respite from the hectic ship's routine on a prolonged deployment, while at the same time fulfilling their social responsibility to the general public.

6.53 Community Engagement - Republic of Fiji Navy

The RFN also hosted capacity building visits from schools and courses to enhance students' knowledge of how the RFN operates within its core roles. In March, the RFN hosted two such visits. The first was a visit by the students of the Fiji Maritime Academy.

As part of their training and development program, students were required to understand how mariners are supported in maritime safety and how they can receive maritime safety information when at sea. In addition, the tour of the Fiji Hydrographic Office in Walu Bay and the Suva Radio 3 DP in Lami provided valuable insight to the students as they build their careers within the maritime industry.

The second visit was from the RFMF Junior Staff Officers course members who visited the Fiji Maritime Surveillance and Rescue Coordinating Centre. The visit provided insight to JSO course members of the Navy's role in maritime security and maritime safety.





Conclusion



The pandemic had brought about many changes and different ways of doing things. The rapid transformation of the operational environment also requires that the RFMF be able to adapt to these changes and respond accordingly to the security implications that it will bring about.

The financial year 2020- 2021 had been a challenging one. The impacts of the pandemic had committed majority of RFMF manpower and resources onto the forefront of the fight against COVID. Despite of this, the RFMF is still in support of sustainable development to date, in our efforts to restore better living conditions to those affected by the aftermath of the pandemic and natural disasters. Our Engineers through the relevant government initiatives will continue to build better and resilient infrastructures for a safe and secure Fiji.

The RFMF intends to maintain close ties with its regional and international partners so as to be abreast with global changes and challenges that may have implications on Fiji. Capability and capacity building will continue to assist in the organisation restructure through these interactions and contribute to achieving our roles better.

In conclusion, the RFMF intends to continue to support the government of the day and uphold its constitutional role in serving the people of Fiji.







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Level 1, Modyl Plaza Karsanji St. Vatuwaqa P. O. Box 2214, Government Buildings Suva. Fiil



Telephone: (679) 330 9032 E-mail: info@auditorgeneral.gov.fj Website: www.oag.gov.fj



File: 411

18 November 2022

The Honourable Inia Seruiratu Minister for Defence National Security and Policing Government Buildings SUVA

Dear Honourable Seruiratu

REPUBLIC OF FIJI MILITARY FORCES AUDITED FINANCIAL STATEMENTS - 31 JULY 2020 AND 31 JULY 2021

The audited financial Statements of the Republic of Fiji Military Forces for the years ended 31 July 2020 and 31 July 2021 together with my audit reports on them are enclosed.

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

Yours sincerely

60-0

Sairusi Dukuno ACTING AUDITOR-GENERAL

cc: Brigadier-General Jone Kalouniwai, Commander Republic of Fiji Military Forces, RFMF Headquarters, Berkley Crescent, Suva

Encl.

REPUBLIC OF FIJI MILITARY FORCES

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021 (Fy 2020 - 2021)

REPUBLIC OF FIJI MILITARY FORCES FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

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INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS OF THE REPUBLIC OF FIJI MILITARY FORCES

I have audited the financial statements of the Republic of Fiji Military Forces ("the Force") which comprise the Statement of Receipts and Expenditure, Appropriation Statement, Statement of Losses, Trading Account, Trading Activity Profit and Loss Statement, Trading Activity Balance Sheet and Trust Fund Account Statement of Receipts and Payments for the financial year ended 31 July 2021, and the notes to the financial statements including a summary of significant accounting policies.

In my opinion, except for the effects of the matters discussed in the Basis for Qualified Opinion paragraph, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis for Qualified Opinion

 Expenditures totalling: \$2,723,240 incurred by the Force was charged to Head 49 -Peacekeeping Missions and is not reflected in the Statement of Receipts and Expenditure of the Force. The Force would have overspent its budget appropriation had all the expenditures were correctly recorded in the Statement of Receipts and Expenditure.

As a result, the total expenditures of the Force is understated by \$2,723,240 at year end.

Trading and Manufacturing Account

 An unreconciled variance of \$34,904 existed between the Plant Pool Value Added Tax (VAT) Account Reconciliation and the VAT receivables general ledger balance. Consequently, I could not confirm the accuracy and completeness of the VAT receivables balance of \$203,203 stated in the Plant Pool Trading Account balance sheet as at 31 July 2021.

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

Other Matters

Operating Fund Account

 Included in the Appropriation Statement Revised Budget Estimate of \$84,869,037 is \$3,823,600 additional appropriation sourced from Head 49 – Peacekeeping Mission. This additional appropriation was not approved by the Minister of Economy, contrary to the requirements of Section 22(1) of the Financial Management Act of 2004.

Trading and Manufacturing Account

The Plant Pool Trading Account is operating on a semi accrual accounting basis instead of full accrual accounting. The plant and equipment which are used for the operation of the Plant Pool have not been reflected in the balance sheet of the Plant Pool Trading Account.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the Republic of Fiji Military Forces are 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.

The Management are responsible for overseeing the Force'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 and 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 judgment 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 Republic of Fiji Military Forces internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of Republic of Fiji Military Forces.

I communicate with the Republic of Fiji Military Forces 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 18 November 2022
REPUBLIC OF FIJI MILITARY FORCES MANAGEMENT CERTIFICATE FOR THE YEAR ENDED 31 JULY 2021

We certify that these financial statements:

- fairly reflect the financial operations and performance of the Republic of Fiji Military Forces for the year ended 31 July 2021; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.

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Jone Kalouniwai Major General Commander – Republic of Fiji Military Force

Lepani Vaniqi Captain (N) Director Finance, Logistics & Accounts

Date:

REPUBLIC OF FIJI MILITARY FORCES STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 JULY 2021

| | Note | 2021 (\$) | 2020 (\$) |
|--|------|--------------|--------------|
| RECEIPTS | | | |
| State Revenue | | | |
| Operating Revenue | | 519,462 | 538,583 |
| Total State Revenue | | 519,462 | 538,583 |
| Agency Revenue Miscellaneous income | | 53,604 | 45,336 |
| Total Agency Revenue | | 53,604 | 45,336 |
| TOTAL REVENUE | | 573,066 | 583,919 |
| EXPENDITURE | | | |
| Established Staff | | 62,616,398 | 63,933,612 |
| Government Wage Earners | | 327,847 | 309,885 |
| Travel & Communication | 3(a) | 1,156,859 | 1,585,824 |
| Maintenance & Operations | 3(b) | 6,363,375 | 5,273,233 |
| Purchase of Goods & Services | 3(c) | 8,597,840 | 11,604,426 |
| Special Expenditure | 3(d) | 2,177,710 | 2,925,149 |
| Total Operating Expenditure | | 81,240,029 | 85,632,129 |
| Capital Construction | 3(e) | 629,380 | 869,238 |
| Capital Purchase | 3(f) | 444,543 | 646,267 |
| Total Capital Expenditure | | 1,073,923 | 1,515,505 |
| Value Added Tax | | 1,551,654 | 1,912,738 |
| TOTAL EXPENDITURE | | 83,865,606 | 89,060,372 |

REPUBLIC OF FIJI MILITARY FORCES APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 JULY 2021

| SEG | Item | Budget Estimate | Appropriation Changes | | Actual Expenditure | Carry- Over | Lapsed Appropriation |
|-----|------------------------------|--------------------|--------------------------|------------|-----------------------|----------------|-------------------------|
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| | Operating Expenditure | | | | | | |
| 1 | Established Staff | 61,879,003 | 999,141 | 62,878,144 | 62,616,398 | | 261,746 |
| 2 | Government Wage Earners | 300,794 | 29,800 | 330,594 | 327,847 | | 2,74 |
| 3 | Travel & Communication | 943,500 | 21,9,973 | 1,163,473 | 1,156,859 | | 6,61 |
| 4 | Maintenance & Operations | 4,613,400 | 1,772,172 | 6,385,572 | 6,363,375 | | 22,197 |
| 5 | Purchase of Goods & Services | 8,395,490 | 207,345 | 8,602,835 | 8,597,840 | | 4,993 |
| 7 | Special Expenditure | 1,603,000 | 595,169 | 2,198,169 | 2,177,710 | | 20,45 |
| | Total Operating Expenditure | 77,735,187 | 3,823,600 | 81,558,787 | 81,240,029 | | 318,75 |
| | Capital Expenditure | | | | | | |
| 8 | Capital Construction | \$35,000 | | 835,000 | 629,380 | | 205,62 |
| 9 | Capital Purchase | 917,500 | | 917,500 | 444,543 | | 472,95 |
| | Total Capital Expenditure | 1,752,500 | | 1,752,500 | 1,073,923 | | 678,57 |
| 13 | Value Added Tax | 1,557,750 | | 1,557,750 | 1,551,654 | | 6,09 |
| | TOTAL EXPENDITURE | 81,045,437 | 3,823,600 | 84,869,037 | \$3,865,606 | | 1,003,43 |

REPUBLIC OF FIJI MILITARY FORCES STATEMENT OF LOSSES FOR THE YEAR ENDED 31 JULY 2021

Loss of Money

There was no loss of money recorded for the year ended 31 July 2021.

Loss of Revenue

There was no loss of revenue recorded for the year ended 31 July 2021.

Loss of Assets (Other than Money)

There was no reported loss (other than money) recorded for the year ended 31 July 2021. However, following the 2020 – 2021 Board of Survey, the items worth \$ 91,402 were written off as approved by the Permanent Secretary for Economy.

| Category | Cost (\$) |
|------------------|--------------|
| Stores Equipment | 91,402 |

REPUBLIC OF FIJI MILITARY FORCES TRADING ACTIVITY - TRADING ACCOUNT - ENGINEERS PLANT POOL FOR THE YEAR ENDED 31 JULY 2021

| | Notes | 2021 (\$) | 2020 (\$) |
|--|-------|--------------|--------------|
| Sales | | | |
| Plant Hire | 5 | 69,037 | 232,063 |
| | - | 69,037 | 232,063 |
| Opening Finished Goods | | | |
| Add: Cost of Manufactured Goods | | | |
| | | | |
| Less: Closing of Hydrographic TMA Adjustment Less: Closing Finished Goods | | | |
| Cost of Goods Sold | | | |
| Gross Profit transferred to Profit & Loss Statement | | 69,037 | 232,063 |

REPUBLIC OF FIJI MILITARY FORCES TRADING ACTIVITY - PROFIT AND LOSS STATEMENT - ENGINEERS PLANT POOL FOR THE YEAR ENDED 31 JULY 2021

| | 2021 (\$) | 2020 (\$) |
|---|--------------|--------------|
| Income | | |
| Gross profit transferred from Trading Account | 69,037 | 232,063 |
| Total Income | 69,037 | 232,063 |
| Expenses | | |
| Fuel and oil | 2,224 | 37,655 |
| Repairs and maintenance | 146,118 | 138,051 |
| Freight | | 30,705 |
| Office upkeep and supplies | 216 | |
| Fixed asset replacement and improvement | 14,271 | 32,134 |
| Minor Improvement | 374 | 26,265 |
| Consultant and expert fees | | 102,148 |
| Total Expenses | 163,203 | 366,958 |
| Net (Loss)/Profit | (94,166) | (134,895) |

REPUBLIC OF FIJI MILITARY FORCES TRADING ACTIVITY – BALANCE SHEET – ENGINEERS PLANT POOL AS AT 31 JULY 2021

| | 2021 (\$) | 2020 (\$) |
|-----------------------------------|--------------|--------------|
| Assets | | |
| Cash at Bank | 163,431 | 257,069 |
| Accounts Receivable | 289 | 289 |
| VAT Receivable | 203,203 | 203,730 |
| Total Assets | 366,923 | 461,088 |
| Liabilities | | |
| Revenue Received in advance | | |
| Total Liabilities | | |
| Net Assets | 366,923 | 461,088 |
| Equity | | |
| TMA Accumulated Surplus | 461,089 | 595,983 |
| Net Profit/ (Loss) for the period | (94,166) | (134,895) |
| Total Equity | 366,923 | 461,088 |

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REPUBLIC OF FIJI MILITARY FORCES ENGINEER PROJECTS TRUST FUND ACCOUNT STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 JULY 2021

| | Note | 2021 (\$) | 2020 (\$) |
|------------------------------------|------|--------------|--------------|
| Receipts | | (4) | (4) |
| Miscellaneous Project | | 158,465 | 173,359 |
| Rotuma Hospital | | 2,301,432 | 18,099 |
| Ratu Ilaisa Memorial School | | | 2,175 |
| Namalata District School | | | 3,353 |
| Tailevu North College | | 349 | 30,386 |
| Nawaikama Footpath | | | 12,875 |
| Vunisalusalu | | | 567 |
| Rt Nacagilevu Primary School | | | 12,380 |
| Nukutui Village | | 162,897 | |
| Nalagi | | 13,181 | |
| Biausevu | | 41,933 | |
| Homes of Hope Wailoku Tamavua | | 76,689 | |
| Total Receipts | | 2,754,946 | 253,194 |
| Payments | | | |
| Rural Development | | | 4,194 |
| Miscellaneous Project | | 189,782 | 158,286 |
| Rotuma Hospital | | 101,944 | 88,927 |
| Nasamila District School | | | 5,261 |
| Ratu Ilaisa Memorial School | | | 21,771 |
| Namalata | | 20,220 | 194,141 |
| Tailevu North College | | 1,742 | 238,546 |
| Nawaikama Footpath | | 433 | 44,116 |
| Vunisalusalu | | 284 | 567 |
| Vaturova/Koroalau | | 45 | 402 |
| Drauadrua Footpath | | 14,000 | |
| Tobuniqio | | 1,222 | 14,039 |
| Rt Nacagilevu Primary School | | | 12,380 |
| Nasau Village Rehab Project | | 4,892 | 74 |
| Upgrade of Nabukaluka Com Hall | | 2,684 | 17,228 |
| Nukutui Village | | 136,366 | |
| Homes of Hope Wailoku Tamavua | | 18,455 | |
| Total Payments | | 492,069 | 799,932 |
| Net Deficit | | 2,262,877 | (546,738) |
| Add balance as at 1 August 2020 | | 283,808 | 830,546 |
| Closing balance as at 31 July 2021 | 6 | 2,546,685 | 283,808 |

REPUBLIC OF FIJI MILITARY FORCES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

NOTE 1: REPORTING ENTITY

The Republic of Fifi Military Forces [RFMF] is responsible for upholding and defending the Fijian Constitution. Its primary responsibility is to ensure peace and security within the country for the benefit of all Fijians. It also makes a significant contribution to the United Nations Peacekeeping operations in troubled areas around the world. The RFMF maintains an operational infantry battalion, naval capability and Humanitarian Assistance and Disaster Relief capability.

As part of its contribution to nation building, the RFMF's Engineering Corps carries out an extensive range of development projects across the country that improve the living conditions of ordinary Fijians, particularly those in rural and maritime areas.

The RFMF's Naval Division provides surveillance of Fiji's maritime water as required by the International Law of the Sea. In addition, the Navy division operates the 3DP radio station and conducts Hydrographic survey and charting of Fiji waters.

NOTE 2: STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

In accordance with Government accounting policies, the financial statements of the Republic of Fiji Military Forces 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 2004 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, except for that of the Trade and Manufacturing Accounts.

b) Accounting for Value Added Tax (VAT)

All income and expenses are VAT exclusive. The Force 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 sub-contractors for expenses incurred.

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

REPUBLIC OF FIJI MILITARY FORCES NOTES TO THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2021

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

c) Revenue Recognition

Revenue is recognised when the actual cash is received by the Force.

NOTE 3: SIGNIFICANT VARIATIONS

- (a) Travel and Communication expenditure decreased by \$428,965 or 27% in 2021. This was mainly due to the decreases in actuals for telecommunications, travel for Officers and Cadet training.
- (b) Maintenance and Operations expenditure increased by \$1,090,142 or 21% in 2021. This was largely due to the increase in Vehicle-Fuel and Oil, Water, Stationery & Printing, Incidental, Electrical & Office Equipment.
- (c) Purchase of Goods and Services expenditure decreased by \$3,006,586 or 26% in 2021. The reduction was mainly attributed to the decrease in expenditure relating to Overseas Training-Disciplined Services, Messing and Training Cost.
- (d) Special Expenditure decreased by \$747,440 or 26% in 2021. This was mainly due to the reduction in expenditures relating to Training and Nation Trading Account (NTA).
- (e) The Capital Construction expenditure decreased by \$239,858 or 28% in 2021. This was mainly due to decrease in upgrading projects and renovation of RFMF infrastructure.
- (f) Capital Purchase expenditure decreased by \$201,724 or 31% in 2021. This was mainly due to decrease in expenditure for the procurement of Communication Equipment, Specialised medical equipment, IT equipment and Kitchen Equipment.

NOTE 4: APPROPRIATION MOVEMENTS

Movements of funds through virements as summarized below:

| VIREMENT NO. | FROM | AMOUNT | то | AMOUNT | APPROVAL |
|-----------------|-------|--------|-------|--------|----------------|
| DV1901 | SEG 1 | 60,000 | SEG 7 | 60,000 | Commander RFMF |
| DV1902 | SEG 1 | 87,900 | SEG 5 | 87,900 | Commander RFMF |

REPUBLIC OF FIJI MILITARY FORCES NOTES TO THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2021

NOTE 4: APPROPRIATION MOVEMENTS (continued...)

| VIREMENT NO. | FROM | AMOUNT | то | AMOUNT | APPROVAL |
|-----------------|-------------|-----------|---------------|-----------|----------------|
| | SEG 1 | 208,400 | SEG 3 | 111,900 | Commander RFMF |
| | SEG 3 | 16,300 | SEG 4 | 194,850 | |
| DV1904 | SEG 4 | 128,660 | SEG 5 | 110,400 | |
| | SEG 5 | 77,790 | SEG 7 | 86,000 | |
| | SEG 7 | 72,000 | | | |
| | SEG 3 | 80,627 | SEG 3 | 60,000 | Commander RFMF |
| | SEG 1 | 158,259 | SEG 4 | 302,900 | |
| DV1905 | SEG 4 | 36,918 | SBG 5 | 60,000 | |
| | SEG 5 | 23,165 | SBG 7 | 3,200 | |
| | SEG 7 | 127,131 | | | |
| DV1906 | SEG 5 | 77,800 | SEG 5 | 77,800 | Commander RFMF |
| | Head 49 | Head 19 | SEG 3 | 45,000 | Commander RFMF |
| DV1907 | \$415,000 | Nil | SEG 4 | 90,000 | |
| | | | SEG 7 | 280,000 | |
| V19001 | Head 49 | Head 19 | SEG 1 | 1,205,100 | Commander RFMF |
| | \$1,234,900 | Níl | SEG 2 | 29,800 | |
| DV4902 | Head 49 | Head 19 | Head 19-SEG 4 | 500,000 | Commander RFMF |
| | \$500,000 | Nil | | | |
| DV4903 | Head 49 | Head 19 | Head 19-SEG 4 | 500,000 | Commander RFMF |
| | \$500,000 | Nil | | | |
| DV4906 | Head 49 | Head 19 | Head 19-SEG 4 | 150,000 | Commander RFMF |
| | \$265,100 | Nil | Head 19-SEG 5 | 50,000 | |
| | | | Head 19-SEG 7 | 65,100 | |
| DV4907 | Head 49 | Head 19 | Head 19-SEG 3 | 100,000 | Commander RFMF |
| | \$600,000 | Nil | Head 19-SEG 4 | 200,000 | |
| | | | Head 19-SEG 7 | 300,000 | |
| V49001 | Head 49 | Head 19 | Head 19-SEG 1 | 308,600 | Commander RFMF |
| | \$308,600 | Nil | | | |
| | TOTAL | 1,154,950 | | 4,978,550 | |

REPUBLIC OF FIJI MILITARY FORCES NOTES TO THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2021

NOTE 4: APPROPRIATION MOVEMENTS (continued...)

| SEG | From Amount (\$) | To Amount (\$) | Net Change Amount (\$) |
|-------|------------------------|----------------------|------------------------------|
| SEG 1 | 454,559 | 1,573,700 | 1,119,141 |
| SEG 2 | | 29,800 | 29,800 |
| SEG 3 | 96,927 | 316,900 | 219,973 |
| SEG 4 | 165,578 | 1,937,750 | 1,772,172 |
| SEG 5 | 178,755 | 386,100 | 207,345 |
| SEG 7 | 259,131 | 734,300 | 475,169 |
| SEG 8 | - | - | - |
| SEG 9 | - | - | |
| | 1,154,950 | 4,978,550 | 3,823,600 |

NOTE 5: TRADING ACTIVITY ACCOUNT

The RFMF operates the Engineers Plant Pool trading account which was formed in 1978 to construct and develop roads to the inaccessible parts of rural areas in Fiji. No new projects were undertaken in 2020 as RFMF's focus was to complete all outstanding and pending projects.

NOTE 6: ENGINEER PROJECT TRUST FUND ACCOUNT

The Engineer Project Trust Fund Account Statement of Receipts and Payments for individual projects for the year ended 31 July 2021 is as follows:-

| Projects | Balance as at 01/08/2020 | 2021 Receipts | 2021 Payments | Balance as at 31/07/2021 |
|--------------------------------|-----------------------------|------------------|------------------|--------------------------|
| Miscellaneous Project | 35,185 | 158,465 | 189,782 | 3,868 |
| Rotuma Hospital | 1,946 | 2,301,432 | 101,944 | 2,201,434 |
| Nasamila School | 9,686 | - | - | 9,686 |
| Neomai Lewakai Footpath | 2,646 | - | - | 2,646 |
| Ratu Ilaisa Memeorial School | 24,261 | | - | 24,261 |
| Namalata District School | 64,903 | - | 20,220 | 44,683 |
| Tailevu North Secondary School | 3,279 | 349 | 1,742 | 1,886 |
| Nawaikama Foot Crossing Bridge | 433 | | 433 | - |
| Vunisalusalu | 284 | - | 284 | - |
| Vaturova/Koroalau | 45 | - | 45 | - |
| Druadura Footpath | 14,113 | - | 14,000 | 113 |
| Tobuniqio | 1,222 | - | 1,222 | - |

NOTE 6: ENGINEER PROJECT TRUST FUND ACCOUNT (continued...)

| Projects | Balance as at 01/08/2020 | 2021 Receipts | 2021 Payments | Balance as at 31/07/2021 |
|---|-----------------------------|------------------|------------------|--------------------------|
| Ratu Nacagilevu Primary School | 118,229 | - | - | 118,229 |
| Nasau Viilage Rehab Project | 4,892 | - | 4,892 | - |
| Upgrade of Nabukaluka Community Hall | 2,684 | - | 2,684 | - |
| Nulutui Village | - | 162,897 | 136,366 | 26,531 |
| Nalagi | - | 13,181 | - | 13,181 |
| Biausevu | - | 41,933 | - | 41,933 |
| Home of Hope Wailoku Tamavua | - | 76,689 | 18,455 | 58,234 |
| Total Balance | 283,808 | 2,754,946 | 492,069 | 2,546,685 |

The Projects for other Government agencies that were carried out by the RFMF Engineers are tabulated below:

(i) Office of the Prime Minister

| Capital Projects | Project Sum (\$) |
|-----------------------------------|------------------|
| Ratu Nacagilevu Primary School | 118,230 |
| Nabukaluka village Community Hall | 54,903 |
| Tailevu North Secondary School | 202,852 |
| Nasamila District School | 209,025 |
| Ratu Ilaisa Memorial School | 205,449 |
| Namalata Primary School | 608,556 |
| Nawaikama Footbridge | 60,946 |
| Neomai Lewakita Footpath | 2,646 |
| Druadrua Footpath | 14,113 |
| Vaturova Koroalau High School | 108,047 |
| Nukuni Village | 157,395 |
| Nalagi Crossing | 13,180 |
| Biausevu Footpath | 41,933 |
| Homes of Hope | 76,689 |
| Tobuniqio Footbridge | 132,399 |
| TOTAL | 2,006,363 |

(ii) Ministry of Health

| Capital Projects | Project Sum (\$) |
|------------------|------------------|
| Rotuma Hospital | 2,303,379 |

REPUBLIC OF FIJI MILITARY FORCES NOTES TO THE FINANCIAL STATEMENTS (continued...) FOR THE YEAR ENDED 31 JULY 2021

NOTE 6: ENGINEER PROJECT TRUST FUND ACCOUNT (continued...)

(iii) Commissioner Eastern Division

| Capital Projects | Project Sum (\$) |
|------------------------------|------------------|
| Nasau village Rehabilitation | 403,043 |

NOTE 7: SIGNIFICANT SAVINGS

(a) No savings was recorded for the capital expenditure for the year 2021 as all funding were fully utilised and expended for the capital construction expenditures.

Other projects were put on hold as advised by the Ministry of Economy and deferred to the new financial year.

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza Karsanji St. Vatuwaqa P. O. Box 2214, Government Buildings Suva. Fiii



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



File: 411/1

18 November 2022

The Honourable Inia Seruiratu Minister for Defence National Security and Policing Government Buildings SUVA

Dear Honourable Seruiratu

PEACEKEEPING MISSIONS

AUDITED FINANCIAL STATEMENTS - 31 JULY 2020 AND 31 JULY 2021

The audited financial Statements of the Peacekeeping Missions for the years ended 31 July 2020 and 31 July 2021 together with my audit reports on them are enclosed.

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

Yours sincerely

50

Sairusi Dukuno ACTING AUDITOR-GENERAL

cc: Commander Republic of Fiji Military Forces, RFMF Headquarters, Berkley Crescent, Suva

Commissioner of Police, Level 2 Vinod Patel Building, Centrepoint, Suva

Encl.

PEACEKEEPING MISSIONS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

(Fy 2020 - 2021)

,

PEACEKEEPING MISSIONS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

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INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS OF THE PEACEKEEPING MISSIONS

I have audited the financial statements of the Peacekeeping Missions ("the Mission") which comprise the Statement of Receipts and Expenditure, Appropriation Statement and Statement of Losses for the financial year ended 31 July 2021, and notes to the financial statements including a summary of significant accounting policies.

In my opinion, except for the effects of the matters discussed in the Basis of Qualified Opinion paragraph, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Management Act 2004 and Finance Instructions 2010.

Basis for Qualified Opinion

Expenditures totalling \$2,723,240 incurred by the Republic of Fiji Military Force is recorded in the Financial Statement of the Peacekeeping Missions in the financial year ended 31 July 2021. As a result, the total expenditures of the Mission is overstated by \$2,723,240.

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

Other Matter

\$3,823,600 of the Peacekeeping Missions' budget was redeployed to Appropriation Head 19 – Republic of Fiji Military Forces. This redeployment was not approved by the Minister of Economy contrary to the requirement of Section 22(1) of the Financial Management Act 2004

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the Peacekeeping Missions are 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.

The Management are responsible for overseeing the Mission'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 and 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 judgment 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 Mission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management of the Mission.

I communicate with those in charge of 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.

50-

Sairusi Dukuno ACTING AUDITOR-GENERAL



Suva, Fiji 18 November 2022

PEACEKEEPING MISSIONS MANAGEMENT CERTIFICATE FOR THE YEAR ENDED 31 JULY 2021

We certify that the financial statements:

- fairly reflect the financial operations and performance of the Peacekeeping Missions the year ended 31st July 2021; and
- (b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and Finance Instructions 2010.

MUL

J.L.Kalouniwai Major General Commander – Republic of Fiji Military Force

Date.

L. Vaniqi

Capt (N) DFLA

Date: 28/10/22 -

S.Qiliho Brigadier-General Commissioner - Fiji Police Force

Date: OR Nov 22

M.Mills

Force Accountant

01/11/2022 Date:

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PEACEKEEPING MISSIONS STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 JULY 2021

| · · · | | 31 July 2021 (\$) | 31 July 2020 (\$) |
|------------------------------|------|-------------------------|-------------------------|
| EXPENDITURE | | | |
| Operating Expenditure | | | |
| Established Staff | 3(a) | 42,559,126 | 49,893,286 |
| Travel & Communication | 3(b) | 577,881 | 1,411,607 |
| Maintenance & Operations | 3(c) | 341,633 | 2,722,384 |
| Purchase of Goods & Services | 3(d) | 4,337,307 | 6,020,348 |
| Special Expenditure | 3(e) | 352,621 | 236,911 |
| Total Operating Expenditure | | 48,168,568 | 60,284,536 |
| Capital Expenditure | | | |
| Capital Construction | | | |
| Capital Purchases | 3(f) | 1,505,537 | |
| Capital Grants & Transfers | | - | |
| Total Capital Expenditure | | 1,505,537 | |
| Value Added Tax | | 405,755 | 1,011,672 |
| TOTAL EXPENDITURE | | 50,079,860 | 61,296,208 |

PEACEKEEPING MISSIONS APPROPRIATION STATEMENT FOR THE YEAR ENDED 31 JULY 2021

| SEG | Item . | Budget Estimate | Appropriation Changes | Revised Budget (a) | Actual Expenditure (b) | Carry. Over | Lapsed Appropriation (a-b) Note 4 |
|-----|------------------------------------|--------------------|--------------------------|--------------------------|------------------------------|----------------|--|
| | | (\$) | (\$) | (\$) | (\$) | (\$) | (\$) |
| 1 | Established Staff | 52,485,495 | (8,775,027) | 43,710,468 | 42,559,126 | | 1,151,34 |
| 3 | Travel & Communication | 627,000 | 63,000 | 690,000 | 577,881 | | 112,11 |
| 4 | Maintenance & Operations | 585,000 | | 585,000 | 341,633 | | 243,36 |
| 5 | Purchase of Goods & Services | 2,811,500 | 3,382,890 | 6,194,390 | 4,337,307 | | 1,857,08 |
| 7 | Special Expenditure | 550,000 | | 550,000 | 352,621 | | 197,37 |
| | Total Operating Expenditure | 57,058,995 | (5,329,137) | 51,729,858 | 48,168,568 | | 3,561,29 |
| 8 | Capital Construction | | | | | | |
| 9 | Capital Purchases | | 1,505,537 | 1,505,537 | 1,505,537 | | - |
| 10 | Capital Grants & Transfers | | | | | | - |
| | Total Capital Expenditure | | 1,505,537 | 1,505,537 | 1,505,537 | | - |
| 13 | Value Added Tax | 411,616 | | 411,616 | 405,755 | | 5,86 |
| | Total Expenditure | 57,470,611 | (3,823,600) | 53,647,011 | 50,079,860 | | 3,567,15 |

PEACEKEEPING MISSIONS NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

NOTE 1 REPORTING ENTITY

The Fiji Military Forces and Fiji Police Force provides international peacekeeping operations for United Nation (UN) sanctioned missions (United Nations Disengagement Observer Force (UNDOF), United Nations Assistance Mission in Iraq (UNAMI), Multinational Force and Observers (MFO) in Syria, Iraq and Sinai.

Under the UN Security Council mandate, the deployment of UN security personnel in the zones provide:

- maintain or restore international peace and security;
- disengage the conflict parties;
- create conditions for peaceful settlement of a conflict;
- monitor ceasefire peace agreements; and
- render humanitarian assistance to civilian population in the area of deployment.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

Basis of Accounting

In accordance with Government accounting policies, the financial statements of the Peacekeeping Missions 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 Finance Management Act 2004 and the requirements of Section 71(1) of the Finance Instructions 2010. The preparation of a Statement of Assets and Liabilities is not required under the current Government policies, except for that of the Trading and Manufacturing Accounts.

b) Accounting for Value Added Tax (VAT)

All expenses are Value Added Tax (VAT) exclusive. The Peacekeeping Mission 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 sub-contractors for expenses incurred.

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

PEACEKEEPING MISSIONS NOTES TO THE AGENCY FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 JULY 2021

c) Comparative Figures

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency.

d) Revenue Recognition

Revenue is recognised when the actual cash is received by the Mission.

e) Consolidation of Account

The financial statement consolidates the financial statements of Republic of Fiji Military Forces and Fiji Police Force as stated in the 2021 Annual Appropriation Act under Head 49 – Peacekeeping Mission. The budget consists of two programmes of which Programme 1 is allocated for troops deployed by the Republic of the Fiji Military Force while Programme 2 is allocated for personnel deployed by the Fiji Police Force.

NOTE 3: SIGNIFICANT VARIATIONS

- a) Personal Emoluments expenditure decreased by 15% or \$7,334,160 in 2021 due to the withdrawal of troops from Lebanon thus decrease in payment of location allowance.
- b) Travel and Communication expenditure decreased by 59% or \$833,726 due to decreases in expenditure for travel, subsistence and telephone charges related to Blackrock Peacekeeping Training Centre in Nadi being operational.
- c) Maintenance and Operations costs decreased in 2021 by 87% or \$2,380,751 due to decrease in fuel and oil for operations of the Bushmaster, office stationery and printing, power supply and water supply all related to the use of Blackrock Integrated Peace Keeping centre as the main training school for Peacekeeping.
- d) Purchases of goods and services decreased in 2021 by 28% or \$1,683,041 due to decreases in costs to repairs to technical equipment, office books, periodicals and publications, rations, miscellaneous operating expenses and sevusevu.
- e) Special Expenditure costs increased by 49% or \$115,710 due to the procurement of military equipment and duty paid on the procurement in the previous year.
- f) Capital purchases increased by 100% or \$1,505,537 due to the procurement of ammunition in 2021.

PEACEKEEPING MISSIONS NOTES TO THE AGENCY FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 JULY 2021

NOTE 4: APPROPRIATION CHANGES

The following virements were approved as follows:

| VIREMENT NO. | FROM | AMOUNT | то | AMOUNT | APPROVAL | |
|-----------------|-------|-----------|------------------------|----------------------|----------------|--|
| DV4901 | SEG 1 | 1,505,537 | SEG 9 | 1,505,537 | Commander RFMF | |
| DV4902 | SEG 1 | 500,000 | Head 19 \$500,000 | | | |
| DV4903 | SEG 1 | 1,654,000 | SEG 5 | 1,154,000 | Commander RFMF | |
| | | | Head 19 \$500,000 | Head 49 Nil | | |
| DV1904 | SEG 1 | 2,291,890 | SEG 5 | 2,291,890 | Commander RFMF | |
| DV4906 | SEG 1 | 265,100 | SEG 5 | 200,000 | Commander RFMF | |
| , | SEG 5 | 200,000 | Head 19 \$150,000 | Head 49 Nil | Commander RFMF | |
| | | | Head 19 \$65,100 | Head 49 Nil | | |
| DV4907 | SEG 1 | 1,015,000 | Head 19 \$1,015,000 | Head 49 Nil | Commander RFMF | |
| DV4908 | SEG 5 | 63,000 | SEG 3 | 63,000 | Commander RFMF | |
| V49001 | SEG 1 | 608,600 | Head 19 \$308,600 | Head 49 \$300,000 | Commander RFMF | |
| V19001 | SEG 1 | 1,234,900 | Head 19 \$1,234,900 | Head 49 Nil | Commander RFMF | |
| DV1907 | SEG 1 | 415,000 | Head 19 \$415,000 | Head 49 Nil | Commander RFMF | |
| TOTAL | | 9,338,027 | | 5,514,427 | | |

PEACEKEEPING MISSIONS NOTES TO THE AGENCY FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 JULY 2021

| SEG | From Amount (S) | | | | To Amount (S) Net Change Amount (S) | |
|-------|-----------------|-----------|-------------|--|--|--|
| SEG 1 | 9,075,027 | 300,000 | (8,775,027) | | | |
| SEG 2 | - | - | - | | | |
| SEG 3 | - | 63,000 | 63,000 | | | |
| SEG 4 | - | | - | | | |
| SEG 5 | 263,000 | 3,645,890 | (3,382,890) | | | |
| SEG 7 | - | | | | | |
| SEG 8 | - | - | - | | | |
| SEG 9 | - | 1,505,537 | (1,505,537) | | | |
| TOTAL | 9,338,027 | 5,514,427 | (3,823,600) | | | |

NOTE 4: APPROPRIATION MOVEMENTS (continued...)

There was significant savings in established staff due to the withdrawal of troops from the United Nations Interim Force in Lebanon.

There was significant savings in Special Expenditure due to savings in Standby Arrangement for rapid deployment of manpower (RDPM).

LOCATIONS OF ALL SCHOOLS WHERE REHAB WORK HAD BEEN CONDUCTED



| SRL. | SCHOOLS | TASK DESCRIPTION | PROGRESS (%) | FUNDENG | REMARKS |
|------|---|---|-----------------|---------|--|
| | BUA | | | | |
| 1 | Bus Central College | Re-cooling 01 x 03 classroom block | 100 | ADF | |
| 2 | Lelons District School | re-cooling Office, 01 x 02 classroom block | 100 | ADF | |
| 3 | Dama District School | Recording of 01 x 02 classroom block | 100 | ADF | |
| 4 | Kerokada Primary School | Re-cooling of ECE | 100 | ADF | |
| 5 | Neurowaya Primary School | Re-cooling of 01 x 03 classroom block | 100 | ADF | |
| 6 | Yadua Village School | ECE repairs | 1.09 | ADF | |
| 7 | Onlos Primary School | 01 x 03 classroom block re-rooding, Daning block and domitory | 100 | ADF | |
| 8 | Naivaka District School | 01 x T Qes. | 100 | ADF | |
| 9 | Keroinstele Primary School | Construct of new Abhation & repairs | 100 | MOE | |
| 10 | Nevalasign Primary School | Confirmed and secon by RFMF Engr's per- that no repair is necessary. Structures intact. | NA | MOE | No materials delivered to site. |
| 11 | Nadi Primary School | 01 x 02 classroom block re-rooting | 100 | MOE | |
| 12 | Barns Primery School | Abhation block re-roofing | 100 | MOE | |
| 13 | Ratu Luke Primary School | Office, ECE re-roofing, Abhricu block re- roofing | 100 | MOE | |
| 14 | Cobci Sanatan School | 01 x 03 classroom block re-rooding | 100 | ENTECH | Newly constructed soof trass, cedang, and versidah |
| | MACUATA | | | | |
| 15 | Vissimannes Primary School | 01 x 02 classroom block and versiclab re- recting and ording, Ablance block and Weltway secondary | 100 | ADF | Newly constructed coof trans. Ongoing (Estimate completion date 12 Feb 21) |
| 16 | Nami Primary School | ECE, abdutum and T-Quarters or ecoding | 100 | ADF | |
| 12 | Valeleve Primary School | 01 x 02 Classroom, 01 x 01 Classroom, atdution and Staff room re-roofing and colong | 100 | ADF | |
| 18 | Dains Primary School | 01 x 03 classroom block re-souling | 100 | MOE | |
| _ | | 62 s T Ors recording | | | |
| 19 | Vanivata Primary School Manufevo Primary | of a 0.2 classroom block responding | 100 | MOE | |
| 29 | School | | 100 | MOE | |
| 29 | Denadros Prismey School | 01 x 02 classroom block re-roofing, Ablation block flooring (Additional tasking) | 100 | MOE | Availing school committee for purchase of tiling and plumbing materials |
| 22 | Solerce Primary School Managements Primary | Re-cooling 02 x Teachers quarters ECE re-cooling, 01 x 02 classroom re- | 100 | ADF | |
| 23 | School | roofing | 100 | ADF | |
| 24 | Desketi Primary School | ECE re-confing, 01 x 01 classroom block roof repair and re-confing | 100 | ADF | Delivered materials were used for ECE and 01 x 01 Classroom, RFMF ENGRS also conducted recor and have robusited quotation and scope of work for the pergound 01 x 04 concerne classroom |
| 25 | | conduct of more, scoping and quoting | 100 | MOE | Repair materials have been delivered to site and has been completed by school corporates and RFMF Engr's. |
| in a | CAKAUDROVE | ECE block, 62 s T-Q. Abbation re-roofing | | | |
| 26 | Quints Donnict School Ubsivable Secondary | TOWS and Library. Completed by school | 100 | MOE | |
| 33 | School Wedern West Primery | committee, confirmed by RFMF Enge's pers. | 100 | | |
| 28 | School | 01 x 03 classroom or cooling | 100 | MOE | |
| | FUTURE | | | | |
| 29 | | conduct of secce, scoping and quoting | 0 | TEC | 1 x 8 and 1 x 2 classroom secce complete with scoping and quotation already submitted to HQ ENGES |

RFMF ENGINEERS WORK CARRIED OUT AT THE VARIOUS LOCATIONS

















PLANT WORKS









HORIZONTAL & VERTICAL CONSTRUCTED PROJECTS





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REMARKS

Newse Netheday

Circuit sponsored

