



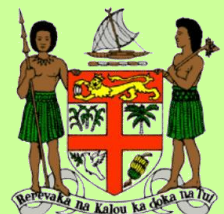
OFFICE of the AUDITOR GENERAL
Republic of Fiji

EXCELLENCE IN PUBLIC SECTOR AUDITING

REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF FIJI

Volume 3

Audit Report on the Social Services Sector



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 60 OF 2017



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File: 102

17th March 2017

The Honorable Dr. Jiko Luveni
Speaker of the Parliament of the Republic of Fiji
Parliament Complex
Gladstone Road
Suva

Dear Dr. Luveni

AUDIT REPORT ON GOVERNMENT MINISTRIES AND DEPARTMENTS 2015

In accordance with section 152 (13) of the Constitution, I am pleased to transmit to you my report on the audit of Government Ministries and Departments of the Republic of Fiji for the year ended 31 December 2015.

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

Ajay Nand
AUDITOR-GENERAL



Foreword

The 2015 accounts of Whole of Government of Republic of Fiji together with 37 Ministries and Departments were audited during 2015, with their audit reports and relevant findings on them reported in accordance with section 152 of 2013 Constitution of Republic of Fiji.

The audit of Whole of Government concludes with an unqualified audit report. The accounts have been faithfully and properly kept in accordance with section 152(2) of the Constitution, section 6 of the Audit Act and sections 46 and 47 of the Financial Management Act 2004.

However, emphasis has been made on the need to include accounts of controlled entities with those of government ministries and departments. In addition, variances between bank reconciliation statements and their respective general ledger accounts for Trust Fund, Trading and Manufacturing Activities, Overseas Missions bank accounts and Drawings accounts, need to be rectified.

The financial statements of the Republic of Fiji have been presented in accordance with the Financial Management Act 2004 with direct reference to the budget estimates of Government. Presentation and certain disclosures have also been made in accordance with cash-basis International Public Sector Accounting Standards (IPSAS).

The audit reports comprise off four volumes which have been presented in accordance with the budget sectors as follows:

Volume	1	Audit Report on the <i>Accounts and Finance</i> of Government
	2	Audit Report on the General Administration Sector
	3	Audit Report on the Social Services Sector
	4	Audit Report on the Economic Services and Infrastructure Sector

Volume 1 of the report should be read in conjunction with the Whole of Government financial statements, the appropriation statement of the Republic of Fiji and my opinion expressed on them for the year ended 31 December 2015.

Audit Opinion on respective Ministry/Department (Agency) Financial Statements

A total of 37 Agency Financial Statements were prepared in accordance with the Financial Management Act 2004 and Finance Instructions 2010. Of these, unqualified audit reports were issued on 20 financial statements while audit reports on 17 financial statements were qualified on the following grounds:

- Variances were noted between reconciliations prepared by Ministries and Departments and FMIS Ledger maintained by Ministry of Finance;
- Board of Survey was not carried out;
- Financial transactions were not recorded in the FMIS Ledger;
- Amounts reflected in Trust and Trading Manufacturing Accounts were not fully supported;
- Funds in approved budget estimates for 2015 were used for trust account expenditures; and
- Independent stock take was not done.

Expenditure planning

Ministries and Departments concentrated spending of their budgets towards the end of 2015 (December) hence indicating lack of proper financial planning during the year. This contributed to significant unrepresented cheque balance at the end of the year placing undue strain on government cash flows at the beginning of 2016.

Public debt

At the end of 2015, the percentage of national debt relative to GDP was 46%, a decrease of 2% when compared to 48% 2014. In addition, percentage growth in Government debt was less than the percentage growth in the economy indicating a slight decrease in debt burden of individuals in 2015.

The Government needs to sustain its existing resources to fund its current programs, commence new projects as well as meet existing creditor obligations in order to maintain the level of borrowings at a sustainable level.

Root Cause Analysis

Root cause analysis is defined as the identification of why an issue (error, problem, missed opportunity or instance of non-compliance) occurred which is reported as audit findings in audit reports.

Analysis of audit findings reported in *Volumes 1 – 4 of the 2015 Audit Reports* indicate the following as key causes to the issues highlighted:

- **People**
 - Inability to prepare reconciliations, investigate and rectify variances
 - Supervision of work of subordinates
 - Inability to manage capital projects
 - Procurement processes not followed
 - Payment procedures not followed
 - Diversion of funds
 - Conflict of interest not managed
 - Records not updated
- **Processes**
 - Delay in approval of capital projects
 - Procedures for debt recovery not effective
 - Policies need to be formulated in some areas
- **Systems**
 - Automated inventory management systems not used

It was evident from the audit that, apart from taking surcharge action for losses incurred, Ministry of Finance was not able to control the performance of accounting officers based in Ministries and Departments. Therefore, it is imperative that Heads of Ministries and Department carry out detailed analysis of the audit reports and take proactive action to address people issues either through capacity building or disciplinary process for non-performance or non-adherence to established policies and procedures.

In respect of processes, more concerted efforts need to be taken to streamline processes enabling quicker completion of capital projects so that intended benefits are realized as soon as possible. Greater use of information technology systems will eliminate manual inventory control which is susceptible to errors and omissions and fraud.

Unless appropriate action is taken to address the root-causes discussed above, repeat audit issues will continue to be the highlight of audit reports.



Ajay Nand
AUDITOR GENERAL



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Section 21 Ministry of Education, National Heritage, Culture and Arts

Role and Responsibilities

The Ministry is responsible for the delivery of Education and Training Services to schools, pre - schools, and training centres and it is also responsible for the preservation of the different cultures in Fiji. These include the provision of curriculum frameworks, policy – guidelines, qualified teaching personnel, and programmes support to controlling authorities and education. The Ministry also has responsibilities for ensuring that standards in education are met and maintained through the regulation and recognition of education. Through advisory services, support is rendered to school management for the effective running of schools as well as financial assistance for construction and maintenance of school facilities. The Ministry is also tasked with improving rural education standards and the education opportunities of disabled students and out of school youths. The Ministry has undertaken three (3) new initiatives and these include the establishment of the Fiji Teachers Registration Board, the formulation of the language policy and the establishment of seed capital for Poverty Relief Fund, which also co – funded by private public partnership scheme.

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PART A: FINANCIAL STATEMENTS**21.1 Audit Opinion**

The audit of the 2015 accounts of the Ministry of Education resulted in the issue of an unqualified audit report.

21.2 Statement of Receipts and Expenditures

The Ministry of Education collected revenue totalling \$1,701,455 and incurred total expenditures of \$398,375,173 in 2015. Refer Table 21.1 for details.

Table 21.1: Statement of Receipts and Expenditures for Head 21 for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
State Revenue		
Fees Examination	39,968	15,483
Fees Government Day Schools	41,484	39,578
Fees Government Boarding Schools	434,578	349,981
Registration	360,592	787,617
Commission	101,717	86,753
OPR in Previous Years	11,735	23,759
Sale of School Farm Produce	7,089	4,968
Student Fees-Technical College of Fiji	615,199	---
Total State Revenue	1,612,362	1,308,139
Agency Revenue		
Miscellaneous Revenue	89,093	59,108
Total Agency Revenue	89,093	59,108
TOTAL RECEIPTS	1,701,455	1,367,247
EXPENDITURE		
Operating Expenditure		
Established Staff	267,580,510	255,225,192
Government Wage Earners	4,673,078	2,880,587
Travel & Communications	1,386,178	1,379,019
Maintenance & Operations	1,309,864	1,016,742
Purchase of Goods & Services	11,311,957	8,822,520
Operating Grants & Transfers	94,536,336	94,135,283
Special Expenditure	10,004,625	3,724,835
Total Operating Expenditure	390,802,548	367,184,178
Capital Expenditure		
Construction	553,660	3,039,871
Purchases	147,234	951,465
Grants & Transfers	3,434,552	3,502,228

Description	2015 (\$)	2014 (\$)
Total Capital Expenditure	4,135,446	7,493,564
Value Added Tax	3,437,179	2,449,398
TOTAL EXPENDITURE	398,375,173	377,127,140

State revenue increased by \$304,223 or 23.3% in 2015 compared to 2014. The increase was mainly due to recovery of students fees from Technical Colleges during 2015.

The agency revenue increased by \$29,985 or 50.7% in 2015 compared to 2014. This was due to the increase in request for recounts, rechecks and certified copies of the exam results and an increase in sale of school farm produce in 2015.

The total expenditure increased by \$21,248,033 or 5.6% in 2015 compared to 2014 as a result of the following:

- increase in recruitment of the number of Teachers and Administrative Staff as per Minister's initiative to increase employment.
- purchase of rations, production of texts and materials, examination expenses and printing of examination papers, day schools materials, office books periodicals and board meeting expenses.
- implementation of Ministry of Education Initiatives, increase in workshop and requests for assistance from schools. Minister's initiatives fund was used for repairs and maintenance of schools, teacher quarters and hostel for borders.

21.3 Appropriation Statement

The Ministry of Education incurred expenditures totalling \$398,375,173 in 2015 against the revised budget of \$401,649,310 resulting in a savings of \$3,274,137.

Table 21.2: Appropriation Statement for Head 21 for 2015

SEG	Item	Budget Estimate	Appropriation Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation
		(\$)	(\$)	(\$)	(\$)	(\$)
1	Established Staff	261,309,610	(1,968,606)	259,341,004	267,580,510	(8,239,506)
2	Government Wage Earners	2,493,300	---	2,493,300	4,673,078	(2,179,778)
3	Travel & Communications	1,340,700	55,564	1,396,264	1,386,178	10,086
4	Maintenance & Operations	1,419,000	(118,390)	1,300,610	1,309,864	(9,254)
5	Purchase of Goods & Services	10,581,800	789,594	11,371,394	11,311,957	59,437
6	Operating Grants & Transfers	97,947,500	(3,409,419)	94,538,081	94,536,336	1,745
7	Special Expenditure	9,609,000	4,383,091	13,992,091	10,004,625	3,987,466
	Total Operating Costs	384,700,910	(268,166)	384,432,744	390,802,548	(6,369,824)
	Capital Expenditure					
8	Construction	1,650,000	---	1,650,000	553,660	1,096,340
9	Purchases	960,000	---	960,000	147,234	812,766

SEG	Item	Budget Estimate	Appropriation Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation
		(\$)	(\$)	(\$)	(\$)	(\$)
10	Grants & Transfers	10,507,100	---	10,507,100	3,434,552	7,072,548
	Total Capital Expenditure	13,117,100	---	13,117,100	4,135,446	8,981,654
13	Value Added Tax	3,831,300	268,166	4,099,466	3,437,179	662,287
	TOTAL EXPENDITURE	401,649,310	---	401,649,310	398,375,173	3,274,137

21.4 Statement of Losses

There was a loss of \$34,847.36 reported for the Ministry in 2015.

Items worth \$17,100 were lost due to theft while items worth of \$81,142 were written off following conduct of board of survey for the year ended 31 December 2015.

Moreover, general ledger balance of (\$49,940.49) was written off as approved by Ministry of Finance.

PART B: AUDIT FINDINGS

21.5 Stale Cheques appearing in Un-presented cheque listing

The Accounting Head must make all attempts to issue stop notices for all cheques that have remained un-presented for more than 6 months.¹ Stale cheques (those which are at least 6 months old) must be reviewed each month to determine the need for a replacement cheque. Where a replacement cheque is not required, action should be taken to clear it.²

Review of the Ministry's un-presented cheque listing revealed that the stale cheques worth \$153,216 were still appearing in the un-presented cheque listing as at 31/12/15. Refer to Appendix 21.1 for details. As a result, cash book balance at year end has been overstated.

Such finding indicates breach of Finance Instructions section 33 (2) & (3).

Recommendation

Internal Control procedures such as review of bank reconciliations by supervisors in the Accounts Section should be strengthened to avoid such anomaly.

Management comments

As noted by audit the stale cheque listed in the audited report was to be cleared on the JV 253/12/15 – 200066 covering transaction from Jan to May. This JV was prepared on 12/02/2016 back dated to December 2015 Ministry of Finance was handling the drawings reconciliation and the JV was to be punched by MOF. The Ministry will ensure compliance in future and also monitor any entries done by FMIS.

¹ Finance Instruction Section 33, subsection 2

² Finance Instruction Section 33, subsection 3

21.6 Write Off

Subject to this or any other Act, the Minister of Finance may write off losses in respect of public money, state assets and agency assets.³

The Finance Instructions may require each budget sector agency:

- (a) To undertake appropriate recovery action for losses;
- (b) To maintain a register of losses containing the details required to be recorded by the Finance Instructions; and
- (c) To include details about losses and recovery action in the audited financial statements to be included in the agency's annual report.⁴

The audit noted that the Ministry of Finance approved the following write-off to the Ministry's general ledger balance for the year ended 31/12/15. Refer Table 21.3 below for details.

Table 21.3: Details of write-off approved by Ministry of Finance

General Ledger Account	Description	Amount (\$)
1-21101-21999-560628	PD PAYE	(49,940.49)

The write-off indicates lack of proper review, monitoring and supervision of reconciliations prepared by the Ministry.

Recommendations

The Ministry should ensure that:

- **Monthly reconciliations are properly carried out and reconciled to the FMIS records. Any variances should be investigated and rectified in a timely manner.**
- **Internal controls relating to reconciliations, specifically supervisory checks, should be strengthened.**

Management Comments

Ministry would like to inform Audit that the write off was for the previous years. These were the debits that were sitting in respective Operating Trust Allocations and were transferred to SAG 560600 in order for the Funding Process to commence in your Trust allocations.

21.7 Understatement of Expenditure in the Financial Statements

The Accounting Head or Account Supervisor must not certify a payment as correct unless they are satisfied that the expenditure account it is charged to is correct and sufficient uncommitted funds are available for payment of the account.⁵

³Financial Management Act 2004 – section 34(1)(a)

⁴Financial Management Act 2004 – section 35

⁵ Ministry of Education Finance Manual 2013 Para 2.8.4

The audit noted that the expenditure totalling \$1,171,464.53 incurred in 2015 was not included in the Ministry's Agency Financial Statements for the year ended 31/12/2015. The expenditure was posted to the Prepaid Expenses accounts in the Revolving Fund Account (RFA) general ledger as at 31/12/15⁶.

Discussions revealed that the amount of \$1,171,464.53 was the balance which Ministry could not clear from RFA due to insufficient funding. The expenditure related to examination expenses and the given budget was not sufficient to cater for these expenses, therefore the Ministry used the RFA. As a result, the Ministry's expenditure for 2015 was understated by \$1,171,464.53.

The RFA was subsequently cleared by charging the expenses against the 2016 budget.

Recommendation

The Ministry must ensure that expenditures for the year are charged against the Budget Estimates for the year.

Ministry's Comments

Audit is noted. Ministry will ensure compliance in future. Ministry would also like to highlight that exams were implemented in 2015 but these expenses were not budgeted for in that financial year. Only \$300,000 was given for printing of exam papers in 2015 whereas \$1.6m was given in 2016, therefore Ministry had to use RFA to cater for these expenditures. Since this was one of the Government's initiatives, Ministry had to go forward with the printing of the exam papers. Ministry would also like to highlight that \$200,814.17 was brought forward from 2014 and \$574,006.80 was the balance for 2015 which accumulates to \$1,171,464.53.

21.8 Over Expenditure

Each year, the Appropriation Act and Budget Estimates set out details of the appropriations that Cabinet approves for spending by each agency. No officer may incur expenditure, which results in the agency's appropriation being exceeded without the authorisation of the Ministry of Finance, pending approval by Cabinet.⁷

The audit noted that for the past five years, the Ministry has over spent the funds allocated for Established Staff (SEG 1) and Government Wage Earners (SEG 2) in the Budget Estimates. Refer to the Table 21.4 for details.

Table 21.4: Over – Expenditure in SEG 1 & SEG 2 for Past 5 Years

Description	Financial Year	Revised Budget (\$)	Actual (\$)	Over-Expenditure (\$)	Over-Expenditure (%)
Established Staff	2015	259,341,004	267,580,510	8,239,506	3
Government Wage Earners		2,493,300	4,673,078	2,179,778	46
Established Staff	2014	245,494,488	255,225,192	9,730,704	4
Government Wage Earners		2,400,804	2,880,587	479,783	17
Established Staff	2013	201,464,402	214,024,425	12,560,023	6
Government Wage Earners		2,050,106	2,508,682	458,576	18
Established Staff	2012	195,769,268	210,730,757	14,961,489	7
Government Wage Earners		1,882,664	2,157,366	274,702	13
Established Staff		194,247,546	198,244,861	3,997,315	2

⁶Allocation 1-21101-21999-570101

⁷ Finance Instructions 2010 – Section 7

Description	Financial Year	Revised Budget (\$)	Actual (\$)	Over-Expenditure (\$)	Over-Expenditure (%)
Government Wage Earners	2011	1,832,409	1,659,565	172,844	10

Incurring expenditures in excess of the budgetary allocation indicates poor budgeting and financial management.

Recommendations

The Ministry should ensure that:

- **proper planning and financial management practises are employed to avoid over expenditures; and**
- **going forward, the budget preparation process is improved so that all planned expenditures are taken into account.**

Ministry's Comments

Audit is noted. Ministry would like to inform Audit that the over expenditures are due to the payment of allowances such as the location allowance. As per the General Orders, it is Ministry's commitment to pay the location allowance and the budget given for location allowance for 2015 was not sufficient to cater for the allowances. The budget for 2015 was \$600,000 whereas for 2016 Ministry was given a budget of \$5.3m to cater for the same expenditure. Moreover, the budget for 2015 was insufficient to meet the expenditure and Ministry had incurred over - expenditure due to these allowances.

21.9 No Board of Survey for Drawings Account

Permanent Secretaries/Heads of Departments and Ministries are to ensure that an annual board of survey on drawings account cheques is completed in compliance with FI 2010 Section 31 (5).^[1]

The audit noted that the Ministry failed to carry out Board of Survey on drawings account cheques as at 31/12/15. The total unrepresented cheques recorded in the drawings account reconciliation was \$4,027,440 as at 31/12/15.

The above findings indicate non-compliance to Finance Circular 14/2015 (5.31) to ensure the correctness of unrepresented cheque listings.

Recommendation

The Ministry should ensure that Board of Survey on drawings account cheques is carried out at the end of the year.

Ministry's Comments

Audit is noted. Ministry will ensure compliance in future.

^[1] Finance Circular 14/2015 Para 5.31

21.10 Loss of Taxpayer's Funds

An Annual Losses statement shall be prepared by the Senior Accounts Officer, Operations for inclusion in the Agency's Annual Financial Statement as and when required.⁸ The Losses statement shall provide information on losses written off during the financial year and the status of recoveries of losses.⁹

A surcharge must be imposed on an officer who is directly or indirectly responsible for –

- (a) expenditure which has not been properly authorised in accordance with the law;
- (b) the destruction, damage, theft or other loss of property; or
- (c) the loss of money, including public money, other money and trust money¹⁰;

It was noted that monies totalling \$34,847.36 were reported to be lost by the Ministry as at 31/12/15. Refer to Table 21.5 for details of losses and recovery measures put into place.

Table 21.5: Loss of Money Pending Decision for Recovery

Station	Amount (\$)	Recovery Status
Cash Cheque – Test Section	990.00	Loss incurred could not be recovered as the Officer suspected eventually passed away
Cash – QVS	2,220.00	Total loss incurred amounted to \$6,415.00, from which \$4,195.00 has been recovered. The balance of \$2,220 was yet to be recovered.
Cash – RKS	11,990.00	Ministry is yet to implement decision whether recovery should be made or not.
Cash – NHS	18,142.20	
Cash – TCF Nabua	81.00	
Cash Cheque – Accounts Section	1,424.16	
TOTAL	34,847.36	

In addition, the Ministry disclosed amounts totalling \$17,100 in the Statement of Losses as at 31/12/15 losses (other than money) for which the Ministry is yet to determine whether recovery should be made or not. Details are shown in Table 21.6 below.

Table 21.6: Losses other than money

Item	Value of item (\$)	Recovery Status
3 x Laptops – Information Technology	6,633	Ministry is yet to determine whether recovery should be made or not.
2 x Laptops – Technical College of Fiji, Nabua	3,798	
Panasonic Cameras – Technical College of Fiji, Nabua	1,273	
3 x Samsung Galaxy S5 Mobile – Headquarters	5,396	
Total	17,100	

Failure to instigate surcharge action for losses incurred will result in loss of public funds amounting to \$52,771.36 for the year ended 31/12/15.

⁸Ministry of Education Finance Manual 2013 Section 14.1.7

⁹ Ministry of Education Finance Manual 2013 Para 14.1.8

¹⁰Finance Instructions 2010 – Section 63(1)

Recommendations**The Ministry should:**

- ensure that proper internal controls are implemented to avoid loss of public funds;
- ensure that losses are recovered by instigating surcharging action against those that were in control of funds or items at the time of loss.

Ministry's Comments

Audit is noted. Ministry would like to inform Audit that the loss reports have been sent to MOF recovery team and Ministry will only initiate recovery once MOF provides the deduction authority. Ministry has also filled police reports and police is still investigating in some of the stated matters. Ministry will only initiate recovery once approval is granted by MOF.

21.11 Tender not Called for Procurement Exceeding \$50,000

A tender must be called for the procurement of goods, services or works valued at \$50,001 and more.¹¹

The Ministry failed to call for tenders even though the value of goods and services procured exceeded \$50,000. Refer to Table 21.7 below for details of goods and services procured.

Table 21.7: No Tender Called for Purchases of Goods and Services

Item Description	Cost (\$)
Construction of 12 fibre glass boat and supply of outboard engine	253,031.26

The finding indicated that the Ministry did not follow the proper procurement process when procuring goods and services. Hence the items may not have been procured from the most economical source.

Recommendations

The Ministry should ensure that proper procurement procedures are followed at all times.

Ministry's Comments

Audit is noted. The procurement of the boats did not occur at the same time due to the timing of the requests for boats coming in. For this reason, it was sufficient to procure the boats on a 3 quote basis. On the other hand Ministry has gone through the tender process for 2016 and the tender documents are also available with the Ministry for verification.

21.12 Misposting of VAT

The Accounts Officer, Senior Accounts Officer or Principal Accounts Officer must not certify a payment as correct unless they are satisfied that the expenditure account it is charged to is correct.¹² In addition, within 3 days of receiving the monthly general ledger reports from the Ministry of Finance, the Assistant Accounts Officer (Ledgers) shall reconcile the ledger balances to the general ledger

¹¹ Finance Circular 2012, Circular No : 9/2012

¹² Ministry of Education Finance Manual 2013, Section 2.8.4 (v)

reports and prepare a ledger reconciliation statement.¹³ Any errors or misallocations must be immediately adjusted by way of journal vouchers.¹⁴

Journal Vouchers shall be used to correct accounting errors and make other required transfers between accounts.¹⁵

Audit review of the expenditure revealed that the Ministry posted VAT inclusive expenditure into the FMIS General Ledger. The VAT expenditure was not charged. Refer to Table 21.8 below for details.

Table 21.8: Examples of VAT Unaccounted

Date	Description	Allocation	Cheque No.	Amount VIP (\$)	VAT (\$)
29/12/2015	Purchase of 305 desktops: Description Dell Optiplex 3020 SF	Establishment of 10 Technical Colleges 1215019101H070199	396557	556,625.00	72,603.26
	Purchase of 170 laptops: Description Dell Latitude 15 3000 series	Production of Texts and Materials 1215019101H070199	396555	321,300.00	41,908.70
	Purchase of 8 high end photocopier machines. Description: Konica Minolta Bizhub 554E	1215019101H070199	396547	127,760.03	16,664.35
21/12/2015	Purchase of 4200 reams of 640 x 900 packets 500 White offset Papers 80gsm ^[2]	12140391074059100	63657	299,460.00	39,060.00
TOTAL					\$170,236.31

The above finding indicates that expenditures have not been properly recorded in the correct expenditure accounts hence VAT allocation is understated by \$170,236.31 while the expenditure allocation is overstated by the same amount.

Recommendations

The Ministry should adjust the expenses to the correct expenditure allocations.

Ministry's Comments

Audit is noted. Ministry will make the necessary adjustments and ensure expenses are accurately recorded.

21.13 Outstanding Retirement of Accountable Advance

Travelling advance must be recouped within 7 days of the completion of travel by submission of vouchers with documents to support the claim.¹⁶ Where a travelling advance has not been fully expended, it must be repaid to the agency within 7 days of the completion of travel.¹⁷

Where a travelling advance is not cleared with 7 working days of the completion of travel, recovery must be made from the concerned officer's salary within 6 fortnights.¹⁸

¹³ Ministry of Education Finance Manual 2013 Section 16.3.3

¹⁴ Ministry of Education Finance Manual 2013 Section 16.3.4

¹⁵ Ministry of Education Finance Manual 2013 Section 16.1.1

^[2]gsm is grams per square meter

¹⁶ Finance Instruction 2010 Section 44 (3)

¹⁷ Finance Instruction 2010 Section 44 (4)

¹⁸ Finance Instruction 2010 Section 44 (5)

The payment voucher shall include a signed statement from the Accounting Head requesting the travelling officer to submit an acquittal together with supporting documents within seven days after returning from travel. The travel advance shall be charged to the advances account until cleared through submission of the acquittals.¹⁹

The audit noted that accountable advances were not retired within 7 days of the completion of travel by the respective officer's. It was also noted that as at 30/11/15, accountable advances totaling \$881,459.43 were yet to be retired. The aging of the outstanding accountable advances indicates that \$837,810.16 or 95% of the advances were outstanding for more than 30 days. Refer to Table 21.9 for details.

Table 21.9: Aging of Accountable Advances as at 30 November 2015

Aging number of Days	30 Days (\$)	60 Days (\$)	90 Days (\$)	120 Days + (\$)	Total (\$)
Accountable Advance	43,649.27	5,481.00	826.62	831,502.54	881,459.43

In addition the audit review of the advance account reconciliation as at 31/11/15 revealed that numerous travel advances were not being fully accounted for upon the retirement of advance by the respective officers. Refer to Table 21.10 for details.

Table 21.10: Details of Unaccounted Advances

EDP Number	Reconciliation Date	Amount Advanced (\$)	Amount Acquitted (\$)	Unaccounted Advance (\$)
69795	31/01/15	4,000.00	200.00	3,800.00
54419	28/02/15	14,087.00	10,000.00	4,087.00
43796	28/02/15	1,000.00	100.00	900.00
56057	28/02/15	806.00	1.00	805.00
69795	28/02/15	3,900.00	190.00	3,710.00
59172	28/02/15	267.00	222.85	44.15
42067	31/03/15	4,000.00	1,730.00	2,270.00
85527	31/03/15	3,780.00	546.10	3,233.90
59698	30/04/15	30,947.00	8,232.55	22,714.45
90232	30/04/15	36,314.00	14,764.90	21,549.10
92823	30/04/15	2,190.00	424.40	1,765.60
81512	30/04/15	564.00	84.00	480.00
94750	30/04/15	204.00	36.00	168.00
92575	31/05/15	6,220.00	6,219.15	0.85
UNDP - Prpp	31/05/15	34,889.00	3,181.00	31,708.00
JV65/05/2015	31/05/15	31,893.00	23,887.20	8,005.80
90194	31/05/15	5,436.00	2,519.10	2,916.90
80252	30/06/15	13,875.60	2,690.05	11,185.55
53811	30/09/15	300.00	80.20	219.80
91402	30/11/15	3,800.00	22.00	3,778.00
Total				123,342.10

The above finding indicates lack of oversight function resulting in accountable advances not being retired within stipulated timeframe and full amounts not being retired by responsible officers. It also reflects complete disregard of finance regulations and weaknesses in the internal control.

¹⁹ Ministry of Education Finance Manual 2013 – Section 10.1.9
Ministry of Education, National Heritage, Culture & Arts

Failure by the Ministry to effectively manage their advances increases the risk of write off of advances.

Recommendations

The Ministry should:

- **improve the management of accountable advances to ensure that officers fully account for taxpayers' funds disbursed as advances;**
- **ensure that all advances are retired within seven days of completion of travel;**
- **conduct an investigation into the unaccounted advances as at 31/12/15; and**
- **commence salary deductions for officers with long outstanding accountable advances.**

Management Comments

Audit is noted. Ministry is in the process of reconciling 2015 outstanding advances. All acquittals have been identified and we are currently reconciling the 2015 outstanding advances. The outstanding accountable advance balance for 2015 has decreased to \$244,960.08. Ministry will ensure that salary deduction will be initiated to recover the outstanding advances from the respective staff.

As of 2016 Ministry has improved on its processes and the advances are strictly monitored and cleared as per the instruction in the Finance Manual, 2013.

21.14 Under-utilisation of Capital Expenditure budget

All funds allocated under the approved budget shall be utilized during the year as the authority for the expenses lapses at the end of the financial year in which it was approved.

The Ministry was allocated a total of \$13,117,100 under Capital Expenditure in 2015 for various capital works to be undertaken by the Ministry.

Audit noted that the Ministry only utilized \$4,123,809.85 or 31.44% of the total revised budget allocated for Capital Expenditure for the year 2015; a sum of \$8,993,290.15 or 68.56% remained unutilized at year end. Refer to Table 21.11 for examples of the projects for which funds remained unutilized as at 31 December 2015.

Table 21.11: Examples of Projects for Which Funds Remained Unutilized As At 31 December 2015

Description	SEG	Original (\$)	Actuals (\$)	Percentage Completed (%)
Maintenance and Upgrading	Capital Construction	1,500,000.00	396,336.77	26.42
One Learning Device Per Child - OLPC	Capital Purchase	800,000.00	0	0.00
Fiji Museum Extension	Capital Grants and Transfers	350,000.00	127,298.42	36.37
Sigatoka Methodist College	Capital Grants and Transfers	2,000,000.00	18,998.00	0.95
Nailou Infant School	Capital Grants and Transfers	118,333.00	44,246.38	37.39
Levuka World Heritage Upgrading	Capital Grants and Transfers	295,000.00	54,692.12	18.54
New Bau Central College	Capital Grants and Transfers	2,666,285.00	438,752.97	16.46

Description	SEG	Original (\$)	Actuals (\$)	Percentage Completed (%)
School Heritage Sites	Capital Grants and Transfers	423,500.00	0	0.00
Establishment Of Nakorotubu Secondary School	Capital Grants and Transfers	350,000.00	12,270.00	3.51

The non-utilization of the funds allocated for capital expenditure indicates poor project planning on the part of the Ministry. As result the intended benefits from the capital projects could not be realized.

Recommendation

The Ministry should ensure that proper planning is conducted for the utilisation of capital expenditure budget so that funds allocated are fully utilised for its intended purpose.

Management Comments

The Ministry was very much optimistic in the full implementation of ALL Capital Works. The process and the contribution of other stakeholders in the implementation of the projects contributed a lot in the delay and failure to actually start the construction works on the ground.

21.15 No Reconciliation for the Supply of Free Milk

Each agency must have in place a cost effective system of internal controls which –

- (a) safeguards money and property against loss;
- (b) avoids or detects accounting errors; and
- (c) avoids unfavorable audit reports.

The Accounting Head of an agency is responsible to the Permanent Secretary for the effective design and operation of internal controls across the agency.²⁰

The Ministry paid a total of \$2,401,167.49 for the supply and distribution of free milk to schools in 2015.

The audit noted that the respective schools failed to submit the delivery dockets to the Ministry confirming the quantity of milk supplied by the supplier. As a result, the Ministry was not able to carry out regular reconciliation to confirm the accuracy of quantity of milk received by the schools against the quantity invoiced by the supplier for payment.

In the absence of proper reconciliations being carried, there is a high risk of payment for milk which was not supplied.

Recommendations

The Ministry should require all schools to submit delivery dockets to allow it to carry out regular reconciliation for the quantity of milk supplied and quantity invoiced for payment. Alternatively, advise the supplier to submit copy of signed delivery docket with invoice for payment.

²⁰ Financial Instruction 2010, Part 10, Section 59

Management Comments

In the beginning it was agreed that as deliveries were made either directly to schools or drop-off points the delivery dockets would be signed by the Head teachers of the schools or at drop-off points and these were to be attached to the invoices when submitted for payments.

The comments from OAG are noted and Ministry will ensure that proper reconciliations are done by the team this year.

21.16 Non Payment of Quarters Rent

Government Officers occupying Government Quarters or government rented accommodation shall pay rent at the rate of 8% of their basic annual salary across the board.²¹

The audit noted the occupants of the government quarters at a Government Secondary Schools have failed to pay rent from the date the quarters have been occupied. As at 31/12/15, a total of \$72,126.20 was outstanding. Refer to Table 21.12 for details.

Table 21.12: Rent outstanding from occupants of government quarters

TPF/EDP	Date of Occupancy	Pay dates	Rent (\$)
83914	Jan-13	01/01/13 - 31/12/15	4,136.14
81690	May-13	01/05/13 - 31/12/15	3,712.02
69157	May-03	01/05/03 - 31/12/15	20,314.58
94009	Aug-12	01/08/12 - 31/12/15	2,784.74
44325	Jun-11	01/06/11 - 31/12/15	14,109.13
85638	May-13	01/05/13 - 31/12/15	2,594.83
55210	Jun-97	01/01/07 - 31/12/15	21,532.24
85033	Jan-14	01/01/14 - 31/12/15	2,942.52
Total			72,126.20

The anomaly reflects ineffective monitoring of rental payment for government quarters resulting in outstanding revenue totalling \$72,126.20.

Recommendations

The Ministry should ensure that:

- **the occupants of the government quarters pay rent as stipulated in the PSC Circular 79/2011; and**
- **immediate action is taken to recover outstanding rent from the respective occupants of the government quarters.**

Management Comments

Audit is noted. Ministry will further investigate on this and salary deductions will be initiated for staffs that have not paid the rent till date.

²¹ PSC Circular 79/2011 Para 6.8

21.17 Failure to Submit Audited Accounts – Cultural Agencies

The recipient of the Grant Assistance shall prepare an acquittal report. The acquittal report shall provide the following information:

- details of grant money expended and unexpended;
- grant objectives and targets achieved; and
- financial statement (audited if practicable) for grants of \$20,000 or more²².

The Ministry provides grants to Fiji Museum and Fiji Arts Council. The grants provided to each of these agencies are in excess of \$20,000.

The audit noted that the last audited accounts submitted by Fiji Museum and Fiji Arts Council were for years 2007 and 2003, respectively. However, the Ministry continued to provide annual operating grants to the two agencies. Refer to the Table 21.13 for details of grant paid to the two agencies for the period 2010-2015.

Table 21.13: Grants disbursed to Cultural Agencies

Agency	Grants Provided Despite Accounts Unaudited			
	Figures not Provided	2010 - 2014	2015	Total Grant (2010-2015) (\$)
Fiji Museum	2008-2009	1,474,955.50	330,000	1,804,955.50
Fiji Arts Council	2004-2009	1,247,971.74	200,000	1,447,971.74

In the absence of audited financial statements or acquittals report, the Ministry cannot substantiate whether grants were used for the purpose it was given. Hence there is considerable risk that grants paid may not have been properly used by the recipient agencies.

Recommendations

The Ministry should:

- ensure that all grant recipients comply with the terms and conditions of the grant agreement;
- ensure that all grant recipients receiving more than \$20,000 grant submit audited annual accounts to the Ministry; and
- take appropriate action against grant recipients who have not submitted the audited annual accounts.

Management Comments

1.0 Agency Specific measures to address the Auditing of Accounts

1.1 The Department of Heritage and Arts has been working in close collaboration with its Agencies under query, the Fiji Museum and the Fiji Arts Council on the need for the Agencies to update their accounts so that Audit could be concluded and updated. The following actions have been undertaken by the Department and the respective agencies thus far:

²² Ministry of Education Finance Manual 2013 Section 3.5.1

(a) Fiji Museum

The Department of Heritage and Arts provided financial assistance to the Fiji Museum in 2013 to update its accounts. The Fiji Museum has therefore started on the process and has engaged Ernst and Young Company for auditing. To date audit has been done for 2006 to 2009 accounts and they are currently updating 2010 to 2012 accounts for auditing. Parts of their books are currently with FICAC as investigation against the former Director is still under way. This process will continue until auditing of Fiji Museum accounts is updated.

(b) Fiji Arts Council

The Fiji Arts Council account was last audited in 2003. Several attempts have been made by FAC and the Auditor General's office to address the issue but no in-road progress have been made till to date. The latest correspondence with Auditor General was in December 2015 when FAC was advised to update its account before audit is undertaken. The Department in consultation with the Fiji Arts Council has taken the matter seriously now and has treated the updating of the accounts as a special project with financial support from the Department. A team has been mobilized comprising of 2 project staff to commence updating the FAC account as from March 2016. This project will be monitored by the Department until all FAC accounts are updated so that auditing could commence as soon as possible. FAC is understaffed therefore FAC have to be treated as a special project and is being targeted to be completed by the end of 2016. The FAC organized a joint meeting with the Department and Auditor General.

2.0 General Measures to facilitate efficient auditing for Agencies

2.1 Meanwhile, in the interim, the Ministry through the Department has implemented the following stringent measures to validate that grant received by our flagship agencies are used for the purpose it was given including pending auditing of their books:

- (a) The Department continues to work with its agencies to improve reporting systems. All our agencies have been directed to submit copies of all receipts, payment vouchers and purchases made when submitting their quarterly reports. Proper quarterly acquittals of all grant funding expended with progressive reports on all activities undertaken as aligned to the outputs specifically referenced to in the Ministry for Education, Heritage and Arts Annual Corporate Plan, and the Department of Heritage and Arts Annual Business Plan, and in the organizations Strategic Plan. It's mandatory that all agencies submit both acquittals and progressive reports for the previous quarter before the next quarters grant is released. This process has been undertaken since 2014 till to date.*
- (b) In addition the Department has further strengthen its coordination and monitoring of its agencies performance so that it is output and result based through organizing monthly Interagency meeting in 2015 where reporting on progress are made based on performance criteria scheduled in the Memorandum of Agreement signed at the beginning of each financial year between the agencies and the government.*
- (c) Furthermore, quarterly progressive reports are assessed and quantified to ascertain achievement against annual targets on key performance indicators derived from the performance criteria scheduled in the signed MOA so as to substantiate that public fund is expended in its purposed manner.*
- (d) Despite undertaking all these monitoring measures, the Department has and continues to stress strongly that auditing of the books is a necessity that must be pursued at all costs. The Department continues to show its commitment and even going to the extent of providing financial assistance to meet audit fees for its flagship agencies if the need arises.*

3.0 The recommendation of the Auditor General is noted.

21.18 Tenders not called for Maintenance and Upgrading of Works

The proper management of expenditure is fundamental to ensuring value-for-money in delivering services to the community. As well, having cost-effective internal controls within the purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.²³

A tender must be called for the procurement of goods, services or works valued at \$50,001 and more.²⁴

The management of a Government Secondary School engaged the services of a construction company to undertake the general maintenance and upgrading works. Refer to Table 21.14 for details of the work to be undertaken by the contractor.

Table 21.14: Details of Contracts

Contract	Project	Scope of Works	Start Date	End Date	Amount (\$)
1	Maintenance Work for Administration Building	Roof Works, Eaves and Batten, Gutters and Down Pipes Plumbing Work, General Minor Repair, Ablution Block (Rear)	07/07/15	21/08/15	49,990
2	Maintenance Work for Building 1 and 2	Roof Works, Eaves and Batten, Gutters and Down Pipes Plumbing Work, General Minor Repair	08/06/15	15/07/15	42,350
TOTAL					92,340

An audit review into the maintenance works revealed the following:

- The School deliberately split the contract into two in order to avoid the tender process. The scope of work for both the contract agreement is the same and the duration of the work for both contracts was almost continuous. In addition, the School failed to obtain competitive quotations for the above maintenance and upgrading works.
- A total of \$87,340 or 95% of the contract sum was paid to the Contractor as at 15/09/15. The payments were made based on the directive of the Building Supervisor at the Ministry of Education Asset Management Unit. Refer to Table 21.15 for details of payment.

Table 21.15: Payments made to the Contractor as at 15/9/2015

Date	Cheque Number	Amount (\$)
04/06/15	334	21,175
01/07/15	353	24,995
31/07/15	369	16,940
03/09/15	243	4,235
15/09/15	412	19,995

However, site inspection carried out by audit on 11/12/15; on contractual works revealed that the Contractor did not complete most of the maintenance and upgrading works. The Contractor was yet to complete the repair works on the roof, works on eaves batten, repairing of gutters and down pipes. The completion of the project was delayed by four months.

²³Ministry of Education Finance Manual 2013 – Part 2

²⁴ Finance Circular 2012, Circular No : 9/2012

Refer to the pictures for illustration on incomplete work.



Figure 21.1 Gutters and Ceiling not Repaired



Figure 21.2 Walkway not repaired



Figure 21.3 Repair on roof not done



Figure 21.4 Roof of the Library not repaired

- No evidence existed to indicate that the School Principal provided weekly reports on the progress of the maintenance and upgrading works to the Director Asset Management Unit. In addition, there was no evidence to indicate that the Building Supervisor at AMU carried out any site inspection of the progress of maintenance and upgrading works. Thus the directive given by the building supervisor to make progressive payments is highly questionable as this was made without prior verification of the progress of works carried out.

The above findings indicated that the Ministry/School did not follow proper procurement process when engaging the Contractor for the maintenance and upgrading works. Construction works were not properly supervised and certified prior to payment. As a result, completion of project works was considerably delayed.

Recommendations

- **The School should ensure that:**
 - **proper procurement procedures are followed at all times; and**
 - **weekly reports detailing progress of such all capital works are communicated to the Director AMU.**

- **The Ministry should:**
 - **ensure that all capital works are thoroughly monitored and payments are only released upon successful completion of the works by the contractors; and**
 - **consider providing project management training to School Heads responsible for project management.**

School and Management Comments

Schools Comments

The school had little control of this contract work as it was the arrangement of the Minister of Education and the AMU using the school FEG. The school had to succumb to this directive to sign the contract in which the contractor was to do the maintenance of the School Block and adjoining buildings excluding the two 1x2 Classroom blocks and the Library.

At the completion of the contract work, the school decided to hire its own contract work at a much cheaper prize and worked on the two 1x2 classroom blocks and the Library using the school Handyman and selected labourers from the nearby villages. The incomplete work indicated in the illustrations is the part done by the school which they manage to fully complete when appropriate materials arrived with very minimal cost. The Officer from the AMU regularly visited the school and took pictures of the maintenance work progress.

Ministry's Comments

The project was initiated by the former Assistant Minister and monitored by the Ministry through AMU Building Supervisor for proper work standard and release of payments to the contractor.

The funds for this project come from the school grants and payments were done by the School Bursar with the approval of the School Principal.

The work was done in two phases based on the urgency and priority on the ground.

21.19 Overdrawn Caution Trust Fund Account

Payments from Caution Fee Trust Fund shall comprise of refund to students, purchase of Library text books, equipment's for schools and maintenance of furniture and equipment. An approval has to be obtained from the Permanent Secretary for Education for any other payment made from Caution Fee Trust Fund account²⁵.

Trust Fund comprises monies, which are not the property of the state and not utilized for the purpose of government expenditure. In addition, trust money is to be maintained separately from public money and other money, and by convention should always have credit balances. Thus, the trust fund accounts should not at any time, overdrawn.²⁶

Each student enrolled in a Government Secondary School was levied \$20.00 per school year which was kept under trust for the duration of the student's enrolment in the school. The school would deduct the cost of damages to the library text books, furniture and equipment caused by the negligence of the students. The balance of the funds would be refunded to the students.²⁷

²⁵ Rules and Regulations for Caution Trust Fund Account

²⁶ Section 25 (1) of the Financial Management Act

²⁷ Effective from 2015 with the Introduction of Free Education Grant, this arrangement has ceased.

The audit noted that the Caution Trust Fund account of a government school was closed by the Bank on 02/06/15 due to insufficient funds. As a result the School failed to refund the student leaving the school at the end of 2014 and 2015 school year. In addition, the audit noted that the School does not have any record to substantiate the amount owed to the students enrolled before 2014.

According to the School Principal, the students have been continuously requesting for the refund. However, due to insufficient funds, the School has been unable to provide refunds to the students.

Furthermore, the audit noted that the School also made payments outside the trust fund rules and regulation without the approval of the Permanent Secretary for Education. Refer to Table 21.16 below for details.

Table 21.16 Payments made outside the Caution Trust Fund Account requirements

Date	Cheque Number	Details	Amount (\$)
17/01/14	5781	Payment for Phone bill	40.75
30/01/14	5785	Payment for School Magazine	300.00
11/03/14	5778	Payment for Phone bill	41.87
28/03/14	5801	Payment for Cutting keys-Principals draw & travel	56.40
09/04/14	5804	Payment for Newspaper Subscription	358.00
17/04/14	5807	Payment for Cheer leaders	400.00
17/04/14	5809	Payment for Cheer leaders	360.00
17/04/14	5808	Payment for cutting trees	200.00
TOTAL			1,757.02

The above finding indicates poor management of trust funds by the School.

Recommendations

- **The School should ensure that it complies with the rules and regulation of the Trust Fund Account.**
- **The Ministry should investigate the withdrawal of cash from the Trust Funds Account and take appropriate action.**

School and Ministry's Comments

The Principal and the Bursar during that period 17/1/14 to 17/4/14 has retired and been transferred to QVS accordingly.

Ministry would like to inform Audit that further investigations will be done on this and necessary actions will be taken by the Ministry.

21.20 Payment of Board of Governors Allowances

Free Education Grant shall be used solely for the purpose of facilitating learning and teaching in the school²⁸

The audit noted that the Board of Governors for a Government School were paid allowances totaling \$10,190 for managing the operation of the schools which was paid from the Free Education Grant. Refer to Table 21.17 below for details:

Table 21.17: Payment of Board of Governors Allowances

Date	Committee	Description	Cheque Number	Amount (\$)
23/01/15	BOG Chairman	Travelling Allowance	000637	300.00
23/01/15	BOG Treasurer	Travelling Allowance	000638	300.00
23/01/15	BOG Secretary	Travelling Allowance	000639	300.00
06/02/15	BOG Treasurer	Travelling allowance	000666	120.00
06/02/15	BOG Secretary	Travelling allowance	000667	240.00
06/02/15	BOG Chairman	Travelling allowance	000668	120.00
13/02/15	BOG Chairman	Travelling allowance	000677	90.00
13/02/15	BOG Secretary	Travelling allowance	000678	150.00
13/02/15	BOG Treasurer	Travelling allowance	000679	60.00
20/02/15	BOG Secretary	Travelling allowance	000691	150.00
20/02/15	BOG Chairman	Travelling allowance	000692	90.00
20/02/15	BOG Treasurer	Travelling allowance	000693	60.00
10/03/15	Board Chairman,Secretary,Treasurer	Travelling Allowance	000718	450.00
20/03/15	BOG Chairman	Travelling Allowance	000735	240.00
20/03/15	BOG Secretary	Travelling Allowance	000736	240.00
10/04/15	BOG Chairman	Travelling allowance	000757	270.00
10/04/15	BOG Treasurer	Travelling allowance	000758	180.00
10/04/15	BOG Secretary	Travelling allowance	000759	270.00
17/04/15	BOG Secretary	Travelling allowance	000768	450.00
17/04/15	BOG Treasurer	Travelling allowance	000769	150.00
17/04/15	BOG Chairman	Travelling allowance	000770	450.00
05/05/15	BOG Secretary	Travelling Allowance	000790	300.00
05/05/15	BOG Chairman	Travelling Allowance	000791	300.00
05/05/15	BOG Treasurer	Travelling Allowance	000792	210.00
13/05/15	BOG Treasurer	Travelling Allowance	000803	180.00
15/05/15	BOG Treasurer	Travelling Allowance	000816	240.00
15/05/15	BOG Secretary	Travelling Allowance	000817	240.00
25/05/15	BOG Secretary	Travelling allowance	000829	150.00
27/05/15	BOG Chairman	Travelling Allowance	000834	180.00
05/06/15	BOG Secretary	Travelling allowance	000861	420.00
09/06/15	BOG Chairman	Travelling allowance	000866	180.00
12/06/15	BOG Secretary	Travelling allowance	000877	150.00
19/06/15	BOG Secretary	Travelling allowance	000894	150.00
19/06/15	BOG Chairman	Travelling allowance	000895	150.00
03/07/15	BOG Secretary	Travelling Allowance	000923	150.00
09/07/15	BOG Chairman	Travelling Allowance	000941	150.00
09/07/15	BOG Secretary	Travelling Allowance	000943	150.00
17/07/15	BOG Secretary	Travelling Allowance	000959	150.00
17/07/15	BOG Chairman	Travelling Allowance	000960	150.00

²⁸ Financial Management in School section 5.4.2

Date	Committee	Description	Cheque Number	Amount (\$)
24/07/15	BOG Secretary	Travelling Allowance	000968	150.00
24/07/15	BOG Secretary	Travelling Allowance	000969	150.00
31/07/15	BOG Secretary	Travelling Allowance	000979	180.00
31/07/15	BOG Chairman	Travelling Allowance	000980	240.00
31/07/15	BOG Treasurer	Travelling Allowance	000981	240.00
14/08/15	BOG Treasurer	Travelling allowance	001001	120.00
14/08/15	BOG Secretary	Travelling allowance	001002	120.00
14/08/15	BOG Secretary	Travelling allowance	001003	120.00
14/08/15	BOG Treasurer	Travelling allowance	001004	120.00
25/08/15	BOG Chairman	Travelling allowance	001008	180.00
25/08/15	BOG Secretary	Travelling allowance	001009	90.00
25/05/15	BOG Secretary	Small works manager	000829	200.00
TOTAL				10,190.00

The 'School Financial Management Guideline' does not stipulate payment of management fees by schools to individuals managing the operation of schools. Hence the payment of allowances to the Board of Governors was unauthorized.

The finding shows that FEG was not utilized for the sole purpose of teaching and learning.

Recommendations

- **The School should ensure that FEG are used for the sole purpose of facilitating teaching and learning.**
- **The Ministry should take appropriate is action to ensure board allowances paid to the Board of Governors are recovered.**

School and Ministry's Comments

The BoG has been informed of the findings and their response is that the Payment and the Role of BoG as operators and not only advisors was agreed upon during the AGM and this was later endorsed by the MoE in 2014. This continued in 2015 and was further endorsed as a cost centre which was agreed upon in the 2015 AGM. These are documented in the minutes which were sent to the MoE. However the payments stopped in Sep 2015 when the Auditors from the Ministers office directed that it was wrong because it was not following the Financial Guideline.

Ministry wishes to inform Audit that Schools have been advised to utilize FEG for the sole purpose of teaching and learning and that all payment of allowances to Board of Governors has been stopped. Ministry will further look into the method of recoveries for the allowances paid to the Board.

21.21 Unsubstantiated Expenditure

Schools given Free Education Grants must adhere to the regulations set forth by Ministry of Education. The cash/financial log book and the six allocations files shall be kept at the school and made available to Ministry of Education Official for scrutiny during their visits.²⁹

²⁹Financial Management in Schools

The audit noted that payment vouchers for payments totaling \$68,289.78 made from the Free Education Grant in 2015 were missing, thus audit was not able to determine the authenticity of payments made. Refer to Table 21.18 for examples of missing payment vouchers.

Table 21.18: Examples of Missing Payment Vouchers³⁰

Cheque Number	Amount (\$)
0924	800.00
0926	320.00
01122	8,830.00
0986	2,960.36
01041	1,289.00
000815	6,597.00
001088	9,300.00
001104	4,900.00
001123	8,730.00
000984	1,650.00
000909	1,800.00
000855	1,800.00
000856	1,530.00
000874	2,250.00
000875	480.00
000931	1,800.00
000938	1,800.00
000957	2,250.00
000911	1,737.48
000949	1,716.23
001062	1,866.00
001070	2,953.71
000943	150.00
000959	150.00
000960	150.00
000968	150.00
000969	150.00
000979	180.00
TOTAL	\$68,289.78

There is a high risk of unauthorized payments arising from missing payment vouchers.

Recommendation

The School should ensure that proper accounting records are maintained. Efforts should be made by the School to locate the missing records.

School's Comments

When the Audit team visited the school the payment vouchers were available but they were yet to be placed in their correct files.

The Bursar is being told of the importance of keeping records updated at all times. All missing payment vouchers have been placed in the correct files except for the following:

³⁰ The payment details are extracted from the cheque book.

Dated 9/7 to 24/7 – These vouchers were picked up by the Auditors from the Minister’s office they visited the school in September 2015. They have yet to return the documents.

Dated 15/5 and 24/6 were not found.

21.22 Incomplete Capital Projects

The proper management of expenditure is fundamental to ensuring value-for-money in delivering services to the community. As well, having cost-effective internal controls within the purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.³¹

On 16/04/2015, a Memorandum of Agreement (MOA) was signed between a government school and a Contractor for the following scope of works:

1. to prepare and make a second playground for the school at the eastern end of the school with proper drainage and allowances for free flow of water during heavy rain;
2. transport top soil to school garden area for agriculture purposes.
3. to clear the area for a new building.

According to the MOA the Contractor was to carry out the works for free and would sell all excavated soapstone to recover the cost.

The audit noted that the contractor discontinued with the project after completing 20% of the agreed scope of work.

Our discussion with the School’s Head Teacher revealed that the contractor had to discontinue with the project as sufficient soapstone were not found to enable the contractor to recover the cost of carrying out the project. However, the audit found no evidence to indicate that the School was monitoring the quantity of soapstone excavated from the area before the contractor decided to discontinue with the project.

In addition, audit gathered that the Head Teacher obtained three quotations to complete the area for the new building and reengaged the same Contractor as they had quoted the lowest price of \$18,975 (VIP). Consequently, the school paid \$18,000 or 95% of the agreed cost. However, the contractor absconded without completing the project. Refer to the following pictures of incomplete work which was noted during our visit to the school on 23/12/15.





The above finding indicated lack of proper planning on the part of the school in carrying out the project. In addition, it indicates lack of proper monitoring on responsible supervising officers to ensure that the work is conducted within the requirements of the MOU.

Lack of proper planning and monitoring has led to wastage of public funds.

Recommendations

The Ministry should:

- **carry out further investigation into the arrangement the School had with the contractor which has resulted in the incomplete project and take appropriate action; and**
- **consider providing proper project management training to responsible staffs in the School.**

Management Comments

- *We agreed to undertake the project and designed the MoA under the guidance of AMU/MoE*
- *I strongly recommend legal action on the contractor for not keeping his end of the bargain.*

21.23 Anomalies in Maintenance and Upgrading Project

The proper management of expenditure is fundamental to ensuring value-for-money in delivering services to the community. As well, having cost-effective internal controls within the purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.³²

A tender must be called for the procurement of goods, services or works valued at \$50,001 and more³³

Audi noted that a government school engaged the services of a Company for maintenance and upgrading works. Refer to Table 21.19 for details of the work to be undertaken by the contractor.

Table 21.19: Details of Project Work

Contract	Project	Amount (\$)
1	Maintenance Work for Administration Building and Two Classroom	45,000

³²Ministry of Education Finance Manual 2013 – Part 2

³³ Finance Circular 2012, Circular No : 9/2012

Contract	Project	Amount (\$)
2	Physics Lab, Food and Nutrition Lab, one classroom and the store room	44,000
Total		89,000

The audit noted that the School deliberately split the contract into two in order to avoid the tender process. The date of payments to the contractor indicates that work for both the contract was carried out concurrently. Refer to Table 21.20 below for details of payments made for both the contract.

Table 21.20: Details of payment for both Project Works

Project Number	Payment Date	Project Name	Amount (\$)
1	14/08/15	Maintenance and Upgrading Works at the Administration Block and Two Classroom Building School	22,500
	26/08/15	Maintenance and Upgrading Works at the Administration Block and Two Classroom Building School	15,000
	17/09/15	Maintenance and Upgrading Works at the Administration Block and Two Classroom Building School	7,500
2	13/10/15	Maintenance and upgrading works at the Physics Lab, Food and Nutrition, one classroom and a store room	44,000

The School did not follow the proper procurement process when procuring goods and services for the maintenance and upgrading works at the school. Hence the services may not be provided from the best and most economical supplier.

Recommendations

- **The School should ensure that proper procurement procedures are followed at all time.**
- **The Ministry should review and strengthen the internal control procedures in the School.**

School and Ministry's Comments

Audit is noted

The contractor was selected by AMU for the upgrading of our Admin block, Physics Lab, Food and Nutrition Lab, one classroom and the store room and we were only advised via email to make payment once the work is complete. Completion of work is usually examined by an AMU officer before payment is made. This was under a blanket approval for all Government schools to be renovated.

APPENDIX 21.1: Stale Cheques

Stale Cheque	Date	Amount
19400	8-Jan-15	\$ 63.00
19401	8-Jan-15	\$ 81.00
1036931	8-Jan-15	\$ 81.00
19402	8-Jan-15	\$ 125.67
19403	8-Jan-15	\$ 127.00
19404	8-Jan-15	\$ 140.00
1036932	8-Jan-15	\$ 149.00
1036933	8-Jan-15	\$ 151.32
1036934	8-Jan-15	\$ 153.32
19405	8-Jan-15	\$ 190.00
1036935	8-Jan-15	\$ 213.90
1036936	8-Jan-15	\$ 224.02
19406	8-Jan-15	\$ 257.00
19407	8-Jan-15	\$ 374.00
1036937	8-Jan-15	\$ 376.48
1036938	8-Jan-15	\$ 390.00
1036939	8-Jan-15	\$ 470.00
19408	8-Jan-15	\$ 535.10
1036940	8-Jan-15	\$ 564.76
19409	8-Jan-15	\$ 674.83
19414	9-Jan-15	\$ 11.40
19417	9-Jan-15	\$ 12.00
19532	9-Jan-15	\$ 14.00
19533	9-Jan-15	\$ 15.00
19535	9-Jan-15	\$ 54.00
19536	9-Jan-15	\$ 112.00
19537	9-Jan-15	\$ 120.00
19538	9-Jan-15	\$ 201.60
19539	9-Jan-15	\$ 226.20
19540	9-Jan-15	\$ 227.90
19541	9-Jan-15	\$ 252.00
19542	9-Jan-15	\$ 322.40
19543	9-Jan-15	\$ 331.20
19544	9-Jan-15	\$ 334.40
19545	9-Jan-15	\$ 350.00
19546	9-Jan-15	\$ 361.60
19548	9-Jan-15	\$ 414.00
19549	9-Jan-15	\$ 430.00

Stale Cheque	Date	Amount
19550	9-Jan-15	\$ 460.80
19551	9-Jan-15	\$ 492.25
19552	9-Jan-15	\$ 534.40
19553	9-Jan-15	\$ 781.60
1037668	10-Jan-15	\$ 60.49
19601	10-Jan-15	\$ 96.00
19592	10-Jan-15	\$ 102.40
19578	10-Jan-15	\$ 112.80
19598	10-Jan-15	\$ 135.20
19591	10-Jan-15	\$ 149.00
19577	10-Jan-15	\$ 156.80
19573	10-Jan-15	\$ 158.40
1037669	10-Jan-15	\$ 162.15
19594	10-Jan-15	\$ 213.60
19586	10-Jan-15	\$ 219.20
19595	10-Jan-15	\$ 240.00
19568	10-Jan-15	\$ 252.80
19567	10-Jan-15	\$ 261.60
19597	10-Jan-15	\$ 300.75
19571	10-Jan-15	\$ 318.95
19575	10-Jan-15	\$ 328.80
19587	10-Jan-15	\$ 331.20
19581	10-Jan-15	\$ 368.00
19589	10-Jan-15	\$ 375.90
19574	10-Jan-15	\$ 400.80
19600	10-Jan-15	\$ 414.40
19588	10-Jan-15	\$ 438.00
19590	10-Jan-15	\$ 460.00
19572	10-Jan-15	\$ 578.40
19566	10-Jan-15	\$ 592.00
19579	10-Jan-15	\$ 601.60
19562	10-Jan-15	\$ 627.20
19580	10-Jan-15	\$ 627.20
19584	10-Jan-15	\$ 717.60
19582	10-Jan-15	\$ 778.80
19593	10-Jan-15	\$ 779.20
19585	10-Jan-15	\$ 800.00
1037870	13-Jan-15	\$ 436.75
1037887	14-Jan-15	\$ 296.00
1037954	15-Jan-15	\$ 395.00

Stale Cheque	Date	Amount
1037999	16-Jan-15	\$ 395.00
19915	17-Jan-15	\$ 5.00
19919	17-Jan-15	\$ 6.00
19927	17-Jan-15	\$ 6.00
19937	17-Jan-15	\$ 6.00
19921	17-Jan-15	\$ 8.00
19935	17-Jan-15	\$ 9.80
19928	17-Jan-15	\$ 12.00
19926	17-Jan-15	\$ 14.00
19932	17-Jan-15	\$ 14.00
19940	17-Jan-15	\$ 17.00
19912	17-Jan-15	\$ 18.00
19936	17-Jan-15	\$ 18.00
19924	17-Jan-15	\$ 19.00
19933	17-Jan-15	\$ 19.00
19918	17-Jan-15	\$ 20.00
19920	17-Jan-15	\$ 20.00
19923	17-Jan-15	\$ 24.00
19938	17-Jan-15	\$ 24.00
19913	17-Jan-15	\$ 44.00
19929	17-Jan-15	\$ 48.00
1036962	17-Jan-15	\$ 50.00
19917	17-Jan-15	\$ 50.40
19942	17-Jan-15	\$ 50.40
19916	17-Jan-15	\$ 53.20
19910	17-Jan-15	\$ 54.00
19941	17-Jan-15	\$ 59.00
1036960	17-Jan-15	\$ 63.00
19914	17-Jan-15	\$ 70.00
19931	17-Jan-15	\$ 72.00
19939	17-Jan-15	\$ 80.00
1036963	17-Jan-15	\$ 81.00
1036955	17-Jan-15	\$ 88.00
19907	17-Jan-15	\$ 92.50
19908	17-Jan-15	\$ 101.20
1036956	17-Jan-15	\$ 114.40
19905	17-Jan-15	\$ 121.60
19906	17-Jan-15	\$ 179.70
19930	17-Jan-15	\$ 180.00
19925	17-Jan-15	\$ 286.50

Stale Cheque	Date	Amount
1036950	17-Jan-15	\$ 300.00
19922	17-Jan-15	\$ 310.00
19934	17-Jan-15	\$ 362.00
19904	17-Jan-15	\$ 505.80
1036959	17-Jan-15	\$ 518.57
1036954	17-Jan-15	\$ 750.00
1036953	17-Jan-15	\$ 782.00
1038063	19-Jan-15	\$ 104.65
20938	23-Jan-15	\$ 6.00
20994	23-Jan-15	\$ 6.30
21007	23-Jan-15	\$ 10.00
20932	23-Jan-15	\$ 13.00
20943	23-Jan-15	\$ 13.70
20992	23-Jan-15	\$ 16.00
20933	23-Jan-15	\$ 18.00
21087	23-Jan-15	\$ 19.40
20998	23-Jan-15	\$ 20.00
21009	23-Jan-15	\$ 20.00
21011	23-Jan-15	\$ 20.00
20937	23-Jan-15	\$ 22.00
20945	23-Jan-15	\$ 48.00
20996	23-Jan-15	\$ 50.00
20942	23-Jan-15	\$ 60.00
21086	23-Jan-15	\$ 72.00
20936	23-Jan-15	\$ 74.60
20939	23-Jan-15	\$ 74.60
21006	23-Jan-15	\$ 74.60
21003	23-Jan-15	\$ 75.90
20931	23-Jan-15	\$ 78.50
20941	23-Jan-15	\$ 79.40
20929	23-Jan-15	\$ 80.00
20947	23-Jan-15	\$ 80.00
21005	23-Jan-15	\$ 85.40
1043167	23-Jan-15	\$ 136.40
21004	23-Jan-15	\$ 158.25
20935	23-Jan-15	\$ 182.00
20944	23-Jan-15	\$ 192.00
20993	23-Jan-15	\$ 220.00
20999	23-Jan-15	\$ 222.20
20991	23-Jan-15	\$ 300.00

Stale Cheque	Date	Amount
1038451	29-Jan-15	\$ 405.67
1038702	5-Feb-15	\$ 680.00
1038713	5-Feb-15	\$ 802.48
1038963	6-Feb-15	\$ 163.28
1043610	9-Feb-15	\$ 110.30
1039135	9-Feb-15	\$ 395.00
1044203	10-Feb-15	\$ 595.00
1039357	12-Feb-15	\$ 180.00
1039472	17-Feb-15	\$ 18.00
1039440	17-Feb-15	\$ 180.00
1039553	19-Feb-15	\$ 432.17
1039914	3-Mar-15	\$ 72.00
1039990	4-Mar-15	\$ 795.00
1040051	5-Mar-15	\$ 648.05
1040131	9-Mar-15	\$ 350.00
1040217	12-Mar-15	\$ 50.00
1040345	23-Mar-15	\$ 70.00
1040418	27-Mar-15	\$ 335.79
34040	31-Mar-15	\$ 27.00
34041	31-Mar-15	\$ 166.50
34042	31-Mar-15	\$ 181.00
34043	31-Mar-15	\$ 207.12
34044	31-Mar-15	\$ 209.00
34045	31-Mar-15	\$ 271.44
34046	31-Mar-15	\$ 271.44
34047	31-Mar-15	\$ 271.45
34048	31-Mar-15	\$ 271.45
34049	31-Mar-15	\$ 271.45
34050	31-Mar-15	\$ 271.45
34051	31-Mar-15	\$ 271.45
34052	31-Mar-15	\$ 271.45
34053	31-Mar-15	\$ 271.45
34054	31-Mar-15	\$ 271.49
34055	31-Mar-15	\$ 293.05
34056	31-Mar-15	\$ 316.70
34057	31-Mar-15	\$ 343.93
34058	31-Mar-15	\$ 343.93
34062	31-Mar-15	\$ 349.93
34063	31-Mar-15	\$ 361.92
34064	31-Mar-15	\$ 371.97

Stale Cheque	Date	Amount
34065	31-Mar-15	\$ 393.95
1040512	31-Mar-15	\$ 395.00
1040513	31-Mar-15	\$ 395.00
34066	31-Mar-15	\$ 401.24
34067	31-Mar-15	\$ 401.24
34068	31-Mar-15	\$ 407.18
34069	31-Mar-15	\$ 418.64
34070	31-Mar-15	\$ 418.64
34071	31-Mar-15	\$ 425.11
34072	31-Mar-15	\$ 452.41
34073	31-Mar-15	\$ 452.41
34074	31-Mar-15	\$ 452.41
34075	31-Mar-15	\$ 452.41
34076	31-Mar-15	\$ 452.41
34077	31-Mar-15	\$ 452.41
34078	31-Mar-15	\$ 452.41
34079	31-Mar-15	\$ 452.41
34080	31-Mar-15	\$ 452.41
34081	31-Mar-15	\$ 452.41
34082	31-Mar-15	\$ 452.41
34083	31-Mar-15	\$ 452.41
34084	31-Mar-15	\$ 452.41
34085	31-Mar-15	\$ 452.42
34086	31-Mar-15	\$ 452.42
34087	31-Mar-15	\$ 452.42
34088	31-Mar-15	\$ 452.42
34089	31-Mar-15	\$ 469.45
34090	31-Mar-15	\$ 478.25
34091	31-Mar-15	\$ 478.25
34092	31-Mar-15	\$ 478.25
34093	31-Mar-15	\$ 478.25
34094	31-Mar-15	\$ 515.89
34095	31-Mar-15	\$ 515.89
34096	31-Mar-15	\$ 531.46
34097	31-Mar-15	\$ 562.44
34098	31-Mar-15	\$ 562.44
34099	31-Mar-15	\$ 562.45
34100	31-Mar-15	\$ 562.45
34101	31-Mar-15	\$ 562.45
34102	31-Mar-15	\$ 562.78

Stale Cheque	Date	Amount
34103	31-Mar-15	\$ 562.78
34104	31-Mar-15	\$ 564.70
34105	31-Mar-15	\$ 573.20
34106	31-Mar-15	\$ 573.20
34107	31-Mar-15	\$ 573.20
34108	31-Mar-15	\$ 573.20
34109	31-Mar-15	\$ 573.20
34110	31-Mar-15	\$ 573.20
34111	31-Mar-15	\$ 573.20
34112	31-Mar-15	\$ 573.20
34113	31-Mar-15	\$ 573.20
34114	31-Mar-15	\$ 573.20
34115	31-Mar-15	\$ 573.20
34116	31-Mar-15	\$ 573.20
34117	31-Mar-15	\$ 573.20
34118	31-Mar-15	\$ 573.21
34119	31-Mar-15	\$ 573.21
34120	31-Mar-15	\$ 637.59
34121	31-Mar-15	\$ 637.59
34122	31-Mar-15	\$ 637.59
34123	31-Mar-15	\$ 637.59
34124	31-Mar-15	\$ 637.59
34125	31-Mar-15	\$ 656.55
34126	31-Mar-15	\$ 757.55
1040657	8-Apr-15	\$ 216.20
35130	9-Apr-15	\$ 112.30
1043727	9-Apr-15	\$ 431.00
35131	9-Apr-15	\$ 478.25
35051	9-Apr-15	\$ 645.00
35857	17-Apr-15	\$ 58.50
35810	17-Apr-15	\$ 178.40
35818	17-Apr-15	\$ 204.09
35794	17-Apr-15	\$ 207.20
35791	17-Apr-15	\$ 216.00
35865	17-Apr-15	\$ 223.98
35867	17-Apr-15	\$ 223.98
35868	17-Apr-15	\$ 223.98
35869	17-Apr-15	\$ 223.98
35800	17-Apr-15	\$ 238.40
35864	17-Apr-15	\$ 251.90

Stale Cheque	Date	Amount
35856	17-Apr-15	\$ 252.04
35823	17-Apr-15	\$ 274.50
35807	17-Apr-15	\$ 281.60
35790	17-Apr-15	\$ 283.20
35866	17-Apr-15	\$ 285.48
35837	17-Apr-15	\$ 288.27
35779	17-Apr-15	\$ 302.40
35781	17-Apr-15	\$ 313.60
35830	17-Apr-15	\$ 326.47
35782	17-Apr-15	\$ 327.20
35811	17-Apr-15	\$ 334.40
35833	17-Apr-15	\$ 344.87
35841	17-Apr-15	\$ 355.13
35858	17-Apr-15	\$ 359.73
35825	17-Apr-15	\$ 362.53
35795	17-Apr-15	\$ 363.20
35860	17-Apr-15	\$ 363.24
35814	17-Apr-15	\$ 363.51
35840	17-Apr-15	\$ 363.71
35812	17-Apr-15	\$ 364.16
35813	17-Apr-15	\$ 364.16
35815	17-Apr-15	\$ 364.16
35821	17-Apr-15	\$ 364.16
35822	17-Apr-15	\$ 364.16
35848	17-Apr-15	\$ 364.16
35853	17-Apr-15	\$ 364.16
35774	17-Apr-15	\$ 377.60
35778	17-Apr-15	\$ 386.40
35870	17-Apr-15	\$ 395.00
35809	17-Apr-15	\$ 408.00
35845	17-Apr-15	\$ 414.87
35803	17-Apr-15	\$ 419.20
35838	17-Apr-15	\$ 419.85
35852	17-Apr-15	\$ 424.05
35843	17-Apr-15	\$ 425.38
35846	17-Apr-15	\$ 425.38
35861	17-Apr-15	\$ 434.11
35871	17-Apr-15	\$ 437.35
35873	17-Apr-15	\$ 437.35
35874	17-Apr-15	\$ 437.35

Stale Cheque	Date	Amount
35875	17-Apr-15	\$ 437.35
35876	17-Apr-15	\$ 437.35
35877	17-Apr-15	\$ 437.35
35878	17-Apr-15	\$ 437.35
35879	17-Apr-15	\$ 437.35
35880	17-Apr-15	\$ 437.35
35881	17-Apr-15	\$ 437.35
35882	17-Apr-15	\$ 437.35
35883	17-Apr-15	\$ 437.35
35884	17-Apr-15	\$ 437.35
35885	17-Apr-15	\$ 437.35
35886	17-Apr-15	\$ 437.35
35887	17-Apr-15	\$ 437.35
35888	17-Apr-15	\$ 437.35
35889	17-Apr-15	\$ 437.35
35890	17-Apr-15	\$ 437.35
35891	17-Apr-15	\$ 437.35
35892	17-Apr-15	\$ 437.35
35893	17-Apr-15	\$ 437.35
35894	17-Apr-15	\$ 437.35
35895	17-Apr-15	\$ 437.35
35896	17-Apr-15	\$ 437.35
35897	17-Apr-15	\$ 437.35
35898	17-Apr-15	\$ 437.35
35899	17-Apr-15	\$ 437.35
35900	17-Apr-15	\$ 437.35
35901	17-Apr-15	\$ 437.35
35902	17-Apr-15	\$ 437.35
35903	17-Apr-15	\$ 437.35
35904	17-Apr-15	\$ 437.35
35905	17-Apr-15	\$ 437.35
35906	17-Apr-15	\$ 437.35
35907	17-Apr-15	\$ 437.35
35908	17-Apr-15	\$ 437.35
35909	17-Apr-15	\$ 437.35
35910	17-Apr-15	\$ 437.35
35911	17-Apr-15	\$ 437.35
35912	17-Apr-15	\$ 437.35
35913	17-Apr-15	\$ 437.35
35914	17-Apr-15	\$ 437.35

Stale Cheque	Date	Amount
35915	17-Apr-15	\$ 437.35
35916	17-Apr-15	\$ 437.35
35917	17-Apr-15	\$ 437.35
35918	17-Apr-15	\$ 437.35
35919	17-Apr-15	\$ 437.35
35920	17-Apr-15	\$ 437.35
35921	17-Apr-15	\$ 437.35
35922	17-Apr-15	\$ 437.35
35923	17-Apr-15	\$ 437.35
35924	17-Apr-15	\$ 437.35
35925	17-Apr-15	\$ 437.35
35926	17-Apr-15	\$ 437.35
35927	17-Apr-15	\$ 437.35
35928	17-Apr-15	\$ 437.35
35929	17-Apr-15	\$ 437.35
35930	17-Apr-15	\$ 437.35
35931	17-Apr-15	\$ 437.35
35932	17-Apr-15	\$ 437.35
35933	17-Apr-15	\$ 437.35
35934	17-Apr-15	\$ 437.35
35935	17-Apr-15	\$ 437.35
35936	17-Apr-15	\$ 437.35
35937	17-Apr-15	\$ 437.35
35938	17-Apr-15	\$ 437.35
35939	17-Apr-15	\$ 437.35
35940	17-Apr-15	\$ 437.35
35943	17-Apr-15	\$ 437.35
35945	17-Apr-15	\$ 437.35
35776	17-Apr-15	\$ 440.00
35801	17-Apr-15	\$ 443.20
35817	17-Apr-15	\$ 457.46
35798	17-Apr-15	\$ 460.80
35802	17-Apr-15	\$ 468.80
35816	17-Apr-15	\$ 469.05
35804	17-Apr-15	\$ 484.80
35827	17-Apr-15	\$ 484.83
35832	17-Apr-15	\$ 484.83
35855	17-Apr-15	\$ 484.83
35829	17-Apr-15	\$ 491.69
35839	17-Apr-15	\$ 491.69

Stale Cheque	Date	Amount
35847	17-Apr-15	\$ 492.05
35854	17-Apr-15	\$ 502.83
35835	17-Apr-15	\$ 515.22
35849	17-Apr-15	\$ 528.05
35831	17-Apr-15	\$ 537.05
35851	17-Apr-15	\$ 542.22
35826	17-Apr-15	\$ 546.05
35859	17-Apr-15	\$ 546.05
35842	17-Apr-15	\$ 555.05
35819	17-Apr-15	\$ 581.08
35824	17-Apr-15	\$ 583.67
35836	17-Apr-15	\$ 583.67
35844	17-Apr-15	\$ 583.67
35850	17-Apr-15	\$ 583.67
35834	17-Apr-15	\$ 607.41
35828	17-Apr-15	\$ 622.63
35796	17-Apr-15	\$ 633.60
35820	17-Apr-15	\$ 665.85
35789	17-Apr-15	\$ 699.20
35863	17-Apr-15	\$ 702.40
35941	17-Apr-15	\$ 718.59
35944	17-Apr-15	\$ 718.59
35788	17-Apr-15	\$ 745.60
1038257	20-Apr-15	\$ 355.00
1040867	21-Apr-15	\$ 73.50
1040865	21-Apr-15	\$ 695.00
36265	22-Apr-15	\$ 633.41
1040969	28-Apr-15	\$ 125.60
36619	28-Apr-15	\$ 251.19
1041083	6-May-15	\$ 136.30
1041072	6-May-15	\$ 395.00
37434	6-May-15	\$ 395.90
91041072	6-May-15	\$ 457.50
37782	8-May-15	\$ 510.00
1044242	10-May-15	\$ 150.00
1041917	21-May-15	\$ 147.00
40063	29-May-15	\$ 126.20
1041432	29-May-15	\$ 139.40
40064	29-May-15	\$ 502.30
1041980	30-May-15	\$ 68.00

Stale Cheque	Date	Amount
1042079	1-Jun-15	\$ 395.00
1042186	9-Jun-15	\$ 401.23
1044277	10-Jun-15	\$ 216.20
1042271	12-Jun-15	\$ 520.95
1042489	30-Jun-15	\$ 49.89
		\$ 153,216.48

APPENDIX 21.2: Building Grant

School	Code	Date	Amount Paid (\$)	Project	Anomalies
Adventist High School	1871	22/07/15	72,000	New Science Lab	No signed contract, no quotes, no approved plan
Ba Methodist High School	3023	21/07/15	30,000	Science Lab Building renovation	No signed contract, no quotes, no approved plan
Ballantine Memorial School	2327	22/04/15	10,000	Classroom maintenance	No signed contract, no quotes, no approved plan
BeqaYanuca Secondary School	2601	24/05/15	48,000	Staff Quarters	No signed contract, no quotes, no approved plan
BeqaYanuca Secondary School	2601	18/05/15	39,200	1x2 Classroom	No signed contract, no quotes, no approved plan
Cicia High School	1887	12/06/15	24,000	1 X Teachers Quarters	No signed contract, no quotes, no approved plan
Cicia High School	1886	01/05/15	40,000	New Hostel	No signed contract, no quotes, no approved plan
Delana Methodist High School	9115	31/08/15	40,000	1x2 Bedroom Staff Qtrs	No signed contract, no quotes, no approved plan
Duavata Secondary School	1272	01/04/15	30,000	Maintenance of dining hall and kitchen	No signed contract
Galoa Village School	1326	23/10/15	10,000	Solar Energy	No, signed contract
Gau Secondary School	1539	1/5/2015	10,000	Hostel upgrading	No signed contract, no quotes, no approved plan
Immaculate Conception College	9252	22/04/15	24,000	1x2 Classroom	No signed contract
Kadavu Provincial Secondary School		09/14/15	44,000	1x2 bedroom staff quarters	No signed contract, no quotes, no approved plan
Kalabu Secondary School	1890	18/05/15	7,000	Completion of classroom and staffroom	No signed contract, no approved plan
Koro High school	1540	08/04/15	16,000	1x2 Bedroom T/Qtrs	No signed contract, no quotes, no approved plan
Korovuto College	9380	25/08/15	48,000	Completion of Double Storey Building	No signed contract
LautokaAndra College	3012	13/04/15	16,000	New Technology Workshop	No signed contract, no quotes, no approved plan
Lekutu Secondary School		12/06/15	15,000	Completion of 1x1 Classroom block	No signed contract, no quotes, no approved plan
Lekutu Secondary School		01/04/15	43,000	Completion of boys hostel	No signed contract, no quotes, no approved plan
Lelean Memorial Secondary School		01/05/15	50,000	Renovation of two hostels	No signed contract, no quotes, no approved plan
Lomaivuna High School	9413	25/08/15	40,000	1x Hostel building	No signed contract, no quotes, no approved plan
Lomary Secondary School	9552	13/08/15	16,000	1x1 Library Building	No signed contract, no quotes, no approved plan
Muaniweni College	9424	13/04/15	8,000	Classroom renovation	No signed contract, no quotes, no approved plan
Nabala Secondary School	9249	22/04/15	24,000	2x2 Bedroom T/Quarters	No signed contract, No quotes
Nadarivatu High School	9028	09/22/15	36,000	1x2 Bedroom Staff Qtrs	No signed contract, no quotes, no approved plan
Naikavaki College		23/10/15	40,000	Construction of Classroom (infected by Termites)	No signed contract, no quotes, no approved plan

School	Code	Date	Amount Paid (\$)	Project	Anomalies
Naikavaki Secondary School	9262	19/06/15	18,000	Classroom maintenance due to termites	No signed contract, no quotes, no approved plan
Nakauvadra High School	9025	19/06/15	50,000	Completion of Classroom building	No signed contract, no approved plan
Namosi Secondary School	9428	19/06/15	40,000	1x2Bedroom Staff Qtrs	No signed contract, no quotes, no approved plan
Napuka Secondary School	9229	21/07/15	20,000	Maintenance of Classroom	No signed contract, no quotes, no approved plan
Nilsen College	3041	21/07/15	17,000	Computer Lab Upgrade + 10 Computers	No signed contract, no approved plan
Nilsen College	3041	12/06/15	60,000	Classroom renovation	No signed contract, no approved plan
Nilsen College	3041	07/05/15	15,000	Completion of classroom and office	No signed contract, no approved plan
Noco Secondary School	1896	28/05/15	20,000	New technology Workshop	No signed contract, no approved plan
Nuku Secondary School	2600	15/04/15	39,200	New science Lab	No signed contract, no quotes, no approved plan
Rabi High School	9256	05/05/15	10,000	Construction of a T/Qtrs.	No signed contract, no quotes, no approved plan
Ratu Lalabalavu Memorial		11/09/15	40,000	Boarding Facilities, WaterPump, Solar	No signed contract, no quotes, no approved plan
Richmond Methodist High School		09/16/15	15,000	Construction of new computer lab	No signed contract, no quotes, no approved plan
Richmond Methodist High School		09/23/15	11,000	75 hp outboard engine	No quotes
Ro Matanitobua Mem. School	1907	15/06/15	10,000	Classroom renovation	No signed contract, no quotes, no approved plan
Ro Matanitobua Mem. School	1907	15/04/15	15,000	1x2 bedroom T/Qtrs OHS Issue	No signed contract, no quotes, no approved plan
Rotuma High School	2206	01/06/15	25,000	1x2 Bedroom T/Qtrs	No signed contract, no quotes, no approved plan
Rt Finau Secondary School	1445	25/08/15	20,000	Maintenance of Classroom	No signed contract, no quotes, no approved plan
Saqani Secondary School	9230	18/06/15	40,000	Ablution block	No signed contract, no quotes, no approved plan
Sigatoka Valley High School	9363	10/07/15	20,000	New Hostel	No signed contract
South Taveuni secondary school	2573	01/06/15	32,000	1x2 Classroom	No signed contract, no quotes, no approved plan
St Johns College	1512	21/07/15	100,000	1x Hostel renovation	(i)No signed contract, only 1 quote, no approved plan
St Vincent College	9434	13/04/15	4,000	Completion of T/Qtrs	(i)No signed contract, No approved plan
Suva Muslim College	2393	05/06/15	10,000	Classroom Extension	No signed contract, no quotes, no approved plan
Tailevu North College	9422	18/06/15	20,000	Completion of Computer room	No signed contract, no quotes, no approved plan
Tavua District Secondary School	3081	24/08/15	10,000	Completion of double storey classroom	No signed contract, no quotes, no approved plan
Uluivaili Secondary school	2572	01/04/15	40,000	1x2 Classroom	No signed contract, no quotes, no approved plan
Vaturova Koroalau	9258	18/06/15	10,000	Completion of 2x2bedroom	No signed contract, no

School	Code	Date	Amount Paid (\$)	Project	Anomalies
Secondary				staff Qtrs	quotes, no approved plan
Vatuvonu Secondary School	9218	25/08/15	20,000	Upgrading of ablution block and construction of one bedroom teacher's quarters	No signed contract, no quotes, no approved plan
Vatuvonu secondary School	9218	01/05/15	40,000	1x2 Technical Block	No signed contract, no quotes, no approved plan
Vunisea Secondary School		09/16/15	80,000	Expansion of boarding facilities & Library	No signed contract, no quotes, no approved plan
Wainibuka Secondary School	9421	13/04/15	16,000	1x1 Library Building	No signed contract, no quotes, no approved plan
Wainimakutu Secondary School	1894	25/08/15	40,000	2x2 Bedroom Staff Qtrs	No signed contract, no quotes, no approved plan
Wainimakutu Secondary School	1894	15/04/15	22,400	New H/Eco building	No signed contract, no quotes, no approved plan
Wainimala Secondary School	9439	22/07/15	60,000	2x2 Bedroom staff Qtrs	No signed contract, no quotes, no approved plan
William Cross college	9999	25/03/15	20,000	New technology workshop	No signed contract, no quotes, no approved plan
Yasawa High School	9372	24/08/15	10,000	Workshop renovation	No signed contract, no quotes, no approved plan
TOTAL			1,799,800		

Section 22 Ministry of Health and Medical Services

Role and Responsibilities

The Ministry of Health's goal is to provide a health care system that is accessible, affordable, responsive, equitable and of a high quality to the people. In doing so, the Ministry of Health and Medical Services will address its strategic themes of provision of health services, protection of health, promotion of health, productivity in health and people in health to achieve the major outcomes summarised below. To achieve this goal, the Ministry will develop from available resources a comprehensive health delivery system dedicated to primary health care, health promotion and disease prevention. Improvements to the delivery of health services will continue to be pursued by the Ministry and in partnership with key stakeholders including the private sector and development partners. The Ministry will also continue with the training of personnel to address critical staff shortages in health institutions, together with the maintenance and upgrading of health facilities in the rural areas. In addition, services will continue to be provided for the care of the elderly.

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PART A: CONSOLIDATED FINANCIAL STATEMENT

22.1 Audit Opinion

The audit of the 2015 accounts of the Ministry of Health and Medical Services resulted in the issue of a qualified audit report. The issues which resulted in the qualification are as follows:

Cardiology Services Trust Fund Account Statement of Receipts and Payments

1. The Cardiology Services Trust Fund Account Statement of Receipts and Payments had a variance of \$895,992 between the closing balance as at 31/12/13 and the opening balance as at 1/1/14.
2. The bank reconciliation for the Cardiology Services Trust Fund Account for December 2015 included direct credits of \$962,246 and direct debits of \$430,858 accumulated from previous years which were not recorded in the FMIS general ledger.

Trust Fund Account Statement of Receipts and Payments

1. The Ministry maintained CWM Hospital Cardiac Force Trust Fund Cash Account with a credit balance of \$1,166, Fiji Children Overseas Treatment Trust Fund Cash account with a credit balance of \$207,552 and the CWM Hospital Staff Trust Fund Cash Account with a credit balance of \$25,469.

Transactions in the Trust Fund Accounts had a total closing credit balance of \$234,187 were not recorded in the FMIS general ledger.

Trust Fund Account Statement of Receipts and Payments for Retention Sum

1. The Ministry did not maintain a separate Trust Fund Account to record and maintain retention monies deducted from progress payments for capital works totalling \$21,503,832.

Trading and Manufacturing Account

1. The Ministry did not involve the audit to observe the annual stock take at the end of the year.

22.2 Statement of Receipts and Expenditure

The Ministry collected revenue amounting to \$6,491,546 and incurred a total expenditure of \$239,013,308 in 2015. Details are provided in Table 22.1 below.

Table 22.1: Statement of Receipts and Expenditure for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
State Revenue		
OPR	-	16,826
Rental for Quarters	12,113	13,696
Commission	53,518	49,747
Miscellaneous Revenue	527,193	928,520
Total State Revenue	592,824	1,008,789
Agency Revenue		
Health Fumigation & Quarantine	1,696,697	1,778,602
Hospital Fees	3,166,652	2,112,170
License & Others	1,147,381	1,269,624
Miscellaneous Revenue	(112,008)	215
Total Agency Revenue	5,898,722	5,160,611
TOTAL RECEIPTS	6,491,546	6,169,400
EXPENDITURE		
Operating Expenditure		
Established Staff	111,613,327	103,781,190
Unestablished Staff	13,110,237	14,300,629
Travel & Communication	4,599,599	4,249,572
Maintenance & Operations	12,775,696	12,772,759
Purchase of Goods & Services	42,745,792	35,265,801
Operating Grants & Transfers	1,045,988	1,170,544
Special Expenditure	10,205,271	7,332,660
Total Operating Expenditure	196,095,910	178,873,155
Capital Expenditure		
Construction	21,503,832	15,653,214
Purchases	9,506,003	8,745,114
Total Capital Expenditure	31,009,835	24,398,328
Value Added Tax	11,907,563	10,407,715
TOTAL EXPENDITURE	239,013,308	213,679,198

The Ministry's revenue increased by \$322,146 or 5.2% in 2015 compared to 2014 due to increase in revenue from hospital fees.

The Operating Expenditure increased by \$17,222,755 or 9.6% in 2015 compared to 2014 due to increase in the number of nurses, doctors and payment of overtime and allowances, the number of mercy flights and travelling expenses for patients in remote areas, the introduction of free medicine scheme and the increase in the laboratory, consumables and other pharmaceuticals and non-release of funds from the donors.

The Capital Expenditure increased by \$6,611,507 or 27.1 % in 2015 compared to 2014 due to the nature of projects implemented which needed a lot of preparatory work and liaison with various stakeholders and purchase of Bio-medical equipment for Urban Hospitals.

22.3 Appropriation Statement

The Ministry of Health incurred expenditures totalling \$239,013,308 in 2015 against the revised budget of \$269,738,232 resulting in savings of \$30,724,924. Details are provided in Table 22.2.

Table 22.2: Appropriation Statement For 2015

SEG	Item	Budget Estimate (\$)	Appropriation on Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Lapsed Appropriation (\$) (a-b)
1	Established Staff	111,015,022	4,000	111,019,022	111,613,327	(594,305)
2	Unestablished Staff	11,997,912	-	11,997,912	13,110,237	(1,112,325)
3	Travel & Communication	4,615,400	729,040	5,344,440	4,599,599	744,841
4	Maintenance & Operations	12,989,300	1,295,362	14,284,662	12,775,696	1,508,966
5	Purchase of Goods & Services	44,586,690	3,165,577	47,752,267	42,745,792	5,006,475
6	Operating Grants & Transfers	1,007,520	110,000	1,117,520	1,045,988	71,532
7	Special Expenditure	11,433,795	590,718	12,024,513	10,205,271	1,819,242
	Total Operating Costs	197,645,639	5,894,697	203,540,336	196,095,910	7,444,426
	Capital Expenditure					
8	Construction	46,142,893	(5,500,012)	40,642,881	21,503,832	19,139,049
9	Purchases	7,550,000	2,105,314	9,655,314	9,506,003	149,311
10	Grants & Transfers	-	-	-	-	-
	Total Capital Expenditure	53,692,893	(3,394,698)	50,298,195	31,009,835	19,288,360
13	Value Added Tax	18,399,700	(2,499,999)	15,899,701	11,907,563	3,992,138
	TOTAL EXPENDITURE	269,738,232	0	269,738,232	239,013,308	30,724,924

22.4 TMA Profit And Loss Statement

Profit And Loss Statement	2015 (\$)	2014 (\$)
INCOME		
Gross Profit Transferred to Profit & Loss Statement	18,378	129,521
EXPENSES		
Salaries and Related Payments	43,752	48,269
Travel Domestic	1,044	1,108
Telecommunication	923	785

Profit And Loss Statement	2015 (\$)	2014 (\$)
Office Upkeep and Supplies	948	321
Power Supplies	343	669
Rent	15,653	15,653
Special Fees and Charges	4,143	4,031
Total Expenses	66,806	70,836
NET (LOSS)/PROFIT	(48,428)	58,685

22.5 TMA Balance Sheet

Balance Sheet	2015 (\$)	2014 (\$)
Current Assets		
Cash at Bank	563,028	488,827
Account Receivables	2,339	98,345
Finished Goods	-	22,711
VAT	11,906	134,794
Total Current Assets	577,273	744,677
Current Liabilities		
Total Current Liabilities	-	-
NET ASSETS	577,273	744,677
EQUITY		
TMA Surplus Capital Retained to CFA	(397,915)	(384,998)
TMA ACC Surplus	1,023,616	1,070,990
Net (Loss)/Profit	(48,428)	58,685
Total	577,273	744,677

22.6 Trust Fund Account – Cardiology Services

The Cardiology Services Trust Fund Account was set up for the purpose of purchase of expensive cardiology investigation consumables. These consumables are used for diagnostic and therapeutic angiography. The source of funds for this account is the fees chargeable for the cardiology investigations offered.

Trust Fund Account –Cardiology Services	2015 (\$)	2014 (\$)
Receipts	321,745	338,299
Total Receipts	321,745	338,299
Payments	494,321	476,747
Total Payments	494,321	476,747
Net (Deficit)/Surplus	(172,576)	(138,448)
Opening Balance as at 1/1/15	608,333	746,781
Closing Balance as at 31/12/15	435,757	608,333

22.7 Trust Fund Account –Sahyadri

The Ministry maintains a Trust Fund Account namely Sahyadri Trust for patients who are treated when registered with Sahyadri Speciality Pacific Hospital Limited. The trust accounts include patients' contributions for treatment, disbursements and refunds to patients.

Trust Fund Account – Sahyadri	2015 (\$)	2014 (\$)
Receipts	1,862,193	-
Total Receipts	1,862,193	-
Payments	1,803,183	-
Total Payments	1,803,183	-
Net (Deficit)/Surplus	59,010	-
Opening Balance as at 1/1/15	-	-
Closing Balance as at 31/12/15	59,010	-

PART B: AUDIT FINDINGS

22.8 Anomalies in Cardiology Services Trust Fund Account

The Ministry maintains a trust fund account for Cardiology Services to record receipt of fees for use of facilities and make disbursements for expenses incurred. The account is maintained at Colonial War Memorial Hospital.

Audit review of the Ministry's trust fund records revealed the following anomalies:

- The Trust Fund Cash Account (9-22101-22002-520401) balance and the FMIS general ledger receipts and payments (9-22101-22002-895048) balance should reconcile at all times. In addition, the trust fund account should not be overdrawn.

However it was noted that there was a variance of \$416,411.93 between these two ledger records. Refer to Table 22.3 for details.

Table 22.3: Variance in Cardiology Cash Account and Cardiology Trust Account

Account Name	Account Number	Closing Balance (\$)
Cardiology Service (Cash Account)	9-22101-22002-520401	244,222.92 Cr
Cardiology Services(Trust account)	9-22101-22002-895048	172,189.01 Dr
Variance		416,411.93

- In addition, there were no unrepresented cheques and outstanding lodgements as at 31/12/15. However the Ministry's bank reconciliation had a closing balance of \$373,148.41. A variance of \$221,806.10 existed between the bank statement balance of \$594,954.51 and the bank reconciliation closing balance of \$373,148.41.
- The Ministry's bank reconciliation for the Cardiology Service Account had a credit balance of \$244,223. However, the cash book reconciliation had a debit balance of \$373,148 resulting in a variance of \$617,371 between the two records.

The audit findings indicate that proper bank reconciliations were not prepared resulting in significant variances.

The Ministry's bank reconciliation for the Cardiology Service Trust Fund Account had direct credits totaling \$962,245.94; lodgements not credited totaling \$309,582.24 and direct payments totaling \$430,857.61. The direct credits and direct payments have been carried forward from previous years which were not included in the FMIS general ledger as at 31/12/15 while lodgements not credited were not supported by cash or cash equivalents.

Direct debit and credit balances which have been appearing from previous years and lodgements not credited will continue to appear in the bank reconciliation if the Ministry is unable to identify and clear the amounts. In addition, audit could not substantiate whether the Trust Fund Cash amount of \$(244,223) is correctly stated in the FMIS GL and the Ministry's bank reconciliation at balance date.

Recommendations

The Ministry should:

- **ensure that trust fund account FMIS general ledger and cash account are properly maintained and reconciled;**
- **take appropriate action to identify and clear the adjusting entries carried forward from prior years; and**
- **investigate the poor record keeping of Trust Fund account and take appropriate disciplinary action.**

Ministry's Comments

Audit recommendation is acknowledged.

The MOHMS and FMIS team is working together to identify the variances from Bank Statement, AR and GL posting from 2012-2015 and adjust the posting.

The variance was identified and Journal Voucher was prepared for FMIS to posting adjustments.

Amended December reconciliations was finalised by FMIS and we have been matching off the posting and Bank Statement and then netting off.

22.9 Trust Accounts not Disclosed in Financial Statements

The receipts and payments of Trust money must be recorded in a separate cashbook or set of ledger accounts.¹ Each month the Trust account must be balanced and reconciled with Trust bank account. The names and balances of each account must be listed and the reconciliation shall be signed by the responsible officer.² All payments must be immediately recorded in the Financial Management Information System.³

¹ Finance Instruction 2010, Section 58(2)

² Finance Instruction 2010, Section 58 (3)

³ Finance Instruction 2010, Section 15

The Ministry maintained three different Trust Funds with separate bank accounts which were reconciled at year end. Refer to Table 22.4 for details of the Trust accounts held by the Ministry.

Table 22.4: Details of Main Trust Accounts

Account Name	Balance As At 31/12/15 (\$)	Balance As At 31/12/14 (\$)
CWM Hospital – Cardiac Force	1,165.91	12,025.11
Fiji Children Overseas Treatment Fund	207,551.84	194,700.64
CWM Hospital Staff Fund	25,469.03	22,792.23
Total	234,186.78	229,517.98

The audit noted that none of these Trust Fund accounts' transactions were recorded in FMIS general ledger maintained by the Ministry of Economy. In addition, bank reconciliations for CWM Hospital – Cardiac Force for the months of May, June, July, October and November 2015 were not provided for audit review.

Due to laxity on the part of the Principal Accounts Officer, the Trust Fund accounts transactions were not recorded in the FMIS general ledger.

Recommendation

The Ministry should ensure that all Trust Fund accounts' transactions are recorded in the FMIS general ledger.

Ministry's Comments

Audit recommendation is acknowledged.

A Memo has been sent to Director FMIS to create GL accounts for the three trust accounts.

Once the accounts are created journals will be passed and the bank GL and cash account will balance in 2016 closing of accounts.

22.10 Subcontracting of Civil Works for New Naulu Health Centre

Government Tender Board awarded the contract number WSC107/2015 to a Contractor on 25/9/15 for total contract sum of \$984,801.73 (VIP) for cutting and filling of land to provide single platform for the future development of the proposed Naulu Health Centre, storm water drainage and access road. The project works included site civil earth works and site drainage works.

Except where otherwise provided by the Contract, the contractor shall not subcontract any part of the works without the prior consent of the Client.⁴

Audit review of project files and contract documents revealed the following anomalies:

- It was noted during a site visit on 15/12/15 that earth works at the site were carried out by a Sub contractor. There was no evidence that approval of the Ministry was obtained for subcontracting works.
- The tender specifications stated that the Contractor was responsible for all costs associated with the relocation of water mains.⁵

⁴Contract between the Ministry and Fortech Construction Limited Part 8
Ministry of Health and Medical Services

However, the Acting Director of Buildings and Government Architect (DBGA) on 26/11/15 approved a variation amounting to \$33,006.64 for relocation of existing water meter and routing of 100mm diameter pressure pipe connecting to the existing water tank for the Fiji Meat Industry Board. It was noted that the DBGA did not have the authority to approve the variation.

The findings show that the Ministry did not comply with established procedures for contracting works. The preferential treatment given to the Contractor indicates a high risk of collusion between government officials and the Contractor.

Recommendation

The Ministry should investigate the subcontracting of works by the Contractor and the variation allowed to the contractor for relocation of existing water meter and take appropriate action.

Ministry's Comments

Audit Recommendations is acknowledged.

The projects have been managed in consultation with the MoIT. It has been noted that queries have also been raised on their performance in the projects; however, the MOHMS is unable to take any direct action on MoIT staff as recommended in the Audit Report. This report also does not include the response from the former Manager Asset Management Unit who has been involved in managing most of these projects. Subcontracting of works will be investigated. However, MOHMS was not informed of any works being subcontracted nor was this noted during any of our site visits. This could have been a supplier engaged to bring construction material to site.

This being a Civil Works project, there was no space to construct an on-site office as the entire site was undergoing civil works. Therefore, it was agreed that MoIT will be off-site clerk of works. However, for the audit findings, we will have one of our Clerk of Works (Makoi Project) visit the site every 2nd day to monitor the project. A site office has also been constructed since.

Water metre Variation - this will be discussed further with MoIT. The Early Civil Works contract was called through Open Tender process via Fiji Procurement Office. The Ministry is not at the liberty to choose who applies for this tender and it is open to all interested contractor in the market. The selection and recommendation have been done through a transparent manner whereby project understanding was key. The Government Tender Board appointed the Contractor after further due diligence being done on the company and therefore we do not believe there is any risk of collusion between the Ministries Officials and the Contractor.

22.11 New Medical Waste Incinerators not Installed

The proper management of expenditure is fundamental to ensuring value for money in delivering services to the community. As well, having cost-effective internal controls within purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.⁶

Government Tender Board 40/2013 awarded the contract for the supply, installation and commissioning of 4 Medical Waste Incinerators for Nadi, Taveuni, Savusavu and Nabouwalu Hospitals to a Supplier on 12/6/13 for total contract sum of \$324,270.21 (VIP). The contract sum of \$324,270.21 was inclusive of freight, spare parts kit, installation, commissioning and training.

However, as of the date of audit on 8/12/15, the Medical Waste Incinerators were yet to be installed and were lying idle for two years.

⁵Tender Specification for Naulu Health Centre, Section 1.19

⁶Ministry of Health and Medical Services Finance Manual 2014 Part 2

The finding indicates poor planning and lack of proper due diligence prior to purchase of the incinerators. As result value for money has not been obtained from funds used in the purchase of the incinerators.

Recommendation

The Ministry should investigate and take appropriate action for delay in installation of the incinerators.

Ministry's Comments

Audit Recommendations is acknowledged

This procurement was initiated in 2012 with little knowledge on the product and procurement processes. At the time, there was movement of staff in the unit with the staff coming in doing the best that they could have done. There was no Standard Operating Procedures, Product Specifications, Tender Specifications or other such documents to assist the staff coming in. There have been lessons learnt from this and other projects during this time and tremendous improvements made to the processes since. Currently, through EU PacWaste Project, a new incinerator will be installed at Lautoka Hospital with new stack (Chimneys) to also be provided. Assistance was sort from this EU funded project as we lacked expertize locally to get specifications right. Lautoka will be the first installation with the 4 incinerators as mentioned in the audit to also be progressively installed. A special investigation on the matter has already been carried out by Ministry of Finance which was sanctioned by the Chairman of the Government Tender Board.

22.12 Anomalies in the Refurbishment and Extension of Operating Theatre Complex at CWM Hospital

Government Tender Board (GTB) awarded the contract number WSC200/2012 to a Contractor on 18/12/12 for total contract sum of \$9,954,295.12 (VIP) for refurbishment and extension of the operating theatre at CWM Hospital. The contract sum comprised of \$8,988,269.82 (VIP) for works including obtaining permits, approvals, design works, constructions, renovation, mobilization, installation, commissioning and attendance during defect liability period and \$966,025.30 (VIP) for estimated cost for procurement of specialized equipment.

On 26/9/14, GTB approved variations of \$1,923,543.22 (VIP) which increased the final contract sum to \$11,877,838.34 (VIP).

Under the Special Condition to the Contract Agreement, the employer will not withhold retention on the contract sum that relates to the procurement of equipment for the hospital which shall not exceed \$966,025.30 (VIP). The employer shall retain 2.5% on the balance of the contract sum⁷.

Audit review of the project records and contract documents revealed the following anomalies:

- The balance of the initial contract sum⁸ excluding the procurement cost of specialized equipment was \$8,988,269.82 (VIP). It was noted that the Ministry paid mobilization fees of \$1.5m to the contractor on 28/12/12 but did not retain 2.5% or \$37,500 retention sum from the payment of mobilization fees to the Contractor.

The finding was also highlighted in audit reports for 2013 and 2014.

Contract Agreement Between Ministry of Health and Contractor C, Clause 7.2

⁸Excluding variation of \$1,923,520.20 (VIP)

The Ministry did not comply with section 7 of the Special Condition of the Contract Agreement between the Ministry and the Contractor and audit recommendations.

- The GTB in its letter dated 9/11/12 to the Contractor stated that the Contractor to provide a surety (performance bond) in the form of bank guarantee of 10% of the contract sum amounting to \$995,429.51 within seven days from the date of the letter.

However the Ministry in the Conditions to the Contract required the Contractor to provide performance bond of only 5% or \$497,714.76 instead of 10% or \$995,429.51.

The Ministry did not obtain approval from the GTB for the variation in the performance bond amount to be paid by the Contractor. The issue was also highlighted in audit reports for 2013 and 2014. However, no corrective action was taken by the Ministry.

The finding indicates that correct amount of performance bond was not obtained from the Contractor. Hence the Ministry did not comply with the conditions of awarding the contract set by the GTB.

- Under the Contract Agreement, the date of practical completion was 4.00pm on 18/12/14. The Contractor was required to pay delay damages at the rate of \$100 per day for every day of delay.

As at 31/12/14, the Contractor requested for extensions accumulating to 66 days. Refer to Table 22.5 for details.

Table 22.5: Details of Delays in Project Completion

Date Submitted	Nature of Delay	Cause of Delay	Expected Length of Delay
13/6/13	Project Demolition Start Date	Delay by CWM Hospital to start demolition works as scheduled.	6 days
23/11/13	Wet Weather	Heavy Rain	10 days
24/1/14	Construction work delay	Inability of the Ministry to supply relevant technical data and technical specifications in relation to the theatre surgical lights and theatre medical pendants.	16 days
21/5/14	Construction work delay – Cardiac Theatre (Phase 1)	Delay resulting from the Ministry to fix the second floor patient toilet room leakage problem.	10 days
22/5/14	Construction work delay – Medical Equipment (Phase 1 Theatres)	Delay resulting from the Ministry on supply and installation of Medical equipment.	24 days
Total			66 days

The audit noted that the Ministry did not approve the extension of time after 18/12/14. However no delay damages were charged to the Contractor by the Ministry.

In addition, despite several requests, the Ministry was not able to provide to audit the actual completion date of the project and the completion certificate.

The delay in project completion may result in additional expenses for the Ministry.

- The role of the Clerk of Works should be to inspect the materials used and review the progress of the projects and provide periodic reports on the progress of the project to ensure all works are carried out to the satisfaction of the Ministry.

The Asset Management Unit failed to provide Clerk of Works report for the year 2015 for audit verification. In addition, no site meeting minutes or Contractors report was provided to audit despite several requests made to Asset Management Unit.

The findings show poor project management and supervision by the Ministry. This may result in use of substandard materials and poor quality of work.

- A sum of \$820,387.05 was allocated for the procurement of specialized equipment.⁹ Where the actual costs for the procurement of specialized equipment is less than allocated cost, the contract sum shall be reduced to reflect the cost of the specialized equipment and the Contractor shall only be entitled to the actual cost of the specialized equipment.¹⁰

The Ministry paid the full contract sum of \$820,387.05 to the Contractor for supply of specialized equipment.

However, the Asset Management Unit did not have details of the cost of the specialized equipment actually paid by the Contractor. As a result, it was not possible to ascertain during audit whether the Contractor claimed the correct amount for the purchase of the specialized equipment.

- Under the Special Condition to the Variation Contract Agreement, the employer will not withhold retention on the contract sum that relates to the procurement of equipment for the hospital which shall not exceed \$820,387.05 (VIP). The employer shall retain 2.5% on the balance of the contact sum¹¹.

The audit noted that although the Ministry was required to withhold \$276,436.27 from the total contract sum as retention sum only a sum of \$148,472.61 was withheld. Refer to Table 22.6 for details.

Table 22.6: Details of Overpayment Made to the Contractor

Total Contract Sum (VIP)	Amount of Retention to be Kept by the Ministry (A)	Total Sum disbursed to the Contractor (VIP)	Amount of Retention Kept by the Ministry (B)
11,877,838.34	276,436.27	11,729,365.71	148,472.61

The Ministry did not comply with Clause 6.3 of the Special Condition of the Variation Contract Agreement.

Recommendations

The Ministry should:

- ensure that capital projects are properly planned and reviewed to avoid variations and delays;
- comply with procurement procedures at all times;

⁹Variation Contract Agreement between Ministry of Health and Contractor C
¹⁰Special Conditions of Contract Between the Ministry of Health and Contractor C, Clause 3(b)
¹¹ Variation Contract Agreement Between Ministry of Health and Contractor C, Clause 6.3

- **investigate and take disciplinary action against officers responsible for reducing the performance bond from 10% to 5% despite clear directive from GTB that performance bond to be 10% of the contract price;**
- **charge delay damages for works not completed on time;**
- **ensure that appropriate disciplinary actions are taken against those responsible for deducting incorrect retention sum; and**
- **comply with conditions of the contract at all times.**

Ministry's Comments

Audit Recommendations is acknowledged.

The final retention sum has not been cleared. This some will be deducted when this claim is processed. In review of such design and build project, it has been internally agreed that such projects (design and build) will not be undertaken but rather, Project Managers and Consultants engaged to ensure projects are planned and managed properly. Some projects under Project Management are, New Ba Hospital, CWMH Maternity Unit Extension and Upgrading of Navosa Health Centre to Sub Divisional Hospital etc.

Comply with procurement procedures – this is noted and will be adhered to. Disciplinary action is not recommended. Also note that all officers responsible for handling the project are no longer with the Ministry.

Retention sum – Disciplinary action not recommended.

We will ensure that conditions of contract are adhered to at all time for all such future works.

22.13 Anomalies in the Construction of New Ba Hospital

The contract for Construction of New Ba Hospital was awarded to a Contractor for total contract sum of \$35,390,039.16 (VIP) inclusive of \$3,164,112.36 (VIP) for contingency and provisional sum. The contract between the Ministry and the Contractor was signed on 4/6/15.

Audit review of the project records and contract documents revealed the following anomalies.

- At intervals not exceeding 2 weeks a Site Meeting shall be held.¹²

The last site meeting minutes provided to audit was dated 11/9/15. The Asset Management Unit did not provide site meeting minutes after 11/9/15 indicating no meetings were held after that.
- Construction Traffic Management Plan (CTMP) and Construction Environment Management Plan (CEMP) to be submitted within 28 days from the date of the letter of acceptance.¹³

The letter of acceptance dated 29/5/15 required the Contractor to submit Construction Traffic Management Plan and Construction Environment Management Plan by 26/6/15. However, the Contractor submitted the final report on Construction Traffic Management Plan and Construction Environment Management Plan on 16/7/15; after delay of 21 days.

¹²Special Conditions to Contract Clause 1.25

¹³Special Terms and Conditions of Letter of Acceptance

- Construction Programme to be issued within 7 days from the date of acceptance of letter highlighting all activities, critical paths, etc. to capture all construction and administration aspects of the Project.¹⁴

The letter of acceptance was accepted by the Contractor on 29/5/15 thus the Contractor was required to submit the Construction Programme by 5/6/15. However, the Construction Programme was submitted on 28/8/15; after a delay of 84 days.

The findings show poor project management and supervision by the Ministry which if not addressed would result in delay in completion of the project.

Recommendations

The Ministry should:

- **ensure that Clerk of Works is appointed at the commencement of the project until the project is completed; and**
- **comply with conditions of the contract at all times.**

Ministry's Comments

Audit Recommendations is acknowledged.

The Clerk of Works has been appointed, however, appointment was after construction had commenced. The Project Manager had been regularly carrying out site visits whilst the Ministry was in the process of engaging the Clerk of Works. The conditions of contract shall be complied at all times.

22.14 Anomalies in the Construction of Makoi Maternity Unit

GTB awarded the contract number WSC124/2014 to a Contractor for the construction of Makoi Maternity Unit on 6/10/14. The total contract sum was \$6,995,327.23 (VIP) which included \$1,965,704 (VIP) provisional sum and \$457,238.48 as contingency sum for a period of 24 weeks. The contract between the Ministry and Contractor was signed on 10/11/14.

Audit review of the project records and the contract documents revealed the following anomalies.

- Performance bond sum is to be calculated on the total contract cost excluding contingency sum.¹⁵

The performance bond to be paid by the Contractor should have been \$385,285.33. However, the GTB in its letter dated 6/10/14 stated that Contractor should provide performance bond of \$267,343.08 only. The Asset Monitoring Unit did not obtain explanations from GTB for allowing the Contractor a lesser amount of performance bond.

- The contingency sum for the project was \$457,238.48 (VIP) which was 10% of the contract price.

The Director Building and Government Architect approved six variations to the contract amounting to \$349,072.72 VIP as at 17/12/15. This comprised 76% of the total contingency sum allowed for in the contract. Refer to Table 22.7 for details of the variations.

¹⁴ Special Terms and Conditions of Letter of Acceptance

¹⁵ Fiji Procurement Office Policy on Performance Bond Reviewed July 2014

Table 22.7: Details of Variations

Variation Number	Variation Summary	Amount (\$)
1	Cart away and dispose of excess excavated material as not stated in tender drawing	123,777.51
2	Excess cut when drop in levels from 92.00 to 90.60	79,851.30
3	Imported fill material (soapstone)	6,818.05
4	Discrepancies in structural drawing rivalling tender and contract drawing building A & B	136,024.56
5	Topographical survey requested by client in order for Engineer to redesign the retaining wall type 3 -10 as per meeting minute number 2 clause 2.111.3	743.31
6	Peg set out for single and double storey building as per revised layout submitted on 13/2/15	1,858.29
Total		349,073.02

The variations arose due to poor structural drawings, retaining wall designs and building layout prepared by the Ministry of Infrastructure and Transport.

The findings indicate that the Director Building and Government Architect did not review the structural design which resulted in significant upward variations in the project costs.

- The contract between the Ministry of Health and the Contractor was signed on 10/11/14 and the contractor commenced work on 19/1/15.

However the layout design for the construction of retaining wall Type 3-10 in Buildings A and B was not ready and was submitted by the Project Architect from Ministry of Infrastructure and Transport to Contractor A on 7/9/15. The layout design was delayed by 161 days which delayed the works in buildings A and B.

The Contractor claimed \$762,000 for delays in providing the layout design for the construction of retaining wall Type 3-10 in Buildings A and B. The claim is yet to be assessed by Director Government Buildings and Architects before it is approved.

- Fresh tenders must be called for from reputable companies for significant additional works that was not in the initial scope of works.

The Contractor requested for variation which was approved by Acting Director of Buildings and Government Architect amounting to \$123,777.51. The variation related to carting away and disposal of excavated materials to a designated location which was not initially stated in the scope of works.

However, the Ministry did not call for fresh tenders for the variation works although the total variation sum was more than \$50,000 and the variation works were not part of the initial scope of works for the construction of the hospital.

The finding indicates poor planning by the Ministry in undertaking capital projects. In addition poor project design resulted in significant variations to the project

- As per the contract agreement the project was to be completed in 24 weeks from the project commencement date.

The project commenced on 19/1/15 with expected completion date of 3/7/15. However, the Ministry on 12/1/15 allowed the contractor 50 weeks¹⁶ with effect from 19/1/15 to complete the project on 3/7/15.

¹⁶ Architect Instruction No.7 dated 12/1/15

The contractor was not able to complete the project on the expected completion date of 3/7/15. On 27/10/15 the Ministry allowed further 161 days¹⁷ of extension to complete the project.

The Ministry did not obtain approval from the Permanent Secretary for Health and Medical Services for the extension of time from 24 weeks to 50 weeks and further 161 days thereafter.

The delays in the completion of the project were mainly due to Project Architect's failure to submit the layout design on time and the contractor working on civil works project for Naulu Health Centre.

The findings show poor project management by the Ministry which resulted in significant delays by 407 days compared to the initial expected completion date of 3/7/15. The project was still yet to be completed as at the date of audit on 19/12/15.

Recommendations

The Ministry should:

- **ensure that all capital projects are properly planned to avoid variations and delays;**
- **comply with procurement procedures at all times;**
- **comply with terms and conditions of GTB approvals at all times;**
- **seek disciplinary action by Permanent Secretary for Infrastructure and Transport against the Project Architect for delay in submission of the layout design which resulted in prolongation claim by the contractor.**

Ministry's Comments

Audit Recommendations is acknowledged.

This particular project has been very challenging for the Ministry and an eye opener in terms of good project management. As such, the Ministry can now only improve on from the state of the project as stated on the audit findings.

Bond as instructed by FPO and GTB was requested from the contractor. They are the Government agency that looks after such issues and know better on what percentage of Bond needs to be provided. Ministry was following what had been stated in the approval.

Concerns on the delays to the project had been relayed to the Permanent Secretary for Ministry of Infrastructure and Transport.

The Permanent Secretary for Health & Medical Services is aware of delays to the project. A fixed date to the completion of works had not been determined and therefore, it made sense to calculate total number of days project would be delayed and then seek PSHMS endorsement. To date, there have been other delays noted, however, project architect will be advised to provide approximate days of delays expected and PSHMS endorsement will be sought.

Variation sums are allocated to Projects for any unforeseen works required that were not covered in the scope. It is not agreed that a separate tender should have been called for variation works as all works were for the same project and working with multiple contract in one site on different contacts is no good project management.

¹⁷Architect Instruction No.21 dated 27/10/15
Ministry of Health and Medical Services

The Ministry will ensure that all future capital projects are properly planned to avoid large scale variations and delays. This project was actually the bases on which Asset Management Unit had requested that all such future projects be outsources to Lead Consultant and Project Managers. Projects such as Upgrade for Keyasi Health Centre to a Sub-Divisional Hospital, Extension of Maternity Unit at CWMH and Navua Hospital Boundary Fencing & Storm water drainage have all been outsourced for project management and implementation.

Disciplinary action not recommended. The Permanent Secretary for Health & Medical Services had already written to Permanent Secretary for Infrastructure & Transport about this and other project delays. Disciplinary action should be at the discretion of PS MoIT.

22.15 Inconsistencies between Contract Agreement and DBGA Instruction for the Refurbishment and Maintenance of Lami Health Centre and Quarters (WSC 116/2014)

A written contract or agreement must be entered into with the approved tenderer for the supply of the goods, services or works tendered. Legal advice must be sought on the draft contract or agreement unless the PSHMS approves otherwise in writing.¹⁸

The GTB in its letter dated 7/8/14 awarded the contract number WSC116/2014 for refurbishment and maintenance of Lami Health Centre and Staff Quarters to a Contractor for \$274,752.76 (VIP) inclusive of 15% contingency sum.

Audit review of the project records and the contract documents revealed the following inconsistencies in the instructions issued by the Director Government Building Architects (DBGA) and the contract agreement over the Defects Liability Period (DLP).

- The Contract agreement stated that the DLP was to commence on 15/12/14 at 4pm and shall be effective for 6 months. Hence as per audit calculation the DLP was to finish on 15/06/15.

However the DBGA instructed that the DLP to commence on 15/12/14 continue until 22/05/15. Hence there were two different dates for the completion of DLP.

- The DBGA in his instruction stated that the defect liability obligation has expired and the contractor has rectified all defects incurred during the defects liability period. The DBGA's instructions stated that the defects liability period will expire on a later date and then it further stated that the defects liability period has expired.

The above findings indicate that instructions given by DBGA were not properly reviewed before it was issued.

- The DBGA referred to Part 15 of the contract in its Practical Completion Certificate while certifying that the contract work has been inspected and qualified for a practical completion certificate.

However, Part 15 in the contract agreement referred to "Money" and not the Defects Liability Period.

- The retention sum for Refurbishment & Maintenance of Lami Health Centre & Quarters (WSC 116/2014) and Nurses Home at Tamavua (WSC 117/2014), were amended by DBGA through Architects Instructions No. 1 (6/11/14) and 6 (21/4/15), respectively.

¹⁸MOH Finance Manual 2014 – Part 2.4.17

However the amended retention sum percentage and the amount were not stated in the instructions issued. In addition no approval was obtained from the Permanent Secretary for Health and Medical Services for the change in the retention sums.

The findings imply poor management and monitoring of the Project by the Ministry and DBGA.

Recommendations

The Ministry should ensure that:

- **all instructions issued by DBGA are consistent with the contract agreement;**
- **amendments to the retention sum and percentage are clearly stated in the instructions issued;**
- **any instruction for amendments to the contract from the DBGA are approved by the Permanent Secretary for Health and Medical Services prior to implementation; and**
- **appropriate disciplinary action is taken against those responsible for not carrying out their duties diligently.**

Ministry's Comments

Audit Recommendations is acknowledged.

The Contract was prepared by the Ministry and was vetted by the Solicitor General's Office before execution. All relevant stakeholders including MoIT were given copies of the contract for their reference. We are of the view that MoIT should refer to the contract agreement before putting out instructions. The same will need to be discussed with DBGA's Office to ensure this is not repeated in future.

All variations to contract sum are agreed to by the PSHMS before this can be formalised to the contractor for actual works to be carried out.

Disciplinary action not currently recommended. The systems and processes in managing these projects should be tightened up first.

22.16 No Contract Agreement for the Upgrade and Extension of Rotuma Hospital

A written contract or agreement must be entered into with the approved contractor for the works to be carried out. Legal advice must be sought on the draft contract or agreement unless the PSHMS approves otherwise in writing¹⁹.

The construction of the Rotuma Hospital Phase 1 was awarded to the Republic of the Fiji Military Forces (RFMF) on 25/11/14 by Ministry of Finance at a total cost of \$2.4m.

It was noted that this project was handled by the Ministry of Rural & Maritime Development and National Disaster Management in 2014. In 2015, the project was transferred to the Ministry of Health and Medical Services with a budgetary allocation of \$2.4m.

¹⁹Ministry of Health Finance Manual 2014 – Section 2.4.17

The audit noted that there was no contract agreement between the RFMF and the Ministry of Health and Medical Services. As at the date of audit²⁰, the contract agreement between RFMF and the Ministry was still with Solicitor General's Office for vetting.

The audit also noted that the Ministry already paid RFMF a total of \$795,739.08²¹ (VIP) for the construction of phase 1 – Rotuma Hospital even though no contract agreement was signed.

The finding shows laxity on the part of the senior officials for not having the contract agreement with RFMF. In the absence of a contract agreement, the Ministry's interests are not protected and the Contractor may not fulfil its obligation as expected resulting in delays and disputes.

Recommendations

The Ministry should:

- **ensure that Contract agreement is signed before any payment is made for all capital works; and**
- **follow up with Solicitor General's Office on the progress of vetting the contract agreement.**

Ministry's Comments

Audit Recommendations is acknowledged.

The Ministry agrees that contract documents should be place for such big projects before any works are carried out on site. However, this project, as correctly stated by the Audit Report, was transferred to the Ministry of Health & Medical Services from Ministry of Rural & Maritime Development in 2015 where we feel that proper steps were followed to ensure the project will run efficiently.

The Ministry has drafted the agreement and forwarded the same to Solicitor General's Officer for vetting. However, the Ministry was informed to change the format of the contract and seek proper documentation on the appointment of RFMF as contractor and transfer waiver under the current Ministry handling the project. Once the requirements as set by Solicitor General's Office are met, we hope to have the contract signed. The RFMF had requested for another payment towards the end of 2015, which was however not paid as proper acquittals were not provided and contract document not in place.

22.17 Considerable Delays in Project Completion

Capital projects need to be properly supervised and managed from planning to post implementation phase. Project management is the application of knowledge, skills, tools and techniques to achieve the project requirements.

Project management requires great deal of analytical and management skills to ensure projects are completed on time and according to the predetermined design and specifications and within the approved budget.

The audit noted that some of the projects undertaken by the Ministry during 2014 and 2015 were not completed within the expected completion time and was significantly delayed. Refer to Table 22.8 for examples.

²⁰ 01/12/2015

²¹ Voucher No 312638 dated 13/04/15

In addition, the actual completion date was not provided for audit verification therefore the delay damages could not be determined.

Table 22.8: Examples of Projects which were not completed within the Contract Duration

Project Details	Contractor	Start Date as per Contract Agreement	End Date as per Contract Agreement	Actual Completion Date	Delays in Days as at 16/12/15	Delay Damages (\$)
WSC 200/2012 – Contract for Refurbishment & Extension of the operating Theatre Complex at East Wing, CWM Hospital	Contractor C	18/12/12	18/12/14	Not Provided	Cannot be ascertained	Cannot be ascertained
WSC 125/2014 – Contract for Construction of New Low Risk Maternity Unit at Makoi	Contractor A	19/1/15	6/7/15	Yet to be Completed	163 days	16,300
CWMH East Wing Floor	Contractor E	19/6/15	18/7/15	Not Provided	Cannot be ascertained	Cannot be ascertained

The audit also noted that the Ministry did not charge delay damages but instead allowed additional time to the Contractors to complete the projects.

The findings indicate that the Ministry did not monitor and supervise the projects properly. Failure to invoke the delay damages may result in continued delays in completion of projects undertaken by the Ministry in future.

Recommendations

The Ministry should:

- **ensure proper planning, supervision and management of projects; and**
- **consider charging delay damages to the contractors for the delays in project implementation.**

Ministry's Comments

Audit Recommendations is acknowledged.

The audit comments are noted and agreed that there have been delays to some of our projects

However, it is important to note that delays have been from both parties in regards to most of the projects. The Contractors require approvals and other confirmation in terms of specifications which usually take time for the Client to liaise with its representatives (including MoIT) to decide. In these regards, it would be unfair to hold contractors responsible for the delays and in turn they could be charging delay damages (prolongation) to client. In circumstances where contractors are at fault, the Ministry will now be charging delay damages as per audit recommendations. This however has been a weak area in the past (contract management) and the Ministry is trying to improve in this aspect.

22.18 Considerable Delays in Payment of Retention Sum

A certain percentage of the contract sum should be retained as retention sum against defects and to be released at the end of the defects liability period upon written notification by the Ministry for satisfactory completion of Works.²²

The audit noted considerable delays in payment of retention sums when the Defects Liability Period (DLP) expired for several projects. It was also noted that some contractors were paid retention sum without any evaluation of the project after the defect liability period.

Refer to Table 22.9 for details.

Table 22.9: Details of Considerable Delays in Payment of Retention Sum

Project Details	Actual Completion Date	Expiry of Defects Liability Period (DLP)	Final Completion Inspection Date	Date Retention Sum Paid	Delay in Days from Expiry of DLP to Date Retention was Paid
WSC 117/2014 Maintenance & Refurbishment of Nurses Home at Tamavua	Not Provided	30/4/2015	29/9/2015	Not Paid as at 16/12/2015	230 days
WSC 116/2014 Refurbishment & Maintenance of Lami Health Centre & Quarters	5/12/2014	15/6/2015	Not Provided	Not Paid as at 16/12/2015	184 days
Repair works at CWM Hospital Dental Room	Not Provided	13/9/2014	Not Provided	16/7/2015	306 days
General Maintenance & Repair works of a portion of the Sigatoka Hospital Roof	14/8/2015	12/11/2015	Not Provided	Not Paid as at 16/12/2015	34 days
RFQ No. 4/2015 – The Construction of a New Covered Walkway and Footpath at Nayavu-I-Ra Nursing Station	Not provided	25/11/2015	25/11/2015	Not Paid as at 16/12/2015	21 days
RFQ No. 3/2015 – The General Maintenance & Refurbishment Works at Nawaicoba Nursing Station	13/05/2015	19/6/2015	22/7/15	Not Paid as at 16/12/2015	180 days
CWMH East Wing Floor	Not provided	18/8/2014	Not Provided	16/7/2015	332 days
Supply and Installation of Shelves at New Navua Hospital	Not provided	14/8/2015	Not Provided	Not paid as at 16/12/2015	124 days

²² Part 6.2 of Contract agreement of the Ministry of Health with various Contractors

Project Details	Actual Completion Date	Expiry of Defects Liability Period (DLP)	Final Completion Inspection Date	Date Retention Sum Paid	Delay in Days from Expiry of DLP to Date Retention was Paid
RFQ No. 11/2015 - Supply & Installation of Cubicles & Chairs for Mataika House	4/8/2015	4/11/2015	14/8/15	Not Paid as at 16/12/15	42 days
RFQ No. 12/2015 - The Construction of the MCH Waiting Area Nausori Health Centre	Not Provided	23/11/2015	18/9/15	Not Paid as at 16/12/15	23 days
WSC 95/2014 - Refurbishment & Maintenance of the Maternity Unit - Sigatoka Hospital	10/10/2014	10/3/2015	Not Provided	26/08/2015	169 days
WSC 94/2014 - Exterior Painting of the Lautoka Hospital	14/10/2014	14/10/2015	Not Provided	Not Paid as at 16/12/15	63 days

Delays in the payment of retention sums were due to the Ministry not carrying out final inspections and prepare reports for projects for which the defects liability period had expired.

Recommendations

The Ministry should ensure that:

- **final inspections are carried out and inspection reports prepared;**
- **retention sums are released only for projects which have satisfactory final inspection report;**
- **retention sums are maintained in a Trust Fund account by the Ministry to ensure that funds are available when payments are due; and**
- **appropriate disciplinary action is taken against officers responsible for paying retention sum without final inspections.**

Ministry's Comments

Audit Recommendations is acknowledged.

The Ministry does not release the retention sum without final inspection of the works being carried out. Projects through tender are certified by MoIT before the retention payment can be cleared. Similarly, project undertaken through Request For Quotation (below \$50,000) are checked and verified by Ministry staff before any payments are released. There have been instances where the Ministry has not released payments as works were not completed to our satisfaction.

Disciplinary action not recommended as retention sums have not been released with verification of works.

22.19 No Valid Indemnity Cover

Under the Contract Agreement for Construction Works between the Contractor and Ministry, the Contractor is required to indemnify the Client and keep the Client indemnified against all proceeding, claims, demands, liabilities or expenses of any nature brought or alleged against the Ministry arising directly from the negligence or bad faith of the Contractor and its employees.

The audit noted instances where indemnity insurance cover provided by the Contractors had expired before the project works were completed. The Ministry did not take any action to ensure the contractor has valid indemnity insurance cover for its employees and third parties after the indemnity insurance cover expired.

Cases were noted where project works were in progress as at the date of audit on 21/12/15 but the Contractors indemnity insurance cover had expired. Refer to Table 22.10 for examples.

Table 22.10: Examples of Projects Where Valid Indemnity Covers were not obtained Upon Expiry

Contract Details	Contract Sum VIP(\$)	Type of Indemnity Cover	Date of Expiry	Project Completion Date
WSC 200/2012 – Contract for Refurbishment & Extension of the operating Theatre Complex at East Wing, CWM Hospital	9,954,295.12	Workmen's Compensation	30/6/2014	18/12/2014
		Public Liability	30/6/2014	18/12/2014
WSC 125/2014 – Contract for Construction of New Low Risk Maternity Unit at Makoi	6,995,327.23	Workers Compensation	27/7/2015	Yet to be completed
		Public Liability	11/7/2015	Yet to be completed
		Insurance Against Works	15/10/2015	Yet to be completed
WSC94/2014 - Exterior Painting of the Lautoka Hospital	756,888.00	Workmen Compensation	30/6/2014	14/10/2014
		Pubic Liability	30/6/2014	14/10/2014
Architectural Consultant for New Nausori Sub-Divisional Hospital	1,756,625.00	Workmen Compensation	31/12/2014	Not Provided. As per the contract agreement the contract to terminate on 31/3/15.
		Public Liability	31/12/2014	
		Professional Indemnity	6/10/2014	

The audit finding indicates laxity of Ministry's staff for not following up on the validity of the indemnity insurance covers. In the absence of valid indemnity covers, the Ministry may not be able to hold the contractors liable for damages and injuries to the Contractor's workers, hospital staffs and the general public.

Recommendations

The Ministry should ensure that:

- where indemnity insurance cover is provided, the expiry of the cover is properly monitored and renewed on a timely basis; and
- appropriate disciplinary action is taken against officers responsible for not performing their duties diligently.

Ministry's Comments

Audit Recommendations is acknowledged.

The Ministry acknowledges that this has been one of its weak areas in project management – contract management. As highlighted earlier to Audit Team, the Ministry has difficulties in terms of having adequate staff to manage such large projects, especially in terms of Contract Management.

After this was highlighted by the Audit team, the Ministry requires all its contractors to submit valid Indemnity Cover upon expiry (part of contract).

Disciplinary action is not recommended as there was no specific officer assigned to carry out this duty (contract management). The systems and processes in managing these projects should be tightened up first.

22.20 Anomalies in Charter of Aircraft

The proper management of expenditure is fundamental to ensuring value for money in delivering services to the community. As well, having cost-effective internal controls within purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.²³

Government Tender Board (GTB) awarded tender number CTN 84/2014(1) on 26/11/14 to various companies on optional and rate basis for a period of 2 years for the provision of Aeromedivac Services. It also directed that the approved rates are not to be exceeded.²⁴

Audit review of the contract documents and payment vouchers for aeromedivac services (charter services) revealed the following anomalies.

- The Ministry paid a total of \$181,179.52 from the 2015 budget allocation for charter of aircraft in 2014. Refer to Table 22.11 for details.

Table 22.11: Details of 2014 Expenses paid in 2015

Payee	Date of Payment	EFT Number	EFT Amount (\$)	Invoice Number	Invoice Date	Invoice Amount (\$)	
Supplier B	20/1/15	8513	84,672	9847	19/12/14	10,584.00	
				9828	16/12/14	11,340.00	
				10017	16/12/14	7,560.00	
				9906	16/12/14	12,474.00	
				9916	16/12/14	13,986.00	
				9816	16/12/14	11,340.00	
				9758	16/12/14	8,316.00	
				9957	16/12/14	9,072.00	
	6/2/15	9026	45,738	10275	19/12/14	13,608.00	
				10043	16/12/14	9,072.01	
				10207	16/12/14	9,072.01	
				10116	16/12/14	13,986.00	

²³Ministry of Health and Medical Services Finance Manual 2014 Part 2

²⁴GTB Letter Dated 27/11/14

Payee	Date of Payment	EFT Number	EFT Amount (\$)	Invoice Number	Invoice Date	Invoice Amount (\$)
Supplier C	25/3/15	10624	25,769.50	FJ0169	11/7/14	8,580.00
				FJ0163	3/6/14	8,580.00
				FJ0188	11/9/14	8,609.50
Supplier D	15/4/15	11391	41,000.00 ²⁵	8553	6/8/14	25,000.00
Total (Sample Only)						181,179.52

The Ministry was allocated \$2,426,340 in its 2014 budget for charter of aircraft. However, the actual expenditure as at 31/12/14 exceeded the budgeted amount. The Ministry did not have sufficient funds in its 2014 budget and charter of aircraft expenses totalling \$181,179.52²⁶ incurred in 2014 was paid in 2015.

- The GTB approved that option 2 service providers are to be used only if option 1 is unable to provide the services and option 3 service providers to be used only if option 1 and 2 are unable to provide the same service which must be confirmed in writing.²⁷

The Ministry obtained charter services from either Supplier E or Supplier F which were option 1 service providers without written confirmation from Supplier B which was the approved service provider. Refer to Table 22.12 for details.

Table 22.12: Details of Payments without Written Confirmation

Date of EFT	EFT Number	Amount (\$)	Invoice Number	Amount (\$)	Routes
8/7/15	15228	18,144	11663	13,608	Nadi/Nausori/Lakeba/Nausori/ Nadi
			10948	4,536	Nadi/Lautoka Hospital/Nacula/ Hospital/Nadi Lautoka

- The GTB approved two sets of rates, namely, fixed wing bids and helicopter rates. Several instances were noted where the requests for charter of aircraft and invoices did not specify which rate was applied. Refer to Table 22.13 for details.

Table 22.13: Details of Payments Which Did Not Specify the Rates Used

Date of Payment	EFT Number	EFT Amount (\$)	Particulars	Invoice Number	Purchase Order Number	Amount Paid on Invoice (\$)
20/1/15	8513	84,672	Payment for charter of aircraft.	9847	PO81201-004207	10,584.00
				9828	PO81201-004208	11,340.00
				10017	PO81201-004204	7,560.00
				9816	PO81201-004206	11,340.00
				9758	PO81201-004209	8,316.00
6/2/2015	9026	45,738	Payment for charter of aircraft.	10207	PO81201-004276	9,072.01
				10116	PO81201-004270	13,986.00

²⁵Includes \$16,000 for 2015

²⁶This amount is from the sample tested by Audit. The total expense for 2014 paid in 2015 could more than this amount

²⁷GTB Letter Dated 27/11/14

Date of Payment	EFT Number	EFT Amount (\$)	Particulars	Invoice Number	Purchase Order Number	Amount Paid on Invoice (\$)
8/7/2015	15228	74,844	Payment for charter of aircraft.	11614	PO81201-004785	9,072.00
				11790	PO81201-004789	8,694.00
				11889	PO81201-004790	13,986.00
				11916	PO81201-004791	11,340.00
				10341	PO81201-004793	4,536.00
				10948	PO81201-004792	4,536.00

In addition, the Ministry did not verify the rates charged by the service providers. As a result, it was not possible to determine the accuracy and correctness of the rates charged by the Service providers.

- The GTB did not state the rates to be charged by the service providers on several routes. In addition the Ministry did not follow up with the GTB regarding the rates to be charged by the service providers on such routes. Refer to Table 22.14 for details.

Table 22.14: Details of Routes with No Rates

Island Group	Island	Villages/Health Centres
Fixed Wing Bids		
Lau Group	Lomaloma	Lomaloma Hospital
	Cicia	Cicia Nursing Station
Viti Levu	Vatulele	-
Taveuni	Rabi	-
Helicopter		
Lau Group	Oneata	Oneata Nursing Station
	Fulaga	Fulaga Nursing Station
	Ogea Levu	Ogea Levu
	Vatoa	Vatoa Village
	Nayau	Nayau Nursing Station
	Moce	Moce Nursing Station
Rotuma	Rotuma Island	Rotuma Hospital
Vanua Levu	Vanua Levu	Yacata
		Cikobia

The findings show that the Ministry did not comply with the GTB terms and conditions for aeromedivac services. There is a high risk of the charter service providers overcharging the Ministry.

Recommendations

The Ministry should:

- ensure that appropriate level of funding is requested from Ministry of Finance for charter of flights to avoid using the current year's budget to pay for previous year's expenses;
- obtain written confirmation from service providers who are unable to provide the service before obtaining services from other approved service providers;

- **ensure that request for aeromedivac services and the invoices state the rate used by the service providers;**
- **clarify with GTB the rates for the routes which do not have the approved rates.**

Ministry's Comments

Audit recommendation is acknowledged.

The medivac services were done in December and invoices were received late from the company. There were in adequate funding so these payments were processed in 2015 allocation.

The option 2 supplier was used because when the agreement was received (Option 1) bidder signed the agreement late and that is why we were utilising Option 2 for the services. The agreement was received late from Solicitor General's Office and thus most of the contracts were signed in 2015 by the bidders. Once the option 1 bidder has signed the contract, the services were then utilised as per the tender. Since this was the first time the tender has been called and next tender should capture all these areas thoroughly. The management is now requesting the bidders to submit the Daily Flight Record together with Medical Discovery form when invoices are submitted to cross check on the actual pricing and the length of the trip and the reasons for the journey signed by the medical officer on board. This was requested when few anomalies were noted in the invoices. This was discussed with the companies and now it is complied. As per tender few routes are not quoted by the bidders. This needs to be reviewed in the next tender which is to expire in November 2016. But majority of the routes at least one bidder has already quoted for the pricing using either fixed wings or rotor wings.

22.21 Funds Not Utilised for Warehouse Management Software

The proper management of expenditure is fundamental to ensuring value for money in delivering services to the community.²⁸

The ITCS was allocated \$1 million in its 2015 budget to purchase a Warehouse Management Software for the Fiji Pharmaceutical and Biomedical Services (FPBS) at Ministry of Health and Medical Services to effectively monitor the stock of medications in the FPBS warehouse. This software would eliminate wastage and enable FPBS to avoid its essential medications from running out of stock.

The audit noted that the ITCS did not purchase the software for the FPBS. As a result, a total of \$1m allocated in 2015 for the purchase of software was not utilized at all. As at 31/12/15, the expression of interest for tender to purchase a Warehouse Management Software was with the steering committee.

The audit also noted that the Ministry did not take any action to follow up with the ITCS on the delay in purchasing the software.

The audit further noted that no funds were allocated either in ITCS or in the Ministry's budget for 2016 for purchase of the Warehouse Management Software. Hence the Ministry will not be able to acquire a Warehouse Management Software in a near future.

The findings indicate poor planning and lack of urgency by the ITCS in its service delivery. As a result, issues relating to wastage and out of stock of essential medicines will continue with FPBS.

²⁸Ministry of Health and Medical Services Finance Manual 2014 Part 2

Recommendations**The Ministry should ensure that:**

- **follow up action is taken with the ITCS; and**
- **liaise with the Ministry Economy for funding in its next budget submission to purchase the software.**

Ministry's Comments

FPBS acknowledges the Auditor's findings.

FPBS has requested the funds for the purchase of a Ware House Inventory Management System for which the necessary specifications was submitted to ITC Department on 1st July 2015.

ITC department is the responsible advertising, receiving bids and awarding tenders for the various IT software and hardware.

After submission to ITC FPBS made several follow ups and requests to ITC for the tender advertisements and purchase FPBS requests were fruit less however only ITC would be in a position to advise the reasons for non-purchase of the above. FPBS has requested for a budget for the same in 2016-2017 budgets and hopes to complete the project.

22.22 Insufficient Information of Patients for Local and Overseas Treatment

The Ministry provides assistance to patients for treatment which is available locally carried out by the Sahyadri Speciality Pacific Hospital Limited and overseas treatment cost which are not available locally. The following documents are required to be submitted before receiving government assistance:

- medical report from the Consultant or Specialists;
- financial details of the patient such as bank statement, FNPF, insurance details and payslip; and
- if patient is unemployed then the details of the person supporting him/her including the bank statement, FNPF and payslip.

The audit noted several instances where the Ministry did not obtain the required documents from the patients such as bank statements, payslips, FNPF and the details of the person supporting him/her including the bank statement, FNPF and payslip before approving the assistance towards their treatment. Refer to Table 22.15 for details.

Table 22.15: List of Documents not obtained from the Patient

Patient's File Number	Ministry's Contribution (\$)	Comments
64/14	12,500.00	<ul style="list-style-type: none"> • FNPF confirmation letter from the patient not obtained • The patient had 2 sons, however the payslips and FNPF statements were not obtained from both sons. • One of the sons bank statement was not obtained who works as an air-conditioning technician.

Patient's File Number	Ministry's Contribution (\$)	Comments
67/14	15,000.00	<ul style="list-style-type: none"> The patient had two sons. However one of the son's bank statements was not obtained and details of FNPF, bank statements and payslip were not obtained from the other son.
01/15	15,000.00	<ul style="list-style-type: none"> The patient had one daughter working in Navua. However details such as payslip, bank statements and FNPF were not obtained.
44/14	19,000.00	<ul style="list-style-type: none"> FNPF statement of the patient was not obtained. One of the sons bank statement and payslip was not obtained.
34/14	20,000.00	<ul style="list-style-type: none"> Payslip and bank statement of the patient's wife was not obtained.
59/14	15,000.00	<ul style="list-style-type: none"> The patient had 3 sons. However details such as FNPF statements and payslips were not obtained from any of the sons.
65/14	14,000.00	<ul style="list-style-type: none"> Payslip and bank statement of the patient was not obtained.
106/14	16,106.87	<ul style="list-style-type: none"> The patient's father's payslip and FNPF statement was not obtained. The patient had one sister. However details such as the bank statements, FNPF statement and payslip were not obtained from her.
99/14	5,038.17	<ul style="list-style-type: none"> Payslip of patient's son was not obtained.
25/15	11,885.93	<ul style="list-style-type: none"> FNPF statement of the patient's son was not obtained.
121/14	32,771.45	<ul style="list-style-type: none"> Patient has 2 sons and 1 daughter. However details such as the bank statement, FNPF statements and payslips were not obtained from all of them.
71/14	46,574.77	<ul style="list-style-type: none"> The patient had 3 children. However details such as the bank statements, FNPF statements and payslips were not obtained from any of them.

The finding shows the negligence on the part of the Senior Administrative Secretary (SAS) Registration in obtaining complete set of documentation from the patients and the Medical Assistance Committee for approving the cases with incomplete information.

As a result, there is a high risk of favouritism and deserving patients denied receipt of government assistance.

Recommendations

The Ministry should ensure that:

- **all the necessary documentation and information is obtained for all patients before approving government assistance towards their treatments;**
- **a list of the necessary documentation is provided by the Medical Specialists prior to the patients applying to the Health Services; and**
- **appropriate disciplinary action is taken against those officers responsible for not carrying out their task properly.**

Ministry's Comments

Audit recommendation is acknowledged.

Guidelines for government assistance will be taken into consideration and reviewed this year so that we only receive fully completed documents. This is an improvement process that the unit is currently undertaking to address. Review will include formulating Standing Operating Procedures such as check lists. This is an area that the Unit is currently addressing in terms of record keeping. The responsible officer is counselled on her performance and will be discussed in our monthly meetings.

22.23 Variance between Quoted and Invoice Prices from Hospitals in India for Overseas Treatment

The invoice shall be matched against the quotations obtained and details of any variances needs to be obtained and investigated before the payments are processed.

The Ministry provides financial assistance to patients who need overseas treatment but are financially disadvantaged. Most of the overseas treatment cases are referred to hospitals in India.

The audit noted several instances where the cost of treatment paid by the Ministry to hospitals in India was much higher compared to the price quoted before the treatment. The audit also noted that the quotations obtained by the Ministry did not include the details of the treatment and the cost of surgery.

The Ministry did not seek explanation from the Hospitals on the extra charges compared to the price initially quoted. In addition, there were no agreements between the patients and the Ministry as to who will bear the additional cost. Hence, the additional costs incurred were paid by the Ministry. Refer to Table 22.16 for details.

Table 22.16: Variance between Invoice Price and Quotation Price

Patient's File Number	Name of Hospital	Quotation Price (US\$) (a)	Invoice Price (US\$) (b)	Additional Cost (US\$)	Additional Cost (US %) (b-a)/a
71/14	Sahyadri Speciality Hospital	8,500.00	22,300.00	13,800.00	162.4
11/15	Sahyadri Speciality Hospital	6,700.00	13,250.00	6,550.00	97.8
117/14	Metro Hospital	19,850.00	25,667.00	5,817.00	29.3
28/14	Sahyadri Speciality Hospital	6,800.00	11,200.00	4,400.00	64.7
121/14	Metro Hospital	11,500.00	15,586.10	4,086.10	35.5
106/14	Sahyadri Speciality Hospital	6,800.00	7,385.00	585.00	8.6
99/14	Sahyadri Speciality Hospital	1,800.00	2,310.00	510.00	28.3
80/14	Metro Hospital	21,500.00	22,348.00	848.00	3.9
91/14	Shanti Mukand Hospital	12,000.00	12,768.00	768.00	6.4
Total (Sample Only)		95,450.00	132,814.10	37,364.10	

The findings indicate that the SAS-Registration failed to compare the actual cost incurred with the quotation cost and to obtain the necessary explanation for the huge variances in the actual cost. As a result, the additional expenses were incurred by the Ministry which could have been used for other patients needing financial assistance.

Recommendations

The Ministry should ensure that:

- **detailed quotations are obtained from the hospital;**
- **agreements are entered into with patients on additional costs of overseas treatment; and**
- **overseas hospital consult and obtain prior approval from Ministry of Health for increase in the treatment cost except in cases of emergencies where prior approval cannot be obtained.**

Ministry's Comments

Quotations are based on the recommendation of the Specialist. Now more detailed quotes are obtained e.g. number of radiations. Also for Overseas medical treatment, the hospital abroad is informed that for any procedure outside the quotations they will have to discuss with the patient and relatives and get approval from MoHMS before undertaking treatment. As referral processes takes 2-3 months the diseases such as Cancer do progress rapidly and by time of arrival more management procedure is in place from mid 2015.

22.24 Considerable Delay in Approving Assistance

Approvals for medical assistance should be made in a timely manner so that treatments are provided on time and to avoid further worsening of patient's health.

The audit noted numerous instances where it took several days for the Ministry to decide and approve financial assistance for patients seeking medical treatment overseas. Refer to Table 22.17 for details.

Table 22.17: Delays in Approving Assistance towards Patients Treatment

Patient File Number	Request received by the Ministry	Request Approved by the Ministry	Lapse in Days
99/14	15/9/14	24/2/15	162
34/14	19/6/14	22/9/14	95
121/14	11/11/14	30/1/15	80
54/15	4/6/15	10/8/15	67
50/15	21/5/15	21/7/15	61
106/14	20/11/14	14/1/15	55
64/14	8/10/14	26/11/14	49
117/14	22/12/14	30/1/15	39

The above finding indicates that the Ministry is not making decisions in a timely manner and risking patient's life in the process.

Recommendation

The Ministry should review its decision-making process for overseas treatment and set a quicker timeline for decision-making.

Ministry's Comments

The Audit recommendation is acknowledged. Review will include formulating Standing Operating Procedures such as check lists. This is an area that the Unit is currently addressing in terms of record keeping.

22.25 Excessive Establishment in Individual Grades of Officers

The Permanent Secretary for each Ministry, with the agreement of the Minister responsible for the Ministry, has the authority to determine all matters pertaining to the employment of all staff in the Ministry, including:

- the terms and conditions of employment;
- the qualification requirements for appointment and the process to be followed for appointment, which must be an open, transparent and competitive selection process based on merit;

- the salaries, benefits and allowances payable, in accordance with its budget as approved by Parliament; and
- the total establishment of the total number of staff that are required to be appointed, in accordance with the budget as approved by Parliament.²⁹

The Ministry had total of 4,681 established and 1,191 unestablished approved staff positions approved in its 2015 budget.

Cabinet on 1/7/14 approved 441 new positions for the Ministry for the year 2015. However the audit noted that the Ministry employed 79 officers in excess of its approved staff establishment for 2015. The audit also noted that 46 or 58% of these Officers were employed within the Ministry's divisional staff establishments and 33 or 42% at CWM Health Service Staff Nurses. Refer to Appendix 22.1 for details.

The audit further noted that the additional 79 positions were not approved by the Minister for Health and Medical Services.

The Ministry did not follow proper procedures for creating additional 79 new positions. In the absence of proper approvals, the appointments were unauthorized.

Recommendations

The Ministry should:

- **ensure that all new appointments are made in consultation and approval of the line Minister; and**
- **investigate the matter and take appropriate action against those responsible for unauthorized appointments and payroll expenses.**

Ministry's Comments

The Audit recommendation is acknowledged

These are not newly created positions. Positions exist at other facilities and some of these movements are temporary only. In other instances, Divisional Heads distribute staff with positions depending on the needs on the ground. Therefore, although it exceeds the facility approved establishment, it is covered from the numbers at other facilities. These arrangements are internally done and the P2P clearly records all these movement of positions.

We are noting these findings and at some stage we will need to regularise these movement with a variation notice that will further adjust our P2P record.

²⁹Constitution of the Republic of Fiji Section 127 (8)

FIJI PHARMACUETICAL AND BIOMEDICAL SERVICES (FPBS)

22.26 Performance Bond Requirement Not Strictly Adhered To by FPBS

Performance bond, terms and conditions for the supply and purchase of goods and services for the whole of government shall be reflected in the contract document. All bidders whether local or overseas, shall be required to pay a performance bond if the contract is valued more than FJ\$50,000 during the period of the contract.³⁰

The audit noted that FPBS did not strictly comply with the performance bond requirement despite clear directive given by Ministry of Finance vide circular no. 15/2013 on performance bond. For example:

- Suppliers did not renew the performance bond when it expired before the goods and services were delivered;
- FPBS waived payment of performance bond on the approval of FPO and not the Government Tender Board; and
- Performance bond was either short-provided or not provided at all by the supplier despite the contract agreement clearly stating the performance bond and the amount to be paid.

Performance bond were not recorded for a number of contracts for supply of drugs, consumables and medical equipment. Refer to Table 22.18 for details.

Table 22.18: Details of Examples of Non Compliance to Performance Bond Requirement

Agreement Details	Supplier	Contract Sum (\$)	Performance Bond Sum (\$)	Audit Comments
CTN 155/2013 – Purchase of Lab Reagents and Consumables	Supplier G	359,269.23	35,926.92	Performance bond expired on 15/1/15 before the expiry of the contract in February 2015.
CTN 155/13 – Supply of Laboratory Reagents and Consumables	Supplier H	517,477.37	51,747.74	The Ministry obtained approval for the waiver of the performance bond from the FPO and not GTB. The contract was awarded by GTB. The issue was raised in the 2014 DAM however no corrective action taken by FPBS.
CTN 155/13 – Supply of Laboratory Reagents and Consumables	Supplier I	153,947.84	7,697.39	Performance bond not provided.
CTN 155/13– Supply of Laboratory Reagents and Consumables	Supplier J	852,391.44	85,239.14	FPBS used the FPO Performance Bond Policy ³¹ to amend the bond amount from \$85,239.14 to \$28,571.74 without obtaining GTB's approval.

³⁰ Finance Circular 13/2013, Section 5(i)

³¹ Performance Bond Policy - Revised July 2014.

Agreement Details	Supplier	Contract Sum (\$)	Performance Bond Sum (\$)	Audit Comments
CTN 155/13 – Supply of Laboratory Reagents and Consumables	Supplier K	878,341.91	87,834.19	Performance bond not provided.
CTN 84/2013 – Supply, Installation and Commissioning of Accident & Emergency Equipment	Supplier L	US 77,080	US 7,708	Performance bond not provided.
CTN 84/2013 – Supply, Installation and Commissioning of Accident & Emergency Equipment	Supplier M	US 213,391.79	US 21,339.79	Performance bond not provided.

The findings indicate laxity of responsible officers in not ensuring performance bond remained valid and suppliers met the performance bond requirement for new contracts to supply medical supplies.

Recommendations

The Ministry should:

- **ensure that any variation or waiver of performance bond is approved by GBT and not FPO;**
- **ensure that performance bonds submitted by the suppliers are monitored to ensure it is valid and up to the amount approved by GTB; and**
- **follow up with the suppliers to ensure performance bonds are submitted by the supplier.**

Ministry's Comments

FPBS acknowledges the audit findings.

FPBS acknowledges the challenges that exist in the contract management system and processes since it was implemented in 2009. The changing policies in addition to the lack of expertise for guidance from FPO in this area contributed to the challenges of executing the PB requirements. FPBS challenges are HR constraints in light of the new requirements in the procurement policies. With these challenges the risks of not fulfilling the requirements is high therefore from 2015, FPBS re-organize within its current HR for an officer to oversee the contract management for all projects.

With this in place, FPBS conducts regular meeting with FPO and SG's Office for clarity before contract execution takes place. Contracts preparations are therefore being strengthened and regular follow up with suppliers are conducted regularly.

One of the changes introduced by FPO recently, that all post payments contracts, would not require PB with suppliers as FPBS can withhold payments for non performances.

Further restructure of the operations at the procurement office will be implemented in 2016 with one of the objectives to strengthen the contract monitoring activities.

FPBS have also working towards:

1. *Training in contract management*
2. *Reforming the procurement office at FPBS to meet the new demands of the internal and external environment.*

22.27 Anomalies in the Free Medicine Program

A total of \$8 million was allocated in the 2015 Budget Estimates for the free medicine program. Under this program which was effective from 1/1/15, all eligible Fijians who earn less than \$20,000 a year have access to price controlled medicines prescribed by a licensed medical practitioner free of charge from any Government Hospital Pharmacy / Dispensary and / or selected retail pharmacies. A total of 72 medicines were to be provided for free under this program.

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.³²

The audit noted the following anomalies in the Free Medicine Program.

- Several items were yet to be received by FPBS to be distributed to Government Hospital Pharmacy, Dispensaries and selected retail pharmacies since the inception of the program. Hence these medicines were not made available to the public as of the date of audit on 23/11/15. Refer to Table 22.19 for details.

Table 22.19: List of Free Medicines yet to be supplied since inception of Free Medicine Program

Item Number	Item Description
1	Expectorant +/- Decongestant +/- Bronchodila-tor (Inc. salbutamol) Syrup 100 mL
2	Diphenhydramine + Ammonium Chloride +/- Sodium Citrate Syrup 100 mL
2.1	Diphenhydramine + Ammonium Chloride +/- Sodium Citrate Syrup 150 mL
3	Pholcodeine Linctus Syrup 2L
4	Benzyl Benzoate 25% Lotion 100 ml
4.1	Benzyl Benzoate 25% Lotion 200 ml
5	Griseofulvin Tablets 500 mg
6	Antacid +/- Simethicone Suspension 200 ml
6.1	Antacid +/- Simethicone Suspension 500 mL
6.2	Antacid +/- Simethicone Suspension 3.6 L
7	Antacid +/- Simethicone Chewable Tablets 20s
7.1	Antacid +/- Simethicone Chewable Tablets 48s
7.2	Antacid +/- Simethicone Chewable Tablets 100s
8	Paracetamol/Codeine 500/8 mg 100s
9	Loperamide 2 mg
10	Tetracycline 250 mg

- The stock balance for drugs and consumables under the free medicine program had significant variance between balance in stock card and the EPICOR system. Refer to Table 22.20 for details.

Table 22.20: Variance between the Stock card and EPICOR System Stock balance

Item Number	Item Name	Epicor Quantity	Stockcard Quantity	Variance	Unit Cost	Total Cost (\$)
95	Digoxin Tablets 250mcg	337,100	317,000	20,100	0.0486	977
90	Diazepam Tablets 5mg	484,450	198,800	285,650	0.036	10,283
195	Methyldopa Tablets 250mg	132,600	150,350	(17,750)	0.05	(888)
270	Promethazine Elixer 1mg/ml 100ml	1,054	1,639	(585)	11.63374	(6,806)

³² The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

Item Number	Item Name	Epicor Quantity	Stockcard Quantity	Variance	Unit Cost	Total Cost (\$)
	Bottle					
266	Prochlorperazine Tablets 5mg	191,650	196,000	(4,350)	0.043	(187)
273	Propranolol Tablets 10mg	226,850	81,000	145,850	0.016	2,334
32645	Warfarin Tablets 3mg (Marevan Brand)	190,200	87,350	102,850	0.089	9,154
331	Warfarin Sodium Tablets 1mg (Marevan Brand)	152,500	47,200	105,300	0.086	9,056
330	Warfarin Sodium Tablets 5mg (Marevan Brand Only)	46,800	47,250	(450)	0.113	(51)
425	Glipizide Tablets 5mg	665,140	1,398,000	(732,860)	0.0238	(17,442)
10	Allopurinol Tablets 100mg	235,650	47,000	188,650	0.021	3,962
70	Cotrimoxazole Tablets 480mg	67,900	42,500	25,400	0.0229	582
348	Griseofulvin Tablets 125mg	621,600	611,000	10,600	0.027	286
35	Bisacodyl Suppository 10mg	4,672	3,011	1,661	0.235	390
94	Digoxin Tablet 62.5mcg	100,050	182,600	(82,550)	0.03	(2,477)

- Physical stock count of the drugs and consumables under the free medicine program had significant variance compared to balance in the EPICOR system. Refer to Table 22.21 for details.

Table 22.21: Variance between the Physical Stocktake and Epicor System

Item Number	Item Name	Epicor Quantity	Stocktake Quantity**	Variance	Unit Cost	Total Cost (\$)
95	Digoxin Tablets 250mcg	337,100	323,000	14,100	0.0486	685.26
90	Diazepam Tablets 5mg	484,450	176,350	308,100	0.036	11,091.60
195	Methyldopa Tablets 250mg	132,600	113,300	19,300	0.05	965.00
270	Promethazine Elixer 1mg/ml 100ml Bottle	1,054	1,659	(605)	11.63374	(7,038.41)
266	Prochlorperazine Tablets 5mg	191,650	43,000	148,650	0.043	6,391.95
273	Propranolol Tablets 10mg	226,850	77,000	149,850	0.016	2,397.60
32645	Warfarin Tablets 3mg (Marevan Brand)	190,200	80,900	109,300	0.089	9,727.70
331	Warfarin Sodium Tablets 1mg (Marevan Brand)	152,500	35,000	117,500	0.086	10,105.00
330	Warfarin Sodium Tablets 5mg (Marevan Brand Only)	46,800	51,050	(4,250)	0.113	(480.25)
425	Glipizide Tablets 5mg	665,140	702,500	(37,360)	0.0238	(889.17)
10	Allopurinol Tablets 100mg	235,650	46,700	188,950	0.021	3,967.95
70	Cotrimoxazole Tablets 480mg	67,900	45,000	22,900	0.0229	524.41
348	Griseofulvin Tablets 125mg	621,600	606,000	15,600	0.027	421.20
35	Bisacodyl Suppository 10mg	4,672	1,308	3,364	0.235	790.54
94	Digoxin Tablet 62.5mcg	100,050	304,600	(204,550)	0.03	(6,136.50)

**Stocktake carried on 23/11/15

- Physical stock count of the drugs and consumables under the free medicine program had significant variance compared to balance in the stock card. Refer to Table 22.22 for details.

Table 22.22: Variance between the Physical Stocktake and Stockcard

Item Number	Item Name	Stockcard Quantity	Stocktake Quantity	Variance	Unit Cost (\$)	Total Cost(\$)
95	Digoxin Tablets 250mcg	317,000	323,000	(6,000)	0.0486	(291.60)
90	Diazepam Tablets 5mg	198,800	176,350	22,450	0.036	808.20
195	Methyldopa Tablets 250mg	150,350	113,300	37,050	0.05	1,852.50
270	Promethazine Elixer 1mg/ml 100ml Bottle	1,639	1,659	(20)	11.63374	(232.67)
266	Prochlorperazine Tablets 5mg	196,000	43,000	153,000	0.043	6,579.00
273	Propranolol Tablets 10mg	81,000	77,000	4,000	0.016	64.00
32645	Warfarin Tablets 3mg (Marevan Brand)	87,350	80,900	6,450	0.089	574.05
331	Warfarin Sodium Tablets 1mg (Marevan Brand)	47,200	35,000	12,200	0.086	1,049.20
330	Warfarin Sodium Tablets 5mg (Marevan Brand Only)	47,250	51,050	(3,800)	0.113	(429.40)
425	Glipizide Tablets 5mg	1,398,000	702,500	695,500	0.0238	16,552.90
10	Allopurinol Tablets 100mg	47,000	46,700	300	0.021	6.30
70	Cotrimoxazole Tablets 480mg	42,500	45,000	(2,500)	0.0229	(57.25)
348	Griseofulvin Tablets 125mg	611,000	606,000	5,000	0.027	135.00
35	Bisacodyl Suppository 10mg	3,011	1,308	1,703	0.235	400.21
94	Digoxin Tablet 62.5mcg	182,600	304,600	(122,000)	0.03	(3,660.00)

**Stocktake carried on 23/11/15

The findings indicate that FPBS was not able to effectively and efficiently implement and manage the Free Medicine Program. As a result, several medicines under the free medicine program were not available and for the medicines which were available proper stock records were not maintained.

Recommendations

The Ministry should:

- take appropriate action to ensure all drugs and consumables under Free Medicine Program are available at all times;**
- ensure proper controls over the drugs and consumable stock is implemented;**
- periodic stock count is undertaken and any variance is investigated and reconciled with the stock card and the EPICOR system; and**
- ensure that FPBS have adequate resources to implement and manage the Free Medicine Program.**

Ministry's Comments

FPBS acknowledges the Auditor's findings.

One of the challenges faced by FPBS is the HR constraints in light of new policies and requirements. With FMP, FPBS have been given approval for 2 project positions to oversee program therefore the posts have been advertised.

The two positions core role will strengthened inventory control activities requirement as stated in the report.

22.28 Anomalies in Purchase of Medical Consumables and Essential Medicines

Delivery of the goods shall be made by the supplier in accordance with the terms specified in the contract. The fixed time period of delivery of the goods will be specified in the purchase orders after consultation with the supplier.³³

The Supplier will not supply goods with unacceptably³⁴ close “use by/expiry dates”. The Purchaser may accept shorter expiry dates at its discretion.³⁵

The FPBS obtains a Confirmation of Order Received Form from the suppliers to confirm that the suppliers have received the order. The suppliers provide the Expected Time of Arrival (ETA) of the orders with the Confirmation of Order Form.

The audit noted instances where the supplies of Boucher and Muir were not delivered on the expected time of arrival. In addition the supplier was not able to supply the medicine and consumables in one delivery and delays of 5 – 7 months between the first and the last delivery.

The audit also noted that the supplier on number of occasions was not able to supply all the medicine and consumables being ordered. For the items which were short supplied, the supplier requested the FPBS to cancel the orders which was agreed by the FPBS.

Furthermore, audit also noted instances of medicines supplied were near its expiry. These medicines had short shelf-life. Even though FPBS had the option to reject the near expiry items, it accepted these items considering substantial delays from the supplier when fresh orders are placed. Refer to **Appendix 22.2** for examples.

The findings indicate that the supplier had not being able to fulfil its contractual obligation to supply the medicine. In addition, FPBS received and paid for near expired medicines resulting in waste of taxpayers' funds and risk of issue of these medicines/consumables to members of public.

Recommendations**The Ministry should:**

- **ensure that the supplier fulfils all the obligations under the approved contract;**
- **have provision in contract for supplier to incur penalty for all late deliveries; and**

³³ Contract Conditions between the Ministry and Supplier I for CTN 121/2013 Clause 4.2

³⁴ An unacceptable use by/expiry date is one where in the normal course of events the goods could not be used before the use-by date within the Purchaser's usual stock holding period. In general this period will not be less than 75% of its shelf life from the date of receipt by the Purchaser.

³⁵ Contract Conditions between the Ministry and Supplier I for CTN 121/2013 Clause 8.2

- **strategise to ensure that items nearing expiry dates are not supplied.**

Ministry's Comments

FPBS acknowledges the audit findings.

- *In reference to the two drugs- Isoprenaline Injection 2mg/2ml - is used for special cardiac cases at emergency unit and is purchased on case based. The quantity that was accepted with 5 months shelf life was for the number of patients clinically identified and since it was the only available batch with the supplier at the time of purchase, FPBS had accepted the product knowing that it will be utilized before the expiry of the item and FPBS does not want to compromise patient care by waiting for a longer expiry dated item.*
- *Streptokinase Injection is facing out and very hard to source, it is also used for special cardiac cases at the emergency unit, cardiac ward. FPBS procured what was available in the market at the time of order so as not to compromise patient care. Since the item is facing out, it was very hard to source in the market and supplier was finding it hard to supply the item as our volume of order was way below the minimum production batch.*
- *Supplier was waiting to consolidate our orders with other countries so it could meet the minimum production batch.*
- *For the items that was short supplied, upon clarification from FPBS, supplier in this case the Supplier advised that it is due to the production yield which is beyond their control. In conclusion, FPBS consults technical officers for the purchase of drugs that has less than 18 month's shelf life.*
- *If the technical people advice that the item will be used up before the expiry date, then we go ahead with the purchase, otherwise only certain quantities are accepted to cover for the needs in the health service delivery until a fresh batch is available in the market.*

As part of process improvement:

- Each time order is sent to the supplier, ETA needs to be re-confirmed by the supplier who checks with manufacturers and advises on lead – times. This is confirmed by the supplier on the Order Confirmation Form filled and sent by suppliers.*
- The clearance time by FPO is added to the supplier ETA and updated in the system so that ETA is at FPBS and in the country.*

Monthly follow up on ETA has been implemented

22.29 Supplier yet to honour Contract Agreement

The maintenance of efficient Public Health Systems is largely dependent on having a robust supply chain management to eradicate delays and minimize stock outages.

Significant amount of drugs and consumables purchased and distributed by FPBS to Public health facilities are procured from overseas suppliers. The FPBS has predetermined maximum and minimum stock levels for all drugs and consumables. The review of drugs and consumables ordered revealed the following anomalies.

- Several drugs and consumables ordered in 2014 with overseas Suppliers were yet to be supplied as at the date of audit on 24/12/15. These orders still remained as open orders, indicating that the drugs and consumables ordered will be received sometime in the future.

For example the supply of 20,000 Thyroxin Tablets 50mcg was delayed by 457 days. The 20,000 Thyroxin Tablets 50mcg was ordered by FPBS on 23/9/14 with expected delivery date of 10/12/14. However, it was still not received as of the date of audit on 24/12/15. Refer to Table 22.23 for sample of drugs and consumables ordered in 2014 but not yet supplied.

Table 22.23: Details of Items Ordered in 2014 Yet to be Received by FPBS in 2015

Product Name	Number of Days Delayed from ETA date to 24/12/15	Supplier	Quantity Ordered in 2014	Quantity Received in 2014	Quantity Received in 2015	Outstanding Balance as at 24/12/15	Total Cost	Total Cost of Delay (\$)
Thyroxine Tablets 50mcg	438	Supplier A	20,000	0	0	20,000	4,772.18	43,800
Pilocarpine eye drops 4%	435	Supplier B	1,400	0	0	1,400	9,414.89	43,500
Ephedrine Nasal Drops 0.5%	352	Supplier B	5,000	0	0	5,000	7,009.88	35,200
Methylene Blue Injection 50mg/5ml	389	Supplier C	50	0	0	50	3,658.54	38,900
Pralidoxime Injection 500mg/20ml	512	Supplier C	20	0	0	20	2,124.43	51,200
Vitamin K(1) inj 10mg/1ml	420	Supplier D	2,000	0	0	2,000	144	42,000
Betamethasone Cream 0.1% (Valerate as salt)	420	Supplier D	10,700	0	0	10,700	6,527.00	42,000
Neostigmine Injection 2.5mg/ml	328	Supplier E	9,240	0	0	9,240	11,936.14	32,800
Nifedipine Capsules 10mg	359	Supplier F	67,000	0	0	67,000	1,474.00	35,900
Acetylcholine Chloride Injection 20mg	430	Supplier G	90	0	0	90	461.38	43,000
Methylprednisolone Injection 1g	359	Supplier G	125	0	0	125	1,933.65	35,900
11820907322-Digoxin Calset	328	Supplier H	1	0	0	1	271.55	32,800
04476433190-Folate III	328	Supplier H	5	0	0	5	3,266.90	32,800
Phenylephrine eye drop 10%	328	Supplier I	1,500	0	0	1,500	8,595.92	32,800

- Several drugs and consumables ordered in 2014 with overseas Suppliers were only partially supplied and the balance was not supplied as at the date of audit on 24/12/15.

The partially fulfilled orders still remained an open order as the date of audit on 24/12/15 indicating that the FPBS still expects that these items will be received sometime in future despite significant delays from the suppliers.

For example FPBS ordered 251,000 Amitriptyline Tablets 25mg on 10/6/14 which was to be received on 30/10/14. However, the FPBS was only supplied 184,800 tablets and 66,200 tablets or 26% of the order was yet to be provided as of the date of audit on 24/12/15. The remaining supply was delayed by 420 days. Refer to Table 22.24 for partial orders not received.

Similarly the FPBS ordered 107,000 bottles of Amoxicillin Suspension 125mg/5ml on 30/10/14 which was to be received on 11/4/14. However, the FPBS was only supplied with 104,435 bottles and 2,565 bottles or 2% of the total order was not received as of the date of audit on 24/12/15. A delay of 420 days was noted. Refer to Table 22.24 for sample of drugs and consumables ordered in 2014 and partly delivered in 2015 and remaining still not delivered.

Table 22.24: Orders Raised In 2014, Partly Delivered In 2015 and Remaining Still Not Delivered

Product Name	Indent Number	Number of Days Delayed**	Supplier	Quantity Ordered in 2014	Quantity Received in 2014	Quantity Received in 2015	Outstanding Balance	Total Cost of Delay (\$)
Povidone Iodine Scrub solution 7.5%	MD85101-003902	438	Supplier N	250	0	228	22	2,200
Amoxicillin Suspension 125mg/5ml	MD85101-004046	415	Supplier O	107,000	0	104,435	2,565	256,500
Frusamide Injection 20mg/2ml	PO85101-001736	374	Supplier P	95,000	0	94,990	10	1,000
Methadone Tablets 5mg	MD85101-003569	481	Supplier Q	600	0	155	445	44,500
Hitachi cups (Pack of 1000 caps) Natural	MD85101-004187	331	Supplier R	28	0	3	25	2,500
Ferritin II	MD85101-004190	328	Supplier R	5	0	3	2	200
Haloperidol Injection 5mg/ml	MD85101-003905	438	Supplier S	1,000	110	0	890	43,800
Ledermix Paste 5g-tube	MD85101-003555	707	Supplier N	80	75	0	5	70,700
Simvastatin Tablets 20mg	PO85101-001576	420	Supplier T	500,010	492,800	0	7,210	42,000
Synflorix Vaccine	MD85101-003708	481	Supplier U	11,700	11,420	0	280	48,100
Amitriptyline Tablets 25mg	PO85101-001583	420	Supplier P	251,000	184,800	0	66,200	42,000
Carbimazole Tablets 5mg	PO85101-001584	420	Supplier P	240,000	179,900	0	60,100	42,000
Allopurinol Tablets 100mg	PO85101-001582	420	Supplier P	200,000	195,100	0	4,900	42,000
Amitriptyline Tablets 25mg	PO85101-001749	468	Supplier P	70,000	1,400	0	68,600	46,800
Carbimazole Tablets 5mg	PO85101-001749	468	Supplier P	60,000	2,400	0	57,600	46,800

Product Name	Indent Number	Number of Days Delayed**	Supplier	Quantity Ordered in 2014	Quantity Received in 2014	Quantity Received in 2015	Outstanding Balance	Total Cost of Delay (\$)
Blood Glucose monitoring strips 50 - Advantage Brand	MD85101-003557	435	Supplier R	700	600	0	100	43,500
Upper Posteriors Shade A3 Mould 67 (Acry-Rock)	MD85101-003982	434	Supplier V	67	14	44	9	900
Atropine Sulphate eye drops1%	MD85101-003642	328	Supplier G	900	440	440	20	2,000

The audit further noted that no delay damages were invoked by the Ministry for the significant delays in supply of drugs and consumables by the suppliers.

The findings indicate that the FPBS did not monitor and follow up the orders placed with suppliers. Failure to invoke the delay damages may result in the continued delays and increase the Ministry's commitments in future.

Recommendations

The Ministry should:

- ensure that all orders placed on a regular basis are followed up regularly.
- consider charging delay damages for any delays in supply of medicines by the suppliers;
- discuss with the supplier to resolve the delays in supply of drugs and consumables; and
- consider other suppliers of drugs and consumables.

Ministry's Comments

FPBS acknowledges the Audit report on Outstanding Order Forms

Detail of Items ordered in 2014 and Yet to be received by FPBS in 2015

- *For continuity of services in the first quart of 2015, orders needs to be placed in September, October, and November, 2014.*
- *Most orders placed towards the end of 2014 are for 2015 supply. Some quantities are shipped before close of business in December 2014 and the rest in the New Year (2015) when business resumes.*
- *The orders that was still open in the system showing hundreds of days' delay, these open orders will not be supplied by the supplier due to production batch yield. These orders had to be manually closed in the system and sometimes system automatically picks as open order since not all the quantities ordered had been received due to production issues. These orders were to be manually closed in the system.*

Orders raised in 2014 and Partly Delivered in 2015 and Remaining Still Not Delivered

- Most lab reagents and consumables are partly supplied due to short expiry dates not accepted by FPBS
- The expiry dates for lab items ranges from 1 month to 2 years. Therefore FPBS needs to confirm acceptance of the expiry date before item is shipped. Situations where required expiry is not met, the orders can roll over to coming years showing backorders.

In general, FPBS generates monthly report on ETAs and regular monitoring is carried out to check ETAs that are passed. In addition, the restructure of the procurement office in 2016 will see that one of the objectives is to strengthen the follow up of orders.

22.30 Provision of Essential Medicines – Contract Number 121/13 – Open Contract for Supply of Essential Medicine

The contract for supply of goods and services should state the contract sum.

FPBS through GTB awarded contract for supply of essential medicines to three companies. The contract was for a term of two years commencing on the dates as specified in respective contracts. Refer to Table 22.25 below.

However the audit noted that contract agreement did not state the contract sum for the supply of essential medicines. Refer to Table 22.25 below for details of the suppliers.

Table 22.25: Details of Contracts Agreement That Did Not State the Contract Sum

Company	Contract Price (\$)	Contract Commencement Date
Supplier P	268,481.66 per year	24/03/14
Supplier T	1,058,471.90 per year	30/05/14
Supplier W	853,855.56 per year	05/02/14

This issue was also raised in the 2014 Audit Report but no action has been taken by FPBS.

Due to the negligence and poor supervision by the Senior Officers in the Procurement Section, the contract agreements did not state the total contract sum. In absence of an approved contract amount, the Ministry does not have any control over the price or the total value of medicines to be supplied by the suppliers.

Recommendations**The Ministry should:**

- ensure that contract sum is stated in the contract agreement;
- appropriate disciplinary action is taken against those officers responsible for drafting the contract for not including the contract amount; and
- Ensure that recommendations made in Audit Reports are promptly addressed.

Ministry's Comments

FPBS acknowledges the audit findings.

- *When a tender is approved by GTB, FPO notifies the suppliers of their award with the total award value. MHMS sends approved award list consisting of the approved quantity with unit & total price upon which the contract is signed.*
- *Contract clauses 3.1 states that The Purchase order should clearly state the item description, quantity required unit cost as contracted price, and the preferred specified time for delivery. This guides the purchasing officers not to deviate from tender approved prices.*
- *Contract clause 5.4 refers- If there is changes in price as long as the payment made to these prices remains the same approved by the Government Tender Board any increase in payment require approval by the Government Tender Board.*

Such the purchasing officers & suppliers are fully aware that they cannot change any pricing and procurement officer's order according to the approved rates and quantity avoiding leverage of over expenditure. We saw fit that a signed agreements are already in place hence no action was taken to reflect contract sum. However the approved GTB amount is not in fact the true sum being paid to suppliers due to exchange rate fluctuations. FPBS raises order on daily rate MOF provides but payment is made on the rate of the current day. However considering 2014 audit recommendations the total sum is now being reflected in new agreements.

22.31 No Contract Agreements for Medical Supplies and Equipment

A contract establishes critical elements of the agreement such as the scope of work, contract amount, time for completion, circumstances for acceptable delays, insurance requirements, dispute handling, indemnification and responsibilities of each party. FPBS must sign contract agreement with the suppliers of medical equipment, drugs and consumables.³⁶

The audit noted that FPBS did not sign contract agreements with the suppliers for supply of medical supplies and equipment. Refer to Table 22.26 for details.

Table 22.26: Examples of No Contract Agreement Signed for Medical Supplies and Equipment Purchased

Agreement Details	Supplier	Contract Sum	Remarks
CTN 84/13	Supplier M	FJD 158,535.58	No contract entered into. Equipments were at the FBPS warehouse as at the date of audit on 24/11/15.
CTN 155/2013	Supplier X	FJ\$81,946.24	No contract entered into.
CTN 132/2013	Supplier X	NZ\$8,485.39	No contract entered into.
CTN 91/2014	Supplier X	NZ\$39,967.47	No contract entered into.
CTN 175/2014	Supplier X	NZ\$235,837.10	No contract entered into.
SCR	Supplier X	NZ\$257,140.52	No contract entered into.

The finding shows laxity on the part of the senior officials for not having the contract agreement with suppliers. In the absence of a contract agreement, the government's interests are not protected and the supplier may not fulfill its obligation as expected resulting in delays and disputes.

Recommendation

The Ministry should ensure that a valid contract is in place with all suppliers of medical supplies and equipment at all times.

³⁶ Tender Approval Letters issued by GTB to Permanent Secretary for Health and Medical Services

Ministry's Comments

Supplier X contracts – CTN 155/13,132/13, 175 /14, 91/14 and SCR.

The contracts were not in place as EBOS were not willing to the terms proposed by SG's office hence the contract expired without the contract signed.

FPBS will ensure that contracts will be in place in consultation with FPO, SG's office and supplier expectations are met. However FPBS will always ensure that the health services will not be compromised at all times while dealing with the three parties.

22.32 User Guide and Other Documents not provided by the Suppliers for the Supply, Installation and Commissioning of Intensive Care Unit (ICU) Equipment

The supplier shall provide a copy of the Operator Manual, Service Manual, and Operator Guide (written and soft copy), Spare Parts List and up to date catalogues and or system information of current items and prices to be kept on file by Fiji Pharmaceutical and Biomedical Service's (FPBS) Biomedical Section.³⁷

The Ministry purchased various equipments for ICU at CWM Hospital for \$3,898,559.57³⁸ from various suppliers during the year.

However the suppliers did not provide the service manual, soft copy of operator guide, spare parts list and up to date catalogues. Refer to **Appendix 22.3** for details.

This issue was also highlighted in the 2014 Audit Report to the Ministry for the supply, installation and commissioning of new Operating Theatre equipment at CWM Hospital. However, the Ministry is yet to take corrective action.

The Ministry did not ensure that the suppliers fulfill their requirements under the contract agreement. In absence of the above documents/information, the Ministry may face difficulties in operating, servicing and maintaining the equipment purchased.

Recommendation

The Ministry should ensure that service manual, and operator guide (written and soft copy), spare parts list and up to date catalogues and/or system information are obtained from the supplier and kept at the Biomedical Section.

Ministry's Comments

Biomedical Team acknowledges the Audit findings.

All manuals have been requested from the suppliers of equipment and will be stored at the Divisional repair workshops.

FPBS will also ensure that all future purchases of equipment will be accompanied by the user and service manuals.

³⁷ Agreement between the Ministry and Suppliers

³⁸ Tender number CTN 175/2014 to 7 suppliers on 27/2/15

22.33 Items Ordered yet to be received

Delivery of the goods shall be made by the supplier in accordance with the terms specified in the contract. The fixed time period of delivery of the goods will be specified in the purchase orders after consultation with the supplier.³⁹

The FPBS obtains a Confirmation of Order Received Form from the suppliers to confirm that the suppliers have received the order. The suppliers provide the Expected Time of Arrival (ETA) of the orders with the Confirmation of Order Form.

The audit noted on several instances, FPBS did not obtain the Confirmation of Order Received from the suppliers. As a result, it was not possible to determine the expected date of delivery for the items. As at the date of audit on 27/11/15, the orders placed by the FPBS for supply of drugs and medical consumables with various suppliers were still open orders, indicating that the drugs and consumables ordered were yet to be received. Refer to Table 22.27 for details.

Table 22.27: Details of Items yet to be received by FPBS

Product Code	Product	Date of Order	Delivery Lead Time	Expected Date of Delivery	Quantity Ordered	Price Per Unit (\$)	Total Cost (\$)
668	Cannula I/v 20g x 32mm	5/2/15	3 months	27/6/15	2,540	29.63	75,260.20
1808	Cannula I/V 24g x 25mm	5/2/15	3 months	27/6/15	1,900	29.63	56,297.00
669	Cannula I/V 22g x 25mm	5/2/15	3 months	27/6/15	1,768	29.63	52,385.84
71	Cotrimoxazole Suspension 240MG/5ML	30/7/15	15 – 16 weeks	Confirmation of Order not obtained	20,800	0.91	18,928.00
414	Ketoconazole Tablets 200MG	19/6/15	15 – 16 weeks	31/10/15	800	9.95	7,960.00
3093	Dimertest Latex	13/8/15	3-4 weeks	Confirmation of Order not obtained	9	453.51	4,081.59
3565	Formaldehyde 20 Ltr plastic Container	26/11/14	4 weeks	Confirmation of Order not obtained	20	197.43	3,948.60
666	Cannula I/V 16g x 57mm	5/2/15	3 months	27/6/15	112	29.63	3,318.56
5073	Reticulin Silver Kit	26/11/14	4 weeks	Confirmation of Order not obtained	2	1,085.88	2,171.76
5073	Reticulin Silver KIT	1/7/2015	4 weeks	8/4/2015	2	1,039.30	2,078.60
1812	Gloves nitrile large box of 100	5/2/15	4-6 weeks	20/3/15	100	14.45	1,445.00
3314	Grocotts Staining Kit	13/8/15	1 week	27/8/15	2	379.12	758.24
3151	Anti E Mouse Monoclonal 5m Bottle	13/8/15	1 week	27/8/15	3	242.70	728.10
3139	Anti K Monoclonal Antisera	13/8/15	1 week	27/8/15	1	219.35	219.35
Total (Sample Only)							229,580.24

The FPBS did not pay the suppliers at the time of ordering these drugs and medical consumables.

There is no evidence of follow up by FPBS with the suppliers on the outstanding items and as a result essential drugs and medical consumables are yet to be received.

³⁹ Contract conditions for Supply of Goods between the Ministry and various suppliers.

Recommendations

The Ministry should:

- **constantly follow up those orders which have been delayed and should consider enforcing the delay penalty clauses;**
- **obtain confirmation of orders received from the suppliers for all orders placed;**
- **ensure that in case of delays in supply alternative suppliers approved by GTB are considered; and**
- **appropriate disciplinary action is taken against responsible officers for not performing their duties properly.**

Ministry's Comments

FPBS acknowledges the Audit report on Outstanding Order Forms

Follow up process are initiated via the monthly report of ETAs however the delays of supplying by suppliers are due to:

- 1. Delay of payment of invoices due to process issues at FPBS and MoF*
- 2. Negotiation delays as FPBS such as order does not meet minimum order qty*
- 3. Await expiry dates that are acceptable to FPBS.*

Report recommendation on follow up will be complied.

22.34 Delay in Supply of Drugs and Consumables

The maintenance of efficient Public Health Systems is largely dependent on having a robust supply chain management to eradicate delays and minimize stock outages.

Clause 2 of the agreement between the Ministry and Supplier 1 states that any delay by the Supplier in supplying the goods after the specified date of delivery in the agreement would entitle the Purchaser to deduct \$100 per day.

The FPBS purchases all drugs and consumables from overseas suppliers which are distributed to public health facilities. The FPBS has predetermined maximum and minimum stock levels for all drugs and consumables. On several instances the suppliers did not supply the drugs and consumables ordered on expected delivery dates.

However the FPBS did not deduct delay damages from these suppliers for payments made for the same purchase even though the items were not supplied on the expected delivery dates. Refer to Table 22.28 for examples.

Table 22.28: Examples of Delay Damages not deducted

Supplier	Indent Date	Product Name	ETA ⁴⁰	Days Delay	Total Cost (\$)	Total Cost of Delay (\$)	Invoice Amount (\$)	Payment Amount (\$)
Supplier H	03/03/15	Macro-Vue RPR Card Test #104 3300/Test	17/4/15	5	96,371.88	500	USD51,000.00	USD51,000.00
	23/03/15	Sterile Plastic Pipettes 4000/Ctn	20/4/15	2	4988.66	200	USD2,640.00	USD2,640.00
	30/04/15	Transfer Swabs Amies W/O Charcccoal 50/Box	12/5/15	21	4,739.23	2,100	USD2,679.20	USD2,679.20
Transfer Swabs Amies With Charcccoal Pkts Of 50s		323.51						
Supplier I	11/25/14	Fentanyl Injection 100mcg/2ml	27/2/15	4	44,648.26	400	USD23,502.84	USD23,502.84
	01/16/15	Pethidine Injection 100mg/2ml	27/3/15	6	50,531.92	600	USD26,600.00	USD26,600.00
	01/16/15	Morphine Sulphate Injection 100mg/MI	27/3/15	11	65,699.11	1,100	USD34,584.00	USD34,584.00
	02/16/15	Beclomethasone Inhaler 100mcg	24/7/15	6	44,880.33	600	USD23,625.00	USD23,625.00
	02/17/15	Enalapril Tablets 5mg	25/8/15	3	99,574.18	300	USD51,485.70	USD51,485.70
	3/10/15	Potassium Chloride S.R Tablets 600mg	15/5/15	10	43,329.21	1,000	USD22,808.50	USD22,808.50
Supplier J	25/11/14	Anti k monoclonal anrisera 2ml	11/12/14	19	1,101.56	5,000	NZD2,750.00	NZD2,750.00
		Anti fya human antisera 2ml			82.03			
		Anti fyb human antisera 2ml			471.88			
		Anti jka human antisera 2ml vial			471.88			
		Anti jkb human antisera 2ml vial			618.75			
		Anti lea monoclonal reagent 2ml			328.13			
		Anti leb monoclonal reagent 2ml			328.13			
		Anti s human antisera 2ml			355.47			
		Anti n vicia graminea 2ml			289.06			
		Anti M human antisera 2ml			2.50			

Furthermore although several items were delayed, the audit could not ascertain whether the delay damages were deducted as the payment vouchers were not produced for audit verification. Refer to [Appendix 22.4](#) for examples.

⁴⁰ Expected Time of Arrival

The findings indicate that the FPBS did not monitor and follow up the orders placed with the suppliers. Failure to invoke the delay damages, as a deterrent measure, may result in continued delays and increase the Ministry's commitments in future.

Recommendation

The Ministry should ensure to follow up all orders placed on a regular basis and charge delay damages for any delays in supply.

Ministry's Comments

FPBS acknowledges the Audit report on Outstanding Order Forms

Examples of Delay Damages not Deducted

- *Delay in supply is due to short expiry not being accepted.*
- *Lab reagents and consumables has very short shelf life and at times the offered expiry is not accepted by FPBS.*
- *This delay in receiving the order in full from suppliers.*
- *The delivery lead time for pharmaceutical goods is 4-6 months for sea freight and 2 months via airfreight. Due to the lengthy delivery time the order for next year has to be raised in current year. Example a product has to be ordered by July 2016 to be available for use in Jan 2017 hence orders released in 2014 can be seen open in 2015.*

FPBS monitors the ETA report that is being generated on monthly basis.

22.35 Discrepancies between Stock Card Records and Actual Stock

The storekeepers shall keep an inventory card for each inventory item to determine the value of items. Each card must provide the following details⁴¹.

- date and description of each item purchased;
- quantity purchased and cost price;
- quantity sold and at which price;
- quantity remaining and price; and
- expiry date.

The audit noted several instances where stocks recorded in the stock card did not match with actual stocks on the shelves. The FPBS did not provide any reasons for this discrepancy. Refer to **Appendix 22.5** for details.

The irregularity indicates poor supervision in the Stores Department at the FPBS. In absence of up to date stock cards, there is a risk of pilferage of medical supplies.

Recommendations

The Ministry should ensure that:

- **stocks are properly recorded when received or issued;**

⁴¹ Ministry of Health Finance Manual 2014 Section 8 (8.1.6)

- **stock card are updated at all times; and**
- **appropriate disciplinary action is taken against Stores Officer for discrepancies in stock.**

Ministry's Comments

FPBS acknowledges the Audit report on the discrepancies between stock cards and actual stock.

The discrepancies underlying issues are HR constraints in light of the increased line items in the warehouse, increased number of clients list to be fulfilled at targeted times and increase in number of tasks to be fulfilled.

FPBS plans to introduce a real time information system such as the bar-code system where processes are controlled.

Cautionary Letter will be issued to replenishment officer for not posting replenished stock from the bulk to issue stores in the stock card.

22.36 Discrepancies between Epicor System and Stock Card Records

FPBS is responsible for the purchase of medicines and medical supplies for both public and private sector. The FPBS currently uses both stock cards and EPICOR system to maintain inventory records. The Ministry of Health will support the introduction and maintenance of systematic, practical and accurate procedures for the estimation and regular reporting of medicine consumption at all levels so that the FPBS can use this data in the compilation of correct estimates for national medicine procurement needs.⁴²

The audit noted significant variance in stock balance for several drugs and consumables recorded in EPICOR system and the stock cards. Out of the 87 samples of drugs and consumables closing stock balance reviewed, for 63 items the closing stock balance was overstated while for 24 items the closing stock balance was understated in the EPICOR system when compared to stock cards.

Comparison of the stock balance recorded in EPICOR system with the stock card revealed a variance of \$23,628,814.97. Refer to **Appendix 22.6** for details.

FPBS did not maintain proper records of drugs and consumable stock. Hence, there is a poor control over drugs and consumable stock and there is a high risk of loss of stocks through theft.

FPBS was not able to monitor the stock levels and reorder point due to incorrect stock record in the EPICOR System.

Recommendations

The Ministry should ensure that:

- **drugs and consumable stocks are properly recorded in EPICOR system and the stock cards;**
- **periodic review of stock balance in EPICOR system and stock card should be undertaken and any variance investigated and reconciled;**

⁴² The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2.1

- **an inventory management software is acquired for the FPBS that is linked to all dispensaries; and**
- **take disciplinary action against Officers responsible for drugs and consumables stock for poor record keeping and variance highlighted above.**

Ministry's Comments

FPBS acknowledges the audit report on the poor inventory management.

MoHMS planned for 2015 was to purchase a new application to replace the EPICOR with a given \$1M budget. The RFT was tabled to ITC and up to date, the reasons that ITC gave that it is still left with the ITC Steering Committee to make a decision. The decision to purchase a new application was because of the current system business process does not support the current environment [internally and externally] of operation. MoHMS stated in the response to the 2014 OAG that this new application will address current frustrations with data integrity and also link central warehouse to health facilities.

The discrepancies have been a long standing issue hence the reason for introducing a new information system.

22.37 Discrepancies between Epicor System and Actual Stock Take

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴³ Proper record keeping of drugs and consumables should be maintained by FPBS at all times.

The EPICOR System is Inventory Management Software utilised by FPBS to record its movement of stock. This includes entering of stock as it is received, deliveries made to Hospitals and Health Centre's, orders placed by Hospitals and Health Centre's, orders placed by FPBS to its suppliers and other stock related activities. At any point in time, the physical stock should coincide with the system stock records.

Audit review of stock take report as at 30/10/15 revealed significant variance between the stock balance in the EPICOR system and actual stock count for several drugs and consumables.

The audit noted that the stock balance for several drugs and consumables were either overstated or understated in the EPICOR system compared to the actual stock count. For the sample of 89 drugs and consumables physically counted and compared with the EPICOR system balance, the audit noted that 26 items valued at \$1,334,515.91 were available but not recorded in the EPICOR system.

Similarly, 63 items valued at \$25,066,533 were over recorded in the EPICOR system compared to the actual stock available. This indicated that \$25,066,533 value of drugs and consumables were not available but recorded in the EPICOR system as available. Refer to [Appendix 22.7](#) for details.

The FPBS did not keep proper records of the drugs and consumables resulting in significant variances between the actual stocks on hand and stock balance as per the EPICOR system. There is a high risk of misappropriation or theft of drugs and consumables stores. A similar audit finding was also reported in the 2014 Audit Report but no action was taken by FPBS.

⁴³ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

Recommendations**The Ministry should:**

- **investigate the variances noted and take appropriate remedial action; and**
- **take disciplinary action against Officers responsible for poor record keeping of drugs and consumables.**

Ministry's Comments

FPBS acknowledges the audit report on the variances between Epicor System and Actual Stock-take.

One of the objectives of replacing the current application module is that it does not have a warehouse module to reflect the business process of stock movement.

In addition to this other underlying issues are HR constraints and increased responsibilities in terms of line items and orders to be fulfilled.

22.38 Value of Expired Stock

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴⁴

FPBS is responsible for purchasing and distribution of drugs and consumables to all hospitals and health centres Fiji wide.

The Ministry of Health has three Divisional Hospitals, 18 Sub-Divisional Hospitals, over 80 Health Centre's and 99 Nursing Stations Fiji wide. However, FPBS did not carry out annual stocktake at any of these hospitals and health centres to determine the expired drugs and consumables.

The only data on expired drugs and consumables available was for FPBS. The audit noted that drugs and consumables with total value of \$294,489.66 expired at FPBS alone as at 31/10/15. Refer to Table 22.29 for value of expired drugs for the last three years at FPBS only.

Table 22.29: Expired Drugs at FPBS as at 31/10/15

Month	Expired Stock 2015 (\$)	Expired Stock 2014 (\$)	Expired Stock 2013 (\$)	Expired Stock 2012 (\$)
January	142,855.57	43,528.49	24,942.62	24,512.84
February	27,601.64	60,898.42	54,751.33	255,781.10
March	27,840.19	147,553.59	65,176.94	47,031.60
April	19,217.74	8,771.37	50,086.08	17,761.15
May	16,808.27	50,780.73	8,431.81	98,185.94
June	8,245.66	25,111.55	23,621.40	46,156.48
July	16,005.25	30,817.08	35,771.75	13,119.79
August	9,727.24	16,314.44	19,943.34	19,320.14
September	22,309.79	123,694.91	22,509.25	21,774.51
October	3,878.31	64,507.35	15,422.79	49,560.67
November	Not available as at	141,387.78	12,545.84	6,676.08

⁴⁴ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

Month	Expired Stock 2015 (\$)	Expired Stock 2014 (\$)	Expired Stock 2013 (\$)	Expired Stock 2012 (\$)
December	the date of audit on 31/10/15	3,841.22	36,124.74	35,765.56
Total	294,489.66	717,206.93	369,327.89	635,645.86

The total cost of expired drugs and consumables for the Ministry could be far more than the amount reported as the FPBS did not have records of expired drugs and consumables from three Divisional Hospitals, 18 Sub-Divisional Hospitals, over 80 Health Centre's and 99 Nursing Stations Fiji wide.

Due to poor inventory management by the FPBS, significant value of drugs and consumables expired resulting in waste of public funds.

Recommendations

The Ministry should:

- **review the reorder levels for all drugs and consumables to avoid losses due to expired drugs and consumables;**
- **implement proper inventory management system to reduce the cost of expired drugs and consumable;**
- **ensure all hospitals and health centers submit annual returns of expired drugs and consumable to the FPBS; and**
- **take appropriate disciplinary action against Officers responsible at FPBS for not keeping proper record of expired drugs and consumables for all hospitals and health centers.**

Ministry's Comments

The report is highly acknowledged by FPBS.

Poor Inventory by FPBS is not the only contributing factor to the expiries as there are other factors such as:

1. *Forecasting is based on the historical data of consumption hence annual order are being placed however changes in usage may defer later.*
2. *Usage has change because of new management of patients introduced by doctors and nurses.*
3. *Usage has decreased because no patient demand*
4. *The nature of the pharmaceutical products as all of them has a shelf life. The difficulty is that we cannot influence demand as it depends on patient demand.*
5. *Biomedical Equipment breakdowns would mean reagents will not be used until it is being restored.*
6. *Products are not anymore compatible with the new machines used.*

This is the same challenges experienced in most developed countries and FPBS have proposed for different procurement strategy and better information system to reduce the wastages.

22.39 Out of Stock Drugs and Consumables

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴⁵

⁴⁵ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

The Ministry's EPICOR System indicates when a particular drug or consumables reaches its minimum stock level. Once the minimum stock level is reached, the Stock Controller needs to place new orders immediately to ensure adequate supply of drugs and consumables are available at all times.

Scrutiny of the EPICOR system on 24/11/15 revealed that total of 406 types of drugs and consumables were out of stock at the FPBS. Refer to Appendix 22.8 for details.

In addition, the EPICOR system did not state the date out of stock drug and consumable were reordered. Hence, it was impossible to determine during audit whether the orders were placed before the items reached minimum or nil balance.

The finding shows poor inventory management at the FPBS. Non-availability of essential pharmaceutical supplies may place patients' life and health at risk.

Recommendation

The Ministry should ensure that drugs and consumables are ordered at minimum reorder point to avoid 'run outs'.

Ministry's Comments

The report is highly acknowledged.

The following unforeseen circumstances that may lead to the situation of out of stocks:

- *Surge in usage due to outbreak or unplanned usage such as screening.*
- *Forecasting falls short of the actual usage from FPBS supply pattern.*
- *Delays from suppliers*
- *Out of stock at FPBS but in stock at the health facilities*
- *Out of stock and no need for reorder*

Way Forward

- *Review Minimal And Maximum stock level at FPBS to meet new demand*
- *Having a new information system*

22.40 Stock Below Predetermined Minimum Level

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴⁶

The Ministry's EPICOR System indicates when a particular drug or consumables reaches its minimal level. Once the minimum stock is reached the stock controller need to ensure orders are placed immediately to ensure adequate supply of drugs and consumables are available at all times.

The review of the EPICOR System as at 24/11/15 revealed that several drugs and consumables on hand were below the predetermined minimum stock levels. Refer to Appendix 22.9 for details.

However, the FPBS in its EPICOR System did not have the dates these drugs and consumable were reordered. Hence, the audit cannot substantiate whether these drugs and consumeables were reordered.

⁴⁶ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

The Ministry did not properly monitor the stock levels and reorder drugs and consumables on time. This may lead to drugs and consumables shortage in hospitals and health centres if supplies are not reordered and received on time.

Recommendations

The Ministry should:

- **investigate why drugs and consumables below the predetermined minimum stock level stock were not reordered; and**
- **take appropriate action to ensure appropriate level of drugs and consumables are available at all times.**

Ministry's Comments

The report is highly acknowledged.

Please find the following circumstances that may lead to the situation:

- *Products falls under the Standard 3 – 6 category*
- *Slow moving items with no need to order*
- *Items on replacements basis purchase only*
- *Delay in ETA (Expected Time Of Arrival)*
- *Non Prioritize items –Budget constraints*

Way Forward

- *Review and adjust level according to the needs i.e. if needed to be ordered*

22.41 Stock in Excess of Predetermined Maximum Level

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴⁷ Proper stock management ensures that stock level does not exceed maximum stock level.

FPBS has predetermined maximum stock levels for all drugs and consumables. The review of the EPICOR System as at 14/12/15 revealed that total of 530 types of drugs and consumables were available in excess of the required maximum stock levels. Several of these drugs and consumables were significantly overstocked when compared to its maximum stock levels.

The audit noted that the total value of drugs and consumables purchased in excess of the maximum stock level required was \$18,022,471.95 as at 14/12/15. Refer to **Appendix 22.10** for details.

It is also highly likely that significant portion of the overstocked medicines will not be used and expire resulting in loss of public funds.

The irregularities indicate poor inventory management and reordering by the FPBS which led to the accumulation of excessive drugs and consumable stocks. As a result, significant amount of public funds were tied up with excessive stocks and may result in loss of public funds if these drugs and consumables were not utilized before its expiry.

⁴⁷ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

Recommendations**The Ministry should:**

- **ensure that the FPBS does not hold drugs and consumables stock in excess of the predetermined maximum stock levels; and**
- **investigate over stocking of drugs and consumables and take disciplinary action against those responsible for over purchasing.**

Ministry's Comments

The report is highly acknowledged.

Please find the following circumstances that may lead to the situation:

- *FPBS max level is low hence it has not been updated to reflect the current demand.*
- *Unexpected donation received at FPBS*

Way Forward

- *Maximum Level will be reviewed periodically with update carried out.*

22.42 Anomalies at CWM Hospital and Valelevu Health Centre Pharmacy

The Ministry of Health will strive to improve and standardize inventory control procedures at all levels of the public drug supply system.⁴⁸

The audit carried out a review of the drugs and consumables stock at Valelevu Health Centre Pharmacy and CWM Hospital Pharmacy on 23/11/15 and 25/11/15, respectively. The following anomalies were noted:

- Both CWM Hospital and Valelevu Health Centre Pharmacies had several pharmaceutical items in excess of maximum stock required. For instance, although the maximum stock level for Methylprednisolone Injection 1g at CWM Hospital was 15 units, as of the date of review 25,540 units were in stock. Hence the Methylprednisolone Injection 1g was overstocked by 25,225 units or 168,167% than the maximum stock level required. The overstocked Methylprednisolone Injection 1g was valued at \$826,371.

In another instance, although the maximum stock level for C.Flucloxacillin 500mg at Valelevu Health Centre was 25,000 units, as of the date of audit the Health Centre had 96,000 units in stock. The Health Centre had 71,000 units or 284% in excess of the maximum stock level. The value of overstocked C.Flucloxacillin 500mg was \$5,680.

The total value of overstocked drugs and consumables for the samples reviewed by the Audit at CWM Hospital and Valelevu Health Centre Pharmacies was \$1,034,664.52 which is significantly high. Refer to Table 22.30 for details.

⁴⁸ The National Medicinal Products Policy of the Republic of Fiji Islands, 13 section 6.2

Table 22.30: Examples of Items in Excess Stock at CWM Hospital and Valelevu Health Centre Pharmacies

Item Code	Item Description	Maximum Stock Level	Stock Balance as per Stock Count on 25/11/15	Excess Stock	Total Excess Stock Value (\$)
CWM Hospital					
196	Methylprednisolone Injection 1g	15	25,240	25,225	826,371.00
150	Hyaluronidase Injection 1500iu	40	6,600	6,560	183,614.40
182	Lignocaine Oral Gel 2%	50	583	533	7,371.39
208	Naxolone Injection 400mcg/ml	40	4,715	4,675	6,171.00
415	Medroxyprogesterone Tablets 10mg	1,500	20,600	19,100	1,957.75
372	Labetalol Injection 100mg/20ml	5	50	45	1,632.33
169	Jelly KY Ointment 42g	47	237	190	691.60
385	Medium Chain Triglyceride Oil 500ml (MCT Oil)	3	7	4	171.24
214	Nitrofurantoin Capsules 100mg	2,000	3,200	1,200	24.00
Valelevu Health Centre					
126	C. Flucloxacillin 500mg	25,000	96,000	71,000	5,680.00
125	C. Flucloxacillin 250mg	6,000	16,000	10,000	600.00
90	T. Diazepam 5mg	3,500	8,000	4,500	180.00
102	Doxycycline 100mg	5,000	10,000	5,000	100.00
122	T Ferrous Sulphate 200mg	10,000	15,000	5,000	50.00
95	T. Digoxin 250mcg	200	1,000	800	40.00
94	T Digoxin 62.5mcg	200	400	200	6.00
130	Folic Acid 5mg Tabs	2,000	7,000	5,000	3.81
Total (Sample Only)					1,034,664.52

- Stockcards were not updated since mid 2014 at the Valelevu Health Centre. Large quantities of several drugs and consumables were available but not recorded in the stock cards. Refer to Table 22.31 for examples.

Table 22.31: Stock not recorded in the Stock Cards

Item ID	Pharmaceutical Items	Date Stockcard Last Updated	Qty as per Stock Card	Qty as per Stock Count on 23/11/15	Qty Variance
126	C. Flucloxacillin 500mg	15/7/14	30,000	96,000	(66,000)
125	C. Flucloxacillin 250mg	19/5/14	10,000	16,000	(6,000)
90	T. Diazepam 5mg	22/6/14	7,500	8,000	(500)
102	Doxycycline 100mg	17/5/14	11,000	10,000	1,000
122	T Ferrous Sulphate 200mg	7/4/2014	Nil	15,000	(15,000)
95	T. Digoxin 250mcg	22/6/14	100	1,000	(900)
94	T Digoxin 62.5mcg	17/6/14	200	400	(200)
130	Folic Acid 5mg Tabs	7/7/2014	Nil	7,000	(7,000)

- Several essential medicines were not in stock at the CWM Hospital and Valelevu Health Centre Pharmacies at the time of the Audit review on 25/11/15 and 23/11/15, respectively. Refer to Table 22.32 for medicines not available.

Table 22.32: Out of Stock Essential Medicines

Item Code	Item Description	Minimum Stock	In Stock as at 25/11/15	Under Stocked by
CWM Hospital				
6550	Aspirin Tablets 100mg	30,000	0	30,000
2259	Simvastatin Tablets 20mg	15,000	0	15,000
315	Thyroxine Tablets 100mcg	6,000	0	6,000
316	Thyroxine Tablets 50mcg	5,000	0	5,000
36	Bisacodyl Tablets 5mg	2,000	0	2,000
102	Doxycycline Capsules 100mg	1,200	0	1,200
32629	Vitamin A (RETINOL) 200,000 I.U Capsules (USP)	1,000	0	1,000
40	Bupivacaine Plain Injection 0.5%	300	0	300
160	Insulin Isophane/Neutral Mixed (Biphasic) 30/70 Injection	300	0	300
4927	Risperidone 4mg Tablets	300	0	300
335	Water for inj 100mls (FOR NICU ONLY-INCUBATOR	260	0	260
63	Chloramphenicol Eye Ointment 1%	242	0	242
209	Neomycin Ointment 0.5%	230	0	230
12	Amiodarone Tablets 100mg	200	0	200
38	Bromocriptine Tablets 2.5mg	200	0	200
278	Pyrazinamide Tablet 500mg	200	0	200
282	Ranitidine Injection 50mg/2ml	200	0	200
32628	Vitamin A (RETINOL) Capsule 100,000 I.U. (USP)	200	0	200
243	Phenytoin Sodium Injection 250mg/5ml	150	0	150
164	Iron Dextran Injection 100mg/2ml	120	0	120
347	Cefaclor SR Tablets 375mg	100	0	100
128	Fludrocortisone Tablets 100mcg	100	0	100
156	Hydrocortisone Cream 1%	100	0	100
410	Olanzapine Tablets 10mg	100	0	100
277	Pyridoxine Tablets 25mg	100	0	100
264	Pyridoxine Tablets 500mg	100	0	100
Valelevu Health Centre				
425	Glipizide Tablets 5mg	45,000	0	45,000
191	Metformin Tablets 500mg	45,000	0	45,000
47	Enalapril Tablets 5mg	40,000	0	40,000
223	Paracetamol Tablets 500mg	34,000	0	34,000
15	Amoxicillin Capsules 500mg	30,000	0	30,000
126	Flucloxacillin Capsules 500mg	25,000	0	25,000
198	Metronidazole Tablets 200mg	25,000	0	25,000
281	Ranitidine Tablets 300mg	15,000	0	15,000
6550	Aspirin Tablets 100mg	10,000	0	10,000
125	Flucloxacillin Capsules 250mg	6,000	0	6,000
406	Prednisolone Tablets 20mg	6,000	0	6,000
70	Cotrimoxazole Tablets 480mg	5,000	0	5,000
215	Glyceryl Trinitrate Tablets 600mcg	5,000	0	5,000
60	Chloramphenicol Capsules 250mg	4,000	0	4,000
90	Diazepam Tablets 5mg	3,500	0	3,500
187	Mebendazole Tablets 100mg	3,000	0	3,000
888	Blood Lancets, autoinjectable (Pack of 100)	1,019	0	1,019
16	Amoxicillin Suspension 125mg/5ml	1,000	0	1,000
36	Bisacodyl Tablets 5mg	1,000	0	1,000
348	Griseofulvin Tablets 125mg	1,000	0	1,000

The finding shows poor inventory management at the CWM Hospital and Valelevu Health Centre Pharmacies.

The Pharmacists at the Valelevu Health Centre and CWM Pharmacies did not carry out a proper stocktake before ordering further supplies of medicines from the FPBS. Several medicines were either overstocked or not available at all.

There is a high risk of pilferage for unrecorded overstocked medicines. It is also highly likely that significant portion of the overstocked medicines will not be used and expire resulting in loss of public funds. In addition non availability of essential pharmaceutical supplies may place patients' life and health at risk.

Recommendations

The Ministry should ensure:

- **proper monitoring of the orders placed by Pharmacists to avoid overstocking;**
- **drugs and consumables are ordered at minimum reorder point to avoid nil stock; and**
- **appropriate disciplinary action is taken against the Pharmacists responsible for not performing their duties properly.**

Ministry's Comments

FPBS acknowledges the audit report on anomalies at CWM and Valelevu H/C.

MO and Pharmacist in Valelevu and CWM Hospital will respond.

22.43 Payment Vouchers Not Provided for Audit Verification

The Ministry should properly maintain all payment vouchers. All records required for audit purposes should be provided in a timely manner.

The FPBS did not provide a number payment vouchers for audit verifications for payments totalling FJ\$1,157,151.75, US\$1,483,467.80 and NZ\$176,225.62 made in 2015 by Fiji Procurement Office (FPO) on behalf of FPBS. The payments were made to various overseas suppliers by FPBS for purchase of drugs and consumables by FPO for FPBS.

The audit also could not trace the payments as the FMIS does not reflect a breakdown of the payments made to the suppliers. Refer to **Appendix 22.11** for examples of payment vouchers not provided.

The FPBS also made partial payments to several of its overseas suppliers. However, no reconciliations were carried out by FPBS between the contract price, the payments made to the suppliers and the total indents raised according to the contract.

The Ministry did not properly maintain its accounting records. In addition partial payment to overseas suppliers was not properly monitored. Hence there is a high risk of overpayment and double payment of invoices.

Recommendations

The Ministry should ensure that all payment vouchers are properly filed and kept by the FPBS Accounts Section.

Ministry's Comments

- *FPBS accounts team acknowledges the recommendations and finds of the audit*
- *FPBS accounts team does not process the payments for the international supplies but submits invoices to the FPO accounts team for processing payments and awaits confirmations from FPO accounts team as confirmations as proof for payments.*
- *For local purchase orders the vouchers are raised @ FPBS and the cheque is processed @ MOHMS.*
- *As per practice vouchers are not being supplied by HQ nor FPO*

APPENDIX 22.1: Excessive Establishments in Individual Grades

Division	Officer Post	Grade	Approved Establishment	Current Establishment	Excess Establishment
Policy & Administration - Research Unit	Medical Officer	MD05	1	2	1
Policy & Administration	Driver	-	4	7	3
CWM HS	Junior Dietician	HW06	7	8	1
CWM HS	Staff Nurse	NU06	553	584	31
CWM HS	Telephone Operator	SS05	2	3	1
Lautoka HS	Principal Medical Officer	MD03	11	12	1
Lautoka HS	X-Ray Assistant	-	2	3	1
Lautoka HS	Ward Assistant	-	32	33	1
Labasa HS	Senior Medical Officer	MD04	12	14	2
Labasa HS	Medical Intern	MD06	33	36	3
Labasa HS	Plumber	-	0	1	1
Tamavua Twomey HS	Physiotherapist	HW06	1	2	1
Tamavua Twomey HS	Senior Medical Officer	MD04	2	3	1
Central Health Services	Phlebotomist	HW07	1	2	1
Eastern Health Services	Technical Officer II (Radio)	HW06	2	3	1
Eastern Health Services	Nurse Practitioner	NU04	3	5	2
DMO Central	Cleaner Servant	-	29	31	2
DMO Central	Labourer	-	21	24	3
DMO Eastern	Dresser	-	1	2	1
DMO Western	Technical Officer II (Lab)	HW06	5	7	2
DMO Western	Senior Medical Officer	MD04	6	7	1
DMO Western	Health Sister	NU05	6	7	1
DMO Western	Staff Nurse	NU06	368	379	11
Western Health Services	Cleaner Servant	-	38	39	1
Western Health Services	Ward Assistant	-	19	23	4
Northern Health Services	Senior Medical Officer	MD04	6	7	1
Total:			1,165	1,244	79

APPENDIX 22.2: Anomalies Noted In the Supply of Items from Supplier I

Indent Number	Item No	Description/Treatment	Quantity Ordered	Quantity Supplied	Anomalies
MD85101-003883	167	Isoprenaline Injection 2mg/2ml (For cardiac patient treatment)	18 x 50 AMPS = 900	300	Received on 17/12/14 with expiry date of 31/5/15 which has shelf life of 5 months only. The normal shelf life of the item is 24 months from date of manufacturing.
				150	Received on 17/6/15 with expiry date of 31/8/16 which has shelf life of 14 months only. The normal shelf life of the item is 24 months from date of manufacturing. Lapse of 6 months from first delivery.
				450	Received on 6/7/15 with expiry date of 16/8/16 which has shelf life of 13 months only. The normal shelf life of the item is 24 months from date of manufacturing. Lapse of 7 months from first delivery.
Total				900	
MD85101-004020	370	Streptokinase Injection 1.5mu (Used to dissolve blood clots that have formed in the blood vessels. It is used immediately after symptoms of a heart attack occur to improve patient survival.)	230	130	Received on 22/12/14 with expiry date of 31/5/15 which has shelf life of 5 months only. The normal shelf life of the item is 48 months from date of manufacturing.
				100	Received on 14/5/15 with expiry date of 31/12/16 which has shelf life of 9 months only. The normal shelf life of the item is 48 months from date of manufacturing. Lapse of 4 months from first delivery.
Total				230	

Indent Number	Item No	Description/Treatment	Quantity Ordered	Quantity Supplied	Anomalies
MD85101-003622	47	Enalapril Tablets 5 mg (For high blood pressure)	61,600 * 100 = 6,160,000	6,128,800	Short supply of 31,200. This was cancelled on 3/2/15. No actions taken by FPBS against the supplier for short supply and cancellation of order for the remaining items.
MD85101-003604	155	Hydrocortisone Sodium Succinate Injection 100mg (Treat inflammation that caused by different conditions)	1,180*50 = 59,000 amps	58,400	Short supply of 600 amps. No actions taken by FPBS against the supplier for short supply and cancellation of order for the remaining items.
MD85101-003450	325	Verapamil Inj 2.5mg/1ml (For cardiac treatment)	120*5 = 600	Cancelled	Cancelled on 3/2/15 due to expiry issues.
MD85101-003808	82	Cyclophosphamide Tablets 50mg (Anti-cancer medicines)	58*50 Tabs = 2,900	Cancelled	Cancelled on 3/2/15 due to discontinuation of the item.
MD85101-003942	38	Bromocriptine Tablets 2.5 mg (To control the release hormones to suppress lactations)	75*100 pkt =7,500	Cancelled	Cancelled on 3/2/15 due to expiry issues.
MD85101-004098	78	Colchicine Tablets 0.5mg (Anti-gout tablets)	160*100 pkt = 16,000	Cancelled	Cancelled on 3/2/15 due to expiry issues.
MD85101-002828	449	Lint Absorbent (Used together with cotton and gauze to produce dressings pad in the hospitals)	6,000	5,976	Short supply of 24 rolls. No actions taken by FPBS against the supplier for short supply and cancellation of order for the remaining items. Order was amended due to export size of the carton size for the item.
MD85101-003451	222	Pancuronium Bromide Injection 4mg/2ml (Muscle relaxant used by the anaesthetist)	540*10 vials = 5,400	5,000	Short Supply received of 400 on 14/7/14. No actions taken by FPBS against the supplier for short supply as of the date of audit on 24/12/15.
MD85101-003595	410	Olanzapine Tablets 10mg (Antipsychotic medicines)	1,200*100 Tablets = 12,000	114,900	Short Supply of 5,100. No actions taken by FPBS against the supplier for short supply. Short supply was cancelled.

APPENDIX 22.3: Manuals for Equipment Not Supplied

Supplier	Contract Sum (\$)	Item Description	Comments
Supplier Y	2,287,877.80	Bedsides Ventilator	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Specialised ICU Beds	No Manuals provided.
		Over Head Table	No Manuals provided.
		Emergency Resustation Cart	No Manuals provided.
		Drug Trolley	No Manuals provided.
		Portable Ventilator (MRI Compatible)	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Portable Ventilator	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Fluid & Blanket Warmer	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Intubation Cart	No Manuals provided
		Procedure Dressing Trolley	No Manuals provided
Supplier M	1,028,299.90	Patient Monitor	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Central Monitoring Station	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Infusion Pump	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Syringe Pump	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Defibrillator with Caardiac Monitoring	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		ECG Machine	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Pulse Oximeter	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Portable Ultra Sound Machine	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Digital X Ray Machine	Parts list Hard Copy Operators Manual
Supplier Z	108,480.07	Fibre-Optic Bronchoscope	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
		Intubation Video Laryngoscope	Service Manual, Soft Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.

Supplier	Contract Sum (\$)	Item Description	Comments
Supplier I	73,970.77	Patient Warmer	Service Manual, Hard Copy of Operator Guide, Spare Parts List and up to date catalogues not provided by the supplier.
Supplier AA	10,655.31	Pressure Bag	User Guide not provided.
		Pat Slide	No manuals provided.
		Diagnostic Set	No manuals provided
Total	3,509,283.85		

APPENDIX 22.4: Delay in Supply of Drugs and Consumables

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
Supplier J	MD85101004 914	13/8/15	Anti A monoclonal reagent 10ml vial	8/27/15	49	300	300	4,200.37	5,000
			Anti b monoclonal reagent 10ml vial			300	300	4,200.37	
			Anti D duoclone IGG blend 10ml vial			400	400	9,645.30	
			Preservacell red cell solution 500ml bottle			10	8	1,353.45	
			Elite polyspecific anti-human globulin rabbit			450	450	12,251.09	
			Phosphate buffered saline tablets (25 tablet/sheet)			50	50	2,551.34	
			Anti P1 monoclonal reagent 2ml Vial			3	3	294.03	
			Anti K Cellano human antisera 2ml vial			3	1	338.36	
			Anti k monoclonal antisera			1	0	219.35	
			Anti FYA ahuman antisera 2ml vial			5	5	408.37	
Supplier J	MD85101004 878	29/7/15	Aediplast esr tube sodium citrate 1x250	8/14/15	56	5	5	4,667.08	1,500
			Tube 10ml casf label 12box/200 sachet			9	9	2,870.26	
			Disposable innoculation loop 110ul (20x25loop/packet)			24	24	1,431.86	
Supplier J	MD85101004 151	26/11/14	Anti A moniclonal reagent 10ml	12/16/14	15	500	500	7,031.25	3,500
			anti b monoclonal reagent 10ml			500	500	7,031.25	
			Anti d duoclone blend 10ml			700	700	16,953.13	
			Anti P1 monoclonal reagent 2ml			2	2	196.88	
			Anti K cellano human antisera 2ml			4	4	453.13	
			Elite polyspecific rabbit monoc			500	500	13,671.88	
			Phosphate buffered tablet (25 tab/sheet)			200	200	20,312.50	
			Preservacell red cell 500ml bottle			20	20	2,718.75	
		Papenzyme 10ml	95	1	25.78	1,000			

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
Supplier J	MD85101004 916	13/8/15	Anti huma n igg rabbit clear coomb 10ml bottle	8/27/15	49	20	20	606.72	2,000
			Anti C mouse monoclonal 5 ml bottle			6	6	840.07	
			Anti c mouse monoclonal 5 ml bottle			6	6	765.40	
			Anti human c3d mouse monoclonal 2ml bottle			4	4	283.14	
			Ahandon mx35 microtome blade		36	25	25	5,995.26	2,500
			Liss ready for use 2500 ml bottle			23	23	3,077.16	
			Lb system tip yellow 25			60	60	1,115.43	
			Lab system tip blue 1000/pkt			40	40	868.08	
			Copper ii sulphate solution spp			15	15	2,648.57	
			Grocotts staining kit		Not yet received	2	2	758.25	1,000
			Anti e mouse monoclonal 5m bottle		Not yet received	3	3	728.06	
			Supplier J		MD85101004 147	26/11/14	Hematoxylin powder 25g bottle	12/4/14	168
Sodium bicarbonate 500g	2	2		38.44					
Grocotts staining kit	1	1		380.78					
Tissue marking dye blue	3	3		159.38					
Paramat embedding wax 10kg	15	15		2,226.56					
Shandom embedding cassetes 1500/ctn	6	6		1,734.38					
Shandon mx35 premier microtomee blade	25	25		6,020.98					
Tissue biopsy pad 1000/box	6	6		456.09					
Diff quiick stain kit 3x500ml bottle	15	15		5,465.63					
Plain swab sterile plastic	50	50		9,167.97					
Picric acid 500g	1	1		85.55					
Supplier J	MD85101004 158	25/11/14		Liss Ready For Use 2500ml Bottle			12/11/14		

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)			
Supplier J	MD85101004 149	26/11/14	Sediplast Esr Tube With Sodium Citrate (1x250)	12/4/14	197	6	6	5,625.00	4,000			
			Shipper Complete - Infectious Carrier Box/Each			20	20	3,156.25				
			Hand Tally Counter			3	3	42.66				
			Bag Autoclave Bi Hazard Yellow (Small)			25	25	703.13				
			Tube 10ml Csf Label 12 Box/2000 Sachet			9	9	2,882.81				
			Disposable Inoculation Loop 1ul (20x25 Loop/Pkt)			20	20	1,198.44				
			Disposable Inoculation Loop 10ul (20x25)			30	30	1,797.66				
			Sediplast Esr Tube With Sodium Citrate (1x250)			6	6	5,625.00				
					258	2	2	293.59	500			
Supplier K	MD85101004 074	10/11/14	Eosin Saturated 500ml	12/9/14	87	15	15	2,622.79	1,000			
			Indole Microbact 10ml			20	20	1,139.49				
			Thermometer / Clock			182	30	1,178.78		500		
			Stopwatch			29	2	73.48		500		
			Oxidase Strip			58	15	1,355.60		500		
			Disposable Tubes 10x75mm			31	30	5,304.52		500		
			Microbact 12A			12/23/14	8	40		40	20,903.73	1,000
Microbact 12B	50	50	26,129.67									
Supplier K	MD81010040 76	10/11/14	Phenol 500g	12/23/14	80	1	1	47.15	2,000			
			Potassium Hydroxide 2.5 Kg			2	2	61.30				
			Ammonium Oxalate Analar 500gm			1	1	35.36				
			Bag Autoclave Large			50	50	15,225.93				
			Picric Acid 100g			1/6/15	67	1		1	223.58	500
			Lens Tissue For Cleaning Microscopes			12/9/14	95	188		188	1,440.47	500

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
Supplier K	MD85101004918	13/8/15	Anti-Nuclear Autanibody	10/9//15	23	5	5	2,825.02	500
			Dengue NSI Antigen Strip 25/PKKT		14	100	100	29,289.49	1,500
			Acihbsb - 302 Hepatis			2	2	200.30	
			Schiffs Reagent 500ml			2	2	182.35	
			Dimertest Latex		not received	9	9	4,081.63	500
Supplier K	MD85101-004816	1/07/15	Eosin Saturated 500ml	7/31/15	26	19	19	3,195.39	2,000
			Gill III Heamtoxylin			15	15	1,303.85	
			Hepatitis A Virus Antibody			8	8	4,006.05	
			Hepatitis B Surface Antigen			3	3	300.45	
Supplier K	MD85101-004448	3/3/15	Hepatitis C Virus Antibody	3/3/15	52	35	35	12,566.14	500
TOTAL (SAMPLE ONLY)								FJD314,921.87	NZD39,000
Suuplier BB	MD85101-004807	22/6/15	Suture Polyglycolic Acid 26mm Tape	9/24/15	9	160	160	43,957.62	900
Suuplier BB	MD85101-004616	5/6/15	Blade Surgical Scaple N.15	8/8/15	14	250	250	4,803.38	1,400
Supplier H	MD85101-004086	12/11/14	Slide Tray Plastic Kartel 100 Slides	12/9/14	36	40	40	682.33	3,600
			Different Blood Cells Counteer (8 Keys)			3	3	1,324.38	
			Lbs6001-Dish Petri 90x15mm Ps Manual Vented Box 500			120	120	11,997.63	
			Lbs6003-Dish Petri 90x15mm Ps Manual Half Plate Vented Box			60	60	5,998.82	
			Transfer Swabs Amies W/O Charccoal 50/Box			15	15	4,951.63	
			Transfer Swabs Amies With Charccoal Pkts Of 50S			7	5	1,690.03	

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
			Container Sterile Urine 70ml Sscrew To PP Labelled Yellow Cap			25	25	2,408.69	
			Transfer Swabs Amies With Charccoal Pkts Of 50s		66	-	2	676.01	6,600
Supplier H	MD85101-004624	30/4/15	Transfer Swabs Amies With Charccoal Pkts Of 50s	12/5/15	70		3	970.52	7,000
Supplier H	MD85101-004881	29/7/15	Lbs6001-Dish Petri 90x15mm Ps Manual Vented Box 500	8/28/15	13	60	60	5,741.50	1,300
			Lbs6003-Dish Petri 90x15mm Ps Manual Half Plate Vented Box			30	31	2,870.75	
			Transfer Swabs Amies W/O Charccoal 50/Box			20	20	6,318.97	
			Transfer Swabs Amies With Charccoal Pkts Of 50s			7	2	647.01	
			Transfer Swabs Amies With Charccoal Pkts Of 50s		47	5	1,617.54	4,700	
Supplier M	MD85101-004289	28/1/15	Amylase Bs -800m1 Reagents	not provided	11	10	10	4,901.66	1,100
			Direct Bilirubin (Vox) -800m1 Reagents			25	25	3,573.52	
			Total Bilirubin (Vox) -800m1 Reagents			20	20	2,858.81	
			Calcium Bs -800m1 Reagents			20	20	895.81	
			Ck Bs -800m1 Reagents			14	14	4,024.15	
			LDH : Bs -800m1 Reagents			20	20	2,921.13	
			Magnesium : Bs -800m1 Reagents			20	20	1,577.41	
			Total Cholesterol: Bs -800m1 Reagents			20	20	3,158.71	
			Triglycerides: Bs -800m1 Reagents			20	20	5,966.89	
			Total Protein : Bs -800m1 Reagents			20	20	1,370.98	
			HBA1C: Bs -800m1 Reagents			20	20	50,687.44	
			Rf: Bs -800m1 Reagents			5	5	5,424.54	

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)	
			Aso: Bs -800m1 Reagents			5	5	7,728.33		
			Multi Control Sera P (10x5ml)- Bs -800m1 Consumable			10	9	3,384.42		
			Multi Sera Calibrator (10x3ml)- Bs -800m1 Consumable			25	25	9,401.17		
			Alp Bs -800m1 Reagents		20	20	20	1,966.89		
			Alt Bs -800m1 Reagents			20	20	3,069.13		
			Ast Bs -800m1 Reagents			25	25	3,836.42		
			Creatinine J: Bs -800m1 Reagents			60	60	3,750.73		
			Glucose Hk: Bs -800m1 Reagents			40	40	5,421.62		
			Hdlc: Bs -800m1 Reagents			16	16	15,214.80		
			Phosphorous : Bs -800m1 Reagents			20	20	775.07		
			Albumin (6x60ml) Bs- 800m1 Reagents		47	20	20	1,460.56		4,700
			Urea: Bs -800m1 Reagents			60	59	6,859.40		
			Lipids Calibrator (5x1ml)- Bs -800m1 Consumables			10	9	2,615.00		
			Na Electrode Ise Module - Bs 200 Reagents			4	4	2,660.95		
Supplier M	MD85101-004297	28/1/15	K Electrode Ise Module - Bs 200 Reagents	not provided	11	4	4	2,660.95	1,100	
			Cl Electrode Ise Module - Bs 200 Reagents			4	4	2,660.95		
			Reference Electrode Ise Module - Bs 200 Reagents			4	4	2,544.89		
			Reagent Module (Cal A, Cal B, Waste) Ise Module - Bs 200			40	40	28,923.08		
			E-Z Cleanser: 100ml Bc - 3000 Plus Analyser			3	3	1,735.15		
			Lamp 801-Ba-80-00001-00			13	15	2,891.92		1,300

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
Supplier M	MD85101-004554	20/4/15	Cd80 Detergent (2l X 6bottles/Box): Bs - 800m1 Consumble	not provided	32	25	25	12,423.31	3,200
			Mr Buffer Solution (1btl X 2l)		2	200	200	55,214.72	200
			Mr Urine Quality Control - Bs 800m1 Consumbles		66	4	4	2,208.59	6,600
			Mr Serum Standard (2btl X 100ml, High, Low): Bs - 800m1		8	5	5	1,380.37	800
			Mr Urine Standard: Bs - 800m1 Consumbles			6	6	1,656.44	
			Sodium Electrode			4	4	4,417.18	
			Potassium Electrode			4	4	4,417.18	
			Chloride Electrode			4	4	4,417.18	
			Reference Electrode			4	4	4,963.75	
			Mr Detergent Solution (2btl X 100ml): Bs - 800m1 Consumble			7	7	1,932.52	
Albumin (6x60ml) Bs- 800m1 Reagents	not provided	8	22	22		1,533.74	800		
Alp Bs -800m1 Reagents			28	28	2,628.74				
Alt Bs -800m1 Reagents			28	28	4,101.88				
Amylase Bs-800m1 Reagents			9	9	4,211.38				
Ast Bs -800m1 Reagents			23	23	3,369.40				
Direct Bilirubin (Vox) -800m1 Reagents			27	27	3,684.33				
Total Bilirubin (Vox) -800m1 Reagents			28	28	3,820.78				
Calcium Bs -800m1 Reagents			26	26	1,111.73				
Ck Bs -800m1 Reagents			16	16	4,390.41				
Creatinine J: Bs -800m1 Reagents			59	59	3,520.91				
Supplier M	MD85101-004556	20/4/15	Ggt: Bs -800m1 Reagents	not provided	8	4	4	819.48	800
			Glucose Hk: Bs -800m1 Reagents			40	40	5,175.68	
			Hdlc: Bs -800m1 Reagents			16	16	14,524.63	
			Ldh : Bs -800m1 Reagents			28	28	3,904.07	

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
			Magnesium : Bs -800m1 Reagents			24	24	1,807.03	
			Phosphorous : Bs -800m1 Reagents			16	16	591.93	
			Total Cholesterol: Bs -800m1 Reagents			19	19	2,864.66	
			Triglycerides: Bs -800m1 Reagents			19	19	5,411.41	
			Total Protein : Bs -800m1 Reagents			16	16	1,047.03	
			Uric Acid : Bs -800m1 Reagents			9	9	1,318.46	
Supplier M	MD85101-004587	22/4/15	Glucose - Bs 200 Reagents	not provided	6	41	41	2,378.14	600
			Urea - Bs 200 Reagents			40	40	3,078.64	
			Creatinine - Bs 200 Reagents			39	39	1,290.57	
			Cholesterol - Bs 200 Reagents			40	40	3,227.37	
			Triglyceride - Bs 200 Reagents			40	40	6,774.49	
			Hdl - Bs 200 Reagents			30	30	8,962.63	
			Bilirubin- Bs 200 Reagents			22	22	3,038.85	
			Creatinine Kinase - Bs 200 Reagents			45	45	6,625.77	
Supplier M	MD85101-004588	20/4/15	Na Electrode Ise Module - Bs 200 Reagents	not provided	68	4	4	2,540.25	6,800
			K Electrode Ise Module - Bs 200 Reagents			4	4	2,540.25	
			Cl Electrode Ise Module - Bs 200 Reagents			4	4	2,429.45	
			Reference Electrode Ise Module - Bs 200 Reagents			4	4	2,429.45	
			Reagent Module (Cal A, Cal B, Waste) Ise Module - Bs 200			30	30	20,708.31	
			Cleaning Solution Kit - Bs 200 Reagents			4	4	496.75	
			Tri Level Quality Control Kit -- Bs 200 Reagents			4	4	1,325.15	
			Cd80 Detergent 1l -- Bs 200 Reagents			4	4	154.68	
Supplier M	MD85101-004591	30/4/15	Diluent 20l - Bc 3000 Analyser	not provided	22	160	160	10,589.33	2,200
			Cfl - Lyse 500ml - Bc 3000 Plus			100	100	9,035.14	
			Rinse 20l - Bc 3000 Plus			102	102	6,750.70	

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
			E-Z Cleanser: 100ml Bc - 3000 Plus Analyser			90	90	4,885.67	
			Probe Cleanser: 17ml X 12 Bc - 3000 Plus Analyser			13	13	744.38	
Supplier CC	MD 85101-004392	18/2/15	BCG Injection 20 Dose	04/01/15	66	5,880	5,880	31,953.98	6,600
			HBV Infant Injection 10mcg			28,700	28,700	21,630.04	
			HBV Adult Injection 20mcg			3,280	3,280	11,254.24	
			Pentavalent Vaccine (DPT-Hib-Hep B) 1 Dose			14,800	14,800	82,189.58	
			Oral Polio Vaccine 10 Dose (OPV)			7,800	7,800	13,923.00	
			Measles/ Rubella Injection 10 Dose			12,900	12,900	147,881.73	
			Tetanus Toxoid Injection 10 Dose			9,850	9,850	19,535.80	
TOTAL (SAMPLE ONLY)								FJD884,822.55	USD64,300
Supplier G	MD85101-004083	12/11/14	Masson's Trichome Stain Kit	15/1/15	82	1	1	226.12	8,200
	MD85101-004083	12/11/14	Slide Trays Plastic 20 Slides	15/1/15		8	8	1,602.76	
	MD85101-004083	12/11/14	Coverslip No. 1 22 X 60	1/15/15	29	28	28	4,356.90	2,900
	MD85101-004083	12/11/14	Xylene 10l Drum	1/15/15		50	50	5,086.21	
	MD85101-004084	12/11/14	Needle Multi Sample 21G X 1 1/2	1/2/15	13	200	200	4,189.66	1,300
	MD85101-004084	12/11/14	Biohazard Bag W/Pocket 100pcss	1/2/15		30	30	3,188.79	
	MD85101-004084	12/11/14	Laboratory Safety Spectacles	1/2/15		60	60	450.00	

Supplier	Indent Number	Indent Date	Product Name	ETA	No. of Days Delayed	Qty Ordered	Qty Received	Total Cost (\$)	Total Cost of Delay (\$)
	MD85101-004084	12/11/14	Laboratory Thermometers 30mm Mercury	1/2/15		30	30	333.62	
TOTAL (SAMPLE ONLY)								FJD19,434.06	AUD12,400
Supplier P	PO 85101-001956	5/2/15	Nifedipine Tablets Mr 20 Mg	7/31/15	11	15,600	15,600	33,090.51	1,100
Supplier T	PO85101-002045	25/3/15	Betamethasone Cream 0.1% (Valerate As Salt)	6/26/15	20	10,700	10,700	8,052.08	2,000
	PO85101-001987	16/2/15	Simvastatin Tablets 20mg	7/3/15	17	5,000	5,000	15,168.50	1,700
	PO985101-001802	2/10/14	Erythromycin Suspension 125mg/5ml (100ml)	1/20/15	93	40,000	40,000	45,592.80	9,300
Supplier DD	PO85101-002040	20/3/15	Blood Lancets	4/23/15	62	4520	4520	66,736.75	6,200
Supplier DD	PO85101-002138	18/5/14	Goves Dispsable Examination Latex Large	6/30/15	132	4000	4000	41,308.00	13,200
			Glves Disposable Examination Latex Medium			7500	7500	77,452.50	
			Gloves Disposable Examinsatin Latex Small			2500	2500	25,817.50	
Supplier DD	PO85101-002189	19/6/15	Gloves Nitrile Arge Bx F 100	8/3/15	37	400	400	5,782.20	3,700
			Glove Nitrile Medium Box Of 100			200	200	2,891.10	
			Gloves Nitrile Small Box Of 100			100	100	1,445.55	
TOTAL (SAMPLE ONLY) FJD								323,337.49	37,200

APPENDIX 22.5: Variance between Stock Take and Stock Card

Item	Balance as per Audit Count **	Balance as per Stock Card **	Variance ⁴⁹
Cannula I/V 16g x 57mm	736	0	736
Cannula I/V 18g x 44mm	1,878	0	1,878
Cannula I/V 20g x 25mm	1,686	0	1,686
Cannula I/V 22g x 25mm	4,844	0	4,844
Cannula I/V 24g x 25mm	45,155	48,282	(3,127)
Blood Lancets	2,751	3,513	(762)
Gloves nitrile large box of 100	481	491	(10)
Microbact 12A	43	47	(4)
Dengue NSI Antigen strip 25/PKKT	24	0	24
Phenol 500g	3	4	(1)
Anti A monoclonal reagent 10ml vial	659	656	3
Anti b monoclonal reagent 10ml vial	686	589	97
Phosphate buffered saline tablets (25 tablet/sheet)	186	192	(6)
Anti k monoclonal anrisera 2ml	4	1	3
Anti jka human antisera 2ml vial	6	0	6
Liss ready for use 2500 ml bottle	19	18	1
Different Blood Cells Counter (8 keys)	2	5	(3)
Container Sterile Urine 70ml Screw To PP Labeled Yellow Cap	882	312	570
Sterile Plastic Pipettes 4,000/ctn	18	20	(2)
Potassium Electrode	3	2	1
Reference Electrode	1	2	(1)
Fentanyl Injection 100mcg/2ml	33,490	30,470	3,020
Morphine Sulphate Injection 100mg/ml	12,865	9,915	2,950
Determine HepBsAntigen SP 100T	31	27	4
Determine HIV 1/2 SP 100T	37	42	(5)
Determine Syphilis SP 100T	168	79	89
Xylene 10L Drum	21	20	1
Ethanol Absolute 20L R Grade Plastic Container	25	24	1
Eosin A 50 Stain (500ml Bottle)	2	4	(2)
Lithium Carbonate tabs 250mg	31,400	31,800	(400)
Microscope Slide Ge Single Froost76x26 50 PCS Box 1.0-1.2 WIT	3,585	1,500	2,085
Formaldehyde 20 Ltr plastic Container	0	6	(6)
Span Signal Hepatitis C Virus Antibody	22	26	(4)
Salbutamol Respirator Solution 0.5% (15 ML)	1,274	1,332	(58)
Nifedipine Tablets MR 20 MG	2,256	1,960	296
Furosemide Injection 20 MG/ 2ML	14,333	9,390	4,943
Trifluoperazine HCl Tablets 5mg	381	66	315
Flucloxacillin Suspension 125mg/5ml (100mL)	570	161	409
Salbutamol Tablets 4MG 200 per pkt	386,400	113,800	272,600
Betamethasone Cream 0.1% (Valerate as salt)	1,784	736	1,048
Trifluoperazine HCl Tablets 1mg	101	97	4
Erythromycin Suspension 125mg/5ml (100mL)	999	8	991
BCG Injection 20 dose	2,430	2,400	30
HBV Infant Injection 10mcg	17,687	22,754	(5,067)
HBV Adult Injection 20mcg	2,224	2,121	103
Pentavalent vaccine (DPT-Hib-Hep B) 1 dose	87,568	28,800	58,768
Oral Polio Vaccine 10 dose (OPV)	4,688	5,025	(337)
Measles/ Rubella Injection 10 dose	9,715	9,700	15

⁴⁹Balance as per Audit Count minus Balance as per Stock Card

Item	Balance as per Audit Count **	Balance as per Stock Card **	Variance ⁴⁹
Tetanus Toxoid Injection 10 dose	3,667	7,060	(3,393)
Rotarix Oral	0	7,566	(7,566)
Synflorix Vaccine	0	13,990	(13,990)

APPENDIX 22.6: Variance between Epicor and Stock Card

No.	Item	Balance as per EPICOR	Balance as per Stock Card	Variance	Unit Cost (FJD)	Total Cost (\$) FJD
1	Greiner Vacuette K2E EDTA K2 Aanticoagulant Tubes 13x75MM Pck of 50s)	70,800	-	70,800	250.74	17,752,392.00
2	Nifedipine Tablets MR 20 MG	802,500	2,256	800,244	1.84	1,472,448.96
3	Pneumococcal 23G Needle	58,929	5,570	53,359	25.32	1,351,049.88
4	Trifluoperazine HCl Tablets 5mg	132,200	381	131,819	6.74	888,460.06
5	Water for Injection 5ml Polyvial Bottle	991,735	855,650	136,085	5.45	741,953.11
6	Vacuette Z Serum Clot Activato 9ML Sterile Tubes 16X10MM	54,400	38,000	16,400	36.39	596,796.00
7	Synflorix Vaccine	17,430	-	17,430	26.73	465,903.90
8	Amritriptyline Tablets 25mg	270,290	-	270,290	1.7	459,493.00
9	Ampicillin Injection 500mg	158,731	134,265	24,466	8.53	208,686.17
10	Cervarix Vaccine	20,425	13,230	7,195	26.79	192,754.05
11	Furosemide Injection 20 MG/ 2ML	93,296	14,333	78,963	1.74	137,395.62
12	Flucloxacillin Capsules 550mg	1,600,100	-	1,600,100	0.08	128,008.00
13	Rotarix Oral	9,206	-	9,206	13.15	121,058.90
14	Cannula I/V 24g x 25mm	48,653	45,155	3,498	29.63	103,645.74
15	Citrol Level 1 (1ML Bottle)	1,956	1,600	356	276.41	98,401.96
16	Flucloxacillin Capsules 250mg	1,403,700	-	1,403,700	0.05	70,185.00
17	Pentavalent vaccine (DPT-Hib-Hep B) 1 dose	98,183	87,568	10,615	5.55	58,913.25
18	Erythromycin Suspension 125mg/5ml (100mL)	51,075	999	50,076	1.14	57,086.64
19	Biohazard Bag W/Pocket 100PCSS	608	221	387	104.92	40,604.04
20	Reagent Module (CAL A, CAL B, WASTE) ISE Module - BS 200	56	-	56	723.08	40,492.48
21	Thiopentone Sodium Inj 0.5G	7,161	-	7,161	2.98	21,339.78
22	Salbutamol Tablets 4MG 200 per pkt	1,955,100	386,400	1,568,700	0.01	15,687.00
23	Multi SERA Calibrator (10X3ML)- BS -800M1 Consumable	52	16	36	376.05	13,537.80
24	HBV Infant Injection 10mcg	35,391	17,687	17,704	0.75	13,278.00

No.	Item	Balance as per EPICOR	Balance as per Stock Card	Variance	Unit Cost (FJD)	Total Cost (\$) FJD
25	Blood Lancets	2,783	3,513	730	14.76	10,774.80
26	Micorbact Reagent Set D	64	17	47	187.56	8,815.32
27	Disposable tubes 10x75mm	58	18	40	176.81	7,072.40
28	Sterile Plastic Pipettes 4000/Ctn	37	-	37	187.56	6,939.72
29	MR Buffer Solution (1BTL X 2L)	81	56	25	276.07	6,901.75
30	Determine HIV 1/2 SP 100T	55	37	18	360.11	6,481.98
31	Xylene 10L Drum	75	21	54	100.41	5,422.06
32	Microbact 12B	51	45	6	522.59	3,135.54
33	Wipes Alcohol	658	-	658	4.72	3,105.76
34	Leptospira IGM DIP S-25T	65	50	15	199.41	2,991.15
35	Preservacell red cell solution 500ml bootle	30	8	22	135.93	2,990.46
36	Transfer Swabs Amies w/o Charcoal 50/Box	60	52	8	330.11	2,640.88
37	Different Blood Cells Counter (8 keys)	7	2	5	441.46	2,207.30
38	LBS6001-Dish Petri 90X15MM PS Manual Vented Box 500	36	15	21	99.98	2,099.58
39	Betamethasone Cream 0.1% (Valerate as salt)	4,603	1,784	2,819	0.65	1,832.35
40	Thromborel S (10ML Bottle)	503	500	3	473.84	1,421.52
41	Beclomethasone Inhaler 100mcg	7,644	7,130	514	2.56	1,315.84
42	Reference Electrode	2	1	1	1,240.94	1,240.94
43	Measles/ Rubella Injection 10 dose	9,819	9,715	104	11.46	1,191.84
44	Reticulin Silver Kit	1	-	1	1,085.88	1,085.88
45	Microbact 12A	45	43	2	522.59	1,045.18
46	Trifluoperazine HCl Tablets 1mg	12,600	101	12,499	0.08	999.92
47	Oral Polio Vaccine 10 dose (OPV)	4,926	4,688	238	4.07	968.66
48	Span Signal Hepatitis C Virus Antibody	31	22	9	100.15	901.35
49	Staining Racks Steel 24 Slides	4	-	4	197.75	791
50	Flucloxacillin Suspension 125mg/5ml (100mL)	1,224	570	654	1.19	778.26
51	BCG Injection 20 dose	2,520	2,430	90	5.43	488.7
52	Anti k monoclonal anrisera 2ml	6	4	2	220.31	440.62
53	Slide tray plastic Kartel 100 slides	27	3	24	17.09	410.16
54	Multi Control SERA P (10X5ML)- BS -800M1 Consumable	5	6	1	376.05	376.05
55	Laboratory Safety Spectacles	44	-	44	7.4	325.6
56	Methanol 20L	4	2	2	129.85	259.7
57	HBV Adult Injection 20mcg	2,265	2,224	41	3.43	140.63
58	Sterile Plastic Pipettes 4000//ctn	20	18	2	66.52	133.04
59	Acihbsb - 302 Hepatis	1	-	1	103.92	103.92
60	Nitrofurantoin Capsules 100mg	3,000	-	3,000	0.02	60
61	Salbutamol Respirator Solution o.5% (15 ML)	1,317	1,274	43	1.14	49.02
62	Phenol 500g	4	3	1	47.15	47.15
63	Eosin A 50 Stain (500ml Bottle)	4	2	2	23.23	46.46
	TOTAL OVERSTATED IN EPICOR SYSTEM					25,137,603.83
1	Anti s human antisera 2ml	3	4	(1)	71.09	(71.09)
2	Anti A monoclonal reagent 10ml vial	652	659	(7)	14.06	(98.42)
3	Tetanus Toxoid Injection 10 dose	3,584	3,667	(83)	1.98	(164.34)

No.	Item	Balance as per EPICOR	Balance as per Stock Card	Variance	Unit Cost (FJD)	Total Cost (\$) FJD
4	LBS6003-Dish Petri 90X15MM PS Manual Half Plate Vented Box	20	25	(5)	99.98	(499.90)
5	Anti c mouse monoclonal 5 ml bottle	4	8	(4)	127.57	(510.28)
6	Copper ii sulphate solution spp	8	13	(5)	176.57	(882.85)
7	Autodestruct syringes 0.5mL with integrated 23G cannula (For Hep B, MR, TT vaccines) box Of 100	35,850	35,961	(111)	11.67	(1,294.85)
8	Anti b monoclonal reagent 10ml vial	588	686	(98)	14.06	(1,377.88)
9	Container Sterile Urine 70ml Screw To PP Labeled Yellow Cap	860	882	(22)	96.35	(2,119.70)
10	Autodestruct syringes 0.1mL with integrated 27G cannula (For BCG only)	23,405	26,140	(2,735)	0.81	(2,225.47)
11	Liss ready for use 2500 ml bottle	1	19	(18)	133.79	(2,408.22)
12	Microscoe Slide Ge Single Frost76x26 50 PCS Box 1.0-1.2 WIT	3,097	3,585	(488)	4.94	(2,410.72)
13	Ethanol Absolute 20L R Grade Plastic Container	8	25	(17)	153	(2,600.92)
14	Determine HepBsAntigen SP 100T	23	31	(8)	447.5	(3,580.00)
15	Pethidine Injection 100mg/2ml	14,970	15,360	(390)	12.63	(4,925.70)
16	Lithium Carbonate tabs 250mg	31,400	31,800	(400)	14.44	(5,775.18)
17	Cannula I/V 16g x 57mm	10	736	(726)	29.63	(21,511.38)
18	Cannula I/V 22g x 25mm	3,293	4,844	(1,551)	29.63	(45,956.13)
19	Determine Syphillis SP 100T	77	168	(91)	520.42	(47,358.22)
20	Fentanyl Injection 100mcg/2ml	27,830	33,490	(5,660)	9.21	(52,128.60)
21	Morphine Sulphate Injection 100mg/ml	6,905	12,865	(5,960)	9.95	(59,302.00)
22	Sediplast esr tube sodium citrate 1x250	3,000	3,250	(250)	933.42	(233,355.00)
23	Cloxacillin Injection 500mg	241,392	290,895	(49,503)	9.84	(487,130.81)
24	Enalapril Tablets 5mg	11,609,420	12,281,700	(672,280)	0.79	(531,101.20)
	TOTAL UNDERSTATED IN EPICOR SYSTEM					(1,508,788.86)
	TOTAL (OVERSTATED less UNDERSTATED)					23,628,814.97

APPENDIX 22.7: Variance between Epicor and Stock Take

No.	Item	Balance as per Audit Count	Balance as per EPICOR	Variance	Unit Cost FJD (\$)	Total Cost FJD (\$)
1	Enalapril Tablets 5mg	12,281,700	11,609,420	672,280	0.79	531,101.20
2	Cloxacillin Injection 500mg	290,895	241,392	49,503	9.84	487,109.52
3	Sediplast esr tube sodium citrate 1x250	3,250	3,000	250	933.42	233,355.00
4	Morphine Sulphate Injection 100mg/ml	9,915	6,905	3,010	9.95	29,949.50
5	Fentanyl Injection 100mcg/2ml	30,470	27,830	2,640	9.21	24,314.40
6	Tetanus Toxoid Injection 10 dose	7,060	3,584	3,476	1.98	6,882.48
7	Pethidine Injection 100mg/2ml	15,360	14,970	390	12.63	4,925.70
8	Ethanol Absolute 20L R Grade Plastic Container	24	8	16	153	2,448.00
9	Lliss ready for use 2500 ml bottle	18	1	17	133.79	2,274.43
10	Autodestruct syringes 0.1mL with integrated 27G cannula (For BCG only)	26,140	23,405	2,735	0.81	2,215.35
11	Determine HepBsAntigen SP 100T	27	23	4	447.5	1,790.00
12	Autodestruct syringes 0.5mL with integrated 23G cannula (For Hep B, MR, TT vaccines) box Of 100	35,961	35,850	111	11.67	1,295.37
13	Formaldehyde 20 Ltr plastic Container	6	0	6	197.43	1,184.58
14	Microbact 12A	47	45	2	522.59	1,045.18
15	Determine Syphilis SP 100T	79	77	2	520.42	1,040.84
16	Copper ii sulphate solution spp	13	8	5	176.57	882.85
17	Phosphate buffered saline tablets (25 tablet/sheet)	192	186	6	101.56	609.36
18	Aanti c mouse monoclonal 5 ml bottle	8	4	4	127.57	510.28
19	LBS6003-Dish Petri 90X15MM PS Manual Half Plate Vented Box	25	20	5	99.98	499.90
20	Oral Polio Vaccine 10 dose (OPV)	5,025	4,926	99	4.07	402.93
21	Multi Control SERA P (10X5ML)- BS - 800M1 Consumable	6	5	1	376.05	376.05
22	Gloves nitrile large box of 100	491	481	10	14.45	144.50
23	Aanti s human antisera 2ml	4	3	1	71.09	71.09
24	Aanti A monoclonal reagent 10ml vial	656	652	4	14.06	56.24
25	Salbutamol Respirator Solution o.5% (15 ML)	1,332	1,317	15	1.14	17.10
26	Aanti b monoclonal reagent 10ml vial	589	588	1	14.06	14.06
	TOTAL UNDERSTATEMENT IN EPICOR SYSTEM					1,334,515.91
1	Nitrofurantoin Capsules 100mg	0	3,000	(3,000)	0.02	(60.00)
2	Acihbsb - 302 Hepatis	0	1	(1)	103.92	(103.92)
3	Methanol 20L	2	4	(2)	129.85	(259.70)
4	Cannula I/V 16g x 57mm	0	10	(10)	29.63	(296.30)
5	Laboratory Safety Spectacles	0	44	(44)	7.4	(325.60)
6	Slide tray plastic Kartel 100 slides	3	27	(24)	17.09	(410.16)
7	HBV Adult Injection 20mcg	2,121	2,265	(144)	3.43	(493.92)
8	Span Signal Hepatitis C Virus Antibody	26	31	(5)	100.15	(500.75)
9	BCG Injection 20 dose	2,400	2,520	(120)	5.43	(651.60)
10	Anti jka human antisera 2ml vial	0	6	(6)	117.97	(707.82)
11	Staining Racks Steel 24 Slides	0	4	(4)	197.75	(791.00)
12	Different Blood Cells Counter (8 keys)	5	7	(2)	441.46	(882.92)

No.	Item	Balance as per Audit Count	Balance as per EPICOR	Variance	Unit Cost FJD (\$)	Total Cost FJD (\$)
13	Trifluoperazine HCl Tablets 1mg	97	12,600	(12,503)	0.08	(1,000.24)
14	Reticulin Silver Kit	0	1	(1)	1,085.88	(1,085.88)
15	Anti k monoclonal anrisera 2ml	1	6	(5)	220.31	(1,101.55)
16	Potassium Electrode	2	3	(1)	1,104.29	(1,104.29)
17	Flucloxacillin Suspension 125mg/5ml (100mL)	161	1,224	(1,063)	1.19	(1,264.97)
18	Beclomethasone Inhaler 100mcg	7,130	7,644	(514)	2.56	(1,315.84)
19	Measles/ Rubella Injection 10 dose	9,700	9,819	(119)	11.46	(1,363.74)
20	Thromborel S (10ML Bottle)	500	503	(3)	473.84	(1,421.52)
21	LBS6001-Dish Petri 90X15MM PS Manual Vented Box 500	15	36	(21)	99.98	(2,099.58)
22	Betamethasone Cream 0.1% (Valerate as salt)	736	4,603	(3,867)	0.65	(2,513.55)
23	Transfer Swabs Amies w/o Charcoal 50/Box	52	60	(8)	330.11	(2,640.88)
24	Ppreservacell red cell solution 500ml bootle	8	30	(22)	135.93	(2,990.46)
25	Leptospira IGM DIP S-25T	50	65	(15)	199.41	(2,991.15)
26	Wipes Alcohol	0	658	(658)	4.72	(3,105.76)
27	Microbact 12B	45	51	(6)	522.59	(3,135.54)
28	Determine HIV 1/2 SP 100T	42	55	(13)	360.11	(4,681.43)
29	Xylene 10L Drum	20	75	(55)	100.41	(5,522.55)
30	Cannula I/V 18g x 44mm	0	187	(187)	29.63	(5,540.81)
31	MR Buffer Solution (1BTL X 2L)	56	81	(25)	276.07	(6,901.75)
32	Sterile Plastic Pipettes 4000/Ctn	0	37	(37)	187.56	(6,939.72)
33	Dengue NSI Antigen strip 25/PKKT	0	24	(24)	292.89	(7,029.36)
34	Disposable tubes 10x75mm	18	58	(40)	176.81	(7,072.40)
35	Microscope Slide Ge Single Froost76x26 50 PCS Box 1.0-1.2 WIT	1,500	3,097	(1,597)	4.94	(7,889.18)
36	Micorbact Reagent Set D	17	64	(47)	187.56	(8,815.32)
37	HBV Infant Injection 10mcg	22,754	35,391	(12,637)	0.75	(9,477.75)
38	Cannula I/V 24g x 25mm	48,282	48,653	(371)	29.63	(10,992.73)
39	Multi SERA Calibrator (10X3ML)- BS - 800M1 Consumable	16	52	(36)	376.05	(13,537.80)
40	Salbutamol Tablets 4MG 200 per pkt	113,800	1,955,100	(1,841,300)	0.01	(18,413.00)
41	Thiopentone Sodium Inj 0.5G	0	7,161	(7,161)	2.98	(21,339.78)
42	Rotarix Oral	7,566	9,206	(1,640)	13.15	(21,566.00)
43	Reagent Module (CAL A, CAL B, WASTE) ISE Module - BS 200	0	56	(56)	723.08	(40,492.48)
44	Biohazard Bag W/Pocket 100PCSS	221	608	(387)	104.92	(40,604.04)
45	Container Sterile Urine 70ml Screw To PP Labeled Yellow Cap	312	860	(548)	96.35	(52,799.80)
46	Blood Lancets	2,751	2,783	(32)	14.76	(472.32)
47	Erythromycin Suspension 125mg/5ml (100mL)	8	51,075	(51,067)	1.14	(58,216.38)
48	Flucloxacillin Capsules 250mg	0	1,403,700	(1,403,700)	0.05	(70,185.00)
49	Synflorix Vaccine	13,990	17,430	(3,440)	26.73	(91,951.20)
50	Cannula I/V 22g x 25mm	0	3,293	(3,293)	29.63	(97,571.59)
51	Citrol Level 1 (1ML Bottle)	1,600	1,956	(356)	276.41	(98,401.96)
52	Flucloxacillin Capsules 550mg	0	1,600,100	(1,600,100)	0.08	(128,008.00)

No.	Item	Balance as per Audit Count	Balance as per EPICOR	Variance	Unit Cost FJD (\$)	Total Cost FJD (\$)
53	Furosemide Injection 20 MG/ 2ML	9,390	93,296	(83,906)	1.74	(145,996.44)
54	Cervarix Vaccine	13,230	20,425	(7,195)	26.79	(192,754.05)
55	Ampicillin Injection 500mg	134,265	158,731	(24,466)	8.53	(208,694.98)
56	Pentavalent vaccine (DPT-Hib-Hep B) 1 dose	28,800	98,183	(69,383)	5.55	(385,075.65)
57	Amritriptyline Tablets 25mg	0	270,290	(270,290)	1.7	(459,493.00)
58	Vacurette Z Serum Clot Activato 9ML Sterile Tubes 16X10MM	38,000	54,400	(16,400)	36.39	(596,796.00)
59	Water for Injection 5ml Polyvial Bottle	855,650	991,735	(136,085)	5.45	(741,663.25)
60	Trifluoperazine HCl Tablets 5mg	66	132,200	(132,134)	6.74	(890,583.16)
61	Pneumococcal 23G Needle	5,570	58,929	(53,359)	25.32	(1,351,049.88)
62	Nifedipine Tablets MR 20 MG	1,960	802,500	(800,540)	1.84	(1,472,993.60)
63	Greiner Vacurette K2E EDTA K2 AANTICOAGULANT TUBES 13x75MM Rck of 50s)	0	70,800	(70,800)	250.74	(17,752,392.00)
TOTAL OVERSTATEMENT IN EPICOR SYSTEM						(25,066,533.00)

APPENDIX 22.8: Out of Stock – Essential Items

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
1	00673	Catheter Foley Silicon treated 16FG, Sterile, individually wrapped	2,667	8,000	0
2	00674	Catheter Foley Silicon treated 18FG, Sterile, individually wrapped	1,667	5,000	0
3	00685	Catheter Suction Sterile PVC 16FG fingertip control	2,000	6,000	0
4	00899	Gloves Surgical Sterile Latex Size 7, pair	25,000	75,000	0
5	00961	IV Solutions Giving set 20 Drops / mL Latex Free, Sterile, EO, Non-pyrogenic. (Plain Giving set)	26,424	110,000	0
6	01191	Film Autoclave 8" Individual Packs	11	32	0
7	01886	Endotracheal tube size 6.5, cuffed, hi volume/low pressure, x-ray detectable (Oral Rae)	84	250	0
8	02996	Paediatric Anaesthetic Circuit-filter and airbag	167	500	0
9	05060	Surgical Mask 3ply box (50)	2,000	6,000	0
10	06701	CTG Thermal Paper, PDJ-800G/mediana	100	300	0
11	00600	Applicators Wooden for Oral Use	23,000	69,000	0
12	00622	Bag Autoclave Code Q Size 128 x 50 x 190mm (Box of 1000)	83	250	0
13	00625	Bag Autoclave Code V Size 90 x 50 x 155mm (Box of 1000)	308	616	0
14	00802	Suture Nylon Monofilament 4/0 45cm, 19mm Rev Cut 3/8 circle needle Box of 36	113	226	0
15	00804	Suture Nylon Monofilament 1 1m, 40mm Rev Cut 3/8 circle needle Box of 36	67	200	0
16	00840	Tube Kehrs Drainage 10FG	76	228	0
17	00842	Tube Kehrs Drainage 12FG	133	400	0
18	00903	Syringe Disposable 50ml	1,783	5,350	0
19	00921	Suture nylon monofilament 2/0 75cm, 39mm rev cut three eight Box of 36	167	500	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
20	00927	Suture nylon monofilament 3/0 75cm,39mm rev cut three eight Box of 36	100	300	0
21	00978	Suture polyglycolic acid coated 0 90cm ,37mm taper pt half circle Box of 36	30	59	0
22	00987	Foetal Monitor Chart Paper (Corometrics 145-4483BA0 Americ)	60	250	0
23	01077	Suture polypropylene monofilament 5/0 (prolene sutures) 90cm,16mm dbl arm rev Box of 12	67	200	0
24	01186	Film Autoclave 2" Individual Packs	10	20	0
25	01189	Film Autoclave 4" Individual Packs	17	51	0
26	01324	Suture Polypropylene 3.0 on 19mm Round Body Needle Box of 36 (premilene)	9	27	0
27	02741	Aquasonic 100 Ultrasound Transmission Gel 5 Litre	100	300	0
28	05993	Naso Gastric Tube Drainage 14FG	66	200	0
29	32518	Chest Drain Tubes, Paediatrics	53	100	0
30	00692	Catheter Urinary OD 1.65mm, Sterile, (Ureteric Blue size 5 Portex 300/520/050	12	36	0
31	00697	Catheter Urinary OD 2.00mm, Sterile, (Ureteric Red size 6 Portex 300/500/060	11	34	0
32	00727	Gloves Disposable Polythene/Vinyl, amidextrous, standard size Box of 100	147	440	0
33	00762	Redivac Straight Needle 1800M	36	73	0
34	00784	Suture Silk 3/0 75cm, 26mm rev cut half circle Needle Box of 36	220	440	0
35	00785	Suture Silk 2/0 45cm, 24mm rev cut half circle Needle Box of 36	126	251	0
36	00791	Suture Catgut Chromic 4/0 75cm, 20mm taper pt half circle Needle Box of 36	108	216	0
37	00933	Suture nylon monofilament 6/0 45cm,12mm rev cut three eight Box of 12	50	150	0
38	00937	Suture nylon monofilament 10/0 15cm,5.5mm lancet pt modifile Box of 12	22	45	0
39	00968	Suture polyglycolate monofilament 4/0 67cm,26mm rev cut half Box of 36	67	200	0
40	01082	Suture silk 2/0 1m,64mm rev cur straight needle Box of 36	34	100	0
41	01198	Pipelles Endosampler Medgyn	240	720	0
42	01200	Suture Chromic gut 1 75cm 40mm rev cut 1/2 circlr needle Box of 12	26	77	0
43	02030	Post Mortem rubber Gloves size 6.5	110	329	0
44	02359	Film Autoclave 10" Individual Packs	100	300	0
45	02460	Blood Glucose monitoring strips 50 - Advantage Brand	667	2,000	0
46	02725	Laryngeal Mask Airway - 4.0 Reusable	100	300	0
47	02992	Adaptor For Face Mask Df22 Resuscitation Mask Adult 552076	100	300	0
48	02995	Adult Anaesthetic Circuit-filterand airbag	200	600	0
49	03017	Spacer for aerosols volumetric - Peadiatrics	34	100	0
50	05740	Treadmill ECG Paper A4 size	4	12	0
51	06233	Ventriculoperitoneal Shunt-FIXED- low pressure SH223 system	10	30	0
52	06303	Sterile Gowns	333	1,000	0
53	32501	Endotracheal Tube, Size 9.5, cuffed, hi-volume/low pressure, x-ray detectable	260	520	0
54	32543	Laryngeal Mask Each size 1.5 - Individually wrapped	25	50	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
55	32555	Polyamide Monofilament Suture - 1 100cm, Inside cutting, 90mm, Taper Point (Box of 36)	6	12	0
56	03661	Cotton rolls 12x50 bundles	100	300	0
57	03687	Ledermix Paste 5g-tube	33	100	0
58	05398	Zinc Oxide Eugenol Powder(temporary filling) 250g/500g	35	100	0
59	04924	Acrylic Teeth(Lower Posterior)-Acry-Rock-Mold A4 shade D46	8	30	0
60	03768	Hemostatic Sponge-Gelatamp - bott	33	100	0
61	04925	Acrylic Teeth(Lower Posterior)-Acry-Rock-Mold A2 shade D45 I	175	525	0
62	05430	Upper Posteriors Shade A3 Mould 48 (Acry-Rock)	100	300	0
63	05916	Upper Posteriors Shade 1A Mould D84 (Small)	250	720	0
64	05922	Lower Posteriors Shade 01 Mould D86 (Medium)	350	1,100	0
65	06615	Etchant Kit Stae (blue) 2 x 2mls syringes	20	60	0
66	03665	Crown Forms -Directa	5	20	0
67	03679	Finishing Strips Full Length Medium	88	219	0
68	03697	Gutta Percha Point no.10-pkt	5	15	0
69	03698	Gutta Percha Point no.15-pkt	112	280	0
70	03699	Gutta Percha Point no.20-pkt	10	30	0
71	03700	Gutta Percha Point no.25-pkt	10	30	0
72	03708	Gutta Percha Point no.70-pkt	112	280	0
73	03709	Gutta Percha Point no.80-pkt	112	280	0
74	03710	Gutta Percha Point no.90-pkt	112	280	0
75	03711	Gutta Percha Point no.100-pkt	112	280	0
76	03712	Gutta Percha Point no.110-pkt	3	10	0
77	03713	Gutta Percha Point no.120-pkt	3	10	0
78	03715	Lentulo Spiral Filler Anteriors-each	3	10	0
79	03724	Reamers Endo 25mm No.10	8	20	0
80	03725	Reamers Endo 25mm No.15	8	20	0
81	03726	Reamers Endo 25mm No.20	8	20	0
82	03728	Reamers Endo 25mm No.30	8	20	0
83	03729	Reamers Endo 25mm No.35	8	20	0
84	03730	Reamers Endo 25mm No.40	8	20	0
85	03741	Reamers Endo 28mm No.40	13	50	0
86	03742	Reamers Endo 28mm No.60	13	50	0
87	03747	Root filling File 25mm No.10	20	50	0
88	03748	Root filling File 25mm No.15	20	50	0
89	03749	Root filling File 25mm No.20	20	50	0
90	03750	Root filling File 25mm No.25	20	50	0
91	03751	Root filling File 25mm No.30	20	50	0
92	03752	Root filling File 25mm No.35	20	50	0
93	03755	Root filling File 25mm No.50	20	50	0
94	03756	Root filling File 25mm No.55	20	50	0
95	03758	Root filling File 25mm No.70	8	20	0
96	03761	Root filling File 25mm No.100	4	10	0
97	03763	Rubber Dam (Heavy)36/pkt	8	20	0
98	03765	Rubber Dam Clamp Molars	8	20	0
99	03819	X-ray Film-Occusal-100/pkt	233	582	0
100	03845	Compound Greenstick	3	10	0
101	05395	Dentine Conditioner 10mls/bott	12	30	0
102	05415	Etchant Phosphoric Acid (blue) 2mls syringes	20	60	0
103	05419	Mouthguard Material 1mm (Green)	1	2	0
104	05420	Mouthguard Material 1mm (Yellow)	1	2	0
105	05421	Mouthguard Material 1mm (Black)	1	2	0
106	05422	Mouthguard Material 1mm (Blue)	1	2	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
107	05549	Reamer 31mm no.70	8	20	0
108	06056	Burs Diamond Cutting Tapered Fine size 012	20	50	0
109	02978	PLaster of paris Universal Brand10x2.7cm	100	300	0
110	02979	PLaster of paris Universal Brand 7.5x2.7	100	300	0
111	32483	Bandage Elastic Cotton Crepe 15cm x 5m	1,700	5,500	0
112	00467	Plaster Extension BPC 7.5cm	779	2,336	0
113	00468	Plaster Zinc Oxide Self-adhesive 5cm x 5m	428	1,283	0
114	00021	Atenolol Tablets 50mg	1,300,000	2,600,000	0
115	00071	Cotrimoxazole Suspension 240mg/5ml	8,000	16,000	0
116	00124	Flucloxacillin Suspension 125mg/5ml (100mL)	19,500	39,000	0
117	00162	Indomethacin Capsules 25mg	650,000	1,300,000	0
118	00177	Lignocaine Plain Injection 2%	11,880	23,760	0
119	00230	Penicillin Procaine Injection 4 megaunit (Fortified)	56,500	113,000	0
120	00243	Phenytoin Sodium Injection 250mg/5ml	625	2,500	0
121	00269	Promethazine Tablets 10mg	260,000	520,000	0
122	00335	Water for inj 100mls (FOR NICU ONLY - INCUBATOR USE)	4,200	8,400	0
123	00345	Chloramphenicol ear drops 5%	4,885	14,655	0
124	00370	Streptokinase Injection 1.5mU	72	430	0
125	02258	Simvastatin Tablets 10mg	99,000	200,000	0
126	02259	Simvastatin Tablets 20mg	250,000	500,000	0
127	00002	Acetazolamide Injection 500mg	30	61	0
128	00005	Acetylcysteine Injection 2g/10ml	114	228	0
129	00012	Amiodarone Tablets 100mg	3,978	11,935	0
130	00036	Bisacodyl Tablets 5mg	133,500	267,000	0
131	00038	Bromocriptine Tablets 2.5mg	2,500	7,500	0
132	00044	Calcium Chloride Injection 10% 10ml	400	2,400	0
133	00052	Cephalothin Injection 1g	800	4,800	0
134	00099	Dobutamine Injection 250mg/20ml	132	790	0
135	00102	Doxycycline Capsules 100mg	120,000	240,000	0
136	00127	Fluorescein Eye Drops 2%	1,500	6,000	0
137	00156	Hydrocortisone Cream 1%	10,000	20,000	0
138	00167	Isoprenaline Injection 0.2mg/ml	150	900	0
139	00175	Lignocaine Plain Injection 1% - FOR IV USE ONLY	2,000	10,800	0
140	00209	Neomycin Ointment 0.5%	13,000	26,000	0
141	00238	Phenobarbitone Tablets 60mg	16,750	67,000	0
142	00253	Povidone Iodine Alcoholic solution 10%	600	1,200	0
143	00282	Ranitidine Injection 50mg/2ml	3,000	8,000	0
144	00284	Rifampicin Capsules 300mg	13,142	39,425	0
145	00285	Rifampicin/Isoniazid Capsules 300mg/150mg	11,333	34,000	0
146	00298	Spirolactone Tablets 25mg	53,000	106,000	0
147	00315	Thyroxine Tablets 100mcg	55,333	350,000	0
148	00352	Arabinocide-C (Cytarabine) Injection 100mg	43	130	0
149	00373	Hydroxypropylmethylcellulose (Ocucoat) Injection 20mg/ml	630	2,520	0
150	00386	Rifampicin/isoniazid Tablets 150/100mg	2,947	8,840	0
151	00389	Bag Plastic for Dispensing 90 x 150mm (Box of 1000 Bags)	1,400	2,800	0
152	00405	Amiodarone Injection 150mg/3ml	77	154	0
153	00410	Olanzapine Tablets 10mg	100,000	200,000	0
154	00427	Methylphenidate Tablets 10mg	500	3,000	0
155	01879	Lamivudine/Zidovudine Tablets 150mg/300mg	480	720	0
156	02257	Rifampicin Oral Solution 100mg/5mL - 60mls	20	600	0
157	02411	Alcohol Based Hand Gel 240mLs Bottle	330	661	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
158	02437	Sodium Chloride 0.9% (10mL) for IV use in PICU and NICU	559	1,118	0
159	02692	Dexamethasone Tablets 4mg	1,500	3,500	0
160	02927	Lamivudine 150mg/Zidovudine 300mg + Efavirenz 600mg Tablets	6,030	24,120	0
161	05649	Didanosine Capsules 250mg	60	360	0
162	06017	Povidone Iodine Aqueous solution 10%	8	24	0
163	32603	Stavudine Capsules 30mg	250	500	0
164	32607	Didanosine Tablets 200mg	360	1,440	0
165	32613	Efavirenz Tablets 200mg	180	720	0
166	32631	Ferrous Fumarate Elixer 140mg/5ml 250mL	35,000	70,000	0
167	00003	Acetic Acid Solution 6% 500ml	19	38	0
168	00029	Benzoin Compound Tincture 50ml	1,800	3,600	0
169	00053	Charcoal Activated Solution (500mL)	59	118	0
170	00055	Chlorhexidine Gluconate Cream 1% 500ml Bottle	900	1,800	0
171	00063	Chloramphenicol Eye Ointment 1%	6,000	24,000	0
172	00064	Chloramphenicol Suspension 125mg/5ml	80	480	0
173	00065	Chloroquine Sulphate Tablets 200mg	762	1,524	0
174	00074	Cisplatin Injection 50mg	20	60	0
175	00079	Cyclophosphamide Injection 200mg	23	70	0
176	00082	Cyclophosphamide Tablets 50mg	1,000	3,000	0
177	00093	Digoxin Elixir 50mcg	40	80	0
178	00103	Doxepin Capsules 25mg	2,178	6,535	0
179	00107	Edrophonium Chloride Injection 10mg/ml	60	120	0
180	00110	Ephedrine Nasal Drops 0.5%	667	4,000	0
181	00118	Ethosuximide Capsules 250mg	550	1,100	0
182	00119	Ethyl Chloride Spray 100ml	900	1,800	0
183	00128	Fludrocortisone Tablets 100mcg	417	2,500	0
184	00136	Fullers Earth Kit	91	181	0
185	00147	Hammamelis Ointment 30g	1,500	3,000	0
186	00149	Homatropine Eye Drops 2%	300	1,200	0
187	00164	Iron Dextran Injection 100mg/2ml	7,000	14,000	0
188	00166	Isoniazid Tablets 100mg	12,233	36,700	0
189	00172	Lactulose Syrup 3.35g/5ml	50	100	0
190	00180	Lignocaine Topical Solution 4%	84	168	0
191	00186	Magnesium Sulphate Paste 50g	4,700	9,400	0
192	00188	Melphalan Tablets 2mg	200	600	0
193	00207	Mydracaine No. 2 eye drops	17	68	0
194	00211	Pyridostigmine Tablets 60mg	4,000	24,000	0
195	00218	Nystatin Suspension 100000u/ml	2,530	4,700	0
196	00237	Phenobarbitone Tablets 15mg	17,250	69,000	0
197	00241	Phenytoin Sodium Chewable Tablets 50mg	4,967	14,900	0
198	00245	Pilocarpine eye drops 2%	165	660	0
199	00246	Pilocarpine eye drops 4%	165	660	0
200	00257	Pralidoxime Injection 500mg/20ml	132	264	0
201	00264	Probencid Tablets 500mg	18,195	54,585	0
202	00265	Procarbazine HCl Capsules 50mg	233	700	0
203	00277	Pyridoxine Tablets 25mg	8,562	25,685	0
204	00310	Thiamine HCl Tablets 100mg	833	2,500	0
205	00325	Verapamil Inj 2.5mg/1ml	267	1,600	0
206	00347	Cefaclor SR Tablets 375mg	3,850	7,700	0
207	00353	Daunorubicin Injection 20mg	27	80	0
208	00355	Zinc Oxide Ointment	3,850	7,700	0
209	00377	Clove Oil 50ml	36	108	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
210	00395	Oxybutinin HCl Tablets 5mg	867	5,200	0
211	00403	Adenosine Injection 6mg/2ml	56	111	0
212	00412	Paracetamol Suppository 125mg	1,867	11,200	0
213	00417	Ipratropium Bromide solution 0.025% (1mL)	800	4,800	0
214	00419	Sodium Chloride Injection 20%	317	1,900	0
215	00422	Ear Wax Removal Drops (carbamide peroxide 6.5%)	2,150	4,300	0
216	01168	Propylene glycol BP 1 Litre	5	10	0
217	01178	Sodium chloride BP 1kg	21	43	0
218	01292	HBV Immunoglobulin Injection 200 - 250iu	108	650	0
219	02240	Candid Ear Drop	10	30	0
220	02243	Fluconazole Injection 100mg/50ml	5	10	0
221	02246	Gentamicin Ear Drop 0.3% - 10ml	300	500	0
222	02254	Ondansetron Injection 8mg/4ml	67	200	0
223	02412	Sodium Chloride 0.9% Injection 500ml Bag	100	300	0
224	02510	Gentamicin Ear Drops 0.30% (5mL)	88	350	0
225	02515	Naphazoline HCL Eye Drops 1% (15mL)	17	50	0
226	05795	Chlorpromazine Tablets 25mg	16,700	50,000	0
227	05855	Sodium Chloride Irrigation 0.9%	400	1,200	0
228	05926	Risperidone 2mg Tablets	3,750	15,000	0
229	05979	Olanzipine Tabs 5MG	10,000	30,000	0
230	06044	Hydroxyurea Caps 500mg	667	2,000	0
231	06264	Sodium Chloride 0.9% 100mls in PVC/Non PVC Bags	200	400	0
232	06315	Dextrose 5% 500mls in PVC/non PVC Bags	50	100	0
233	06449	Tracrolimus Tabs	600	2,400	0
234	06450	Mycophemolate Tabs	1,650	6,600	0
235	06524	Herceptin Injection	25	100	0
236	32582	Morphine Sulphate Tablets SR 30mg	833	5,000	0
237	32628	Vitamin A (RETINOL) Capsule 100,000 I.U. (USP)	10,000	60,000	0
238	32629	Vitamin A (RETINOL) 200,000 I.U. Capsules (USP)	5,000	30,000	0
239	03098	BD Sodium Citrate tubes (2.7ml) (1x 100)	2,000	6,000	0
240	03273	BHCG STAT II	10	30	0
241	03540	Greiner Vacuette Sodium Fluoride/k3 EDTA tubes (100s)	12,000	36,000	0
242	05003	Troponin T STAT High Sens (05092728190)	10	40	0
243	03061	Hepatitis C Virus Antibody - 96 wells (HCV Ab - 96 wells)	25	60	0
244	03069	Vironostika HIV Uni-form 11 PI	20	100	0
245	03093	Dimertest Latex Kit	15	36	0
246	03172	2490356-348 Wash and CD Pack 348	6	15	0
247	03268	04481798190-AFP Gen II	3	6	0
248	03276	11731629322-CEA	2	6	0
249	03280	11875116122-Cortisol	1	2	0
250	03282	11820796322-Digoxin (Elecys)	1	2	0
251	03381	1410308-348 Buffer Pack	6	15	0
252	03405	4909133-Rapid 3ml Syringe Box/200	20	48	0
253	03423	Augmentin (Amoxillin/clavulanic acid) 20.10ug (10x50/pkt)	1	3	0
254	03424	Bacitracin 0.04IU (10x50/pkt)	2	4	0
255	03429	Ceftriaxone 30ug (10x50/pkt)	10	35	0
256	03431	Ceftazidime/Clavulonic Acid 30/10ug (10x50/pkt)	3	9	0
257	03438	Ethyl hydrocupreine HCl (Optochin) 5ug (10x50pkts)	1	3	0
258	03441	Nalidixic acid 30ug (10x50pkts)	4	12	0
259	03444	Penicillin 10IU (10x50pkts)	10	35	0
260	03445	Piperacillin 100ug (10x50pkts)	3	10	0
261	03447	Meropenem 10ug (10x50pkts)	5	15	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
262	03483	Coagulase Plasma, Rabbit with EDTA (10x3mls)	2	5	0
263	03486	Prolex Latex Agglutination System (BHS Typing Kit (60test)	5	12	0
264	03487	Wellcogen Bacterial Antigen Kit (30test)	2	5	0
265	03535	Transfer Swabs Amies with charcoal pkts of 50s	40	100	0
266	03575	Disposable Inoculation Loop 1ul (20x25loops/pkt)	24	112	0
267	03576	Disposable Inoculation Loop 10ul (20x25loops/pkt)	15	80	0
268	04970	Estradiol II	2	6	0
269	04971	03005658122-Estradiol II Calset II	1	2	0
270	04972	Ferritin II	2	6	0
271	04974	04476433190-Folate III	2	6	0
272	04976	11775863122-FSH (Follicle Lutenising Hormone)	2	6	0
273	04979	FT3	6	20	0
274	04981	11731297122-FT4	8	20	0
275	04983	11732234122-LH (Lutenizing Hormone)	3	6	0
276	04985	PreciControl Anaemia (B12, Folate, Ferritin)	2	4	0
277	04986	PreciControl Cardiac	1	2	0
278	04991	11662988122-Pro Cell	30	90	0
279	04994	03203093190-Prolactin Gen II	2	6	0
280	04996	04641655190-PSA (Prostatic Specific Antigen) Gen II	3	9	0
281	05006	11731297122-TSH (Thyroxine Stimulating Hormone)	10	35	0
282	05009	04745736190-Vitamin B12	2	6	0
283	05094	Cefinase	1	2	0
284	05324	Beta Direct Plus 100T Kit	3	10	0
285	05327	Rapid Test for P. falciparum 100T	1	2	0
286	05329	OD053-Avitex IM 100T	1	4	0
287	05338	API Listeria Kit 10T	1	3	0
288	05385	Chloramphenicol Disc 30mcg 10 x50	10	24	0
289	06063	B30 Control: 6 x 3.0ml (2L/2N/2H) BC-3000Plus Analyser	1	24	0
290	06085	MR Detergent Solution (2btl x 100ml) BS-800M1 Consumables	2	8	0
291	06112	CK BS-800M1 Reagents	12	48	0
292	06120	GGT : BS-800M1 Reagents	4	14	0
293	06124	LDL C : BS-800M1 Reagents	14	42	0
294	06127	Total Cholesterol : BS-800M1 Reagents	16	48	0
295	06132	HbA1c : BS-800M1 Reagents	16	48	0
296	06133	RF : BS-800M1 Reagents	6	18	0
297	06134	ASO : BS-800M1 Reagents	6	18	0
298	06160	Tri Level Quality Control Kit - BS 200 Reagent	4	12	0
299	06467	6510272001 - Fluorocell RET 12mL x 2	3	8	0
300	06552	Albumin - BS 380 Reagent	23	36	0
301	06556	AST - BS 380 Reagent	12	36	0
302	06645	Filter 5" 0.2UM	12	40	0
303	06658	HBA1C Kit BS-200	12	40	0
304	06659	HBA1C Kit BS-380	8	24	0
305	03102	Harris Haematoxylin Stain (500mls bottles)	10	40	0
306	03105	Scotts Blueing (1000ml bottle)	17	43	0
307	03110	Hemolysate Reagent without ken (250mls bottle)	1	4	0
308	03117	BDH new rapid mounting medium DePex (500mls bottles)	11	28	0
309	03118	Shandon single Cytoslides Coated for Cytospin (100/box)	5	12	0
310	03119	Shandon Single Funnel Disposable Chambers with White Filter Cards (50/box)	1	3	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
311	03138	Anti-k cellano human antisera 2ml vial	2	4	0
312	03143	Anti-Jkb human antisera 2ml vial	2	5	0
313	03145	Anti - Leb monoclonal reagent 2ml	2	5	0
314	03149	Anti - M human antisera 2ml	2	5	0
315	03150	Anti - E mouse monoclonal IgM reagent 5ml bottle	3	6	0
316	03151	Anti - E mouse monoclonal IgM reagent 5ml bottle	3	6	0
317	03157	LOR740250-Low ionic strength saline ready to use in 250ml squeezezy bottle (case of 4x250ml)	10	20	0
318	03158	DiaCell - I + II + III (3x10ml)	15	36	0
319	03161	DiaPanel (10vialsx4mls)	15	36	0
320	03163	DiaLISS (10ml bottle)	38	90	0
321	03191	Carbamazepine	2	4	0
322	03192	118155216-CEDIA TDM Antibiotic MultiCal	1	2	0
323	03193	CEDIA TDM Core MultiCal	1	2	0
324	03196	CFAS PUC	2	4	0
325	03220	03121313122-Precinorm PUC (Microalbumin)	2	4	0
326	03223	Precipath PUC (Microalbumin)	2	4	0
327	03226	Preciset TDM I Multicalibrator	1	2	0
328	03249	04397991001-Hitachi cup caps (Pack of 1000) Red	6	18	0
329	03272	0330307190-BHCG II Calset	1	3	0
330	03275	CA125 Calset	1	3	0
331	03277	11731645322-CEA Calset	1	2	0
332	03279	Cobas TDM Control	1	3	0
333	03283	11820907322-Digoxin Calset	1	2	0
334	03384	1150195-348 Printer Paper (pack of 5)	10	24	0
335	03386	2671199-PCO 2 electrode	2	6	0
336	03387	7173251-pH electrode	2	6	0
337	03388	9463893-Sodium electrode	2	6	0
338	03389	8001888-Potassium electrode 348	4	10	0
339	03390	348 Ionised Calcium electrode	4	9	0
340	03391	6553743-HCT electrode	2	6	0
341	03392	4273425-Reference electrode cassette	4	10	0
342	03393	9388182-Reference Electrode Inner	1	3	0
343	03394	476273-Reference Sensor (both)	2	6	0
344	03397	4673373-348 Probe Protectors (pack of 10)	1	3	0
345	03403	348 Sample and Reagent Pump Tubing Kit	3	6	0
346	03413	Hydrogen Peroxide 30% 500ml bottle	1	3	0
347	03452	X-Factor (10x50pkts)	1	3	0
348	03453	V-Factor (10x50pkts)	1	3	0
349	03454	VX- Factor (10x50pkts)	1	3	0
350	03458	Sucrose (1x30disc)	3	6	0
351	03461	Salmonella Vi Antiserum (1x3mls)	3	7	0
352	03467	Salmonella O Antiserum Factor 10 (1x3mls)	1	4	0
353	03471	Shigella Antiserum Poly Group B (1x3mls)	2	5	0
354	03474	Shigella flexneri Mono Type I (1x2mls)	2	4	0
355	03478	Shigella flexneri Mono Type V (1x2mls)	1	4	0
356	03481	Staphyloslide latex Test (1x100test)	3	6	0
357	03482	Mast Occutest Reagents (200tests)	3	6	0
358	03485	VCNT Inhibitor (10x10ml)	3	9	0
359	04761	Scalpel Holder # 4	3	9	0
360	04973	03737586190-Ferritin II Calset II	1	2	0
361	04975	Folate III Calset	1	2	0
362	04977	FSH (Follicle Lutenising Hormone) Calset II	1	2	0
363	04980	03051994190-FT3 Calset	1	2	0

No	Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
364	04982	11731661122-FT4 Calset	1	2	0
365	04984	03561097190-LH (Lutenizing Hormone) Calset II	1	2	0
366	04993	12145391122-Progesterone II Calset	1	2	0
367	04995	03277356190-Prolactin Gen II Calset	1	2	0
368	05004	Troponin T STAT hs Calset (05092736190)	1	3	0
369	05007	04738551190-TSH (Thyroxine Stimulating Hormone) Calset Gen II	1	2	0
370	05008	11732277122-Universal Diluent	2	4	0
371	05096	Zym A Reagent Kit (2x5mls)	1	4	0
372	05097	Zym B Reagent Kit (2x5mls)	1	4	0
373	05193	TDM Control	1	3	0
374	05328	Microbact Mineral Oil 50ml/box	30	60	0
375	05330	MIC Penicillin G- Etest 10x50	1	1	0
376	05331	MIC Oxacillin - Etest 10x50	1	3	0
377	05332	MIC Gentamycin - Etest 10x50	1	1	0
378	05339	VPI and VP2 Reagent Kit 4x5ml	4	10	0
379	05340	Nitrate 1 and 2 Reagent Kit 4x5ml	1	3	0
380	05342	PYZ Reagent 2x5mls	1	2	0
381	05366	Iron Stain Kit	1	2	0
382	05501	MIC Ciprofloxacin- Etest 10x50 strips	1	2	0
383	05502	MIC Chloramphenicol- Etest 10x50 strips	1	1	0
384	06020	Vacuum Filter - Trinity biotec Washer	1	2	0
385	06090	MR Na/K Check Solution - BS-800M1 Consumables	1	3	0
386	06097	Electrodes (Na) - Carelyte 503 Electrolyte Analyser	2	6	0
387	06098	Electrodes (K) - Carelyte 503 Electrode Analyser	2	6	0
388	06099	Electrodes (Cl) - Carelyte 503 Electrolyte Analyser	2	6	0
389	06100	Electrodes Filling Solution - Carelyte 503 Electrolyte Analyser	2	8	0
390	06143	Lipids Control P (6 x 3ml) - BS-800M1 Consumables	12	36	0
391	06153	Na Electrode ISE Module - BS 200 Reagents	2	6	0
392	06154	K Electrode ISE Module - BS 200 Reagents	8	22	0
393	06155	Cl Electrode ISE Module - BS 200 Reagents	2	6	0
394	06156	Reference Electrode ISE Module - BS 200 Reagents	2	6	0
395	06341	Bilirubin Direct Kit (vox method)	10	25	0
396	06413	Lowenstein-Jensen Media base -Acumedia NEO7245A, 500g.	1	2	0
397	06423	Cryotubes -2.0ml Graduated Free standing screw cap Microtube, Natural, sterile & cap with O-Ring	200	400	0
398	06625	Menzel Glaser Coverslip 24x50mm # 1	50	200	0
399	06646	Total Protein - # 77167	5	20	0
400	06647	Albumin - # 77168	5	20	0
401	06648	HDL Cholesterol - # 77181	5	20	0
402	06849	Hepatitis A Virus - Rapid Kit	3	20	0
403	01445	Barium Sulphate Suspension 2.2 % w/w 450mls (LIQUIBAR CT)	400	1,200	0
404	03542	(Sony) Printing Paper for Ultrasound Machine 110mm x 18mm UPP110HG	167	500	0
405	01342	Ultrasound gel 1000ml	118	237	0
406	32581	CT Syringe 200mls	35	100	0

APPENDIX 22.9: Below Minimum Level

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
00667	Cannula I/V 18G X 44mm, Sterile, Individually wrapped(Green)	17,300	52,000	10
00671	Cardiograph Paper for DR LEE 120B machine	8,190	24,570	779
00672	Catheter Foley Sillicon treated 14FG, Sterile, individually wrapped	2,000	6,000	424
00684	Catheter Suction Sterile PVC 12FG fingertip control	3,333	10,000	154
00689	Catheter Suction Sterile PVC 14FG fingertip control	2,000	6,000	339
00723	Gloves Disposable Examination, Latex, Amidextrous, Large Box of 100	10,000	30,000	7,876
00724	Gloves Disposable Examination, Latex, Amidextrous, Medium Box of 100	11,667	35,000	9,984
00725	Gloves Disposable Examination, Latex, Amidextrous, Small Box of 100	5,000	15,000	1,984
00904	Gloves surgical,sterile ,latex,size 8 ,pair	21,600	65,000	13,332
00965	Suture Glyconate monofilament 3/0 67cm,26mm rev cut half Box of 36	67	200	9
00985	Suture Polyglycolic Acid Coated 2/0 75cm (undyed) 26mm tape Box of 36	166	500	56
00997	Needle Disposable Sterile 21G X 40 mm Box of 100	2,333	7,000	1,499
02739	Cardiograph Paper for Motara ELI 230)	333	1,000	172
00666	Cannula I/V 16G X 57mm, Sterile, Individually wrapped	4,455	13,400	4,367
00844	Nasogastric tube 8FG X Ray Detectable, closed end	163	489	16
00847	Naso Gastric Tube 12FG	246	740	11
00848	Naso Gastric Tube14FG	324	973	190
00853	Naso Gastric Tube 20FG	250	750	196
00915	Suture nylon monofilament 2 45cm,77mm rev cut three eights Box of 12	167	400	47
00925	Suture nylon monofilament 3/0 45cm,24mm rev cut three eight Box of 12	34	100	7
00979	Newsprint Sheets	76	230	20
00983	Suture Polyglycolic Acid Coated 2/0 1.35m Without Needle Box of 12	34	100	3
00990	Suture Polyglycolic Acid Coated 3/0 67cm 24mm Reverse Cut Three Box of 36	197	590	23
01123	Sharp containers 20-23L	347	1,040	59
32541	Underwater Seal Drainage, 3 chamber system Disposal Full Sets (ADULTS)	100	300	19
32545	Ventilator Tubing Circuit Kit - Adult > RT206	667	2,000	418
32551	Polypropylene Suture - 0 (3/5) 75cm, half Circle 37mm RBT (Box of 12)	220	660	10
32556	Polyglycolate Monofilament Suture - 3/0 70cm, Half circle, 22mm Round Body, (Box of 12)	67	200	39
00171	Keto-Diastix Strips Bottle of 100 Strips	734	2,200	352
00322	Uristix Strips 100	1,167	3,500	288
00746	Needle scalpvein set 21G X 19mm	1,364	4,092	952
00970	Suture polyglycolate monofilament 5/0 67cm,20mm rev cut half Box of 36	34	100	30
01028	Gloves Post Mortem size 7.5"	657	1,970	90
01098	Suture polyglycolic acid coated 5/0 67cm ,17mm taper pt half cut Box of 36	67	200	41
01823	Valley Lab Reusable Polythesive E7507 (Diathemy Pads)	433	1,300	102
02898	Nasal Tubing 100mm x 5, BC182 - 05 for Paediatric Ventilator	50	150	25
03019	Spacer for aerosols volumetric - Adult (peak flow meter)	100	300	58
06407	Shoe Covers Plastic	1,000	2,000	20

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
32489	Cannula Umbilical, 8fg, arterial, double lumen, sterile, individually wrapped	650	1,000	10
01003	Pessary Ring size Large - 90mm	346	1,037	109
06404	Syringe Insulin 30ml	800	1,600	56
06405	Syringe Insulin 50 / 60ml	500	1,000	7
02899	Nasal Tubing Universal 50mm x 5 for Paediatric Ventilator	50	150	(70)
00748	Needle scalpvein set 23G X 19mm	1,537	4,611	1,102
02961	BC 5040 - 10 Nasal Prong	67	200	15
02962	BC 5050 - 10 Nasal Prong	67	200	14
03812	Needles-Short 1/100pkt	291	700	184
03965	Alginate Powder 500gm	100	300	90
03990	Heatcure Liquid 275mls	50	150	36
05399	Acrylic Resin Powder Heat Cured Pink Veined 1kg pkt	50	150	24
05402	Fluoride Gel acidulated 1000mls	100	300	13
05425	Separating media /Cold Mould Seal	20	60	10
03656	Articulating Paper Straight pkt	33	100	29
03799	Fissure Sealant Chemical Cure pkt	33	100	6
03992	Impression Compound	33	100	20
04897	Acrylic Teeth(Upper Anterior)-Acry-Rock-Mold A2 shade S67	200	800	105
04898	Acrylic Teeth(Upper Anterior)-Acry-Rock-Mold A2 shade S68	100	400	40
04899	Acrylic Teeth(Upper Anterior)-Acry-Rock-Mold A2 shade S48	300	1,000	23
04903	Acrylic Teeth(Upper Anterior)-Acry-Rock-Mold A3 shade S67	200	600	113
04904	Acrylic Teeth(Upper Anterior)-Acry-Rock-Mold A3 shade S48	166	500	165
04915	Upper Posterior shade 01 Mold D84 (Small)	400	1,250	180
05917	Lower Anteriors Shade 01 Mould 15 (Medium)	250	720	4
05919	Lower Anteriors Shade 1A Mould 13 (Small)	250	750	133
05921	Lower Anteriors Shade 1A Mould 16 (Large)	100	300	97
05923	Lower Posteriors Shade 01 Mould D88 (Large)	120	400	80
03727	Reamers Endo 25mm No.25	8	20	1
03753	root filling File 25mm No.40	20	50	14
03754	root filling File 25mm No.45	20	50	16
03753	root filling File 25mm No.40	20	50	14
03754	root filling File 25mm No.45	20	50	16
05303	Solder Stick	8	24	1
05413	Paper Points Size 60 180points/ box	25	75	21
03690	Pin stabilok Jumbo Pack Medium	8	30	6
03691	Pin stabilok Jumbo Pack	8	30	3
04197	Amalgam Carriers 62006 R/A (Plastic)	13	50	4
04590	Pliers Adam -large	3	10	2
04596	Pliers flat nose round 13cm	3	10	1
04599	Pliers Flat Nose Smooth 13.5cm	3	10	2
04607	Pliers Flat nose 15x0.5cm	3	10	2
04610	Pliers Bird Beak Heavy tip 14cm	3	10	1
04649	Probe no. 1 126-200-1	13	50	7
04659	Probe Endodontic No.16 Double ended	8	30	7
05135	Root Elevator short blade No. 39	3	10	1
05159	Matrix Retainer(Ivory Pattern)	8	30	5
05378	Forcep Utility 1280 x300mm	3	10	1
05661	Scissors Straight #9	5	20	1
05663	Retractor Cheek - Adult	8	30	5
05664	Retractor Cheek - Peadiatric	8	30	5
06050	Burs air rotor for cavity prep, TC high speed Fiss size 014	100	300	75
04207	Carver Ward 1	50	200	32
04208	Carver cloid discoid 608/1	25	100	8

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
04210	Carver cleoid discoid No.2	25	100	10
04283	Plastic No:1	25	100	3
04286	Broach Holder	5	20	3
04309	Endo Spreader No:50	3	10	2
04313	Endo Gauge GC Wheel	3	10	2
04314	Packer Endodontic No:1	25	100	1
04315	Packer Endodontic No:2	25	100	4
04316	Packer Endodontic No:3	13	50	3
04340	Rubber Dam Forcep	5	20	3
04343	Bone File	10	40	3
04345	Curette Bone No:660/1	8	30	7
04401	Elevator 720-27 CRYER	5	20	3
04407	Elevator Chisel Ossedus No. 1	5	20	3
04424	Elevator 720/29 Medesy	5	20	2
04426	Elevator No. 30L	5	20	1
04453	Elevator 78R	5	20	1
04462	Forcep 113	20	80	15
04469	Forcep Articulating paper	8	30	6
04471	Forcep Aesculap D1401	10	40	5
04474	Forcep 76N	13	50	8
04475	Forcep Rongeur 15cm Blumenthal	10	40	8
04476	Forcep Rongeur 15cm Cleveland	10	40	7
04479	Forcep 107	15	60	7
04486	Forcep 158 (UPPER DECIDUOS MOLAR)	15	60	2
04491	Forcep 73S	15	60	9
04491	Forcep 73S	15	60	9
04494	Forcep 17	15	60	5
04496	Forcep 18	15	60	5
04504	Forcep 150 lower	15	60	4
04506	Forcep 136	15	60	8
04530	Forcep Dissecting (16)cm Fine	3	10	1
04555	Syringe Cartridge 2.2mL	15	60	11
04641	Mirror Handle Serrated	125	500	70
04642	Pestle Glass	125	500	13
04691	Toothbrushing Model	25	100	14
04692	Toothbrushing Model Brush	25	100	21
05147	Root forcep no.69 serrated	10	40	8
05149	Lower anterior deciduos-no.75	13	50	6
05153	Forcep Haemostatic-160mm	5	20	1
06209	s/s Wire 0.8mm (20m)	10	20	6
03642	Mercury 100g	82	206	7
04010	Diamond No.51	13	50	4
04011	Diamond No.52	13	50	6
04012	Diamond No.53	13	50	5
04014	Diamond No.62	10	40	2
04017	Diamond No.72	10	40	4
04019	Diamond No.81	10	40	6
04020	Diamond No.82	10	40	4
04594	Pliers flat nose nance serrated	3	10	1
04646	probe No.2/54	13	50	2
05166	Crownforms s/s adult (assorted)	3	10	2
05176	Bar Broach	6	15	3
04375	Elevator 720-28	13	50	4
05161	Spatula blue(plastic)	13	50	8

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
03684	Matrix Band Strips-Wide /each Packs of 12	92	229	60
00447	Cellulose wadding BP 500g	3,811	11,432	3,262
00448	Cotton Absorbent BP 500g	10,000	30,000	445
00449	Lint Absorbent 500g	2,668	9,000	636
00463	Hypoallergenic microporous tape 5cm x 9m	10,000	30,000	7,635
00464	Hypoallergenic microporous tape 7.5cm x 9m	15,000	45,000	10,349
00430	Bandage Elastic Cotton Crepe BPC 7.5cm x 5m	6,670	20,000	6,547
00459	Gauze Absorbent swabs (Dental Use Only) BP 7.5cm x 7.5cm 8ply Pack of 100	12,471	37,414	5,438
00465	Felt Othopaedic (adhesive back) 36" x 18" x 5/16"	18	53	12
00431	Bandage elastic adhesive BP 5cm x 5m (stretched)	2,578	7,733	2,262
00455	Gauze Absorbent ribbon 1.5cm x 5m	226	677	128
00456	Gauze Absorbent ribbon 2.5cm x 5m	378	1,133	199
00458	Gauze Absorbent ribbon 7.5cm x 5m	544	1,631	36
00008	Adrenaline Injection 1mg/ml	11,000	22,000	2,502
00016	Amoxycillin Suspension 125mg/5ml	53,500	107,000	25,920
00026	Beclomethasone Inhaler 100mcg	8,750	17,500	7,644
00062	Chloramphenicol Eye Drops 0.5%	13,500	54,000	2,053
00067	Chlorpromazine Tablets 50mg - conventional and scored in half	16,000	32,000	500
00070	Cotrimoxazole Tablets 480mg	315,000	630,000	62,000
00073	Cloxacillin Injection 500mg	260,000	520,000	234,873
00095	Digoxin Tablets 250mcg	335,000	670,000	334,300
00130	Folic Acid Tablets 5mg	850,000	1,700,000	766,900
00138	Gentamicin Injection 80mg/2ml	76,500	153,000	22,731
00148	Heparin Sodium Injection 25000u/5ml	2,167	13,000	2,090
00155	Hydrocortisone Sodium Succinate Injection 100mg	27,000	54,000	4,322
00160	Insulin Isophane/Neutral Mixed (Biphasic) 30/70 Injection 1000u/10ml	9,667	29,000	5
00174	Levodopa/Benserazide Capsules 100mg/25mg	29,500	59,000	20,997
00200	Metronidazole Injection 500mg/100ml	6,000	12,000	3,610
00203	Morphine Sulphate Injection 10mg/ml	9,333	56,000	6,905
00219	Oxybuprocaine Eye Drops 0.4%	30,000	120,000	899
00229	Penicillin Benzathine Injection 2.4megaunit	15,000	30,000	(536)
00240	Bag Plastic for Dispensing 50 x 90mm (Box of 1000 Bags)	240	500	217
00242	Phenytoin Sodium Tablets 100mg	200,000	400,000	100,100
00255	Povidone Iodine Aqueous solution 10%	900	1,800	581
00267	Prochlorperazine Injection 12.5mg/ml	7,000	14,000	4,369
00281	Ranitidine Tablets 300mg	500,000	1,000,000	435,900
00289	Salbutamol Respirator solution 0.5% (15mL)	7,000	14,000	935
00296	Sodium Valproate elixer 200mg/5ml	280	560	270
00316	Thyroxine Tablets 50mcg	105,000	630,000	5,350
00382	Morphine Sulphate SR Tablets 10mg	4,667	28,000	1,880
00384	Ibuprofen Tablets 400mg	2,000,000	4,000,000	726,353
00485	Dextrose 10% inj 500ml Bag	1,182	3,547	863
00511	Mannitol Solution 20% Injection 500ml Bag	292	583	175
00881	Hartmanns Solution Injection 1000ml Bag	13,401	40,202	7,880
01819	Sodium Chloride 0.9% Injection 1000ml Bag	40,673	122,020	32,210
01825	Label Drug (Computer Labels)(Patis)	971	2,915	330
02260	Permethrin Cream 5% (30g)	14,000	28,000	5,598
02512	Isoflurane Liquid for inhalation 250mL	840	1,680	190
06550	Aspirin Tablets 100mg	840,000	1,680,000	35,300
00031	Benzotropine Tablets 2mg	30,000	120,000	240
00032	Betamethasone Cream 0.1% (Valerate as salt)	6,000	12,000	4,388
00114	Erythromycin Lactobionate Injection 1g	107	640	20
00139	Glibenclamide Tablets 5mg	2,250,000	4,500,000	1,422,000

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
00144	Haloperidol Tablets 1.5mg	12,500	50,000	400
00173	Levodopa/Benserazide Capsules 200mg/50mg	45,000	90,000	8,596
00182	Lignocaine Oral Gel 2%	644	3,864	596
00187	Mebendazole Tablets 100mg	140,000	280,000	38,178
00195	Methyldopa Tablets 250mg	250,000	500,000	128,600
00244	Piperacillin/Tazobactam Injection 2g	200	600	140
00278	Pyrazinamide Tablets 500mg (400mg)	14,350	43,050	2,688
00290	Salbutamol Elixer 2mg/5ml	3,350	6,700	2,861
00301	Sulphasalazine Tablets 500mg	33,333	200,000	16,800
00317	Timolol eye drops 0.25%	167	334	60
00321	Tropicamide eye drops 1%	500	1,500	418
00323	Vancomycin inj 500mg	208	1,250	3
00326	Verapamil Tablets 40mg	14,333	86,000	4,588
00392	Zidovudine Tablet 300mg	2,250	4,500	360
00401	Bottles Plastic for dispensing 180ml	7,000	14,000	2,754
00413	Paracetamol Suppository 500mg	2,200	6,600	1,606
01816	Phenobarbitone Tablets 30mg	99,999	200,000	59,900
02507	Fluoxetine Tablet 20mg	12,500	50,000	8,020
02917	Tenoforvir Tablets 300mg	1,080	4,320	660
05899	Stop TB CAT II Patient Kit A1	7	20	2
06002	Lamivudine/Tenoforvir/Efavirenz 300mg/300mg/600mg	3,600	14,400	3,240
06208	Terbinafine Tab 250mg	375,000	750,000	85,964
06652	Sertraline Tabs 50mg	2,500	10,000	56
00025	Azathioprine Tablets 50mg	8,333	50,000	100
00030	Benzotropine Injection 2mg/2ml	550	2,200	546
00081	Cyclophosphamide Injection 1g	240	720	209
00169	Jelly KY Ointment 42g	1,500	3,000	233
00181	Lignocaine Topical Spray 10%	66	132	13
00213	Nifedipine Capsules 10mg	33,500	67,000	25,590
00214	Nitrofurantoin Capsules 100mg	40,000	80,000	2,200
00232	Penicillin V syrup 125mg/5ml	4,700	9,400	2,633
00249	Neomycin/Gramicidin/Polymyxin B Eye Ointment	268	535	69
00286	Salbutamol Injection 500mcg/ml	283	1,700	27
00304	Tamoxifen tablets 20mg	4,500	27,000	3,600
00305	Tetracycline eye oint 1% 3.5g	11,250	45,000	7,366
00351	L-asparaginase Injection 10000iu	67	200	50
00385	Medium Chain Triglyceride Oil 500ml (MCT Oil)	32	63	7
00514	Peritoneal Dialysis Solution 1.5% Injection 2000ml Bag	683	1,366	72
00517	Peritoneal Dialysis solution 4.25% Injection 2 Litre Bag	268	537	72
02438	Sodium Chloride 0.9% 100mL for NICU and PICU	613	1,225	150
02596	Octreotide Injection 100mcg	50	100	25
04927	Risperidone 4mg Tablets	40,000	80,000	760
06043	Azithromycin Tablet 500mg	3,667	22,000	140
06203	Noradrenaline	633	3,800	105
06263	Sodium Chloride 0.9% 250mls in PVC/Non PVC Bags	200	400	60
06328	Oxycodone Tab 5mg	333	2,000	200
00080	Cyclophosphamide Injection 500mg	43	180	30
00420	Lignocaine/Prilocaine Patch 2.5%/2.5% (Packet of 20)	120	240	15
00361	Label drug (Typewriter plain) (Ministry of Health)	287	574	179
00365	Label drug (This preparation is an antibiotic)	172	343	170
06327	Oxycodone Tab 20mg	333	2,000	200
03060	O1EK20-Hepatitis B Surface Antigen One Step - 96 wells (HbsAg One Step - 96 wells)	150	360	109
03074	MPBR70700-Dengue NSI Antigen Strip 25/pkt	40	130	15

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
03099	BD Sodium Citrate tubes (1.8ml) (1 x 100)	1,000	6,000	100
03414	Aerobic Blood Culture Bottles BacT/Alert - FA (100 bottles/box)	2,000	6,500	1,316
03415	Anaerobic Blood Culture Bottles BacT/Alert - SN (100bottles/box)	2,000	6,500	1,255
03416	Paediatric Blood Culture Bottles BacT/Alert - PF Bttle	2,000	6,500	1,521
03529	BD Vacuette Z Serum Clot Activator 9ml Sterile Tubes 16x100mm (100s)	90,000	270,000	54,400
03530	Greiner Vacuette K2E EDTA K2 Anticoagulant Tubes 13x75mm (rack of 100s)	90,000	270,000	39,670
03568	Ethanol Absolute R Grade Plastic container	25	75	16
05049	DT7D2543-Determine Syphilis SP 100T	60	160	44
03064	2327670-Double Stranded Deoxycyribosnuclear autoantibody (Ds DNA 96T)	7	18	5
03068	25972A-Span Signal hepatitis C Virus Antibody (Span HCV Signal Kit)	68	165	18
03095	Thromborel S (10ml bottle)	500	1,050	432
03134	Preservacell red cell preserving solution 500ml bottle	10	30	7
03155	Anti-human IgG rabbit anti-human globulin serum clear coombs 10ml bottle	67	160	8
03166	Tube 5ml Plastic for Crossmatch bag of 1000	300	1,400	93
03250	04402979001-Hitachi cup (Pack of 1000)	51	123	44
03271	11706799001-Assay Tips 2010	16	38	8
03274	11776223322-CA125	3	10	1
03278	11662970122-Clean Cell	15	50	3
03406	Rapid 1ml Syringe Box/200	20	48	14
03408	MB02266A-Oxidase strips (50 strips/pkt)	29	70	4
03427	Cephalothin 30ug (10x50/pkt)	15	40	8
03428	Ciprofloxacin 30ug (10x50/pkt)	10	35	3
03430	Ceftazidime 30ug (10x50/pkt)	2	6	1
03432	Cefotaxime 30ug (10x50/pkt)	2	6	1
03433	Cefotaxime/Clavulonic Acid 30/10ug (10x50/pkt)	2	6	1
03434	Cefoxitin 30ug (10x50/pkt)	10	30	1
03436	Doxycycline 30ug (10x50pkts)	10	35	5
03437	Erythromycin 15ug (10x50pkts)	10	35	8
03440	Gentamycin 10ug (10x50pkts)	15	45	13
03442	Nitrofurantoin 30ug (10x50pkts)	5	15	1
03446	SXT (Sulfamethoxazole with Trimethoprim-23.75/1.25ug) 10x50pkts	15	45	7
03448	Trimethoprim 5ug (10x50pkts)	3	12	1
03451	Novobiocin 5ug (10x50pkts)	3	8	2
03484	Isovitalex Enrichment (5x10mls)	20	50	13
03531	LBS60001-Dish Petri 90x15mm PS Manual Vented Box 500 with racking rim sleeves of 20 machines sterile (CRM) 500/box	100	280	36
03532	LBS6003-Dish Petri 90x15mm PS Manual Half plate Vented Box 500 with racking rim sleeves of 20 machines sterile (CRM) 500/box	60	145	40
03533	Transfer Swabs Amies w/o charcoal PKT of 50	100	300	60
03560	Wipes Alcohol, 2ply, individually 200/box	600	2,800	353
03565	Formaldehyde 20 ltr (40% solution) Plastic container	12	36	3
03579	Container Sterile Urine 70ml Screw to pp labeled Yellow cap, Technoplas 500/box	15,000	35,000	860
04987	PreciControl Troponin T	3	8	2
04989	11776452122-PreciControl Tumor Marker	2	8	1
04992	12145383122-Progesterone II	2	6	1
04999	11930346122-Syswash Elecsys	20	40	16
05000	11776061122-Testosterone	2	4	1

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
05047	Determine HepBsAntigen SP 100T	90	216	2
05048	Determine HIV 1/2 SP 100T	78	188	18
05364	Container 70ml sterile screw to pp labelled pink cap (Sputum Bottle)	10,000	30,000	1,675
05569	Bag Autoclave Bio-Hazard Yellow (medium) Size 410 x 610mm	1,000	6,000	938
05724	Flex IHC M/Slides-500	2	7	1
06019	ACIHBSB - 302 Hepatitis B Surface Antibody one step - 40 Test	6	13	1
06059	Probe Cleanser: 17ml x 12 BC-3000Plus Analyser	22	64	5
06083	CD80 Detergent (2L x 6bottles/box): BS-800M1 Consumables	28	50	22
06084	MR Buffer Solution (1btl x 2L)	160	480	81
06086	MR Serum Standard (2btl x 100ml,High,Low): BS-800M1 Consumables	3	6	2
06104	Albumin (6 x 60ml)BS-800M1 Reagents	16	48	2
06105	ALP BS-800M1 Reagents	16	48	4
06106	ALT BS-800M1 Reagents	16	48	13
06107	Amylase BS-800M1 Reagents	10	22	4
06108	AST BS-800M1 Reagents	16	52	3
06110	Total Bilirubin (VOX) BS-800M1 Reagents	16	48	5
06111	Calcium BS-800M1 Reagents	16	48	7
06119	Creatinine J : BS-800M1 Reagents	50	120	33
06121	Glucose HK : BS-800M1 Reagents	40	100	16
06122	HDL C : BS-800M1 Reagents	14	42	1
06125	Magnesium : BS-800M1 Reagents	14	42	3
06126	Phosphorous : BS-800M1 Reagents	14	42	5
06128	Triglycerides : BS-800M1 Reagents	16	48	10
06129	Total Protein : BS-800M1 Reagents	14	42	2
06130	Uric Acid : BS-800M1 Reagents	10	22	4
06131	Urea : BS-800M1 Reagents	50	120	20
06148	Cholesterol - BS 200 Reagents	40	100	39
06149	Triglyceride - BS 200 Reagents	40	100	37
06150	HDL - BS 200 Reagents	28	84	14
06166	Microtube 2.0ml - Cryogenic Vial	68	234	16
06462	6510213001 - Lysercell WNR 4L x 2	8	20	7
06464	6510221001 - Lysercell WDF 4L x 2	5	20	2
06465	6510256001 - Fluorocell WDF 42mL x 2	8	20	6
06466	6510205001 - Cellpack DFL 1.5L x 2	4	12	1
06468	12215292001 - Cellclean 50ml bottle	20	60	17
06553	APL - BS 380 Reagent	12	36	7
06554	ALT - BS 380 Reagent	12	36	1
06555	Amylase - BS 380 Reagent	8	30	1
06557	Total Bilirubin (VOX) - BS 380 Reagent	12	36	4
06558	Direct Bilirubin (VOX) - BS 380 Reagent	12	36	6
06559	CK- BS 380 Reagent	12	36	1
06561	Creatinine - BS 380 Reagent	16	48	6
06562	Glucose - BS 380 Reagent	16	48	6
06563	HDL - BS 380 Reagent	12	36	8
06564	LDH - BS 380 Reagent	12	36	1
06565	Total Cholesterol - BS 380 Reagent	12	36	1
06566	Triglyceride - BS 380 Reagent	12	36	9
06567	Total Protein - BS 380 Reagent	12	36	8
06569	Urea - BS 380 Reagent	16	48	8
06642	Filter 10" 5UM	10	40	2
06643	Filter 10" 1UM	12	40	8
06644	Filter 10" Activated Carbon	12	40	5

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
03063	2339000-Anti-nuclear Autoantibody - 96 wells (ANA Screen - 96T)	2	6	1
03073	MP9B8004030-Leptospira IgM Dip S-25T	40	130	37
03103	Orange G Stain (500mls bottle)	20	50	3
03104	Eosin A 50 Stain (500mls bottle)	20	50	4
03122	Diff Quik Stain Kit (3x500mls bottle)	7	18	5
03141	Anti-Fyb human antisera 2ml vial	2	5	1
03144	Anti - Lea monoclonal reagent 2ml	2	5	1
03148	Anti - N vicia graminea lectin 2ml	2	5	1
03152	Anti -C mouse monoclonal IgM reagent 5ml bottle	3	6	2
03164	Copper II Sulphate Solution sp gr 1.053 (2.5Litre)	20	50	19
03169	Coverslip No. 1 22x60 (marienfield) -Made in Germany 100/box	200	800	114
03254	10641600001-Lamp (for Hitachi 917)	10	25	2
03385	6462640-PO2 electrode	4	10	1
03396	673253-348 Probe and Housing Kit	4	9	3
03399	1045671-348 Preheater Tube Kit	3	9	2
03410	API Strept (1x25test kit)	3	10	2
03455	Dextrose (1x30discs)	3	6	1
03470	Shigella Antiserum Poly Group A(1x3mls)	2	6	1
03472	Shigella Antiserum Poly Group C (1x3mls)	2	4	1
03477	Shigella flexneri Mono Type IV (1x2mls)	2	4	1
03489	Anaerobic Indicator Strips - Dry (1x100strips)	2	6	1
04727	Gill III Haematoxylin sol 4g/L	5	15	2
04732	Tube Culture 12 x 75mm rimless	20	51	8
04734	Coverslip No. 1 22x50mm 1oz (100/PK)	200	600	58
04737	Tube Culture 13x100mm rimless	20	60	6
05055	Coverslip No. 1 22x22mm 1oz (100/PK)	200	800	1
05341	NIN reagent 2x5ml for use with API kits	5	13	2
06095	Reference Electrode	3	8	2
06138	Multi Control Sera N (10 x 5ml) - BS-800M1 Consumables	16	50	3
06139	Multi Control Sera P (10 x 5ml) - BS-800M1 Consumables	16	50	5
06141	Lipids Calibrator (5 x 1ml) - BS-800M1 Consumables	10	30	6
06142	Lipids Control N (6 x 3ml) - BS-800M1 Consumables	12	36	4
06292	Total Bilirubin Strips #77165 Pack 25 - Spotchem EZ SP-4430	20	60	17
06296	Creatine Phosphokinase Strips #77172 Pack 25 - Spotchem EZ SP-4430	20	40	15
06674	Thin Prep Filters	3,000	13,000	2,527
05056	Leishman Stain 100gms	5	12	4
06283	Serum Sample Tube (500 pieces, blue cap) - Spotchem EZ SP-4430	32	64	2
06284	Centrifuge Cup (100 Pieces) - Spotchem SP-4430	8	16	2
06285	Tip Set (EZ) (500 Pieces) - Spotchem SP-4430	32	64	8
03066	Powdered Free gloves Size - Medium	70	169	2
03497	CLED Agar (Cystine-Lactose Electrolyte Deficient Agar) 500g	26	62	21
03502	Columbia Agar Base 500g	44	105	16
03503	DNase Test Agar 500g	5	11	4
03505	GC Medium Base 500g	15	35	4
03509	Muller Hinton Agar	44	105	3
03510	MIL Medium 500g	5	11	1
03515	Peptone Water 500g	3	8	1
03517	Selenite Cystine Broth 500g	3	8	1
03518	TCBS Agar 500g	3	6	2
03538	Labsystems Lab Tip Yellow 1000/pk	131	316	89
03539	Labsystems Lab Tip Blue 1000/pkt	25	60	13

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock
03543	Bag autoclave Biohazard-Large 600x900mm 125 deg.C Yellow BOX / 235.	25	60	12
03558	Bag Autoclave biohazard - Large White EACH	1,000	3,000	29
03569	Sterile Transfer Pipettes - Individually wrapped (Box of 500)	110	270	20
04363	Flex mono RB x Hu ER Clone SP1-6ml	5	12	3
04713	Chromic Acid 5% 100ml	8	21	1
04725	Bijou Bottles 7ml - 288pcs	5	13	2
04760	Thermometer/Clock	20	60	16
03246	Chimineys	8	18	5
04748	Microscope Objective X10	10	30	7
04749	Microscope Objective X40	10	30	1
05369	Flat Bottom Flask 2L Pyrex	6	15	1
06286	Sample Rack (for 30 sample tubes) - Spotchem SP-4430	4	16	1
05033	744 Rapidchem Siemens Reagent Module	28	67	9
01356	Green Film 18 x 24cm Box of 100	80	240	6
01360	Green Film 30 x 40cm Box of 100	117	350	3
01378	Green Films 35 x 43cm Box of 100	100	300	2
01402	Chemical X-Ray Fixer G334 20 Litre	166	500	118
01877	X-Ray Contrast Media (Gastrograffin)	333	1,000	209
01357	Envelopes X-Ray CT 105gsm 1c x 0c goldkraft 14	235	700	7
01389	X-Ray cassettes with screens (curix) 35 x 35cm 1	7	22	6
01393	X-Ray cassettes with screens (curix) 35 x 43cm 1	7	22	1
02067	Ultrasound Probe Cover TUPS-100-RMH	117	350	70
32683	X-Ray Needle(Chiba needle for percutaneous transhepatic cholaniogram) 22G x 20cm	100	300	90
01286	BCG Injection 20 dose	2,621	7,845	2,390
01298	Tetanus Toxoid Injection 10 dose	3,856	11,568	3,485

APPENDIX 22.10: Excess Stock

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
01074	Theatre Caps Bouffant Box of 100 (or 250)	2,166	6,500	333,177	14.79	326,677	4,831,307.82
00474	Paraffin gauze dressing BP 10cm x 40cm Sterile, Pack of 30	1,000	3,000	78,930	39.02	75,930	2,962,574.25
32573	Autodestruct syringes 0.5mL with integrated 23G cannula (For Hep B, MR, TT vaccines) box Of 100	796	2,389	146,693	11.67	144,304	1,683,353.78
02446	Etoposide Injection 100mg	67	200	34,975	42.40	34,775	1,474,502.43
06693	Amlodipine Tablet 5mg	600,000	1,200,000	2,508,099	0.77	1,308,099	1,009,418.91
00196	Methylprednisolone Injection 1g	21	125	25,240	32.76	25,115	822,767.40
00288	Salbutamol Inhaler 100mcg	25,000	50,000	255,966	2.70	205,966	556,108.34
00216	Bag Plastic for Dispensing 100 x 180mm (Box of 1000 Bags)	160	320	29,007	17.53	28,687	502,888.93
32547	CVP Triple Lumen, 7fg, 16cm	833	2,500	5,840	71.62	3,340	239,202.29
32517	Chest Drain Tubes, Size 32 Box of 10	53	106	1,570	155.64	1,464	227,860.65
00150	Hyaluronidase Injection 1500iu	50	300	6,600	27.99	6,300	176,349.60
32627	Pentavalent vaccine (DPT-Hib-Hep B) 1 dose	18,661	55,982	96,799	2.89	40,817	117,876.50
06161	Reaction Cuvette - BS 200 Reagent	16	48	280	485.35	232	112,601.59
01119	IV Chamber (Paediatrics) 60 drops /ml luer lock 150ml Chamber.	11,667	35,000	71,243	3.03	36,243	109,691.93
01110	Identification bracelet infant Box of 100	282	847	14,692	7.92	13,845	109,645.84
32485	Hypoallergenic Microporous Tape 2.5cm x 9m (3M Brand)	760	1,519	37,742	2.88	36,223	104,267.11
06518	Citro Level 1	-	360	699	268.77	339	91,111.81
32552	Polypropylene Suture - 1 (4) 75cm, half Circle 37mm RBT (Box of 36)	100	300	827	171.83	527	90,552.61
00670	Cannula Umbical 6fg x 35cm, Sterile, Individually Wrapped	202	1,000	21,072	4.48	20,072	89,944.62
01358	Green Film 24 x 30cm Box of 100	100	300	1,043	100.82	743	74,910.96
32508	Sharps Container, For cytotoxics waste, Purple, 23L, puncture resistant	667	2,000	5,627	20.18	3,627	73,177.14
00810	Syringe Disposable 5ml Box of 100	5,000	15,000	26,176	5.65	11,176	63,144.68
00047	Enalapril Tablets 5mg	2,000,000	4,000,000	11,609,420	0.01	7,609,420	59,557.79
06616	MRI Contrast Medium (Gadodiamide omniscan)	-	100	4,140	14.64	4,040	59,140.66
00295	Sodium Polystyrene sulphate resin (Resonium A) powder	32	190	657	118.33	467	55,261.08
01808	Cannula I/V 24G x 25mm, sterile individually (4251300) yellow	19,545	60,000	149,605	0.59	89,605	53,110.12
32484	Abdominal Pack, X Ray detectable, Large size, 30cm x 50cm, Pack of 5, Double Wrapped	2,667	8,000	14,384	7.61	6,384	48,606.82
32568	Cannula IV, 14G x 50mm, sterile, individually wrapped, box of 50	50	101	1,245	40.47	1,144	46,298.62

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
03559	Terumo Syringe with 21G needle	4	10	800	55.28	790	43,671.20
00349	Actinomycin D Injection 500mcg	33	100	292	218.46	192	41,945.22
03606	Fuji 2LC A2 Capsules -box of 50	50	150	345	199.83	195	38,966.84
00168	Isosorbide Dinitrate Tablets 10mg	1,500,000	3,000,000	4,964,100	0.02	1,964,100	38,054.85
01096	Stopcock three way(3 way tap)	355	1,311	72,665	0.53	71,354	37,876.78
01202	Mouth pieces Disposable for PEFR meters - 25mL	75	223	9,800	3.85	9,577	36,851.45
00111	Ergometrine/Oxytocin Injection 500mcg/5iu	1,883	11,300	17,678	5.74	6,378	36,610.62
32559	Polyglycolic Acid Suture - 2/0 140cm, Non-needled, (Box of 36)	34	100	352	135.78	252	34,216.89
01039	Gloves Surgical, Sterile, Latex, size 6 1/2	16,700	50,000	114,688	0.53	64,688	34,028.82
00014	Amoxicillin Capsules 250mg	107	640	1,136,500	0.03	1,135,860	33,192.27
03607	Fuji 2LC A3 Capsules -box of 50	50	150	311	198.13	161	31,899.05
06599	Enalapril Tablets 10mg	50,000	100,000	3,739,200	0.01	3,639,200	31,110.07
06317	Sodium Chloride 0.9% 500mls in PVC/Non PVC Bags	-	-	282	108.87	282	30,701.81
00041	Bupivacaine Heavy Injection 0.5% (WITH 8% DEXTROSE) - 5mL	2,847	17,080	32,920	1.89	15,840	29,992.04
02896	Nasal Tubing 50mm x 5, BC180-5 for Paediatric Ventilator	50	150	655	59.30	505	29,944.16
00184	Magnesium Sulphate Injection 2.47g/5ml	2,400	14,400	21,777	3.90	7,377	28,747.16
00668	Cannula I/V 20G X 32mm, Sterile, Individually wrapped (Pink)	25,000	75,000	121,773	0.59	46,773	27,716.28
32696	Quick - Core Biopsy Set - Coaxial 10MM L- QCS 20-15.0-10T	3	10	164	178.87	154	27,546.16
01034	Mesh prolene 30 x 30cm Box of 5 Pieces	12	50	103	515.15	53	27,302.78
00191	Metformin Tablets 500mg	3,400,000	6,800,000	9,171,154	0.01	2,371,154	27,090.88
06685	Sodium Hyaluronase 1.6%	-	-	1,220	22.16	1,220	27,031.02
04836	Cuff Less Fenestrated (CFN) Size 6 - Shiley Brand	67	200	434	114.31	234	26,748.70
32498	Endotracheal Tubes, Introducer (Bougies), Paediatrics - Re-autoclavable	20	60	1,224	22.12	1,164	25,743.02
00223	Paracetamol Tablets 500mg	6,500,000	13,000,000	15,815,269	0.01	2,815,269	25,583.31
00616	Bag autoclave Code F Size 140 x 50 x 330mm Box of 500	60	200	568	69.23	368	25,476.11
04098	Straight Handpiece Surgery Burs (Inverted Cone 21/021	-	1	8,488	3.00	8,487	25,461.00
00318	Timolol eye drop 0.5%	513	2,050	10,330	2.96	8,280	24,510.33
03775	Wire Hard 0.4mm 60 metres- coil	3	10	489	50.00	479	23,950.00
06234	Suction Tube 2m, non-toxic medical grade PVC(Soft tube & tube with rib)	-	-	7,676	2.94	7,676	22,572.57
32609	Abacavir Tablets 300mg	500	1,000	29,520	0.77	28,520	22,080.10
00040	Bupivacaine Plain Injection 0.5%	1,630	9,780	19,391	2.29	9,611	21,973.72

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
00350	Adriamycin (Doxorubicin) Injection 50mg	167	500	1,020	41.42	520	21,536.58
06759	GIC L/C P/L Shade A3	-	-	287	73.38	287	21,060.06
04835	Low Pressure cuffed (LPC) Size 6 - Shiley Brand	67	200	390	108.53	190	20,620.58
00645	Blade skin Grafting sterile Watson Box of 10	15	50	225	115.27	175	20,171.62
00380	Haloperidol Decanoate Injection 50mg/ml	3,750	15,000	18,985	4.94	3,985	19,677.67
04839	Low Pressure Cuffed (LPC) Size 4 - Shiley Brand	67	200	367	113.39	167	18,935.48
00663	Cervix Brush (Cytobrush) Pack of 10	3,750	15,000	21,104	3.09	6,104	18,841.40
00436	Bandage plaster of Paris Gypsona Brand 5cm x 2.7m Box of 12 Rolls	100	300	853	34.04	553	18,822.52
32499	Endotracheal Tube, Size 8.5, cuffed, hi-volume/low pressure, x-ray detectable	34	100	13,990	1.34	13,890	18,631.89
32574	Autodestruct syringes 0.1mL with integrated 27G cannula (For BCG only)	1,912	5,737	28,245	0.81	22,508	18,316.71
04837	Low Pressure Cuffed (LPC) Size 8 - Shiley Brand	67	200	360	114.30	160	18,287.30
05587	Composite L/C kit- shade A3.5, primer, bond&app. tips	20	70	217	120.66	147	17,737.02
00437	Bandage plaster of Paris Gypsona brand 7.5cm x 2.7m Box of 12 Rolls	305	914	1,374	36.99	460	17,016.54
05098	Paramat Embedding Wax Gurr 10 kg	10	26	119	168.16	93	15,638.76
00886	Cord Clamps Umbilical Sterile (5cm length of serrated teeth)	12,500	50,000	82,161	0.48	32,161	15,492.67
00303	Suxamethonium Chloride inj 100mg/2ml	2,900	17,400	34,706	0.87	17,306	14,993.22
00344	Oral Rehydration salts sachet Box of 50	3,250	6,500	7,691	12.48	1,191	14,866.64
03651	Zinc Oxide Eugenol Lining Material L/30mls bottle	80	240	608	40.03	368	14,730.57
32516	Chest Drain Tubes, Size 24 Box of 10	66	200	1,915	8.29	1,715	14,218.30
02902	Nasal Tubing Universal 100mm x 5, BC192 - 5 for Paediatric Ventilator	25	50	285	59.26	235	13,925.69
06613	Rifampicin 150mg/Isonazid 75mg/Pyrazinamide 400mg/Ethambutol	-	-	106,176	0.13	106,176	13,863.02
32514	Chest Drain Tubes, Size 20 Box of 10	40	120	230	125.42	110	13,796.30
32513	Chest Drain Tubes, Size 18	33	65	850	16.62	785	13,047.10
32493	Endotracheal Tubes, Neonatal Size 4.0, uncuffed, X-Ray detectable	67	200	14,104	0.93	13,904	12,917.86
06008	close wound suction /Redivac drains	667	2,000	2,802	15.90	802	12,749.92
00224	Paracetamol Mixture 120mg/5ml 100ml Bottle	85,000	170,000	187,305	0.73	17,305	12,716.54
32496	Endotracheal Tubes, Neonatal Size 5.5, uncuffed, X-Ray detectable	34	100	13,877	0.89	13,777	12,287.06
01392	X-Ray cassettes with screens (curix) 12 x 15cm 1	-	-	13	944.83	13	12,282.79
00113	Erythromycin Suspension 125mg/5ml (100mL)	20,000	40,000	50,110	1.21	10,110	12,262.35
32494	Endotracheal Tubes, Neonatal Size 4.5, uncuffed, X-Ray detectable	67	200	13,447	0.93	13,247	12,260.91
05123	Surgery burs H31L-104/014	15	60	218	77.53	158	12,249.74

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
01172	Soda Lime Granules 4.5kg	336	672	764	131.20	92	12,070.54
03096	Calcium Chloride Solution (15ml bottle)	160	320	939	19.26	619	11,920.29
06314	Spill Kit (2)	-	-	64	179.32	64	11,476.31
00425	Glipizide Tablets 5mg	3,350,000	6,700,000	7,347,640	0.02	647,640	11,364.00
04656	Probe No.555- 23 explorer Single ended	8	30	960	11.80	930	10,974.00
06656	BS-800 Cuvettes	-	-	175	61.31	175	10,729.61
00199	Metronidazole Suppository 500mg	417	2,500	8,420	1.80	5,920	10,641.89
02901	Nasal Tubing Universal 70mm x 5, BC191 - 05 for Paediatric Ventilator	25	50	210	65.04	160	10,405.91
00895	Endotracheal Tubes Neonatal Size 3.0, uncuffed, x ray detectable	34	100	8,971	1.15	8,871	10,206.14
04726	Shipper Complete - Infectious Carrier box/each	40	266	444	56.36	178	10,032.37
32550	Polypropylene Suture - 0 (3/5) 75cm, half Circle 26mm RBT (Box of 36)	100	300	345	222.15	45	9,996.92
06748	Acrylic Komet S/S Burs Assorted	-	-	160	57.75	160	9,240.00
02111	Iopamidol 300 (nonionic contrast medium) inj 612mg/mL (ISOVUE -50ML)	2,000	6,000	6,550	16.70	550	9,182.79
32497	Endotracheal Tubes, Neonatal Size 6.5, uncuffed, X-Ray detectable	63	125	11,410	0.79	11,285	8,923.91
03922	Impression Trays Prima U 3	1	5	886	10.00	881	8,810.00
00896	Endotracheal Tubes Neonatal Size 3.5, uncuffed, x ray detectable	67	200	9,132	0.98	8,932	8,760.42
00308	Thiopentone Sodium Inj 0.5g	700	4,200	7,161	2.93	2,961	8,668.57
00809	Syringe Disposable 3ml Box of 100	2,212	6,650	8,320	5.09	1,670	8,503.17
02972	Mesh Prolene 15x15cm box of 5pieces	67	200	208	1018.10	8	8,144.78
32558	Polyglycolate Monofilament Suture - 5/0 70cm, Half circle, 17mm Round Body, (Box of 12)	67	200	301	79.94	101	8,074.13
00432	Bandage elastic adhesive BP 7.5cm x 5m (stretched)	1,878	5,633	6,985	5.93	1,352	8,015.05
06140	Multi Sera Calibrator (10 x 3ml) - BS-800M1 Consumables	10	30	52	363.35	22	7,993.75
32511	Chest Drain Tubes, Size 14 Box of 10	26	52	823	10.05	771	7,749.18
32580	Konica Film 15 x 30 (Box of 100)	6	20	93	100.06	73	7,304.52
00251	Potassium Chloride Injection 7.46% & 15%	2,167	13,000	18,739	1.26	5,739	7,219.10
03171	Block Filing Cabinet	9	23	41	394.87	18	7,107.66
01349	Barium Sulphate Meal (double contrast) powder 300g	133	400	823	16.70	423	7,063.65
06872	Lopinavir 80mg/ml Ritonavir 20mg/ml	-	-	5	1410.41	5	7,052.05
02517	Ondansetron Tablet 8mg	333	1,000	3,320	3.04	2,320	7,047.26
04718	Iodine AR 500g	2	5	33	248.40	28	6,955.20
00023	Atropine Sulphate Injection 600mcg/ml	6,350	12,700	21,030	0.83	8,330	6,872.48

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
06236	Endotracheal Tube, Size 8.5, cuffed, hi-volume/low pressure, x-ray detectable (Reinforced)	66	200	1,000	8.57	800	6,859.30
32487	Cannula Umbilical 5fg x Arterial, double lumen, sterile, individually wrapped	100	300	715	16.44	415	6,822.78
01891	Endotracheal tube size 7, cuffed, hi volume/low pressure, x-ray detectable (Reinforced)	67	200	380	36.50	180	6,569.92
06601	Lamivudine/Nevirapine/Zidovudine 30mg/50mg/60mg	3,000	6,000	20,760	0.44	14,760	6,555.05
06545	Rifampicin/Isoniazid Capsules 150mg/75mg	1,750	7,000	106,176	0.07	99,176	6,463.88
06889	Paclitaxel Injection 100mg /16.7ml	-	-	150	42.11	150	6,316.50
03650	Zinc Oxide Eugenol Lining Material P/60g bottle	80	240	409	36.37	169	6,146.30
32614	Efavirenz Tablets 600mg	200	400	8,300	0.75	7,900	5,948.28
01117	Twine post mortem	20	60	92	184.55	32	5,905.67
06745	YM812i ECG Paper-mediana	-	-	133	44.22	133	5,880.62
06157	Reagent Module(Cal A, Cal B, Waste) ISE Module - BS 200 Reagents	16	48	56	711.08	8	5,688.62
00274	Protamine Sulphate Injection 1%	7	14	250	23.47	236	5,539.62
06662	Resin BS-200	-	-	12	453.51	12	5,442.18
00894	Endotracheal Tubes Neonatal Size 2.5, uncuffed, x ray detectable	17	2,000	7,884	0.91	5,884	5,341.76
04097	Straight Handpiece Surgery Burs 31/018 Fissure	10	40	1,730	3.00	1,690	5,070.00
00192	Methotrexate Injection 50mg/2ml	233	700	876	28.59	176	5,031.92
06308	Empty Sterile 500ml bags	-	-	250	20.04	250	5,009.47
00423	Hydrocortisone Tablets 20mg	718	1,435	8,880	0.67	7,445	4,953.23
00334	Water For Injection 5ml Polyvial Bottle	440,000	880,000	966,255	0.06	86,255	4,834.49
06401	Pneumococcal 23G Needle	-	-	57,749	0.08	57,749	4,748.38
06498	Endodontic Needles 23G	30	100	274	26.95	174	4,689.30
32510	Chest Drain Tubes, Size 12 Box of 10	18	55	339	16.46	284	4,675.14
00086	Dapsone Tablets 100mg	375	750	3,300	1.83	2,550	4,671.60
04105	Straight Handpiece Surgery Burs Round 150/018	10	40	170	34.88	130	4,534.79
00170	Ketamine Injection 500mg/10ml	720	4,320	5,964	2.70	1,644	4,434.58
06400	Sterile Shoe Covers	-	-	28	157.28	28	4,403.79
00669	Cannula I/V 22G X 25mm, Sterile, Individually wrapped (Blue)	26,000	80,000	87,347	0.59	7,347	4,362.24
00090	Diazepam Tablets 5mg	180,000	360,000	480,850	0.04	120,850	4,351.47
06190	Lead Aprons with Back Strapping, Thickness 0.5mm, Size Large	-	-	10	422.91	10	4,229.06
00058	Chlorhexidine Cetrimide Solution 1.5/15% 500ml	2,150	4,300	5,223	4.44	923	4,096.56

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
05294	Ciprofloxacin 250mg Tablets	350	1,000	86,400	0.05	85,400	3,894.42
00161	Insulin Neutral Injection 1000u/10ml	1,167	7,000	7,562	6.86	562	3,858.00
00340	Phenylephrine eye drop 10%	150	600	1,268	5.75	668	3,837.82
06757	GIC Caps Self Cure Shade A3 Box of 50	-	-	28	134.86	28	3,776.08
05042	02063997-744 Pump Assembly	2	4	8	923.77	4	3,695.08
00402	Bottles Plastic for dispensing 250ml	10,000	20,000	28,286	0.44	8,286	3,625.37
00944	Catheter Suction Sterile PVC 8FG Fingertip Control	11,667	35,000	46,758	0.31	11,758	3,594.09
32645	Warfarin Tablets 3mg (MAREVAN BRAND)	25,000	150,000	190,200	0.09	40,200	3,593.52
06298	Alkaline Phosphatase Strips #77176 Pack 25 - Spotchem EZ SP-4430	20	45	69	149.41	24	3,585.88
05459	Periostal Elevator	3	10	60	70.52	50	3,526.00
06530	Litmus paper book Red Packet of 10	-	-	522	6.75	522	3,521.94
06628	TC Acrylic Trimming BURS Straight Fine Medium	-	-	69	50.64	69	3,494.33
00300	Streptomycin Injection 1g	380	760	6,199	0.64	5,439	3,484.98
00676	Catheter Foley Silicon treated 22FG, Sterile, individually wrapped	833	2,500	6,075	0.96	3,575	3,420.79
04357	Excavator No:135/136	25	100	235	25.00	135	3,375.00
00922	Glycine Injection 1.5% 3000ml Bag	16	33	215	18.17	182	3,306.53
04700	Tweezer College Serrated 15cm	25	100	530	7.60	430	3,268.00
01873	Syrup BP (4 Litres)	24	49	108	55.17	59	3,255.03
01895	Endotracheal tube size 8, cuffed, hi volume/low pressure, x-ray detectable (Oral Rae)	67	200	420	14.77	220	3,249.92
00414	Ketoconazole Tablets 200mg	23,250	46,500	79,000	0.10	32,500	3,237.02
04348	Excavator No:125/126	-	1	127	25.00	126	3,150.00
32670	Chemosafety Gloves (Box of 100) - Large	67	200	561	8.53	361	3,079.43
00664	Brush Nail Nylon Surgeon, size 10 X 5cm	105	350	4,170	0.81	3,820	3,078.49
00738	Mucus extractor/tracheal aspirate without filter with extra lid (uno plast - Muco-Sa)	1,417	4,250	8,353	0.73	4,103	3,005.69
00443	Stockinette 10cm x 20m	56	468	782	9.51	314	2,986.84
04112	finishing Airotor Burs Round 4	13	50	232	16.34	182	2,973.57
05788	Needle Disposal sterile 18G x 38mm	-	-	791	3.76	791	2,972.08
06756	GIC Caps Self Cure Shade A2 Box of 50	-	-	22	134.86	22	2,966.92
06629	TC Acrylic Trimming BURS Bullet Coarse Medium	-	-	58	50.64	58	2,937.26

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
00989	Endotracheal tube size 6.5, cuffed, hi volume/low pressue, x-ray detectable (Normal)	134	400	2,067	1.71	1,667	2,846.34
00194	Methylated Spirit solution 70% (500mls)	3,500	7,000	7,808	3.46	808	2,794.19
00088	Dexamethasone Tablets 500mcg	2,305	6,915	20,440	0.20	13,525	2,743.98
06737	Enoxaparin sedum 100mg/1ml (10,000IU)	-	-	100	26.42	100	2,642.00
03168	Donor Identification Number	2	5	22	150.00	17	2,550.00
04118	Airotor Burs Round 018	13	50	173	20.57	123	2,530.11
01820	Suture Polyglycolate monofilament 1 90cm, 40mm rev cut half circle needle Box of 36	15	29	54	100.56	25	2,514.09
06022	Shandon Embedding Cassettes	5	20	29	274.99	9	2,474.87
06515	SU-40 Reaction Tubes	3	10	12	1228.69	2	2,457.39
00320	Trifluoperazine HCl Tablets 5mg	23,750	95,000	130,600	0.07	35,600	2,372.85
00197	Metoclopramide Injection 10mg/2ml	9,250	18,500	22,288	0.62	3,788	2,364.29
06630	TC Acrylic Trimming BURS Pear Coarse Medium	-	-	45	50.64	45	2,278.91
03240	Valporic Acid	1	2	4	1130.33	2	2,260.66
06758	GIC L/C P/L Shade A2	-	-	30	73.38	30	2,201.40
06902	FLASK, DENTURE,LARGE,LOWER,BRONZE	-	-	20	109.45	20	2,189.05
04184	Inverted cone Slow Speed Burs 2/016	10	40	4,290	0.50	4,250	2,125.00
00258	Prednisolone acetate 10mg/Phenylepherine HCl 1.2mg/mL eye drops	225	900	1,132	9.08	232	2,107.08
05561	Clamps for NonHydraulic Press-Ainsworth 2 Flask Clamp	1	3	15	174.33	12	2,091.94
00048	Carbamazepine Tablets 200mg	350,000	700,000	771,700	0.03	71,700	2,069.76
00519	Volume expander Solution Injection 500ml Bag	1,514	4,543	4,834	7.09	291	2,064.63
06293	Glutamic-oxalacetic transaminase (AST) Strips #77169 Pack 25 - Spotchem EZ SP-4430	20	60	75	137.17	15	2,057.50
32579	Konica OPG Cassettes & Screens 15 x30	-	-	7	293.62	7	2,055.34
02509	Flupenthixol Injection 100mg/mL (1mL ampoule)	125	500	640	14.60	140	2,044.18
00441	Stockinette 5cm x 20m	151	453	856	5.02	403	2,023.98
05513	Jet Carbide burs latch, regular round (slow) size 9	13	50	330	7.11	280	1,991.28
04736	Filter Paper Qualitative 270mm	5	15	40	78.97	25	1,974.25
03499	Cooked Meat Medium 500g	2	4	11	281.88	7	1,973.14
32602	Nevirapine Tablets 200mg	500	1,000	8,880	0.24	7,880	1,928.87
03942	Plaster Knippers	1	5	29	79.79	24	1,914.93

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
06631	TC Acrylic Trimming BURS Tapered Coarse Medium	-	-	37	50.64	37	1,873.77
00049	Carbimazole Tablets 5mg	120,000	240,000	285,000	0.04	45,000	1,841.92
06841	PR-20198 Transset Duo-Box of 25 Units	-	-	2	920.65	2	1,841.29
06300	HDL Cholesterol #77181 Pack 25 - Spotchem EZ SP-4430	20	60	70	183.89	10	1,838.87
01872	Zidovudine Oral Solution 50mg/5ml	2	6	75	26.22	69	1,809.46
00212	Neostigmine Injection 2.5mg/ml	1,540	9,240	10,749	1.19	1,509	1,797.13
04113	finishing Airotor Burs Round 6	13	50	165	15.40	115	1,770.79
32610	Lopinavir/Ritonavir Tablets 200mg/50mg	1,250	2,500	4,920	0.73	2,420	1,761.63
32488	Catheter Foley, Silicone treated 6fg, sterile, individually wrapped	350	600	1,670	1.63	1,070	1,743.47
04485	Forcep 157 (Upper Deciduos Molar)	15	60	94	50.00	34	1,700.00
06262	Syringe Caps Sterile	-	-	121	13.61	121	1,646.68
05572	Flasks-Zahn; Upper	1	5	20	109.45	15	1,641.79
06660	Inlet Filter - BS-800	2	6	12	273.13	6	1,638.77
01289	HBV Infant Injection 10mcg	6,049	18,153	35,361	0.10	17,208	1,635.37
00774	Spigot catheters Small (10mm)	488	977	2,218	1.31	1,241	1,621.59
04614	Pliers Ortho 504 13cm	3	10	18	200.00	8	1,600.00
01343	Aprons X-Ray Lead	-	-	6	264.50	6	1,587.00
32606	Didanosine capsules 400mg	60	360	1,230	1.82	870	1,585.58
01890	Endotracheal tube size 7, cuffed, hi volume/low pressue, x-ray detectable (Nasal Rae)	34	100	235	11.70	135	1,579.50
00125	Flucloxacillin Capsules 250mg	650,000	1,300,000	1,328,300	0.06	28,300	1,567.41
06408	Povidone Iodine Scrubs 1% E-Z Scrub	-	-	660	2.33	660	1,539.76
06309	Needles 5 micron filter	-	-	1,700	0.90	1,700	1,537.11
00450	Eye Pads 8 x 6cm Sterile, individuallt wrapped Packet of 12 Pads	607	1,820	2,519	2.09	699	1,463.67
00236	Phenobarbitone Sodium Injection 200mg/ml	427	1,700	2,110	3.55	410	1,457.40
02097	Bleomycin Injection 15IU	50	150	168	80.49	18	1,448.86
05401	Mouthguard Material 1mm (Transparent)/pkt	29	70	637	2.50	567	1,417.50
06305	Bag Spikes	-	-	200	6.89	200	1,378.12
06235	Endotracheal Tube, Size 8.5, cuffed, hi-volume/low pressure, x-ray detectable (Oral Rae)	66	200	1,000	1.70	800	1,359.77
06238	Endotracheal Tubes, Neonatal Size 5.0, uncuffed, X-Ray detectable (Normal)	66	200	17,185	0.08	16,985	1,313.30

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
04209	Carver cloid discoid 89/92	25	100	154	24.00	54	1,296.00
06102	Pump Tubing - Carelyte 503 Electrolyte Analyser	-	6	21	86.25	15	1,293.78
06746	Lamivudine 30mg + Zidovudine 60mg	-	-	2,880	0.45	2,880	1,292.45
04660	Probe Double ended 1/6	8	30	136	11.80	106	1,250.80
00910	Catheter Suction Sterile PVC 5FG Fingertip Control	1,066	3,198	8,101	0.25	4,903	1,232.57
06842	PR - 21379 - Transflux CT45 - BOX of 50 Units	-	-	4	305.17	4	1,220.68
04473	Forcep Bone Rongeur No.1	10	40	75	34.77	35	1,216.89
06159	Cleaning Solution Kit - BS 200 Reagent	8	16	25	133.89	9	1,204.99
05494	Extracting Forcep No.18 Left Serrated Upper Adult Molar	13	50	74	50.00	24	1,200.00
04274	Packer No-63	13	50	118	17.40	68	1,183.20
05382	Needle holder 14cm	3	10	20	118.00	10	1,180.00
06710	Pneumococcal Polyvalent Vaccine/ Pheumovax 23	-	-	9	129.71	9	1,167.42
01272	Glucose BP 275g/325g	495	990	1,327	3.45	337	1,162.65
06854	Nuprep Skin Prep Gel	-	-	33	34.15	33	1,126.91
03512	Nutrient Agar 500g	1	3	13	112.14	10	1,121.42
05119	Diamond burs -long fissure 881/014	15	60	340	4.00	280	1,120.00
01373	Green Films 35 x 35cm Box of 100	117	350	356	183.22	6	1,099.31
01040	Gloves Surgical, Sterile, Latex, size 6	5,000	15,000	19,882	0.22	4,882	1,083.13
00006	Acyclovir Injection 250mg	300	1,800	1,930	8.28	130	1,076.22
00054	Chlorhexidine Gluconate Solution 20% w/v (4.5L)	30	60	81	51.05	21	1,071.98
00993	Endotracheal tube size 8.0, cuffed, hi volume/low pressure, x-ray detectable (Normal)	134	400	987	1.81	587	1,065.30
32542	Underwater Seal Drainage, Disposal Full Sets (PAEDIATRICALS)	100	300	348	21.44	48	1,028.90
06719	Oxygen Mask (Small)	166	500	775	3.73	275	1,024.72
00208	Naloxone Injection 400mcg/ml	660	3,960	4,725	1.32	765	1,010.69
04519	Forcep Bayonet No.4	3	10	20	100.00	10	1,000.00
01353	Dark Room Safe Lights	-	-	2	497.36	2	994.72
32549	Identification bracelet for Adults, Snap Lock (White) Box of 100	335	1,000	1,164	6.03	164	989.12
32649	Bottles Plastic for dispensing 100ml	5,000	10,000	16,740	0.14	6,740	968.47
05493	Extracting Forcep No.18 Right Serrated Upper Adult Molar	13	50	69	50.00	19	950.00
01800	Blade Surgical Scape No. 12 sterile individually wrapped	4,706	14,200	19,123	0.19	4,923	933.26
06266	Football/EGG Diamond Finishing Bur	-	1	70	12.89	69	889.18

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
04742	Finnpipette Digital 40 - 200uL	3	9	14	177.69	5	888.45
03816	Spirit Lamps	3	10	1,419	0.63	1,409	880.63
06547	Rifampicin 60mg Isoniazid 60mg Dispersible Tabs	334	1,000	17,472	0.05	16,472	835.13
04633	Dappen Dish	25	100	944	0.95	844	798.43
05866	Stress Test Record Paper for Mortara Portrait Stress Machine	-	-	3	262.87	3	788.61
03419	Fuchsin Basic (Gurr certistain) 100g	1	3	5	392.19	2	784.38
00010	Allopurinol Tablets 100mg	100,000	200,000	235,650	0.02	35,650	764.70
06267	Carbide Fissure	-	1	60	12.89	59	760.31
00472	Synthetic othopaedic padding (softban) 15cm x 2.7m Packet of 12	109	326	450	5.99	124	743.04
06193	Stationary Grid Plate 17 x 14 Parallel	-	-	1	737.92	1	737.92
06237	Endotracheal Tubes, Neonatal Size 4.5, uncuffed, X-Ray detectable (Oral Rae)	66	200	700	1.47	500	736.54
04735	Filter Paper Qualitative 110mm	30	100	135	20.88	35	730.97
01091	Catheter Foley silicone treated 10FG, sterile, individually wrapped	667	2,000	2,449	1.62	449	727.57
05484	Forcep Extracting serratedNo. 101(Upper adult premolar)	13	50	100	14.52	50	726.05
06241	Laryngeal Masks Each size 3 - Individually wrapped	-	-	90	8.01	90	721.20
04739	Finnpipette Digital 10 - 100uL	3	9	13	176.22	4	704.88
00017	Amoxycillin/Clavulanic Acid Tablets 500mg/125mg	11,500	23,000	25,940	0.23	2,940	688.44
04175	Slow Speed Burs Round H1/012	13	50	1,420	0.50	1,370	685.00
03496	Bismuth Sulfite Agar 500g	-	3	7	169.32	4	677.29
03707	Gutta Percha Point no.60-pkt	4	10	60	13.41	50	670.44
01893	Endotracheal tube size 7.5, cuffed, hi volume/low pressue, x-ray detectable (Nasal Rae)	34	100	270	3.82	170	648.59
05896	Periodontal Probe WHO Standard	-	1	31	21.53	30	645.99
06243	Laryngeal Masks Each size 4 (Individually wrapped)	-	-	80	8.01	80	641.07
00457	Gauze Absorbent ribbon 5cm x 5m	275	826	2,911	0.30	2,085	635.80
03706	Gutta Percha Point no.55-pkt	3	10	57	13.41	47	630.21
05512	Jet Carbide burs latch, Inverted Cone (slow) size 7	13	50	145	6.61	95	627.79
00433	Bandage elastic conforming gauze 2.5cm x 2m	445	1,334	9,524	0.08	8,190	618.67
04176	Slow Speed Burs Round H1/014	13	50	1,260	0.50	1,210	605.00
05137	Root Elevator curved-705/1	3	10	20	60.21	10	602.10
00059	Chlorambucil Tablets 2mg	67	200	675	1.26	475	599.99

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
01284	PPD Human Tuberculin (Mantoux) inj 100units / 1ml 1	132	264	283	30.79	19	584.94
06054	Burs Diamond Cutting Tapered Fine size 016	30	100	288	3.09	188	581.64
06853	Ten Conductive Gel	-	-	17	34.15	17	580.53
03828	Base Plate Upper	2	5	12	82.63	7	578.41
03703	Gutta Percha Point no.40-pkt	3	10	53	13.41	43	576.61
06055	Burs Diamond Cutting Tapered Coarse size 012	30	100	285	3.09	185	572.36
06091	MR Urine Quality Control - BS-800M1 Consumables	1	3	4	557.39	1	557.39
00440	Bandage Triangular Calico BP 90cm x 130cm	785	2,355	3,191	0.65	836	539.66
01887	Endotracheal tube size 6.5, cuffed, hi volume/low pressue, x-ray detectable (Nasal Rae)	66	200	350	3.38	150	506.43
04740	Finnpipette Digital 20 - 200uL	3	9	12	168.45	3	505.35
03704	Gutta Percha Point no.45-pkt	3	10	47	13.41	37	496.11
06780	Bur Brush	-	-	40	12.37	40	494.97
03501	Campulobacter Agar Base 500g	2	4	9	98.34	5	491.72
01088	Catheter Foley silicone treated 8FG, sterile, individually wrapped	150	1,500	1,894	1.24	394	489.33
00190	Methadone Tablets 5mg	3	5	1,550	0.32	1,545	487.42
03705	Gutta Percha Point no.50-pkt	3	10	45	13.41	35	469.31
04183	Inverted cone Slow Speed Burs 2/014	10	40	966	0.50	926	463.00
01892	Endotracheal tube size 7.5, cuffed, hi volume/low pressue, x-ray detectable (Oral Rae)	167	500	678	2.59	178	461.66
01171	Propyl hydroxybenzoate pulv 100g	2	4	57	8.18	53	433.59
04163	Tapered fissure Slow Speed No. 10	13	50	910	0.50	860	430.00
05672	Reamer 31mm no.25	13	50	90	10.55	40	422.05
03465	Salmonella O Antiserum Factor 8 (1x3mls)	1	3	5	210.78	2	421.55
06294	Glutamic pyruvic transaminase (ALT) Strips #77170 Pack 25 - Spotchem EZ SP-4430	20	60	63	137.44	3	412.33
06519	Potassium Ferrocyanide Crystals 500g	-	3	5	205.25	2	410.50
06750	Silicone Polisher-Grey (Small) - H338M	-	-	12	34.03	12	408.35
06751	Silicone Polisher - Grey (Medium) - H332K	-	-	12	34.03	12	408.35
03789	Wire Soft 0.5mm 8oz	3	10	14	102.08	4	408.31
05900	Rifampicin 60mg / Isoniazid 30mg dispersible Tablet,84 blister pack	525	2,100	11,256	0.04	9,156	403.23

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
01905	Endotracheal Tubes Neonatal Size 3.5, uncuffed, x ray detectable (Oral Rae)	34	100	530	0.92	430	395.89
04445	Elevator 81L	5	20	41	18.77	21	394.21
02971	Mesh Prolene 5x5cm box of 5pieces	67	200	201	381.13	1	381.13
03844	Clasp Wire (Cobolt Chromium Wiptam)1.5mm	1	5	24	20.00	19	380.00
00852	Naso Gastric Tube 18FG	333	1,000	1,342	1.11	342	379.10
03854	Felt Cone Medium 40x20	-	5	380	1.00	375	375.00
00675	Catheter Foley Silicon treated 20FG, Sterile, individually wrapped	1,125	4,500	4,940	0.85	440	374.67
05903	Isoaniazid 300mg Tab	3,750	15,000	22,504	0.05	7,504	368.46
01897	Endotracheal Tubes Neonatal Size 2.5, uncuffed, x ray detectable (Oral Rae)	33	100	350	1.47	250	368.27
06903	Kit,Luxation,4 Instruments& Sharpening Stone	-	-	5	72.94	5	364.68
32673	Disposable Apron 80 x 125cm - LDPE Disposable Apron	-	-	1,100	0.33	1,100	361.60
04142	TC Round 012	25	100	220	3.00	120	360.00
06720	Oxygen Mask (Medium)	166	500	596	3.73	96	357.72
06614	Ethambutol HCl 100mg Tablets	-	-	9,392	0.04	9,392	350.45
00291	Silver Nitrate Sticks Packet of 1 Stick	167	1,000	1,212	1.62	212	343.80
06893	Elevator, Dental Extraction Bein # 2	-	-	30	11.44	30	343.28
06896	Elevator, Dental Extraction, Cryer, #4	-	-	30	11.44	30	343.28
03774	Retraction Cord Fine No.1(Absorbent)	3	10	27	20.00	17	340.00
05343	Labsystems Digital Single Channel Pipette 50-200ml	1	3	4	325.86	1	325.86
04722	Schiff's Reagent 500ml	1	3	6	107.74	3	323.22
00366	Label drug (Do not take milk, antacids, iron of calcium supplements)	25	49	147	3.27	98	320.81
05426	Matrix Band Retainer -Wide	13	40	85	7.00	45	314.93
00492	Dextrose 50% inj 500ml Bag	589	1,766	1,843	4.06	77	312.95
05130	Periodontal Probe 8mm	3	10	374	0.86	364	311.45
03702	Gutta Percha Point no.35-pkt	5	15	44	10.56	29	306.28
05133	Root Elevator-thin point 705/3	3	10	15	60.21	5	301.05
04532	Forcep Dissecting Bassky	3	10	16	50.00	6	300.00
03525	Malachite Green Oxalate www PROLAB 100g	2	5	6	299.59	1	299.59
03853	Felt Cone Large 1"x2"	1	5	594	0.50	589	294.50
00387	Misoprostol Tablets 200mcg	747	2,240	2,640	0.72	400	289.34

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04608	Pliers Bird Beak 115	3	10	13	95.85	3	287.55
04172	Flat fissure Slow Speed 36/010	10	40	590	0.50	550	275.00
06752	Silicone Polisher - Grey (Large) HM332 KM	-	-	8	34.03	8	272.24
06749	Silicone Polisher-Brown (Small)	-	-	8	34.03	8	272.24
04759	Haemocytometer counting chamber Improved Neubauer 0.1mm depth Double cell	2	6	9	90.37	3	271.12
04696	Trays with lid S/S 270x210x40mm	-	1	22	12.62	21	265.00
04085	Straight Handpiece Surgery Burs (Inverted Cone) 2/016(long)	10	40	1,010	0.27	970	263.36
02897	Nasal Tubing 70mm x 5, BC181-05 for Paediatric Ventilator	50	150	155	52.38	5	261.91
03701	Gutta Percha Point no.30-pkt	10	30	49	13.41	19	254.79
03645	Varnish GIC Fuji 10.4 mls bottle	10	30	37	34.49	7	241.43
00328	Vitamin K(1) inj 10mg/1ml	350	2,100	2,687	0.41	587	240.67
03841	Carver Lecron	1	5	15	23.69	10	236.90
05827	Tungsten Carbide Latch Round , size 4 (014)	25	100	178	3.00	78	234.00
00471	Synthetic othopaedic padding (softban) 10cm x 2.7m Packet of 12	121	363	418	4.08	55	224.20
06240	Endotracheal Tubes, Neonatal Size 5.5, uncuffed, X-Ray detectable (Oral Rae)	66	200	350	1.47	150	220.96
01026	Gloves Post Mortem size 8" (pairs)	442	1,327	1,511	1.19	184	219.81
03855	Felt Cone Small 20x40	-	5	440	0.50	435	217.50
04576	Scaler Curett No.14	1	5	56	4.21	51	214.74
01065	Spatula Ayres plastic Cervical Scrapers	5,842	17,527	52,633	0.01	35,106	213.12
03154	Anti -human C3d mouse monoclonal reagent 2ml bottle	3	6	9	70.96	3	212.87
04103	Straight Handpiece Surgery Burs Round 104/014	13	50	220	1.25	170	212.73
05371	Slide Filing Tray Kartell	16	40	47	30.19	7	211.34
00435	Bandage elastic conforming gauze 7.5cm x 2m	1,187	3,560	5,044	0.14	1,484	210.72
04108	Straight Handpiece Surgery Burs Round 1/014	13	50	653	0.34	603	203.38
05021	Spatula Stainless steel	-	1	5	50.00	4	200.00
00470	Synthetic othopaedic padding (softban) 5cm x 2.7m Packet of 12	158	315	407	2.16	92	198.72
06049	Burs air rotor for cavity prep, TC high speed Fiss size 016	100	300	380	2.45	80	195.75
04441	Elevator No.81 R	5	20	31	17.41	11	191.49
05543	Reamer 31mm no.30	20	50	78	6.75	28	188.88
06316	Combi Lock Luer Plugs (Purple)	-	-	1,000	0.19	1,000	187.17

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
00013	Amitriptyline Tablets 25mg	125,500	251,000	259,140	0.02	8,140	184.50
05163	Rubber dam clamp no.211	5	20	38	10.00	18	180.00
04311	Endo Spreader No:D/11T	3	10	28	10.00	18	180.00
04457	Forcep Artery Mosquito 3.5"Curved	6	25	54	6.15	29	178.27
03511	Mannitol Salt Agar 500g	1	1	3	87.11	2	174.21
00354	5-Fluorouracil Injection 500mg	280	840	863	7.44	23	171.10
00390	Lamivudine Tablets 150mg	37	74	1,140	0.15	1,066	164.33
03140	Anti-Fya human antisera 2ml vial	2	5	7	81.67	2	163.35
03322	Neutral Red 25g	1	3	11	19.93	8	159.47
00396	Bismuth in Iodoform Paste (BIPP) ointment 30g	16	32	34	77.24	2	154.49
05567	Bio-Bottle Red Top Bottle Only	10	20	28	19.27	8	154.17
06509	Forceps Adults Permanent Molars	-	1	3	76.47	2	152.94
05658	Straight Round Surgery Burs #3	13	50	108	2.60	58	150.80
04241	Composite Polisher Eve - W8	5	20	94	2.00	74	148.00
03422	Amikacin 10ug (10x50/pkt)	3	10	12	73.02	2	146.04
00152	Hydrallazine Tablets 25mg	110,000	220,000	222,200	0.07	2,200	144.17
05904	Isoaniazid 100mg Tab	2,500	10,000	15,435	0.03	5,435	140.23
01055	Suture polyglycolic acid coated 4/0 75cm ,26mm taper pt half circle Box of 12	15	29	31	68.73	2	137.46
03934	Lingual Bar 8cm	1	5	50	3.00	45	135.00
00678	Catheter Foley Sillicon treated 26FG, Sterile, individually wrapped	533	1,600	1,751	0.88	151	132.56
06406	Face Masks-3PLY HI-Filteration	-	-	19	6.98	19	132.56
05551	Reamer 31mm no.90	8	20	54	3.83	34	130.11
05160	Matrix Retainer(sequivalent-narrow)	5	20	23	43.10	3	129.29
06788	Carbide Burs For Indirect Crown	-	-	6	21.49	6	128.94
06789	Wax Carving Instruments Set Renfert Brand (Recommended)	-	-	1	128.91	1	128.91
04279	Plastic No:11	25	100	329	0.53	229	121.11
04138	Slow Speed Flame H246/012	18	70	311	0.50	241	120.50
03658	Cellulose Strips 100s/pkt	33	100	214	1.03	114	117.94
05932	Disposable Dental Mirror	-	1	70	1.70	69	117.62
32644	Mammography Films - KONICA 24 X 18CM	1	4	5	117.10	1	117.10
04127	Fissure Slow Speed Burs-H23/009	18	70	299	0.50	229	114.50

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
06897	Elevator, Dental Extraction, Cryer, #1	-	-	10	11.44	10	114.43
06898	Elevator, Dental Extraction, Cryer, #2	-	-	10	11.44	10	114.43
06899	Elevator, Dental Extraction, Cryer, #28 S	-	-	10	11.44	10	114.43
06911	Elevator, Dental Extraction, Cryer, #27 S	-	-	10	11.44	10	114.43
01102	Tubing Extension Luer Lock 55cm	66	200	430	0.50	230	114.07
06892	Elevator Dental Extraction Coupland # 2	-	-	10	11.24	10	112.44
06891	Elevator Dental Extraction Coupland # 1	-	-	10	11.24	10	112.44
06617	Lamivudine 300mg + Tenofovir 300mg Tabs	-	-	120	0.93	120	111.07
04080	White Stone Acrylic Trimmer W-2	1	5	41	3.00	36	108.00
05675	Polisher Wheel - White	1	5	59	2.00	54	108.00
06890	Forceps Dental Extracting Upper Molars Right Cowhorn Beak	-	-	5	21.19	5	105.97
00272	Propranolol Tablets 40mg	275,000	550,000	566,250	0.01	16,250	105.55
04757	Laboratory Safety Spectacles	10	30	44	7.48	14	104.66
00193	Methotrexate Tablets 2.5mg	18,900	37,800	38,300	0.21	500	104.46
05287	Acrylic polisher-hishine brown	3	10	108	1.00	98	98.00
03926	Lather Brush 3"	1	5	122	0.84	117	97.76
06048	Burs air rotor for cavity prep, TC high speed Fiss size 018	100	300	320	4.83	20	96.61
04647	Probe Double ended No. 5	25	100	803	0.13	703	92.83
06787	Gold Trimming & Polishing Kit	-	-	1	90.24	1	90.24
04303	Clamp Rubber Dam No:0	1	5	14	10.00	9	90.00
03857	Felt Polishing Wheel 21mm	-	5	128	0.71	123	87.29
06790	Ring Liners/Casting Liners	-	-	1	83.45	1	83.45
00434	Bandage elastic conforming gauze 5cm x 2m	1,007	3,020	3,747	0.11	727	82.92
03734	Reamers Endo 25mm No.60	4	10	54	1.87	44	82.33
03890	Impression Trays BOSUP B1	1	5	13	10.00	8	80.00
03928	Lather Brush 2"	1	5	83	1.00	78	78.00
04143	TC Round 014	25	100	125	3.00	25	75.00
04216	Chisel No.42	3	10	15	15.00	5	75.00
03951	Spatula Stainless steel Alginate	1	5	12	10.30	7	72.12
06792	Tongs For Holding Casting Rings	-	-	1	71.50	1	71.50
03902	Impression Trays INF B2	-	1	8	10.00	7	70.00
03664	Crown Forms -peadiatric	5	20	34	4.96	14	69.41

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
03732	Reamers Endo 25mm No.50	8	20	42	3.13	22	68.82
03735	Reamers Endo 25mm No.70	4	10	35	2.69	25	67.28
06513	Infant Soy Milk	10	20	21	64.17	1	64.17
05942	Erythropoetin Injection 4,000IU	-	-	355	0.18	355	62.46
03941	Plaster Knife	1	5	9	15.00	4	60.00
05541	Reamer 31mm no.50	20	50	59	6.66	9	59.94
06791	Debuliser	-	-	1	58.53	1	58.53
06895	Elevator,Dental Extraction,Apical, #4	-	-	5	11.44	5	57.21
03293	Eosin Water soluble 25g	1	5	7	28.54	2	57.08
04198	-Amalgam Carriers Medium (stainless steel)	3	10	36	2.20	26	57.07
05539	Reamer 31mm no.35	20	50	58	6.75	8	53.97
02916	Lamivudine Oral Solution 10mg/ml	5	10	12	25.44	2	50.88
03736	Reamers Endo 25mm No.80	4	10	59	0.96	49	46.92
06894	Elevator,Septum,Freer,19cm,5cm Head, Double-Ended, Sharp/Blunt	-	-	5	9.35	5	46.77
05554	Reamer (assorted) 21mm no.15-90	5	20	43	2.00	23	46.00
04706	Tweezer Tissue	3	10	16	7.60	6	45.60
03737	Reamers Endo 25mm No.90	4	10	38	1.58	28	44.24
06909	Clamp(Pliers),Rubber Dam,Irory,Light Weight,17cm	-	-	3	14.73	3	44.18
04104	Straight Handpiece Surgery Burs Round 1/016	13	50	2,830	0.02	2,780	43.76
00834	Tube Suction Yankas	670	10,000	10,021	2.02	21	42.43
03787	Wire Hard 0.7mm 30meters coil 0.28 inch	3	10	65	0.74	55	40.44
04137	Slow Speed Flame H246/010	18	70	149	0.50	79	39.50
04653	Probe 5/6	13	50	131	0.45	81	36.76
32636	Peppermint Oil 100ml	1	1	2	35.17	1	35.17
04709	Wire Cutter-SMOOTH-S/S	8	30	39	3.85	9	34.69
05412	Paper Points Size 55 180points/ box	8	25	28	11.10	3	33.30
05547	Reamer 31mm no.55	-	1	33	1.00	32	32.00
05671	Reamers 31mm no.100	5	20	36	2.00	16	32.00
04639	Mirror Heads	1,000	3,000	3,104	0.30	104	31.71
05544	Reamer 31mm no.15	20	50	54	7.85	4	31.41
04121	Pear H47/018	8	30	91	0.50	61	30.50
03947	Scrapper Kingsley	1	5	11	5.00	6	30.00

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
05655	Perry Cotton Plier Tweezer	-	1	43	0.70	42	29.30
06908	Clamp,Rubberdam,Premolars#29, With Elognated Collar,Winged	-	-	10	2.79	10	27.86
05414	Reamer Size 110/Pkt	4	10	18	3.34	8	26.74
03109	Buffer Tablets Ph6.8	1	3	14	2.38	11	26.19
06612	Rifampicin 60mg+INH 30mg+Pyrazinamide 150mg Dispersible Tab	-	-	420	0.06	420	24.94
04081	White Stone Acrylic Trimmer W-3	1	5	22	1.43	17	24.39
06904	Frame,Rubber Dam,Dental,Young,105x95mm,Stainless Steel	-	-	4	5.87	4	23.48
00359	Label drug (Discard contents after)	49	97	103	3.87	6	23.22
03759	root filling File 25mm No.80	8	20	43	1.00	23	23.00
05933	Kidney Dishes Traditional 25cm	-	1	3	11.26	2	22.52
03960	Wax Knife No.2 17cm	1	5	9	5.37	4	21.49
03931	Lather Ctton Mop (Soft)	14	36	40	5.31	4	21.25
03918	Impression Trays Prima FL 2	1	5	7	10.00	2	20.00
04195	Flat Fissure Surgery Burs 016	10	40	840	0.02	800	19.96
04317	Packer Endodontic No:151	10	40	196	0.12	156	18.80
03738	Reamers Endo 25mm No.100	4	10	30	0.88	20	17.56
05550	Reamer 31mm no.80	8	20	35	1.00	15	15.00
04567	Scaler Point Morse No.2	1	5	8	5.00	3	15.00
04631	Cotton wool Dispenser Double	-	-	3	5.00	3	15.00
04171	Flat fissure Slow Speed 21/014	10	40	738	0.02	698	14.34
06905	Clamp,Rubber Dam,Small Lower Molars,Winged,Stainless Steel	-	-	5	2.79	5	13.93
06906	Clamp,Rubber Dam,Round Upper Molars,Winged,Stainless Steel	-	-	5	2.79	5	13.93
03042	Skull Cap	-	-	34	0.37	34	12.73
04397	Elevator Rt -9 medesy700	5	20	27	1.81	7	12.64
05529	Excavator 672/4	10	40	74	0.36	34	12.11
04082	White Stone Acrylic Trimmer w-4	1	5	9	3.00	4	12.00
05826	Tungsten Carbide Latch -Komet Round , size 7 (021)	25	100	545	0.03	445	11.31
04661	Probe No.5 126-206-5 Double Ended	8	30	56	0.43	26	11.22
04265	Mandrel 305	1	5	11	1.76	6	10.55
00687	Catheter Suction Sterile PVC 20FG fingertip control	266	800	841	0.25	41	10.31
03899	Impression Trays Casco 9	1	5	6	10.00	1	10.00
06907	Clamp,Rubberdam,Premolars With Elongated Collar,Winged Stain	-	-	3	2.79	3	8.36

Product	Description	Minimum Quantity	Maximum Quantity	Quantity in Stock	Average Cost	Total Quantity Over Stock	Total cost (\$)
04285	Plastic Double Ended No:18	25	100	209	0.07	109	8.16
03930	Lather Ctton Mop (Hard)	24	60	61	7.98	1	7.98
03933	Lingual Bar 7cm	1	5	9	1.88	4	7.50
04130	Round Slow Speed Burs- H21/008	10	40	55	0.50	15	7.50
03852	Faskut Abrasive Wheel	1	5	12	1.00	7	7.00
03924	Lather Wheels	1	5	11	1.00	6	6.00
04307	Endo Spreader No:60	3	10	25	0.38	15	5.77
04177	Slow Speed Burs Round H1/016	13	50	518	0.01	468	5.41
04284	Plastic Double Ended No:6	25	100	143	0.12	43	5.23
04167	Flat fissure Slow Speed H21/010	10	40	650	0.01	610	4.84
04349	Excavator No:127/128	25	100	172	0.05	72	3.62
04310	Endo Spreader No:D/11	3	10	11	3.24	1	3.24
03837	Brush Camel Hair No.1	-	1	10	0.20	9	1.80
32584	Co-Phenylcaine Forte Topical Spray (Anaesthetic)	12	24	38	0.05	14	0.72
04114	Finishing Airotor Burs BC 3	10	40	76	0.01	36	0.47
05542	Reamer 31mm no.60	8	20	34	0.03	14	0.41
Total as at 24/11/15							18,022,471.95

APPENDIX 22.11: Payment Vouchers Not Provided For Audit Verification

Supplier	Indent Number	Amount (\$)
Supplier J	MD85101004914	23,945.00
	MD85101004878	5,765.40
	MD85101004149 for invoice 11225914	3,121.00
	MD85101004916	10,413.25
Supplier K	MD 85101-004816	34,109.92
	MD 85101- 004076	8,050.20
Supplier R	MD85101-004756	68,081.40
	MD85101-004754	2,874.93
	MD85101-004527	19,864.52
Total (Sample Only) NZD		176,225.62
Supplier BB	MD 85101-004361	104,280.00
	MD 85101-004807	16,677.00
Supplier CC	MD 85101-004417	36,874.14
	MD 85101-004392	397,413.46
Supplier U	MD 85101-004258	213,175.00
	MD 85101-004500	150,995.00
	MD 85101-004501	63,675.00
	MD 85101-004774	61,552.50
Supplier W	MD85101-004540	26,042.00
	MD85101-004542	53,872.00
	MD85101-004467	25,256.00
	MD85010-004680	81,120.00
Supplier H	MD85101-004624 Inv # 157404/02	513.60
	MD85101-004881	9,100.00
Supplier M	MD85101-004289	78,887.70
	MD85101-004297	22,634.00
	MD85101-004554	50,041.50
	MD85101-004591	17,215.60
	MD85101-004555	17,413.60
	MD85101-004556	20,152.10
	MD85101-004587	19,029.00
MD85101-004588	17,548.60	
Total (Sample Only) USD		1,483,467.80
Supplier DD	PO 85101-002040	66,736.60
	PO 85101-002138	144,550.00
	PO 85101-002189	10,118.85
	PO 85101-001852	61,775.32
	PO 85101-001855	43,633.00
	PO 85101-001856	102,171.75
	PO 85101-001857	37,907.80
	PO 85101-001858	40,098.90
	PO 85101-002016	85,034.00
	PO 85101-002072	14777.04
	PO 85101-002075	37,876.99
	PO 85101-002202	29553.12
	PO 85101-002203	31,197.40
	PO 85101-002256	11,734.69
	PO 85101-002304	46,783.30
Supplier P	PO 85101-002305	3,528.90
	PO 85101-001887	18,352.69

Supplier	Indent Number	Amount (\$)
	PO 85101-001956	33,090.51
	PO 85101-001953	14,369.30
	PO 85101-002055	4,920.85
	PO 85101-002150	17,448.23
	PO 85101-002186	9,155.30
Supplier T	PO85101-002128	24,480.41
	PO85101-001987	15,168.50
	PO85101-001986	2,299.08
	PO85101-001923	1,298.17
	PO85101-001911	35,581.00
	PO85101-001886	167,917.25
	PO985101-001802	45,592.80
Total (Sample Only) FJD		1,157,151.75

Section 23 **Department of Housing**

Role and Responsibilities

The Department of Housing is responsible for providing access to adequate, quality and affordable accommodation for all citizens and especially the low-income groups and the poor. The Department plays an important role in the Government's effort to combat poverty through the effective administration of the National Housing Policy, which has a specific emphasis on upgrading and resettlement programs for the less fortunate in Fiji.

The Department is also responsible for administering Government grants to social housing providers such as the Public Rental Board, the Housing Authority and the Housing Assistance Relief Fund.

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PART A: FINANCIAL STATEMENT

23.1 Audit Opinion

The audit of the 2015 accounts of the Department of Housing resulted in the issue of a qualified audit report.

The basis of qualification was that the correctness of the Statement of Losses could not be verified as the Board of Survey was not completed.

23.2 Statement of Receipts and Expenditure

The Department collected revenue amounting to \$18,090 and incurred expenditure totalling \$17,448,683 in 2015. Details are provided in Table 23.1.

Table 23.1: Statement of Receipts and Expenditure for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
Agency Revenue		
Miscellaneous Revenue	18,090	22,867
Total Agency Revenue	18,090	22,867
TOTAL RECEIPTS		
EXPENDITURE		
Operating Expenditure		
Established Staff	291,480	341,572
Government Wage Earners	17,308	16,834
Travel & Communications	50,232	33,969
Maintenance & Operations	38,249	24,652
Purchase of Goods & Services	8,052	7,384
Operating Grants & Transfers	793,969	725,000
Special Expenditure	132,787	165,862
Total Operating Expenditure	1,332,077	1,315,273
Capital Expenditure		
Capital Construction	7,080,087	3,729,993
Capital Grants & Operations	7,925,377	5,829,755
Total Capital Expenditure	15,005,464	9,559,748
Value Added Tax	1,111,142	608,803
TOTAL EXPENDITURE	17,448,683	11,483,824

Total expenditure increased by \$5,964,859 or 52% in 2015 compared to 2014 due to increase in grant to Public Rental Board (PRB), continuation of Lagilagi Housing Development Phase 2 Project and Squatter Upgrade and resettlement projects, increase in grants for First Home Buyers and PRB Savusavu Development Project.

23.3 Appropriation Statement

The Department of Housing incurred expenditure totalling \$17,448,683 in 2015 against a revised budget of \$27,699,066 resulting in saving of \$10,250,383 or 37%. Details are provided in Table 23.2.

Table 23.2: Appropriation Statement for 2015

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Lapsed Appropriation (\$) (a-b)
1	Established Staff	347,898	---	347,898	291,480	56,418
2	Government Wage Earners	17,053	---	17,053	17,308	(255)
3	Travel & Communications	56,000	---	56,000	50,232	5,768
4	Maintenance & Operations	60,000	---	60,000	38,249	21,751
5	Purchase of Goods & Services	24,000	---	24,000	8,052	15,948
6	Operating Grants & Transfers	1,000,000	---	1,000,000	793,969	206,031
7	Special Expenditure	174,000	---	174,000	132,787	41,213
	Total Operating Expenditure	1,678,951	---	1,678,951	1,332,077	346,874

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Lapsed Appropriation (\$) (a-b)
	Capital Expenditure					
8	Capital Construction	5,530,000	2,870,000	8,400,000	7,080,087	1,319,913
10	Capital Grants & Transfers	19,613,515	(3,300,500)	16,313,015	7,925,377	8,387,638
	Total Capital Expenditure	25,143,515	(430,500)	24,713,015	15,005,464	9,707,551
13	Value Added Tax	876,600	430,500	1,307,100	1,111,142	195,958
	TOTAL EXPENDITURE	27,699,066	---	27,699,066	17,448,683	10,250,383

23.4 Statement of Losses

There was no loss reported for the Department in 2015. However, the board of survey for the year ending 31 December 2015 was not completed by the Department.

23.5 Trust Fund Account Statement of Receipts and Payments

The City Wide Informal Settlement Upgrading Trust Fund Account had a credit balance of \$7,269 as at 31/12/15 which remained unchanged when compared to balance as at 31/12/14. Refer Table 23.3 for details.

Table 23.3: Trust Account Statement of Receipts & Payments for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
Receipts	---	---
Total Receipts	---	---
PAYMENTS		
Payments	---	---
Total Payments	---	---
Net Surplus	---	---
Balance as at 1 January	7,269	7,269
Closing Balance as at 31 December	7,269	7,269

PART B: AUDIT FINDINGS

23.6 Unsubstantiated variance in City Wide Trust Fund

Each month the trust account must be balanced and reconciled with the trust bank account. The names and balances of each account must be listed and the reconciliation shall be signed by the responsible officer. Unreconciled items must be investigated and resolved promptly.¹

The Department's City Wide Trust Fund account cash at bank had a balance of \$7,269.30 in FMIS general ledger. However, the Department did not prepare the City Wide Trust Fund reconciliation for the year 2015 and also did not provide the bank statement for audit.

As a result, it was not possible to substantiate the balance of \$7,269.30 in the City Wide Trust Fund account as at 31 December 2015.

¹ Finance Instructions 2010, Section 58 (3)
Department of Housing

The above finding indicates laxity on the part of officers responsible for preparation of monthly main trust fund account reconciliation.

Recommendation

The Department should ensure that trust fund account bank balance is reconciled with the Trust Fund FMIS general ledger balance on a monthly basis and errors or omissions are adjusted immediately.

Department's Comments

The FMIS GL balance reflects a credit balance of \$7,269.30 at bank

However, it was noted that Project Manager made a counter-withdrawal of \$7,000 from BSP on 20/6/14 without the Department of Housing's knowledge.

A copy of latest 'THL' retrieved from the bank shows a balance of \$110.85 at bank meaning there is a variance of \$7,000 between the FMIS GL balance and bank balance.

23.7 Accounts Receivable with Credit Balance

Within 3 days of receiving the monthly general ledger reports from the Ministry of Finance, the Assistant Accountant shall reconcile the ledger balances to the general ledger reports and prepare a ledger reconciliation statement.²

The Department's Accounts Receivable (AR) FMIS general ledger balance had a credit balance of \$46,035.98 as at 31/12/15 instead of debit balance.

The credit balance may have resulted from incorrect journal entries passed to these accounts or through mispostings. As a result, the audit could not ascertain the accuracy of the RFA balance as at 31/12/15.

Recommendation

The Department should investigate and rectify the credit balance in Accounts Receivable..

Department's Comments

Please note monthly reconciliations are carried out on our Revolving Fund Accounts (RFA) where copies of statements are submitted to Finance.

The Ministry clear charges from our RFA once figures are thoroughly checked and verified before journals are raised. The Accounts is in the process of verifying figures before clearance, adjustments, etc. are made.

23.8 Anomalies noted in Underline Account

Reconciliation is an internal control mechanism established to ensure the accuracy of financial reports being produced. The Senior Accountant must verify all the reconciliations before signing and submitting it to Ministry of Finance.³

² Ministry's Finance Manual 2013, Section 16.3.3

³ Ministry's Finance Manual 2013, Section 17.2.5

Each month, the Accounting Head must provide a signed and dated report to the Permanent Secretary to advise whether all reconciliations and check required in the agency's Finance manual have been carried out.⁴

The audit noted that the Department failed to prepare and submit its monthly reconciliations for various underline accounts for the period January to December 2015. In addition, there was no evidence of checks by the supervising officers. Refer to the Table 23.4 for details.

Table 23.4: Status of Underline Accounts Reconciliation

Allocation	Description	FMIS Balance as at 31/12/15 (\$)	Audit Remarks
1-23101-23999-570301	Advances	163,794.28	Reconciliations for Jan – Dec 2015 was prepared in December 2015/January 2016 and maintained in soft copies only.
1-37000-00000-530000	IDC	---	
1-37000-00000-530000	Drawings	(8,666.04)	The reconciliations are not certified by Senior Accounts Officer and the Permanent Secretary.
1-23000-00000-860000	Operating Trust	(306,661.33)	Reconciliations done till March 2015 was prepared in March/April 2016 and maintained in soft copies only.
1-23101-23999-840602	SLG 84 – Accounts Payable	(630.00)	
1-37000-00000-530000	BLC	---	Reconciliations done till March 2015 was prepared in March/April 2016 and maintained in soft copies only.
9-23101-23999-895001	City Wide Trust – Liability	7,269.30	
9-23101-2999-520401	City Wide Trust – Cash	(7,269.30)	The reconciliations are not certified by Senior Accounts Officer and the Permanent Secretary.
1-23101-23999-560203	AR Individuals	(46,035.98)	Reconciliations not prepared for the 12 months

Absence of reconciliations will result in the Department failing to detect irregularities in the respective underline accounts in a timely manner.

As a result, audit was not able to ascertain the correctness of the balance reflected in the Department's underline accounts.

Recommendations

The Department should ensure that:

- **monthly reconciliations for underline accounts are prepared, signed and submitted for Permanent Secretary's endorsement on a timely manner; and**
- **all signed reconciliations are submitted to the Ministry of Finance for necessary action.**

⁴ Finance Instructions 2010, Section 60 (1) (a)
Department of Housing

Department's Comments

Appropriate measures are being taken to update all our reconciliations which are a direct result of staffing constraints in our Accounts Section for the last 2 years.

Please note our reconciliations will be certified by the Senior Accountant and Permanent Secretary as required.

You may wish to note that some of our reconciliations were submitted in soft copies through emails to our desk officers in FMIS which was a more convenient method of delivery. FMIS maintains an up-to-date record of all reconciliations submitted by Ministries.

23.9 Unreported Losses

An annual board of survey must be conducted each year to verify the existence and condition of assets recorded on the asset register provided that, for agencies that have, in the opinion of the Permanent Secretary a large asset base, the board of survey to be conducted on a cyclical basis so that all assets are checked every three years.⁵

The audit noted that the Department did not complete its Board of Survey for the year ended 31/12/15. Due to lack of proper planning and coordination by the Department, the Board of Survey for 2015 was not completed.

As a result audit could not establish whether all losses have been reported.

Recommendation

The Department should ensure that annual board of survey is properly planned and conducted to ensure losses are properly disclosed in the financial statements.

Department's Comments

Please note the 2015 BOS was carried out as required and the reports are being finalized before the Ministry submits to Finance.

23.10 Non Provision of Salaries and Wages Reconciliations

The Accounting Head must ensure that payroll reconciliations are carried out fortnightly for salaries and weekly for wages and copies sent to the Ministry of Finance.⁶

The Department paid a total of \$281,328.43 in salaries and \$16,972.91 in wages for the period 1/1/15 – 31/12/15. However, the Department failed to provide salaries and wages reconciliations for the period 1/1/15 – 31/12/15 for audit verification.

Discussion with the Accounts Officer revealed that the reconciliations were maintained in soft copies but got destroyed due to computer crash. The Department did not maintain the hard copy of the reconciliations.

Payroll reconciliation is an important internal control and absence of reconciliations will result in the Department failing to detect irregularities in the payment of salaries and wages in a timely manner.

⁵ Financial Instructions 2010, Section 49 (1)

⁶ Finance Instructions 2010, Section 17 (7)

Recommendations

The Department should ensure that salaries and wages reconciliations are prepared and hard copies maintained for audit and other reviews.

Department's Comments

Please note our Salaries and Wages reconciliations are being updated with copies submitted to FMIS/Finance with copies retained on files for record purpose. Please note soft copies were submitted to FMIS which is a more convenient way of delivery.

Delays in compilation and submission have been due to staffing constraints in our Accounts Section for the last 2 years or so.

23.11 Anomalies in Lagilagi Housing Development Project

The proper management of expenditure is fundamental to ensuring value for money in delivering services to the community. Having cost-effective internal controls within purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.⁷

Cabinet in its meeting on 24/9/13 approved grant of \$2,013,140.13 for the commencement of phase 1.3 of Lagilagi Housing Project at Jittu Estate Raiwaqa by Project Manager. A further \$2,000,000 was allocated in the 2014 Budget Estimates to allow for the completion of Phase 1.3 by the Contractor who was also engaged for Phase 1.2 of the project.

Government approved additional \$6,913,224.38 for Phase 2 of project for the period 2014 to 2016. Audit review of the Lagilagi Housing Project revealed the following anomalies:

- The Department provided \$6,913,224.38 to Project Manager for Phase 2 of the construction of Lagilagi Housing Project.

However, the Project Manager engaged a Contractor for the implementation of Phase 2 of the Lagilagi Project at a cost of \$6,913,224.38 without calling for tenders.

The Department did not require the Project Manager to follow proper government procurement procedures when selecting Contractors for the Lagilagi Housing Project. In addition, the Department paid funds totaling \$4,325,383.79 in two installments to the Project Manager for payment of construction work carried out by Contractor even though the contractor was not selected in an open and transparent manner. Refer to Table 23.5 for details of the payments.

Table 23.5: Total Payment to Contractor for Phase 2 of the Project

Year	Amount (\$)
2014	691,322.44
2015	3,634,061.35
Total	4,325,383.79

According to the Department, Cabinet approved⁸ the engagement of the Contractor for the Phase 2 of the Project. However, this was not specified in the Cabinet approval. The issue was also raised in the 2014 audit report but the Department failed to take any corrective action in the matter.

⁷ Ministry of Local Government, Housing and Environment Finance Manual 2013, Part 2

⁸ Cabinet Decision No. 263

- The entire proceeds given to Project Manager shall be applied by Project Manager for the sole purpose of the payment of the project and in accordance to the Project Implementation Plan.⁹

The agreement between the Department and the Project Manager dated 24/1/14 did not include any provision for Project Manager to use government funds to pay for its operational and staff costs. However, Project Manager used \$37,056.81 for payment of its operational and staff costs in 2015.

In addition, the Project Manager used \$20,521.23 for the Participatory Slum Upgrading Project (PSUP). The Project Manager did not obtain approval from the Department to use the funds provided for Lagilagi Housing Project to pay for PSUP.

Although the unauthorised use of funds by Project Manager was also raised in the 2014 audit report, the Department failed to take stringent measures to prevent the Project Manager from using the project funds for other purposes.

- The Ministry shall from time to time and in a timely manner release funds to Project Manager in accordance with Schedule 1 of the contract agreement.¹⁰

On 3/3/15, the Department made an additional payment of \$300,000 through EFT 281 to Project Manager for Phase 2 of the project which was contrary to Schedule 1 of the grant agreement. The Department also failed to provide explanation to audit on this additional payment of \$300,000. The payment was approved by the Director Housing (EDP 54450) and Permanent Secretary (EDP 54291).

The Department did not ensure that payments were made as per the payment schedule of the grant agreement. As such the Department has overpaid Project Manager a sum of \$300,000.

The above finding indicates weakness in financial management, project management and supervision by the Department.

Recommendations

The Department should ensure that:

- **necessary guidance on procurement procedures are provided to Project Manager to follow where public funds are involved;**
- **project funds given to Project Manager is properly monitored and the amount used by Project Manager to pay for its operational and staff costs and Participatory Slum Upgrading Project is recovered;**
- **ensure that all payments are made as per the payment schedule of the grant agreement and the \$300,000 additional payment is recovered; and**
- **project completion at each stage is properly verified and inspected before the payment is released to the Project Manager.**

⁹ Agreement between the Ministry of Local Government, Urban Development, Housing and Environment and Project Manager dated 24/1/14 Clause 3.3

¹⁰ Agreement between the Ministry of Local Government Urban Development, Environment and Housing and Project Manager dated 24/1/14, Clause 6.1

Department's Comments

Necessary guidance on procurement procedures are provided to Project Manager to follow where public funds are involved.

- a) *The Department of Housing through the Ministry of Local Government, Housing & Environment have been working in partnership with the Ministry of Finance and the Project Manager since the inception of the Cabinet Decision No. 263 made in 24/9/2013 and in particular for the submission of acquittals, project site meetings, project monitoring and project progressive reporting and with the office of the Solicitor General for legal counsel for preparation of the legal framework of the body corporate structure and property management rules and regulations in terms of the allocation criteria, strata titling of units.*
- b) *Whilst the Auditor General Audit team raise that the building contract for Lagilagi Housing Project Phase 2 was not tendered out openly, it should be noted that this housing project is one building contractual agreement awarded to Contractor when the Project tender evaluation committee agreed to award this contract to the concerned building contractor.*
- c) *The Lagilagi Housing Development was divided in 3 building development phases that is Phase 1.1 & 1.2 (30units), Phase 1.3 (26 units) and Phase 2 (56 units) because phased budget allocation as per 2013 Cabinet Decision. The Contractor was awarded the Building Contract by Project Manager through successfully bidding of Tender.*
- d) *The Building Contract was signed between Project Manager and Contractor on 13/2/14 for Phase 1.3 Building Construction Works of 10 Buildings of Type 2 Units (Double Storey) and 2 Buildings of Type 3 Units (Triple Storey) and the Civil Works for Phase 2.*
- e) *With the completion of construction of Phase 1.3, consultations were made with the Prime Minister's Office, Ministry of Finance, Attorney General's Office and Ministry of Local Government, Housing & Environment of continuity of construction of Phase 2 by the Contractor, given its record of High Quality Workmanship and Work Progress and Sustainable Work Payments attained in accordance with the signed Memorandum of Agreement dated 24/1/2014.*
- f) *The Building Contract was signed between Project Manager and Contractor on 14/10/2015 for Phase 2 Building Construction Works comprising of 4 Buildings of Type 2 Units (Double Storey) and 5 Buildings of Type 3 Units (Triple Storey).*
- g) *To date, 77 housing units have been completed under the Phase 1.3 Project (33 housing units in 7 November 2013; 44 housing units in 25 March 2015) and additional 77 housing units are currently under construction for Phase 2.*

Project Fund given to Project Manager is properly monitored and the amount used by Project Manager to pay for its operational and staff costs and Participatory Slum Upgrading Project is recovered.

- a) *The Payment of the Participatory Slum Upgrading Project Phase 2 Grant (PSUP Phase 2) into the Lagilagi Housing Development Project Account was rectified and withdrawn on 16/12/15 (Cheque No. 611) amounting to \$20,521.23 and was deposited to PSUP Phase 2 Account on 23/12/2015.*

Ensure that all payments are made as per the payment schedule of the grant agreement and the \$300,000 additional payment is recovered

- a) *The additional payment of \$300,000.00(VIP) was utilized and accounted for in the Lagilagi Housing Project as shown in Payment No. 7 in the table below and the remaining balance of the Total Funding as to-date is \$3,253,801.65(VIP) out of the Total Budget of \$12,687,148.13(VIP) as stipulated in the Grant Agreement signed between the Ministry and Project Manager in 2014.*

Table: Lagilagi Housing Development Project Budget

<u>Lagilagi Housing Development Budget</u>		
<u>No.</u>	<u>Description</u>	<u>Amount(\$FJD)</u>
	<u>Lagilagi Capital Budget</u>	
1	Cabinet Decision No. 263; Commencement of Phase 1.3 for 2013	\$2,013,140.13
2	Cabinet Decision No. 263; Completion of Phase 1.3 for 2014	\$2,000,000.00
3	Cabinet Decision No. 263; Funding Grant for 2014-2016	\$6,913,224.38
	for commencement of Phase 2 Civil Works and Buildings Works	
	<u>TOTAL</u>	<u>\$10,926,364.51</u>
	<u>Lagilagi Consultancy Budget</u>	
1	Consultant's Fees Phase 1.3	\$587,173.75
2	Consultant's Fees Phase 2	\$778,287.28
	<u>TOTAL</u>	<u>\$1,365,461.03</u>
1	<u>Civil Works 1.3 Budget</u>	
	Civil Works 1.3 : (\$395,322.59)	\$395,322.59
	<u>TOTAL</u>	<u>\$395,322.59</u>
	<u>GRAND TOTAL</u>	<u>\$12,687,148.13</u>
	<u>Less</u>	
1	Deployment	\$701,500.00
	<u>BALANCE</u>	<u>\$11,985,648.13</u>
	<u>less Payments Paid in 2014</u>	
1	Memorandum of Agreement 2014; 1 st Payment of Phase 1.3	\$995,293.61
2	Memorandum of Agreement 2014; 1 st Payment of Phase 2	\$691,322.41
3	Memorandum of Agreement 2014; 2 nd Payment of Phase 1.3	\$481,576.82
4	Memorandum of Agreement 2014; 3 rd Payment of Phase 1.3	\$481,576.82
5	Memorandum of Agreement 2014; 4 th Payment of Phase 1.3	\$481,576.82
	<u>TOTAL</u>	<u>\$3,131,346.48</u>
	<u>less Payments Paid in 2015</u>	
1	Memorandum of Agreement 2014; (5th Payment of Phase 1.3)	\$481,576.82
2	Memorandum of Agreement 2014; (6th Payment of Phase 1.3)	\$401,314.01
3	Memorandum of Agreement 2014; (7th Payment of Phase 1.3)	\$421,379.71
4	Memorandum of Agreement 2014; (8th Payment of Phase 1.3)	\$280,919.81
5	Memorandum of Agreement 2014; (9th Payment of Phase 1.3)	\$280,919.81
6	Memorandum of Agreement 2014; (2 rd Payment: Partial)Phase 2	\$133,889.84
7	Memorandum of Agreement 2014; (Payment: Additional)Phase 2	\$300,000.00

<u>Lagilagi Housing Development Budget</u>		
	<u>TOTAL</u>	<u>\$2,300,000.00</u>
	<u>less Payments Paid in 2015</u>	
8	Memorandum of Agreement 2014; (10 th Payment of Phase 1.3)	\$100,328.49
9	Memorandum of Agreement 2014;(2nd Payment: Balance) Ph. 2	\$419,168.11
10	Memorandum of Agreement 2014;(3 rd Payment of Phase 2)	\$533,057.95
11	Memorandum of Agreement 2014;(4 th Payment of Phase 2)	\$622,190.19
12	Memorandum of Agreement 2014;(5 th Payment: Partial) Phase 2	\$325,255.26
	<u>TOTAL</u>	<u>\$2,000,000.00</u>
	<u>less Payments Paid in 2015</u>	
13	Memorandum of Agreement 2014;(5 th Payment(Balance) Phase 2	\$158,670.45
14	Memorandum of Agreement 2014;(6 th Payment) Phase 2	\$483,925.71
15	Memorandum of Agreement 2014;(7 th Payment) Phase 2	\$483,925.71
16	Memorandum of Agreement 2014;(8 th Payment) Phase 2	\$173,978.13
	<u>TOTAL</u>	<u>\$1,300,500.00</u>
	<u>BALANCE</u>	<u>\$3,253,801.65</u>

Source: Ministry of Local Government, Housing & Environment

Project completion at each stage is properly verified and inspected before the payment is released to the Project Manager.

- a) For the Project Management, the Lagilagi Housing Development Project was professionally designed and assisted by Fiji based Registered Architects, Building and Civil Engineering Consultants as follows:
- Project Architect & Project Management: AAPi Designs
 - Urban Planner: SCOPE Pacific
 - Building Quantity Surveyors: Williams & Associates
 - Civil Quantity Surveyors: Quantech Pacific Limited
 - Electrical Services Engineers: Irwin Alsop Pacific Ltd
 - Structural and Civil Engineers: Shiri Singh & Associates Ltd
- b) The Clerk of Works and the Project Accountant which are included as Consultancy Services are appointed by the Project Manager.
- c) The Project Architect and Consultants have obtained necessary approvals and requirements of the Suva City Council and the Department of Town and Country Planning for the Lagilagi Housing Development Project and continues to consult and liaise with the approving authorities for daily permits and inspections as required by approving authorities in accordance to the relevant Building and Town Planning Regulations which incorporates provisions of the Fiji National Building Code.
- d) The 2015 Annual Financial Accounts for the Project Manager was audited by Chartered Accountants I.Naiveli & Co on May 2016. The Department of Housing will forward a copy of the 2015 Audit Report to the Ministry of Finance when completed and upon satisfaction of Site Verification Inspection will submit application to the Ministry of Finance for release of 2016 funding.

23.12 Delay in Tender Evaluation Process

All bids received are to be evaluated in accordance with the evaluation criteria that were set for that particular tender and in accordance with the Procurement Guidelines within one month from the date original bids details are received from the Government Tender Board (GTB).

The Department was allocated a sum of \$3,000,000 in the 2015 Budget Estimates for the Town Wide Informal Settlement Upgrade to upgrade various informal settlements namely Qauia, Wakanisila, Nadonumai and Waidamudamu on iTaukei land along the Suva-Nausori Corridor. More than 1,000 families are expected to benefit from this program by the time it is completed in 2017.

The audit noted that the Department did not upgrade any of the informal settlements in 2015. The Department only managed to sign consultancy agreement for upgrading the informal settlement after significant delays.

The delay was attributed to difficulties faced by the Department in getting the members from different ministries/department together to convene the tender evaluation meeting and the time taken by the consultants to submit additional information. Refer to Table 23.6 for the number of days delay in the tender evaluation process for each settlement by the Department.

Table 23.6: Delays in Tender Evaluation Process by the Department

Settlement	Date Tender Closed	Date Original Bids Details Received By Department from GTB	Date the Department sent the Evaluation Report to FPO	Delay in Number Of Days ¹¹	Consultancy Agreement Signed Date	Expected Completion Date of the Project
Waidamudamu	4/3/15	5/3/15	3/6/15	59	6/10/15	23/8/16
Qauia	18/2/15	19/2/15	19/6/15	92	6/10/15	11/8/17
Nadonumai	18/2/15	19/2/15	19/6/15	92	6/10/15	25/9/17
Wakanisila	4/3/15	5/3/15	17/8/15	134	28/10/15	13/2/19

Hence, the Department was unable to utilize the sum of \$2,943,136.61 allocated for the settlement upgrade in the 2015 Budget Estimates. The findings indicate the lack of coordination and communication between the relevant stakeholders for timely evaluation and awarding of tenders.

Recommendations

The Department should:

- **ensure that tenders are evaluated in a timely manner; and**
- **liaise with Ministry of Finance on difficulties faced in convening the tender evaluation meeting.**

Department's Comments

In light of the recommendations being made by the audit team the Department of Housing has noted the recommendations and points raised and would like to respond as follows:

¹¹ Delays in number of days are counted after a lapse of one month since the tender evaluation process was supposed to be finalized within one month

- a) *The Ministry had tendered out for the four consultancy works and was evaluating all four tenders during the same period by using the same tender evaluation committee to ensure that there is consistency in the evaluation of the bids.*
- b) *The Ministry had delays that were not in our control such as establishing a tender evaluation team whereby approval from Head of Departments was required. The Ministry noted that getting an officer from mandatory members was also a challenge which often caused delays as meeting could not take place unless if all mandatory members are present.*
- c) *The Ministry had to also re-schedule a few of meetings to ensure that time is suitable to all members especially for mandatory members. There were also additional requirements that the Tender Evaluation Committee required that the Ministry had to request from bidders and allow time for them to respond. The Committee also had to arrange for meetings with bidders to ask for some background information.*
- d) *The Ministry's Tender Evaluation Secretary for the four consultancy tender was on Sporting Leave for two (2) weeks which also contributed to the delays in work.*
- e) *The Department noted that in Audit finding that none of the four projects was upgraded however it must be noted that land development has five phases which the Ministry has now reached the second phase with the engagement of an engineering consultant to provide subdivision upgrading plans before upgrading works is implemented*
- f) *The concerns and recommendations however have been noted by the Ministry and as a remedy the Department would ensure that not more than one tender is called during the same period to ensure that tender is evaluated within one month timeline. Also the Department would endeavour to complete tender evaluation bids within one month time line.*

23.13 Delay in Processing First Home Buyers Applications

The proper management of expenditure is fundamental to ensuring value for money in delivering services to the community.¹²

To encourage home ownership, the Department was allocated a sum of \$6,699,500 in the 2015 Revised Budget Estimates for First Home Buyers program. Under this program a grant of \$5,000 was given to applicant buying ready built house and \$10,000 to those who purchased land and built a new house.

All first home buyers' applications are assessed by their respective banks for loan eligibility and then the relevant documents are forwarded to the Department. After the Department's review, these documents are forwarded to the Office of the Attorney General for further review and approval from the line Ministers and Permanent Secretaries.

There were significant delays in processing the grant applications after it was received from the banks on behalf of the grant applicants. From the sample of application reviewed, the Department took an average of 113 days to provide final approval for the grant to the applicants. Refer to [Appendix 23.1](#) for examples.

The significant delay in processing the grant applications could affect the government intention to encourage and support home ownership.

¹² Ministry of Local Government, Housing and Environment Finance Manual, Part 2
Department of Housing

Recommendation

The Department should review its application processing time to improve the Department's service delivery.

Department's Comment

The Department of Housing will carry out the following exercise to reduce the turn-around time for processing HAG application:

- a. Carry out public and education awareness on the HAG programme with housing customers, financial institutions and conduct talkback shows in English, I Taukei and Hindustani through the Ministry of Information Public Awareness of Government Funded Project.*
- b. Review the system and processes for the HAG Programme.*
- c. Review the Housing Assistance Grant Policy*

APPENDIX 23.1: Significant Processing Time for First Home Buyer Applications

First Home Buyer Applicant	Date of Application	Type of Grant Applied	Grant Amount Applied (\$)	Date of Vetting by the Office of the Attorney General	Approval Date for Grant Assistance by the Department	Date of Payment of Assistance	Processing Time Taken by Department
Applicant A	25/3/15	Purchase of Readily Built House	5,000	26/5/15	Minister (16/6/15) / PS (10/6/15)	19/6/15	86 days
Applicant B	18/2/15	Purchase of Land and Construction of Residential House	10,000	26/5/15	Minister (16/6/15) / PS (10/6/15)	19/6/15	121 days
Applicant C	26/2/15	Purchase of Readily Built House	5,000	25/5/15	Minister/ PS (11/6/15)	19/6/15	113 days
Applicant D	28/11/14	Purchase of Residential House	5,000	Application not vetted	Minister (26/1/15) / PS (22/1/15)	11/2/15	75 days
Applicant E	20/10/14	Purchase of Residential House	5,000	Application not vetted	Minister (26/1/15) / PS (22/1/15)	11/2/15	114 days
Applicant F	1/10/14	Construction of Residential House	10,000	1/12/14	Minister (17/12/14) / PS (17/12/14)	12/2/15	134 days
Applicant G	17/10/14	Construction of Residential House	10,000	1/12/14	Minister (17/12/14) / PS (17/12/14)	12/2/15	118 days
Applicant H	8/6/15	Construction of Residential House	10,000	Application vetted but not dated	Minister (26/10/15) / PS (19/10/15)	3/11/15	148 days
Applicant I	13/7/15	Construction of Residential House	10,000	Application vetted but not dated	Minister (26/10/15) / PS (19/10/15)	3/11/15	113 days
Applicant J	30/6/15	Purchase of Land and Construction of Residential House	10,000	Application vetted but not dated	Minister (26/10/15) / PS (19/10/15)	3/11/15	126 days
Applicant K	12/6/15	Purchase of Residential House	5,000	Application vetted but not dated	Minister (26/10/15) / PS (19/10/15)	3/11/15	144 days
Applicant L	11/9/15	Construction of Residential House	10,000	Application vetted but not dated	Minister (24/12/15) / PS (15/12/15)	5/1/16	116 days
Applicant M	3/9/2015	Purchase of Land and Construction of	10,000	Application vetted but not dated	Minister (24/12/15) / PS (15/12/15)	5/1/16	124 days

First Home Buyer Applicant	Date of Application	Type of Grant Applied	Grant Amount Applied (\$)	Date of Vetting by the Office of the Attorney General	Approval Date for Grant Assistance by the Department	Date of Payment of Assistance	Processing Time Taken by Department
		Residential House					
Applicant N	22/10/15	Purchase of Readily Built House	5,000	Application vetted but not dated	Minister (24/12/15) / PS (15/12/15)	5/1/16	75 days
Applicant O	9/10/15	Purchase of Readily Built House	5,000	Application vetted but not dated	Minister (24/12/15) / PS (15/12/15)	5/1/16	88 days

Section 24 **Ministry of Women, Children and Poverty Alleviation**

Role and Responsibilities

The Ministry of Women, Children and Poverty Alleviation oversees two of Government’s most important Departments: the Department of Social Welfare and the Department of Women. These two Departments support Governments efforts to break down barriers thrown up by gender, age, and economic standing.

Department of Social Welfare

The Department of Social Welfare’ administers Fiji’s recently-reformed social welfare programs, which include the Poverty Benefit Scheme, Child Protection Allowance, Food Voucher Program, Social Pension Scheme and Bus Fare Subsidy. In managing these programs, the Department is responsible for ensuring that aid flows to those who need it the most, while stamping out corruption and fraud in the system.

The Department is equally committed to ensuring that these programs do not create a culture of dependency, focusing efforts and energy on graduating individuals and families from welfare to workfare.

The Department also has the statutory responsibility to ensure the protection and wellbeing of children, which includes managing juvenile centers.

Department of Women

The Department of Women is responsible for providing Fijian women and girls, particularly those in rural communities, with the skills and education they need to participate as equal members in society. It works to provide the necessary support to enable them to bring about positive changes for themselves, for their families and for their communities.

The mission is underscored in the National Women’s Plan of Action, which is aimed at boosting women’s employment opportunities, increasing women’s participation in decision making, eliminating violence against women, improving women’s access to basic services and addressing women’s issues in new legislation. The Department works with other Ministries to ensure that gender perspectives are addressed in all Government policies and initiatives and to promote gender equality.

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PART A: FINANCIAL STATEMENT

24.1 Audit Opinion

Audit of the 2015 accounts of the Ministry of Women, Children and Poverty Alleviation resulted in the issue of an unqualified audit report.

24.2 Statement of Receipts and Expenditure

The Ministry collected revenue amounting to \$150,166 and incurred a total expenditure of \$43,933,368 in 2015. Details are provided in Table 24.1 below.

Table 24.1: Statement of Receipts and Expenditure for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
State Revenue		
Commission	4,184	1,367
Total State Revenue	4,184	1,367
Agency Revenue		
Miscellaneous Revenue	145,982	16,227
TOTAL REVENUE	150,166	17,594
EXPENDITURES		
Operating Expenditure		
Established Staff	4,730,371	3,711,554
Government Wage Earners	858,260	603,724
Travel & Communication	299,153	252,441
Maintenance & Operations	676,022	811,647
Purchase of Goods & Services	536,029	629,534
Operating Grants & Transfers	34,430,776	27,656,516
Special Expenditures	1,332,263	490,396
Total Operating Expenditure	42,862,874	34,155,812
Capital Expenditure		
Capital Construction	---	235,520
Capital Grants & Transfers	848,973	902,037
Total Capital Expenditure	848,973	1,137,557
Value Added Tax	221,521	241,463
TOTAL EXPENDITURE	43,933,368	35,534,832

The total revenue increased by \$132,572 from \$17,594 in 2014 to \$150,166 in 2015 mainly due to increase in miscellaneous revenue. The increase in miscellaneous revenue was due to refund of allowances for welfare beneficiaries as a result of closed or invalid bank accounts.

The total expenditure increased by \$8,398,536 or 23.6% in 2015 compared to 2014 mainly due to the increase in staff establishment from 158 in 2014 to 179 in 2015, increase in FPNP employer contribution from 8% to 10% and transfer of Poverty Monitoring Unit from the Office of the Prime Minister to the Ministry.

Expenditure also increased due to the introduction of Expanded Food Voucher Program for pregnant mothers in rural areas, increase in number of recipients in the Poverty Benefit Scheme, Social Pension Scheme and Care and Protection Scheme and implementation of new programs such as Child Helpline, Integrated national Poverty Eradication Programme and Fiji National Women's Expo.

24.3 Appropriation Statement

The Ministry of Women, Children and Poverty Alleviation incurred expenditure totalling \$43,933,368 in 2015 against the budget of \$44,812,148 resulting in savings of \$878,780 or 2.0%. Details are provided in Table 24.2.

Table 24.2: Appropriation Statement for 2015

SEG	Item	Budget Estimate	Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation
		(\$)	(\$)	(\$) a	(\$) b	(\$) (a-b)
	Operating Expenditure					
1	Established Staff	4,926,504	(196,117)	4,730,387	4,730,371	16
2	Government Wage Earners	445,099	413,181	858,280	858,260	20
3	Travel & Communications	292,700	9,450	302,150	299,153	2,997
4	Maintenance & Operations	643,200	38,729	681,929	676,022	5,907
5	Purchase of Goods & Services	655,600	(118,079)	537,521	536,029	1,492
6	Operating Grants & Transfers	34,940,000	(75,214)	34,864,786	34,430,776	434,010
7	Special Expenditures	1,648,000	(141,950)	1,506,050	1,332,263	173,787
	Total Operating Expenditure	43,551,103	(70,000)	43,481,103	42,862,874	618,229
	Capital Expenditure					
10	Capital Grants and Transfers	800,000	70,000	870,000	848,973	21,027
	Total Capital Expenditure	800,000	70,000	870,000	848,973	21,027
13	Value Added Tax	461,045	---	461,045	221,521	239,524
	TOTAL EXPENDITURE	44,812,148	---	44,812,148	43,933,368	878,780

PART B: AUDIT FINDINGS

24.4 Recruitment Anomalies

Employment decisions in the public service are made without patronage, favouritism or political influence, and appointments and promotions are made on the basis of merit after an open, competitive selection process.¹

Before either a letter of appointment or contract of appointment is issued, a candidate selected for appointment must undergo medical examination and be passed as being in all respects physically and mentally fit by authorised Medical Officer.² The employee must have a satisfactory police record.³

The Ministry appointed 20 Temporary Relieving officers (TROs) and seven TROs in 2014 and 2015, respectively. Audit review of temporary relieving appointments revealed the following anomalies:

- The temporary relieving positions were not advertised;
- The TROs were handpicked from expression of interest received by the Ministry and from NEC volunteers although some applicants did not have qualification in the relevant field of study;
- Proper interviews were not conducted and police and medical clearances were not obtained prior to the appointment of these officers.

Refer to [Appendix 24.1](#) for examples.

In addition to the above, audit review of new appointments in 2015 revealed that the Ministry made appointments without following the proper recruitment procedures. Refer to Table 24.3 for examples.

Table 24.3: Anomalies in New Appointments

Post	Audit Comments
Driver – Nasinu ERN: 24150	The Ministry did not obtain Fiji School Leaving Certificate result which was the MQR for the post and clean driving record from Land Transport Authority.
Women Interest Assistant ERN: 94917	As per the performance assessment form, the Officer had qualification in Fundamentals of Business Accounting. However, no evidence on qualification was maintained in the personal file. As at the date of audit ⁴ , the Officer was acting as a Senior Women Interest Assistant Officer. However, the acting appointment letter from January 2016 – March 2016 was not in the personal file.
Welfare Officer II- ERN: 94638	The Officer was appointed on 10/7/14 as Temporary Relieving Clerical Officer (Poverty Benefit Scheme Allowance Verification Officer). On 20/1/15 she was appointed as Welfare Officer II – Nadi (established position). The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent.

¹ Public Service Act 1999, Part 2, Section 4 No.2

² General Orders 2011, Section 203a

³ General Orders 2011, Section 203b

⁴ 25/5/16

Post	Audit Comments
	As per the performance assessment form, the Officer had Bachelor of Arts in Accounting and Management. However, no evidence on qualification was maintained in the personal file.
Welfare Officer II – Lautoka ERN: 94699	The Officer was appointed on 1/10/13 as Temporary Relieving Welfare Officer II in Lautoka. The Officer was appointed as Welfare Officer II – Lautoka with effect from 28/1/15 for a period of three years. The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent. However, as per the performance assessment form the Officer had Bachelor of Law from the University of the South Pacific. Also, no evidence on qualification was maintained in the personal file.
Welfare Officer II – Nausori ERN: 94700	The Officer was appointed on 1/10/13 as Project Officer for Poverty Benefit Scheme. The Officer was appointed as Welfare Officer II – Nausori with effect from 28/1/15 for a period of 3 years. The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent. However, as per the performance assessment form the Officer had Certificate in Community Development from the University of the South Pacific. Also, no evidence on qualification was maintained in the personal file.

The findings show that the Ministry did not follow the proper recruitment procedures. Established positions were filled by officers who were appointed as TROs. It is apparent that the appointments were not based on merit and indicate existence of favouritism and nepotism in the recruitment process.

Recommendations

The Ministry should:

- **ensure that the proper recruitment procedures are followed for appointments into the civil service; and**
- **ensure that personal details and the academic records of all officers recruited is maintained in their respective personal files.**

Ministry's Comments

- *All recruitment and selection (R&S) were done in transparency as we have a demarcated R&S matrix which shows the underlined processes and procedures to follow.*

Before a successful applicant is recruited, a compiled R&S is presented to the Staff Board and forwarded to PS and Minister's Office for their advice and endorsement then only the HR/PPU Section will proceed or not to proceed with the new appointment.

- *We ensure that all vacant positions and newly created ones (if any) are advertised on the Fiji Sun and Focus in order to get competitive applicants based on merit and relevant work experiences.*

24.5 Creation of Project Posts without Proper Approvals

The Permanent Secretary for each Ministry, with the agreement of the Minister responsible for the Ministry, has the authority to determine all matters pertaining to the employment of all staff in the Ministry, including:

- the terms and conditions of employment;
- the qualification requirements for appointment and the process to be followed for appointment, which must be an open, transparent and competitive selection process based on merit;
- the salaries, benefits and allowances payable, in accordance with its budget as approved by Parliament; and
- the total establishment of the total number of staff that are required to be appointed, in accordance with the budget as approved by Parliament.⁵

Employment decisions in the public service are made without patronage, favouritism or political influence, and appointments and promotions are made on the basis of merit after an open, competitive selection process.⁶

The audit noted that the Permanent Secretary created 15 new project positions in 2015 without any consultation or approval of the line Minister.

In addition, the Permanent Secretary appointed the officers for the newly created project positions without advertising the posts. Refer to Appendix 24.2 for details.

The finding indicates that an open, transparent and competitive process was not followed in the creation of the positions and filling of vacancies contrary to Public Service Act Section 4.2 and Section 127 of the 2013 Constitution.

Recommendations

The Ministry should ensure that:

- **all new appointments are made in consultation and approval of the line Minister as required under Section 127 of the 2013 Constitution of the Republic of Fiji; and**
- **all recruitments are undertaken through an open, transparent and competitive selection process based on merit.**

Ministry's Comments

- *Yes, all project posts with its post holders were automatically given the privilege to continue the following year, however, for this year, we had started to work on the open merit system as required by the Ministry of Civil Service.*
- *Creation of project posts were done through the virement from MOE.*

⁵ Constitution of the Republic of Fiji, Section 127 No.8

⁶ Public Service Act 1999, Part 2, Section 4 No.2

24.6 Officers Responsible for Vehicle Accident Not Surcharged

A driver involved in an accident may be surcharged if the surcharging authority believes the driver was at fault.⁷ If a surcharge is imposed, the driver shall be informed in writing. The Solicitor General shall also be notified of the surcharge action.⁸ If upon assessment it is found that driver was indeed negligent, surcharge action will be based on the estimated cost of damage.⁹

Audit review of accident cases revealed that a number of drivers were involved in a vehicle accident during 2014 and 2015. The following anomalies were noted:

- (i) Necessary documents in respect to the cost of damages, accident reports and surcharge costs were not provided for audit verification;
- (ii) Drivers' were found to be negligent and were advised by the Solicitor General's Office to be surcharged for recovery of cost of damages from them. However, the Ministry could not recover the cost as in most of the cases the drivers were terminated from the service.
- (iii) Driver of the accident vehicle GP430 who was terminated on 31/3/15 was re-engaged on 23/4/15 but was not surcharged for his action as of the date of audit during (25/5/16); and
- (iv) There was no evidence to indicate that accident reports involving vehicle GP 661 and GP 476 was sent to Solicitor General's Office for opinion.

Refer to Appendix 24.3 for details.

The above findings indicate the Ministry's non-compliance with existing policies relating to accidents to Government vehicles and surcharges.

Recommendations

The Ministry should:

- **consult with Ministry of Economy and Solicitor General's Office for the best way to recover debt/cost owed by driver who has been re-engaged and those who are no longer employed by the Ministry; and**
- **maintain proper records pertaining to accident cases such as accident reports, internal decision of the Ministry, and all correspondence with Ministry of Economy and Solicitor General's Office.**

Ministry's Comments

Yes, we had discharged officers who had accidents and have sustained damages to the government vehicles. However, for this year, we had started to surcharged officers through proper documentation from MOE, compilation of relevant documents from our Transport Unit. Officers involved in road accident were surcharged accordingly from this year.

⁷ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.1

⁸ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.3

⁹ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.5

24.7 Continuous Funding for failed Projects

The proper management of expenditure is fundamental to ensuring value-for-money in delivering services to the community. As well, having cost-effective internal controls within the purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.¹⁰

The Ministry received proposal from various women's clubs requesting for funds to carry out income generating projects that would enhance the livelihood of the rural women and their families.

Audit reviews indicated that in 2013, a Women's Group based at Nasalia village in Naitasiri was allocated a sum of \$40,692.85 for construction of a Women Resource Centre to generate cassava flour.

Scrutiny of assessment done by the Ministry in 2015 on the Group's 2013 project revealed that the Women's Group was not active and no financial return was being realised by the community from cassava flour project as it was not in operation.

Despite the project not being successful, the Ministry allocated another grant of \$8,693.97 to the same group to provide up skilling and capacity building training to women through sewing, bamboo and coconut craft training on 26/11/15.

The last correspondence received from the Group dated 14/12/15 indicated that the Group have requested the Ministry for the project to commence in 2016 due to family commitments of the women members.

Discussions held during audit with the Officer in Charge at the Ministry revealed that both projects which are not in operation according to the last visit by the Ministry on 12/2/16. In addition, recent status report has not been received from the Group to determine the current status of the projects.

The above finding indicates that value for monies for assistance provided by the government to the community are yet to be fully realised.

Recommendations

The Ministry should:

- **thoroughly assess projects in terms of its socio and economical contribution in the community before providing financial assistance; and**
- **monitor the projects and provide guidance to ensure the project progresses well and is successfully completed in a timely manner.**

Ministry's Comments

To determent viability of Projects, the Department undertake its socio-economic assessment for NGO Grants and based from this the Grant request is further facilitated.

A Memorandum of Agreement is provided to groups to ensure there is timely facilitation and commitment to activities in undertaking the implementation of the Grant.

This process of socio-economic assessment was clearly articulated by the Department for the case of Women's Group.

¹⁰ Ministry of Women, Children and Poverty Alleviation Finance Manual 2013, Part 2 – Introduction Paragraph

24.8 Review of Case Files – Poverty Benefit Scheme (PBS)

A case file (hard copy) must be opened with the name of the applicant, case number in the system, address and contact written on it. All documents provided by the applicant must be kept in the case file.¹¹

Audit review of PBS recipient's case files noted that documents such as birth certificates, completed assessment forms, confirmations from FNPF on pensioner status, pictures of dwellings etc. necessary for processing of PBS application were not filed in several case files.

In addition, some case files were not approved by the Senior Welfare Officer. Refer to Appendix 24.4 for examples.

The absence of relevant documents could result in the Ministry not being able to carry out proper due diligence and could result in assistance being provided to people who do not deserve the assistance.

Recommendations

The Ministry should:

- **obtain and file the required documents from the recipients;**
- **review and update case files periodically;**
- **consider entering in a formal agreement with the FNPF and other relevant stakeholders such as Ministry of Economy/After Care Funds to confirm a recipient's pension status; and**
- **ensure that adequate training/supervision is provided to subordinate officers handling applications.**

Ministry's Comments

- *The Birth Certificate is a must for the processing of applications and this is required of each application without the Birth Certificate cases will not be processed. The Department helps the applicant in facilitating the obtaining of their TIN numbers from FIRCA as this one of the requirements that is needed for the opening of their bank account but is not obliged to keep it as this is a private document that is supposed to be kept by the individual.*
- *Recipients Bank Account Nos. is captured in the database and is used for the monthly payments of allowance. In case there is a need for bank statements for evidence or verification purposes, the Department requests the Bank directly for bank statements but do not keep every bank statement for each individual recipient.*
- *In regards to the review of cases, a periodic review is supposed to be carried out every 5 years. This will include the hiring of project officers and the request for a special budget to accommodate such an exercise. The last such review was conducted in 2013 which included a 100% review of all cases. However, systematic reviews were carried out annually, and this has been part of the Department's annual outputs. Apart from that, welfare officers are constantly reminded to carry out their reviews.*
- *The Department has met with the After Care Fund Unit from MOE and has been given access to their list of beneficiaries to assist in the verification and the checking of those who may be double dipping.*

¹¹ Poverty Benefit Scheme Standard Operation Procedures, Section 4.5
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- *On the 17th of this month (August, 2016), the Department signed a MOU with FNPF; this will allow the sharing of information which will assist the Department in the verification of cases.*
- *Regarding training, in house training has been carried out with the field officers to constantly remind them and update them on the proper procedures, at the same time instructions on changes and reminders on adhering to proper procedures continue to be communicated to the officers.*
- *Disciplinary actions have been meted out to officers who have not followed procedures, through warnings, even to the extent of suspension and the non-renewal of contracts.*

24.9 Review of Case Files - Social Pension Scheme (SPS)

Social Pension Scheme is for elderly persons who are sixty eight (68) years and above, and has no source of income and is not the beneficiaries of superannuation payments such as FNPF Pension Scheme, Ex-Serviceman or After Care Funds, Government Pension Scheme or Insurance. Likewise, recipients of social welfare assistance such as the Care and Protection Allowance and Poverty Benefits Scheme will not be eligible for this assistance.¹²

For applications to be processed the Ministry requires that all necessary documents such as birth certificates and passport size photos are certified correct by a Justice of Peace, District Officers or the Head of Clan for those who domicile in remote areas and fully completed application forms.

Audit review of SPS recipient case files noted that required documents necessary for processing of SPS application were not filed in several case files.

Moreover, some case files were not approved by the Welfare Officer or a Senior Welfare Officer, some assessment forms were not properly filled and there was no evidence in some files to indicate a subsequent home visit was done. Refer to Appendix 24.5 for examples.

In the absence of required documents, the Ministry will not be able to carry out proper due diligence resulting assistance being provided to people who are not eligible.

Recommendations

The Ministry should:

- **ensure that a Welfare Officer handling the case reviews applications thoroughly and ensures that all the required documents are filled and necessary verification made before the file is submitted for a Senior Welfare Officer's approval; and**
- **consider entering in a formal agreement with the FNPF and other relevant stakeholders such as Ministry of Economy/After Care Funds to confirm a recipient's pension status.**

Ministry's Comments

- *The Birth Certificate is a must for the processing of applications and this is required of each application without the Birth Certificate cases will not be processed. The Department helps the applicant in facilitating the obtaining of their TIN numbers from FIRCA as this one of the requirements that is needed for the opening of their bank account but is not obliged to keep it as this is a private document that is supposed to be kept by the individual.*

¹² Social Pension Scheme Standard Operating Procedures, Section 1.3
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- *Recipients Bank Account Nos. is captured in the database and is used for the monthly payments of allowance. In case there is a need for bank statements for evidence or verification purposes, the Department requests the Bank directly for bank statements but do not keep every bank statement for each individual recipient.*
- *In regards to the review of cases, a periodic review is supposed to be carried out every 5 years. This will include the hiring of project officers and the request for a special budget to accommodate such an exercise. The last such review was conducted in 2013 which included a 100% review of all cases. However, systematic reviews were carried out annually, and this has been part of the Department's annual outputs. Apart from that, welfare officers are constantly reminded to carry out their reviews.*
- *The Department has met with the After Care Fund Unit from MOE and has been given access to their list of beneficiaries to assist in the verification and the checking of those who may be double dipping.*
- *On the 17th of this month (August, 2016), the Department signed a MOU with FNPF; this will allow the sharing of information which will assist the Department in the verification of cases.*
- *Regarding training, in house training has been carried out with the field officers to constantly remind them and update them on the proper procedures, at the same time instructions on changes and reminders on adhering to proper procedures continue to be communicated to the officers.*
- *Disciplinary actions have been meted out to officers who have not followed procedures, through warnings, even to the extent of suspension and the non-renewal of contracts.*

24.10 Continued Social Pension Assistance to Deceased Recipients

Social Pension Scheme is for elderly persons who are sixty eight (68) years and above, and has no source of income and is not the beneficiaries of superannuation payments such as FNPF Pension Scheme, Ex-Serviceman After Care Funds, Government or Insurance. The death of recipient may result in the termination of assistance.¹³

Audit review of the 180 Social Pension Scheme recipients on a random basis from the Suva Welfare Office revealed that seven deceased recipients continued to receive their allowances after death. Refer to Table 24.4 for details.

Table 24.4: Payment of Social Pension Allowance to Deceased Recipients

Welfare Reference	Date of Death	Last Payment Date	Allowance Rate Per Month Cash/Voucher (\$)	Number of Months Overpaid	Amount Overpaid as at 31/5/16 (\$)
SU/SPS/115/13	4/12/13	1/5/16	50	29	1,450
SU/SPS/364/13	16/9/15	1/12/15	50	3	150
SU/SPS/697/13	30/10/15	1/11/15	50	1	50
SU/SPS/504/13	24/5/15	1/9/15	50	4	200
SU/SPS/173	21/4/14	1/5/16	50	25	1,250
SU/SPS/1030/14	13/6/15	1/7/15	50	1	50
SU/SPS/05/13	15/7/14	1/8/15	50	1	50
Total					3,200

The Ministry was not able to determine the recipient's obituary status on time as there was no link with Birth, Death and Marriage database of the Ministry of Justice. In addition, the Ministry did not practice obtaining the "life certificate confirmation" of recipients on an agreed review time to confirm their existence.

¹³ Social Pension Scheme SOP, Section 13.1

Due to the limitation in the system, there is a potential risk of overpayment.

Recommendations

The Ministry should:

- **work in partnership with the Birth, Death and Marriage section of the Ministry of Justice to identify deceased recipients on a timely basis; and**
- **consider amending its Standard Operating Procedures to include requirement for the recipient to submit their life certificate on a practically agreed review time.**

Ministry's Comments

The recommendation is noted. The Ministry is faced with the challenge as there is no proper link between the Ministry and BDM. With the new system we are positive this issue would be addressed. We have the life certificate but we cannot implement it as our recipients who are mostly aged, weak and poor faced difficulties in complying with the requirement and at times this result in termination of their allowance and this affects their livelihood which again is contrary to our existence. But with this new system we are positive this issue would be eliminated.

24.11 Control Weakness on Competitive Tender processes

A tender must be called for the procurement of goods, services or works valued at \$50,001 and more.¹⁴

The Ministry engaged Supplier A to supply various promotional items and undertake printing works costing \$160,757 and \$130,745 during 2015 and 2014, respectively.

The audit noted that the total cost of purchase or supply of items of similar nature from the same supplier during 2015 and 2014 were more than \$50,000. However, the Ministry did not call for tenders for the supply of these items. Refer to Table 24.5 for examples.

Table 24.5: Examples of Items not called for Tender Bought from Supplier A

Date	Cheque No.	Description	Amount (\$)	Audit Comments
25/11/15	7863	Payment for the reproduction of wrist bands for child protection.	8,740	One quotation obtained only due to previous experience with the supplier.
22/10/15	7412	Payment for printing of brochures.	14,030	Three quotes obtained. According to the Ministry this supplier was engaged as the previous brochures were designed by them.
29/12/15	60863	Payment for Protection of child abuse and neglect pin/badge	9,630	No quotation obtained as this was a reprint of pins already issued no LPO, no delivery note or signed invoice sighted.
29/12/15	60865	Payment for printing of brochures in vernacular language.	11,400	No LPO, no delivery note or signed invoice sighted.

¹⁴ Procurement Regulations 2010 amended in 2012, Section 30.1

Date	Cheque No.	Description	Amount (\$)	Audit Comments
3/12/15	7960	Payment for promotional items bracelets, bags, badge, lanyard, bookmarks, poster & t-shirts.	21,530	Two quotations obtained. According to the Ministry supplier was engaged for quality product and was the only supplier who could produce as other suppliers could not produce the required items.
28/4/15	5597	Payment for items such as Cap, t shirt, badges, bands and posters.	18,400	Two quotations obtained. The supplier was preferred because they were able to provide the items within the required time frame.
23/4/15	5570	Payment for printing invitations, programs & banner.	7,590	Three quotations obtained. According to the Ministry the supplier was preferred as they designed the items free of charge, flexible to change & capacity to deliver on time.

The Ministry stated that the company was engaged due to prior year experience with the supplier, it offered good quality products and was the only supplier to supply the required item.

The Ministry did not follow proper procurement procedures for the purchase of promotional items and printing works. In absence of proper procurement approval there could be unplanned and uneconomical procurement.

Recommendation

The Ministry should call for tender when procuring similar goods, services or works costing more than \$50,000 from a same supplier.

Ministry's Comments

No comments provided.

24.12 Unutilised Budgetary Allocation

Each year, the Appropriation Act and Budget Estimates set out details of the appropriations that Cabinet approves for spending by each agency.¹⁵

The audit noted that the Department of Women had significant savings in two of its budgetary allocation in 2015. Refer to Table 24.6 for details.

Table 24.6: Significant Savings in Department of Women's Budgetary Allocations

Item	Revised Budget (\$)	Actuals (\$)	Savings (\$)	Percentage Savings (%)
Non – Government Organizations (NGO) Grants	150,000	90,886	59,114	39
Women's Plan of Action	1,000,000	664,097	335,903	34
Total	1,150,000	754,983	395,017	34

¹⁵ Ministry of Women, Children and Poverty Alleviation Finance Manual 2013, Section 2.1.2

The large budget savings indicates poor planning by the Ministry to ensure that the funds allocated were fully utilized for its intended purpose and the projects were completed within the year to realize its benefit to the targeted recipients. The finding also indicates over-budgeting by the Ministry.

Failure to execute the budgeted programs in a timely manner would affect the service delivery of the Ministry.

Recommendation

The Ministry should ensure that proper plans are put into place to ensure that funds made available in budget estimates are resourcefully utilized.

Ministry's Comments

No comments provided.

24.13 Information Management Anomalies – Database for Social Welfare Programs

The Ministry under its Social Welfare Programs provided major welfare assistance through the following four programs: Poverty Benefit Scheme, Social Pension Scheme, Child Protection Allowance and Bus Fare Subsidy.

In managing these programs, the Ministry is responsible to ensure that welfare assistance flows to those who need it the most, while stamping out the corruption and fraud in the system¹⁶.

The need to improve record management in all agencies is vital for promoting Good Governance, Transparency and Accountability in the public sector.¹⁷

Timely and accurate decisions are necessary for effective management of the social welfare programs. Sound decisions require accurate, current and reliable information which depend substantially on the quality of data available.

Detailed study and understanding of the Ministry's programs and schemes was to be undertaken in 2013 and integrated into e-application software supposed to be developed by the ITC¹⁸, however, as at the date of audit¹⁹, the Ministry was still using the manual system. Currently the data is kept in MS Excel format by respective stations and forwarded to Headquarters for consolidation, verification and payment process.

The consolidated MS-Excel records provided for audit did not have the relevant primary fields such as the tax identification numbers, date of birth and birth registration number. In addition, the consolidated records did not have the standard formatting in order to enable effective data analysis such as identifying multiple payments to single recipient.

Moreover, a Memorandum of Agreement was not signed between important stakeholders such as Fiji National Provident Fund, Ministry of Economy Pension Office, Immigration Department, Police Department, Ex-Serviceman After Care Funds, Birth, Death and Marriage Registration Office, Banks and Public Trustees Office to enable sharing of information.

¹⁶ 2015 Budget Extract Head 24

¹⁷ PSC Circular No. 10/2011

¹⁸ Management of Government Information, Technology and Computing Services

¹⁹ 25/5/16

Given the size of the budget allocated to the programs annually and the large number of recipients assisted, it is essential that a database which is linked with important stakeholders is established. This will enable proper monitoring of the assessment and approval of the new applications, reduced workload on verification process and minimize potential risks of mismanagement of funds and fraud.

Recommendations

The Ministry should:

- **follow up formally with the ITC on the progress of e-application software;**
- **have a standard format for its record kept in MS-Excel and include important fields in its the record such as tax identification numbers, date of birth, birth registration number, etc. to enable data analytics; and**
- **liaise with relevant stakeholders and enter into a Memorandum of Agreement for information sharing.**

Ministry's Comments

This is the greatest challenge the Department has at the moment; however, the good news is that the new system (with ITC) has now been completed and signed off. An allocation has been given in this year's budget for the recruitment of project officers to carry out the data migration. Hopefully, this can be completed before the end of the year 31/12/16 which will see the improvement of our system.

This new system will enable the Department to access information from the relevant partners such as Birth and Death Records (Registrar General), TLTB, the Banks and now with the signed MoU with FNPF, will enhance and improve the implementation and monitoring of these social protection programs.

The only challenge that Department may encounter in the implementation of this new system as also experienced in the old systems will be the connectivity, it can be slow in some areas and inaccessible in others.

APPENDIX 24.1: Details of Officers Appointed to Temporary Relieving Officers Position

Post	Audit Comments
Temporary Relieving Driver – Beggars and Operations ERN: 24173	<ul style="list-style-type: none"> • The Officer was appointed on 23/7/15 as temporary relieving Driver • The position was not advertised nor the interview was conducted • The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> ○ The driver was engaged on 23/7/15 however the defensive driving certificate was provided on 24/9/15; ○ No FSLC result was provided; ○ The Officer did not had 5-10 years of professional experience as a driver; ○ Clean record from LTA was not provided; and ○ The medical and police clearance report was not provided.
Temporary Relieving Driver – Nabouwalu ERN: 24105	<ul style="list-style-type: none"> • The Officer was appointed on 8/5/14 as temporary relieving Driver. The extension of appointment letter from August 2015 to December 2015 was not in the personal file. • The position was not advertised nor the interview was conducted; • The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> ○ Defensive driving certificate was not provided; ○ No FSLC result was provided; ○ The Officer did not had 5-10 years of professional experience as a driver; ○ Clean record from LTA was not provided; and ○ The medical and police clearance report was not provided.
Temporary Relieving Driver – HQ	<ul style="list-style-type: none"> • The Officer was appointed on 19/11/14 as temporary relieving Driver • The position was not advertised nor the interview was conducted • The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> ○ No FSLC result was provided; ○ Clean record from LTA was not provided; and ○ The Officer did not had 5-10 years of professional experience as a driver
Temporary Relieving – Social Welfare Officer II (Child Services) ERN: 94648	<ul style="list-style-type: none"> • The Officer was appointed on 8/5/14 as temporary relieving Social Welfare Officer II • The position was not advertised nor the interview was conducted • The MQR for Social Welfare Officer II was Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Bachelor of Arts in Environmental Studies.
Temporary Relieving Officer – PPU ERN: 94642	<ul style="list-style-type: none"> • The Officer was appointed on 14/7/14 as temporary relieving Clerical Officer (Transport) • The position was not advertised nor the interview was conducted
Temporary Relieving Clerical Officer – GWE ERN: 96648	<ul style="list-style-type: none"> • The Officer was appointed on 29/10/14 as temporary relieving Clerical Officer (HR and Policy Unit) • The position was not advertised nor the interview was conducted
Temporary Administrative Officer – ESU ERN: 94916	<ul style="list-style-type: none"> • The Officer was appointed on 8/5/14 as Temporary Administrative Officer (ESU) • The position was not advertised nor the interview was conducted
Temporary Relieving Clerical Officer – Nasinu ERN: 94643	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Clerical Officer - Nasinu on 16/6/14 • The position was not advertised nor was the interview conducted.

Post	Audit Comments
Temporary Relieving Clerical Officer - Nasinu ERN: DW 012	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Clerical Officer - Nasinu on 8/5/14 • The position was not advertised nor was the interview conducted. • The extension letter from 16/4/15 to 14/7/15 and 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Ba ERN: 24148	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II – Ba on 23/2/15 • The position was not advertised nor was the interview conducted. • The extension letter from 23/5/15 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Nasinu ERN: 24146	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II – Nasinu on 26/1/15 • The position was not advertised nor was the interview conducted. • No qualification detail was maintained in the personal file. • The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Nausori ERN: 24131	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II – Nausori on 16/9/14. • The position was not advertised nor was the interview conducted. • No qualification detail was maintained in the personal file. • The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Boys Centre ERN: 24145	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II – Boys Centre on 23/1/15. • The position was not advertised nor was the interview conducted. • The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Bachelor of Education in Education and Physics. • The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II (Juvenile Boys Centre) ERN: 24180	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II (Juvenile Boys Centre) on 17/8/15. • The position was not advertised nor was the interview conducted. • The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Trade Certificate in Automotive and Diploma in Transport Technology and Management from Fiji Institute of Technology. • The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Labasa ERN: 95601	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II – Labasa on 11/5/15. • The position was not advertised nor was the interview conducted. • The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Certificate in Hospitality and Tourism. • The extension letter from 11/6/15 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Labasa ERN: 94963	<ul style="list-style-type: none"> • The Officer was appointed as temporary relieving Welfare Officer II in Labasa with effect from 23/3/15. • The position was not advertised nor was the Officer interviewed.

APPENDIX 24.2: Project Officer Appointed in 2015

Project Post	Period	Audit Comments
Project Officer – PPU ERN: 94642	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Logistics (PMU) ERN: 94644	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was an interview conducted. The qualification details of the Officer were not provided.
Project Officer – PBS ERN: 94638	1/1/15 – 27/1/15	<ul style="list-style-type: none"> The position was not advertised nor was an interview conducted. The qualification details of the Officer were not provided. The extension letter after 28/7/15 was not in the personal file.
Project Officer – Leave ERN: 94648	1/1/15 – 16/8/15	<ul style="list-style-type: none"> The position was not advertised nor the interview was conducted.
Project Officer – National Coordinating Committee on Children YW 754	18/5/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.
Project Officer – OHS ERN: 94646	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor the interview was conducted. The qualification of the Officer was not provided. As per PS memorandum, the Officer was given authority to drive in absence of designated drivers with effect from 6/1/15 – 31/3/15. However the Officer did not have professional driving experience and a clean record from LTA was not provided
Project Officer – Payments (Women) ERN: 94640	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided. The Officer was appointed as Project Officer – Assistant Accounts Officer (Women) with effect from 1/1/16. However the post was not advertised and neither the Officer went through the interview process. The extension letter from 1/1/16 – 31/3/16 was not in the personal file.
Project Officer – PBS (Data Input Assessor) ERN: 94643	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.
Project Officer – Women Resource Centre XF 287	17/4/15 – 16/4/16	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.

Project Post	Period	Audit Comments
Project Officer – South East Office ERN: 94647	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Corporate ERN: 24164	18/5/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Fiji Women Federation ERN: 94649	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.
Project Officer – Poverty Monitoring Unit ERN: 24141	6/1/15 – 31/12/15	<ul style="list-style-type: none"> The Officer was appointed from 6/1/15 – 31/12/15 as Project Officer – Poverty Information Centre based at Poverty Monitoring Unit (PMU). However the extension letter from 1/1/16 to 31/3/16 was not in the personal file. The position was not advertised nor was the interview conducted. The qualification details of the Officer were not in the personal file.
Project Officer Accounts ERN: 24160	30/4/15	<ul style="list-style-type: none"> The Officer was appointed on 30/4/15 as Project Officer Accounts The position was not advertised nor the interview was conducted
Project Assistant – UNFPA Project ERN: ZD 980	11/2/15 – 10/2/16	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.

APPENDIX 24.3: Vehicle Accident Cases

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
22/12/14	GP 430	30/4/14	The accident occurred at Nasarawaqa in Vanualevu. The driver parked the vehicle on the side of the road while he went to a nearby store when all of a sudden the vehicle rolled forward and bumped in to a post causing damage to the front bumper of the vehicle.	<ul style="list-style-type: none"> The driver was terminated with effect from 31/3/15. The Driver was reinstated to the post of Temporary Relieving driver – Nabouwalu with effect from 23/4/15. However, no reason was provided to audit about his re-engagement in the service. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damages. However as at the date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
22/4/15	GN 710	11/9/08	The accident occurred at Navutu Renewal Energy Project site. The driver whilst approaching a bend near the said project site found difficulty in manoeuvring the vehicle as there were cattle on the road. The driver was driving the vehicle at the high speed which contributed to the difficulty in avoiding the cattle.	<ul style="list-style-type: none"> As per the Solicitor General's Memorandum dated 28/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However as at date of audit on 25/5/16, no recovery action was taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
11/5/15	GN 708	5/9/08	The accident occurred at Malolo in Nadi. The Driver whilst turning in to a driveway, the rear left tyre of the vehicle had slid to the back causing the vehicle to tilt to the left side in to a drain.	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 18/8/15. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However the driver was already terminated by the Ministry on 18/8/15. As at date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
16/1/15	GP 475	12/8/14	The accident occurred at Duncan Road. The driver whilst approaching the junction along Duncan road failed to notice an oncoming taxi thus collided with it.	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However the driver was already terminated by the Ministry on 31/3/15. As at date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
15/1/15	GP 661	9/9/14	The accident occurred at Samabula. The front vehicle was moving however it suddenly stopped and the Officer hit the vehicle from the back.	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. The Ministry failed to provide the personal file of the driver. As such all the important document relating to his employment was not provided for audit verification. The Ministry failed to provide any evidence whether the accident report

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
				was sent to Solicitor General's Office. <ul style="list-style-type: none"> As at date of audit on 25/5/16, the Ministry failed to recover any sum from the driver as he was already terminated on 31/3/15
16/1/15	GP 476	12/8/14	No details was provided	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. The Ministry failed to provide the personal file of the driver. As such all the important document relating to his employment was not provided for audit verification. The Ministry failed to provide any evidence whether the accident report was sent to Solicitor General's Office. As at the date of audit on 25/5/16, the Ministry failed to recover any sum from the driver as he was already terminated on 31/3/15.

APPENDIX 24.4: Suva Office PBS Case Files – Missing Supporting Documents

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
SUV/PBS/160/14	120.00	<ul style="list-style-type: none"> No evidence of Senior Welfare Officer's (SWO's) and Director's approval noted in the file. Birth Certificates for 4 dependents (grandsons) not attached in the case file. Assessment Form not duly filled. Pictures of dwelling not attached in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/090/14	90.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SU/PBS/040/14	30.00	<ul style="list-style-type: none"> No evidence of SWO's and Director's approval noted in the file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
SUV/PBS/136/14	90.00	<ul style="list-style-type: none"> No birth certificate attached in the file for main applicant and the 2 dependents. Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/205/15	90.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval not noted in file; TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SU/PBS/071/14	120.00	<ul style="list-style-type: none"> Main applicant's birth certificate not attached and dependant's (1 Child) birth certificate is not certified true copy. No evidence of SWO's and Director approval in the case file. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/231/15	90.00	<ul style="list-style-type: none"> All birth certificates for the family members are attached with the application but are not certified true copies. Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/236/15	105.00	<ul style="list-style-type: none"> All birth certificates for the family members are attached with the application but are not certified true copies. Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/217/15	60.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/189/14	90.00	<ul style="list-style-type: none"> Birth certificate not attached for one of the household member. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
		<p>Pension Scheme were noted in the case file.</p> <ul style="list-style-type: none"> No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/170/14	120.00	<ul style="list-style-type: none"> Birth certificate not attached for 3 of the household members. Application only approved by SWO, Director's approval missing, TIN letter not maintained in the case file. Pictures of dwelling not maintained the in case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/396/15	110.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/420/15	65.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/142/14	60.00	<ul style="list-style-type: none"> One of the dependant's Birth Certificate not attached in the case file. Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/285/15	30.00	<ul style="list-style-type: none"> No evidence of Senior Welfare Officer's (SWO's) and Director's approval noted in the file. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/294/15	30.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/333/15	120.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
		<p>Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file.</p> <ul style="list-style-type: none"> No evidence of counselling recorded in the case file.

APPENDIX 24.5: Suva Office SPS Case File – Missing Supporting Documents

Reference Number	Audit Comments
SU/SPS/11091/15	<ul style="list-style-type: none"> Section D (Official Use) & E (Payment Details) was not filled hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/767/13	<ul style="list-style-type: none"> Passport size photos were not certified. Both sections D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/766/14	<ul style="list-style-type: none"> Passport size photos were not certified and Birth Certificate was not certified as true copy. No date was specified in the declaration section. Section D (Official Use) & E (Payment Details) was not filled hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/763/14	<ul style="list-style-type: none"> Passport size photos were not certified. Section D (Official Use) was not filled; hence there was no evidence of the application being approved. Section E (Payment Details) the Benefit Amount and Bank Account Details were not stated. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/762/14	<ul style="list-style-type: none"> Passport size photos were not certified and birth certificate was not certified as true copy. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/761/14	<ul style="list-style-type: none"> Section C (Community Assessment and Endorsement), D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/760/14	<ul style="list-style-type: none"> Passport size photos were not certified and birth certificate was not certified as true copy. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of

Reference Number	Audit Comments
	the application being approved. <ul style="list-style-type: none"> • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/759/14	<ul style="list-style-type: none"> • Passport size photos were not certified and birth certificate was not certified as true copy. • Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/758/14	<ul style="list-style-type: none"> • Both passport size photos were not certified. • Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/736/14	<ul style="list-style-type: none"> • Birth certificate was not certified as true copy. • Passport size photos were not attached with the application document. • Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1456/15	<ul style="list-style-type: none"> • Passport size photos were not certified. • Sections A (Personal Details), B (Declaration), D (Official Use) & E (Payment Details) of the form were not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1455/15	<ul style="list-style-type: none"> • No passport photos attached with the application form. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1454/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Sections D (Official) & E (Payment Details) were not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1453/15	<ul style="list-style-type: none"> • Section A (Personal Details); D (Official) & E (Payment Details) of the form was not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1451/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo not certified. • Section A (Personal Details); D (Official) & E (Payment Details) of the form were not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Reference Number	Audit Comments
	the case file.
SU/SPS/1449/15	<ul style="list-style-type: none"> • Birth certificate was not certified as true copy. • Section A (Personal Details); B (Declaration) D (Official) & E (Payment Details) of the form was not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1448/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo not certified. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1447/15	<ul style="list-style-type: none"> • No passport photos attached with the application form in the file; and TIN letter not attached in file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1450/15	<ul style="list-style-type: none"> • Birth certificate was not certified as true copy. • Section D (Official Use) & E (Payment Details) of the form was not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1213/15	<ul style="list-style-type: none"> • Birth Certificate was not certified as true copy and TIN letter not attached in file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1090/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1097/15	<ul style="list-style-type: none"> • Birth Certificate was not certified as true copy. • Section E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1092/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1093/15	<ul style="list-style-type: none"> • Passport size photos were not certified. • Section B (Declaration) and E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1089/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1100/15	<ul style="list-style-type: none"> • Passport size photos were not certified. • Section E (Payment Details) not filled.

Reference Number	Audit Comments
	<ul style="list-style-type: none"> • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1096/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1098/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section E (Payment Details) not filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1099/15	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section E (Payment Details) not filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/588/13	<ul style="list-style-type: none"> • Passport photo was not certified. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/639/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Bank Details and Benefit Amount not stated in Section E (Payment Details); and TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/580/13	<ul style="list-style-type: none"> • Passport photo was not certified. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/571/13	<ul style="list-style-type: none"> • Passport photo was not certified. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/541/13	<ul style="list-style-type: none"> • Passport photo was not certified true copy. • Section D (Official Use) not filled by the SWO hence any evidence approval cannot be determined. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/520/13	<ul style="list-style-type: none"> • Passport photo was not certified. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/525/13	<ul style="list-style-type: none"> • Passport photo was not certified. • Benefit Amount not stated in Section E (Payment Details). • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Reference Number	Audit Comments
SU/SPS/570/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/523/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/522/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there is no evidence of approval. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/495/13	<ul style="list-style-type: none"> • Passport photo was not certified. • Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application was approved. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/358/13	<ul style="list-style-type: none"> • Section D (Official Use) and E (Payment Details) of the form was not duly filled. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/356/13	<ul style="list-style-type: none"> • Section D (Official Use) and E (Payment Details) of the form was not duly filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/217/13	<ul style="list-style-type: none"> • Passport Photo was not certified. • Section D (Official Use) and E (Payment Details) of the form was not duly filled. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/493/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was not filled hence there was no evidence of approval. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/288/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was not filled hence there was no evidence of approval. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/216/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there was no evidence of approval. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/353/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified.

Reference Number	Audit Comments
	<ul style="list-style-type: none"> • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there was no evidence of approval. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Section 25 **Ministry of Youth and Sports**

Role and Responsibilities

The Ministry of Youth and Sports is responsible for:

- The formulation and implementation of policies and programs aimed at enabling youths to meet challenges of their generation and create a better future through informed choices; and
- The promotion and development of sports and its infrastructure both in the urban and rural areas in recognition of the important role of Sports in nation building, and to create a vibrant and highly competitive sports industry which will be economically beneficial to Fiji.

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PART A: FINANCIAL STATEMENT

25.1 Audit Opinion

Audit of the 2015 accounts of the Ministry of Youth and Sports resulted in the issue of an unqualified audit report.

25.2 Statement of Receipts and Expenditure

The Ministry collected revenue totalling \$93,600 and incurred a total expenditure of \$16,057,426 in 2015. Details are provided in Table 25.1.

Table 25.1: Statement of Receipts and Expenditures for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
State Revenue		
Commission	2,076	1,710
Recovery of OPR in Previous Years	391	1,097
Total State Revenue	2,467	2,807
Agency Revenue		
Sales of School Farm Produce Surplus	73,982	56,781
Miscellaneous Revenue	17,151	16,143

Description	2015 (\$)	2014 (\$)
Total Agency Revenue	91,133	72,924
TOTAL RECEIPTS	93,600	75,731
EXPENDITURE		
Operating Expenditure		
Established Staff	1,963,108	1,548,190
Unestablished Staff	190,020	200,783
Travel & Communications	293,269	147,413
Maintenance & Operations	195,141	189,007
Purchase of Goods & Services	975,664	827,216
Operating Grants & Transfers	3,795,085	1,960,654
Special Expenditure	2,836,811	2,776,561
Total Operating Expenditure	10,249,098	7,649,824
Capital Expenditure		
Grants & Operations	5,180,474	833,584
Total Capital Expenditure	5,180,474	833,584
Value Added Tax	627,854	513,283
TOTAL EXPENDITURE	16,057,426	8,996,691

The total revenue increased by \$17,869 or 23.6% in 2015 compared to 2014 as a result of increase in commission paid by insurance agents, union and other organizations for the direct deduction done by the Ministry and sale of surplus school farm produce.

The total expenditure increased by \$7,060,735 or 78.5% in 2015 compared to 2014. The increase was mainly due to increase in operating grant provided to Fiji National Sports Commission.

25.3 Appropriation Statement

The Ministry incurred expenditures totalling \$16,057,426 in 2015 against the revised budget of \$16,690,746 resulting in a saving of \$633,320 or 3.8%. Details of expenditures against the budget estimates are provided in Table 25.2.

Table 25.2: Appropriation Statement for 2015

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Lapsed Appropriation (\$) (a-b)
1	Established Staff	1,994,562	(35,000)	1,959,562	1,963,108	(3,546)
2	Government Wage Earners	203,003	-	203,003	190,020	12,983
3	Travel & Communication	185,350	117,392	302,742	293,269	9,473
4	Maintenance & Operations	214,550	-	214,550	195,141	19,409
5	Purchase of Goods & Services	1,035,100	(44,000)	991,100	975,664	15,436
6	Operating Grants & Transfers	3,600,000	267,203	3,867,203	3,795,085	72,118
7	Special Expenditure	3,152,950	(166,393)	2,986,557	2,836,811	149,746
	Total Operating Costs	10,385,515	139,202	10,524,717	10,249,098	275,619
	Capital					
8	Construction	---	---	---	---	---
9	Purchases	---	---	---	---	---
10	Grants & Transfers	5,652,000	(120,000)	5,532,000	5,180,474	351,526

SEG	Item	Budget Estimate (\$)	Appropriation Changes (\$)	Revised Estimate (\$) a	Actual Expenditure (\$) b	Lapsed Appropriation (\$) (a-b)
	TOTAL CAPITAL	5,652,000	(120,000)	5,532,000	5,180,474	351,526
13	Value Added Tax	653,231	(19,202)	634,029	627,854	6,175
	TOTAL EXPENDITURE	16,690,746	0	16,690,746	16,057,426	633,320

PART B: AUDIT FINDINGS

25.4 Reimbursement of Tuition Fees without Prior Approval

Officers with prior approval from the Permanent Secretary to undertake any relevant programmes shall be considered for a refund of half the cost of tuition fees upon completion of the programme (Degree, PGC, PGD and Masters including MBA) from local institutions and subject to availability of funds. However retrospective approval shall not be considered.¹

The audit noted that the Ministry reimbursed 50% tuition fees to Officers for part time studies at tertiary institutions without prior approval of the Permanent Secretary. Refer to Table 25.3 for details.

Table 25.3: Tuition Fee Reimbursement without Prior Approval

EDP Number	EFT Number	Number of Courses Reimbursed in 2015	Amount Reimbursed (\$)	Remarks
60241	7508	9 units	1,475	Officer was on leave with full pay when the 9 units were completed.
64128	7510	11 units	2,360	Retrospective approval for tuition fees for the refund of the units that was undertaken through extensions program since 2010.
61608	7509	15 units	2,215	Retrospective approval for the refund of tuition for courses undertaken since 2009 when the officer was working for Ministry of Education. The Officer joined Ministry of Youth and Sports in 2011.
58100	7507	12 units	1,860	Retrospective approval for the refund of tuition fees for the units undertaken since 2007.

The Ministry did not comply with the PSC Training Policy by reimbursing tuition fees without prior approval from the Permanent Secretary.

¹ PSC Training Policy 2015, Section 2.2 (2.2.5 – 2.2.7)
Ministry of Youth and Sports

Recommendations

The Ministry should ensure that:

- **all reimbursement of tuition fees is approved by the Permanent Secretary prior to commencement of studies;**
- **no retrospective approval for reimbursement of tuition fees is allowed in the future; and**

Ministry's Comments

Our Administration Unit had been reminded to take note of the recommendation and ensure:

- *prior approval is obtained from the Permanent Secretary before commencement of part-time studies*
- *no re-imburement is made to those who undertake fulltime studies with full pay*
- *that no retrospective approval for reimbursement of tuition fees allowed in future*
- *that only one course per trimester is allowed per officer*

Section 26 **Higher Educations Institutions**

Role and Responsibilities

As part of its investment in education, Government provides grants to a number of tertiary institutions in Fiji that allow them to provide world class education and training for Fiji's young people. Government supports these institutions so that they can expand their operations, improve the quality of their offerings, and become more involved in our national development. These grants complement Government's "topper's scheme" and the Tertiary Loans Scheme [TELS] by ensuring that Fiji's tertiary institutions offer programs that are relevant to the needs of students and to the nation's needs. The grants are administered by the Higher Education Commission which sees that they are targeted towards building local skills and capability in areas of national priority. This provides Fiji with well trained young people who will boost economic productivity, improving the lives of all Fijians. In return for these grants, Government has very high expectations of these institutions to develop governance structures that improve the quality of education of children and that plug into that nation's development efforts. Higher Education Institutions grants are specifically allocated to institutions that qualify for funding by Government according to the funding model approved by Cabinet. These are those that have been fully accredited with the Fiji Higher Education Commission and have charitable trust status.

The Higher Education Institution Grants is provided for the following Institutes:

- University of the South Pacific
- Fiji National University
- University of Fiji

In addition, the following institutions will also be provided with special funding:

- Corpus Christi
- Fulton College
- Monfort Boys Savusavu
- Monfort Boys Veisari
- Sangam Institute
- Vivekananda Technical Centre

In addition to its operating grant, FNU will receive a capital grant for work on its Labasa campus in Macuata in 2015. A new allocation is provided for preparatory works for the establishment of FNU's teaching hospital that will be established in Lautoka to train doctors, dentist, nurses and other allied workers for Fiji and the region. The hospital will also provide advanced medical and surgical procedures to local communities. Government plans to provide a total of \$10 million for this project and the remaining cost will be sought from development partners.

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PART A: FINANCIAL STATEMENT

26.1 Audit Opinion

The audit of the grant provided to the Higher Education Commission was conducted together with the audit of the Ministry of Education, resulted in the issue of an unqualified audit report.

26.2 Statement of Receipts and Expenditure

A total grant of \$79,985,127 was paid to the Higher Education Commission in 2015 mainly for grants to various Universities and Higher Education Institute and for the Commission's operation. Refer Table 26.1 for details.

Table 26.1: Statement of Receipts and Expenditure for 2015

Description	2015 (\$)	2014 (\$)
EXPENDITURE		
Operating Expenditure		
Operating Grants & Transfers	79,716,700	80,749,202
Total Operating Expenditure	79,716,700	80,749,202
Capital Grants & Transfers	268,427	3,300,000
Total Capital Grants & Transfers Expenditure	268,427	3,300,000
TOTAL EXPENDITURE	79,985,127	84,049,202

There were no funds disbursed to Fiji National University in Navua resulting in decrease in total expenditure by \$4,064,075 or 5% in 2015 compared to 2014.

26.3 Appropriation Statement

The Ministry of Education paid grants totalling \$79,985,127 against the revised budget of \$85,739,200 resulting in savings of \$5,754,073 or 7%. Details of expenditures against the budget estimates are provided in Table 26.2.

Table 26.2: Appropriation Statement for 2015

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
	Operating Expenditure					
6	Operating Grants & Transfers	79,739,200	---	79,739,200	79,716,700	22,500
	Total Operating Costs	79,739,200	---	79,739,200	79,716,700	22,500
10	Capital Grants & Transfers	6,000,000	---	6,000,000	268,427	5,731,5723
	Total Capital Expenditure	6,000,000	---	6,000,000	268,427	5,731,5723
	TOTAL EXPENDITURE	85,739,200	---	85,739,200	79,985,127	5,754,073

The expenditure and budget shown in Table 26.1 and Table 26.2 refer to budget provided through the Ministry of Education and paid to the Higher Education Commission. This audit report focuses only on the disbursement of grants from the Ministry of Education to the Higher Education Commission.

The audit of the grants as disbursed to the various universities and higher education institutes will be covered under the audit of the Higher Education Commission and reported together with other audit reports on statutory authorities.

