



MINISTRY OF ECONOMY

CIRCULAR MEMORANDUM

From: Permanent Secretary for Economy

Phone: 330 7011

To: As per Distribution List

Date: 24 March 2020

**Subject: Official Development Assistance (ODA) Checklist –
Accessing Ad-hoc Donor Funds**

File Ref: 110/18/3-040

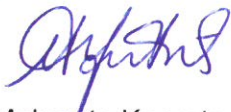
1. This memorandum highlights essential processes that must be adhered to in accessing ad-hoc donor funding in a timely manner. Ad-hoc funding refers to unplanned funding received within the year from Donors, which are not captured in the Government annual budget documents.
2. It is the responsibility of the respective line Ministry or Agency to inform the Ministry of Economy (MoE) on anticipated projects for which ad-hoc/unplanned funding may be received and will be released via Head 50. The line Ministry must advise MoE as soon as confirmation is received of ad-hoc funds being deposited into the Government's Central or Consolidated Bank Account.
3. The line Ministry must ensure that ad-hoc submissions are made at the earliest upon receipt of funds and well before due dates of any specified deliverables and outcomes. This will allow sufficient time for processing of submissions.
4. The MoE continues to identify numerous recurring issues that have delayed release of ad-hoc funds; such as expiry of grant agreements, insufficient record keeping, misposting of entries, funds used for other projects/activities not specified in grant agreements and inactive/incorrect descriptions of SLG840102 accounts.
5. Attached is the revised version of the ad-hoc checklist, which states information that must be included in the submission to the MoE. The information required is as follows:
 - a. The ad-hoc request must be submitted via an **Official Memorandum** from the line Ministry outlining the details of the release.
 - b. **Grant agreements** must be authorised by the recipient Ministry and donor partner and should be valid upon submission. Any amendment, extension or termination of the grant agreement must be communicated to MoE.
 - c. **Work plans and budget estimates** must provide realistic overview of the activities and outputs to be achieved for current and subsequent periods. Budget estimates and actual utilisation of funds should be in accordance with the grant agreement.
 - d. **Remittance advice** to be provided to confirm receipt of ad-hoc donor funds.
 - e. **Procurement procedures and policies** to be comprehensively followed should the funding entail procuring of goods and services. Any procurement below FJ\$50,000.00 must indicate that at least three (3) competitive quotations were sought and sufficient reasoning to be provided for engaging a selected supplier with relevant approvals.

Similarly, any procurement, above FJ\$50,000.00 must ensure that Government Tender Board approval has been attained. Pro-forma invoices must also be submitted as required.

- f. **Per-diem and other allowance calculations** need to be facilitated in accordance with relevant circulars and must be verified by the Ministry of Economy Training Division.
 - g. **SLG840102 account** allocations must be active with correct account descriptions. It is important that only one specific account number is assigned to an individual project. SLG accounts previously used for a project must not be reused for a different project by amending of account descriptions as this will ensure accurate recording.
 - h. **Acquittals** must be submitted for ad-hoc funds utilised. Acquittal submissions need to be done at the following intervals:
 - i. End of every financial year and this must also include a copy of the journal vouchers as evidence for return of funds to Head 50.
 - ii. Any submissions for release of new tranche of ad-hoc funds for on-going projects, made within the financial year, must also include the acquittals for funds utilised.
 - iii. Should the project be completed within the financial period, a copy of the acquittal must also be provided.
 - iv. Acquittal reports must be in congruence with the postings in the SLG account.
 - i. **Budget vs. Actual** report details must be provided, to clearly identify the extent of funding used and balances currently remaining for each activity.
 - j. **Release of Carryover funds** between financial periods must provide a reconciliation of tranches of funds received and utilised since inception of the project.
 - k. **Progress reports** must also be submitted for our recording and information.
6. Supporting documentation such as budgets, invoices and reconciliations need to be verified and authorised as deemed appropriate by the project officer in charge.
 7. Expenditure posting in the SLG accounts must correctly consider whether the expenses are to be recorded as VAT exclusive or VAT inclusive. This must be identified by the Ministry in accordance with the underlying grant agreement, and the expenditure treatment must be kept consistent throughout the project.
 8. It is recommended that use of operational budget allocations and subsequently journalising for reimbursement of operational budgets must be minimised.
 9. The requirements of the ODA checklist must be used by all agencies when accessing ad-hoc funds. The requirements of the checklist must be strictly adhered to, as no ad-hoc submission will be processed if this is not followed.
 10. Should the initial submissions fail to comply with the requirements of the checklist, the line Ministry will be advised of the rework and required documentations that will need to be submitted within three (3) working days. If the required details are not provided within the specified timelines, the submission will then need to be uplifted by the line Ministry for further revision and re-submission.

11. Transparency and accountability is paramount in ensuring that development assistance is accurately recorded. It is the ultimate responsibility of the line Ministry (implementing agency) to ensure documentation and records are maintained for at least six (6) years and should be accessed as required for audits or related queries.
12. It is also important to emphasise that all official development assistance (cash grant or aid-in-kind) for any new projects or on-going projects must be incorporated in the Government's annual budget.
13. Refunds to donor partners for balances not utilised are to be facilitated by the respective line Ministry and this must be communicated to the MoE.
14. With the approaching closure of the financial period, ad-hoc submissions are to be submitted no later than **10 June**. The updated copy of the check list can also be attained from the MoE website.
15. For any further clarification in relation to the above, please do not hesitate to contact, Mr. Kris Singh on telephone 322 1285 or via email kris.singh@economy.gov.fj.

Thank you.



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Permanent Secretary for Economy

Encl: Ad-hoc Donor Fund Checklist

Distribution List

1. Permanent Secretary for the Office of the Prime Minister, Sugar and Immigration
2. Permanent Secretary for the Civil Service
3. Permanent Secretary for Rural and Maritime Development
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5. Solicitor General and Permanent Secretary for Justice, Anti-Corruption, Civil Aviation and Permanent Secretary for Communications and Information Technology
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18. Permanent Secretary for Youth and Sports
19. Permanent Secretary for Fisheries
20. Permanent Secretary for Forests
21. Permanent Secretary for Waterways and Environment
22. The Official Secretary, Office of the President
23. The Secretary General, Parliament of Fiji
24. The Auditor General, Office of the Auditor-General
25. The Commander, Republic of Fiji Military Forces
26. The Commissioner, Fiji Police Force
27. The Commissioner, Fiji Corrections Services
28. The Director, Department of Energy



MINISTRY OF ECONOMY

Request for Release of Ad-Hoc Donor Funds - Checklist

SECTION 1 – PROJECT/PROGRAMME REQUEST DETAILS		Attachment/s
Funding Arrangement <i>(Please tick the appropriate box)</i>	<input type="checkbox"/> Grant Agreement <input type="checkbox"/> Memorandum of Agreement/Understanding(MOA/MOU) <input type="checkbox"/> Technical Service Agreement (TSA) <input type="checkbox"/> Agreement of Performance of Work (APW) <input type="checkbox"/> Other <i>(please specify)</i>	
Programme/Project <ul style="list-style-type: none"> Title Implementation Timeframe 		
Rationale <ul style="list-style-type: none"> Project Details Outputs/Deliverables of the Programme/Project Alignment to Ministry's Strategic and Corporate Plans 		
WorkPlan <ul style="list-style-type: none"> Workplan for the activities 		
Budget Breakdown <ul style="list-style-type: none"> Cost of programme/project by activities Budget vs. Actual details Any Government funding or item in line Ministry's Budget 		
Procurement <ul style="list-style-type: none"> Relevant tender board approval 	<input type="checkbox"/> Tender Board Approval <input type="checkbox"/> ITC Recommendation <input type="checkbox"/> Competitive Cost Analysis - Three (3) quotes <input type="checkbox"/> Other documentation <i>(please specify)</i>	
Reports <ul style="list-style-type: none"> Finance and Progress Reports 	<input type="checkbox"/> Acquittal report <input type="checkbox"/> Summary of Expenditure incurred and supporting documentation <input type="checkbox"/> Copies of receipts <input type="checkbox"/> Progress Reports <input type="checkbox"/> Reconciliation of fund utilisation <i>(for carry over funds)</i> <input type="checkbox"/> Other relevant supporting documents <i>(please specify)</i>	
Other Relevant Information <ul style="list-style-type: none"> Any resource/s outside the line Ministry required Any other information 		

SLG Account (SLG840102) <ul style="list-style-type: none"> • SLG84 Account Number • Account to be Active 		
Payment Details <ul style="list-style-type: none"> • Details of funds received. <i>(Append Remittance advise)</i> • Funds received by T/T, Bank Transfer <i>(Provide bank details if other than GCA at RBF)</i> • Provide copy of journal voucher for release of carry over funds. 	Bank Name: _____ Account Name: _____ Account Number: _____ Total Funds Received (FJ\$): _____ Total Fund to be released(FJ\$): _____ Date of Funds Received: _____	

SECTION 2 - RECOMMENDATION

This request is to be submitted through the Director, Deputy Secretary (DS), or Programme Manager (PM) for recommendation. The checklist must be signed by two Senior Management officials.

Name: _____

Position/Title: _____

Signature: _____

Date: _____

Endorsement (Director /Head of Section/ Deputy Secretary / Permanent Secretary)

The request is in order and I fully endorse for the release of funds from the Ministry of Economy.

Signature: _____

Date: _____

Position / Title: _____

Fiji Government Central Account Bank Details:

Beneficiary Bank Account Name: Fiji Government Central Account

Beneficiary Bank Name: Reserve Bank of Fiji

Beneficiary Bank Address: Private Mail Bag, Suva, Fiji (Pratt Street, Suva)

Beneficiary Bank Account Number: 31501

Beneficiary Name: Government of Fiji (Ministry of Economy)

Beneficiary Address: c/- Ministry of Economy, Ro Lalabalavu House, Victoria Parade, Suva.

Swift ID: RBFJFJFJ

Routing ID: None

Important information that must be included:

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