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NOTIFICATION OF PUBLICATION

ORDER

**VANUATU COMMODITIES MARKETING BOARD
ACT [CAP 133]**

- INSTRUMENT OF REMOVAL – MEMBERS OF THE VANUATU COMMODITIES MARKETING BOARD ORDER NO. 149 OF 2011.
- INSTRUMENT OF APPOINTMENT – MEMBER OF THE VANUATU COMMODITIES MARKETING BOARD ORDER NO. 150 OF 2011

**BROADCASTING AND TELEVISION ACT [CAP
214]**

- INSTRUMENT OF REMOVAL – CHAIRMAN AND MEMBERS OF THE VANUATU BROADCASTING AND TELEVISION CORPORATION ORDER NO. 151 OF 2011.
- INSTRUMENT OF APPOINTMENT – CHAIRMAN AND MEMBERS OF THE VANUATU BROADCASTING AND TELEVISION CORPORATION ORDER NO. 152 OF 2011.

POLICE ACT [CAP 105]

- INSTRUMENT OF APPOINTMENT – MEMBER OF THE POLICE SERVICE COMMISSION ORDER NO. 153 OF 2011.

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- APPOINTMENT OF ACTING JUDGE
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MUNICIPALITIES ACT [CAP 126]

- INSTRUMENT OF SUSPENSION OF THE PORT VILA MUNICIPAL COUNCIL AND APPOINTMENT OF PORT VILA MUNICIPAL COUNCIL COMMISSIONER
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- INSTRUMENT OF APPOINTMENT OF PERSONS TO INQUIRE INTO CERTAIN MATTERS OF THE TAFEA PROVINCIAL COUNCIL
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- INSTRUMENT OF APPOINTMENT OF PERSONS TO INQUIRE INTO CERTAIN MATTERS OF THE TORBA PROVINCIAL COUNCIL
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REPUBLIC OF VANUATU

**VANUATU COMMODITIES MARKETING BOARD
ACT [CAP 133]**

**Instrument of Removal – Members of the Vanuatu Commodities
Marketing Board
Order No. 149 of 2011**

In exercise of the powers conferred on me by subsection 5 (5) of the Vanuatu Commodities Marketing Board Act [CAP 133], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister of the Republic of Vanuatu, make the following Order.

1 Removal

JACK ERIC is removed as a member of the Vanuatu Commodities Marketing Board.

2 Commencement

This Instrument of Removal commences on the day on which it is made.

Made at Port Vila this 8th day of July, 2011.



REPUBLIC OF VANUATU
PREMIER
MINISTRE
PRIME
MINISTER
REPUBLIC OF VANUATU

Honourable MELTEK SATO KILMAN LIVTUVANU
Prime Minister



REPUBLIC OF VANUATU

**VANUATU COMMODITIES MARKETING BOARD
ACT [CAP 133]**

**Instrument of Appointment – Member of the Vanuatu
Commodities Marketing Board
Order No. 150 of 2011**

In exercise of the powers conferred on me by subsection 5 (1) of the Vanuatu Commodities Marketing Board Act [CAP 133], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister of the Republic of Vanuatu, make the following Order.

1 Appointment

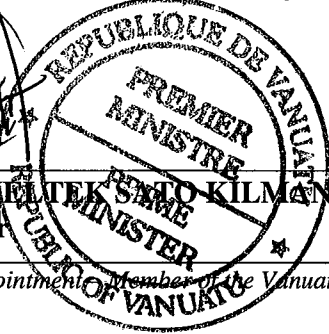
JOHN AMOS is appointed as a member of the Vanuatu Commodities Marketing Board.

2 Commencement

This Instrument of Appointment commences on the day on which it is made.

Made at Port Vila this 8th day of July, 2011.


Honourable MELTEK SATO KILMAN LIVTUVANU
Prime Minister


Instrument of Appointment of Member of the Vanuatu Commodities Marketing Board Order No. 150 of 2011



REPUBLIC OF VANUATU

BROADCASTING AND TELEVISION ACT [CAP 214]

Instrument of Removal – Chairman and Members of the Vanuatu Broadcasting and Television Corporation Order No. 151 of 2011

In exercise of the powers conferred on me by subsection 3(1) of the Broadcasting and Television [CAP 214] and section 21 of the Interpretation Act [CAP 132], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister, make the following Order.

1 Removal

The following persons are removed as members of the Corporation:

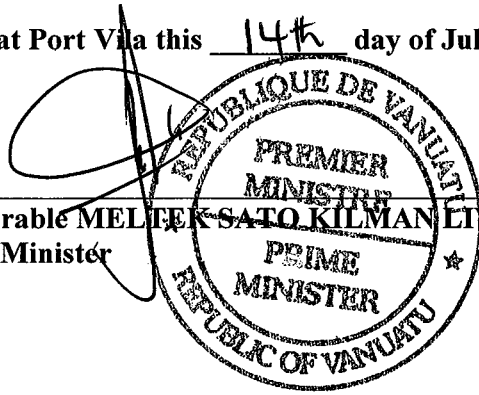
- (a) David Tevi as Chairman and member;
- (b) Wilson Aru as a member;
- (c) Atis Kalo as a member;
- (d) Tom Lorry as a member.

2 Commencement

This Order commences on the day on which it is made.

Made at Port Vila this 14th day of July, 2011.

Honourable MELTEK SATO KILMAN EIVTUVANU
Prime Minister





REPUBLIC OF VANUATU

BROADCASTING AND TELEVISION ACT [CAP 214]

Instrument of Appointment – Chairman and Members of the Vanuatu Broadcasting and Television Corporation Order No. 152 of 2011

In exercise of the powers conferred on me by subsections 3(1) and (2) of the Broadcasting and Television [CAP 214], I, the Honourable MELTEK SATO KILMAN LIVTUVANU, Prime Minister, on the recommendation of the Council of Ministers, make the following Order.

1 Appointment

The following persons are appointed as members of the Corporation:

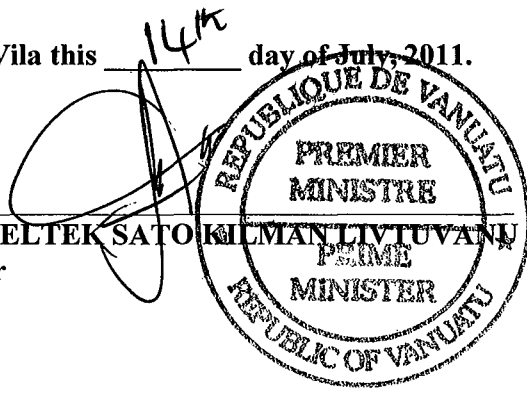
- (a) Christian Bihu as a member and Chairman;
- (b) Richard Leo as a member;
- (c) Edmond Joseph as a member;
- (d) Jeff Patunvanu as a member;
- (e) Leonard Carlot as a member;
- (f) Bruno Lengkone as a member.

2 Commencement

This Order commences on the day on which it is made.

Made at Port Vila this 14th day of July, 2011.

Honourable MELTEK SATO KILMAN LIVUVANU
Prime Minister





REPUBLIC OF VANUATU


POLICE ACT [CAP 105]

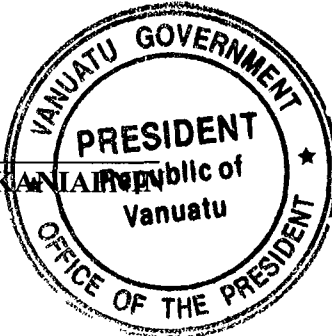
**INSTRUMENT OF APPOINTMENT – MEMBER OF THE
POLICE SERVICE COMMISSION
Order No. 153 of 2011**

In exercise of the powers conferred on me by Subsection 9(2) and Paragraph 9(3)(e) of the Police Act [CAP 105], I, His Excellency IOLU JOHNSON ABBIL KANIAPNIN, President of the Republic of Vanuatu, appoint JEAN ALAIN MAHE, Chairman of the Public Service Commission, as a member of the Police Service Commission.

This Instrument of Appointment comes into force on the day on which it is made.

Made at Port Vila this 11th day of July 2011.


His Excellency IOLU JOHNSON ABBIL KANIAPNIN
President of the Republic of Vanuatu



REPUBLIC OF VANUATU



CONSTITUTION OF THE REPUBLIC OF VANUATU

APPOINTMENT OF ACTING JUDGE

ORDER NO. 154 OF 2011

IN EXERCISE of the power conferred upon me by Article 47 [2] of the Constitution and on the Advice of the Judicial Service Commission, I, IOLU JOHNSON ABBIL KANIAPNIN, President of the Republic of Vanuatu appoint

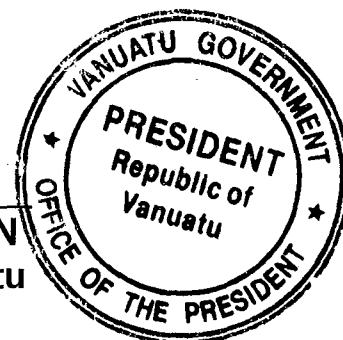
JUSTICE PAUL HEATH

To be an Acting Judge of the Supreme Court of the Republic of Vanuatu with effect from 9 July 2011 to 23 July 2011

Dated at State Office, Port Vila, this 31 May 2011.

A handwritten signature in black ink, appearing to be 'Iolu Johnson Abbil Kaniapnin', written over a horizontal line.

IOLU JOHNSON ABBIL KANIAPNIN
President of the Republic of Vanuatu





REPUBLIC OF VANUATU

MUNICIPALITIES ACT [CAP 126]

Instrument of Suspension of the Port Vila Municipal Council and Appointment of Port Vila Municipal Council Commissioner

Order No. 155 of 2011

In exercise of the powers conferred on me by paragraph 61(3) (a) of the Municipalities Act [CAP 126], I, the Honourable GEORGE ANDREW WELLS, Minister of Internal Affairs, make the following Order.

1 Suspension of the Port Vila Municipal Council

The exercise of the powers of the Port Vila Municipal Council by the Council is suspended.

2 Period of Suspension

The Suspension referred to in clause 1 is to take effect at the commencement of this Instrument and expires on 31st October 2013.

3 Conferral of the exercise of the powers of the Council

The exercise of the powers of the Council is conferred upon Mrs Olga TARI as the Commissioner.

4 Monthly allowance

(1) Mrs Olga TARI is entitled to VT200,000 per month inclusive of the Vanuatu National Provident Fund Contributions.

(2) The entitlement referred to under subclause (1) is payable from the commencement date of this Instrument.

5 Use of Council vehicle

(1) Mrs Olga TARI is to have access to any vehicle of the Port Vila Municipal Council for the purposes of exercising the powers conferred on him by clause 3.

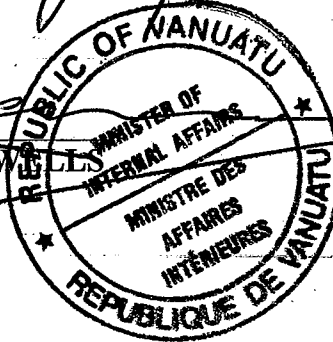
- (2) If no vehicle is provide as mentioned in subclause (1), the Council is responsible to provide fuel for the use of a private owned vehicle used by Mrs Olga TARI.

6 Commencement

This Order commences on the day on which it is made.

Made at Port Vila this 13th day of July, 2011.


Honourable **GEORGES ANDREW WELLS**
Minister of Internal Affairs





REPUBLIC OF VANUATU

MUNICIPALITIES ACT [CAP 126]

Instrument of appointment of persons to inquire into certain matters of the Port Vila Municipal Council Order No. 56 of 2011

In exercise of the powers conferred on me by paragraphs 61(1) (a), (b) and (c) of the Municipalities Act [Cap 126], I, the Honourable GEORGE ANDRE WELLS, Minister of Internal Affairs make the following appointment:

1 Appointment

The following persons are appointed to inquire into certain matters of the Port Vila Municipal Council:

(1) Mr. Pierro WILLIE.

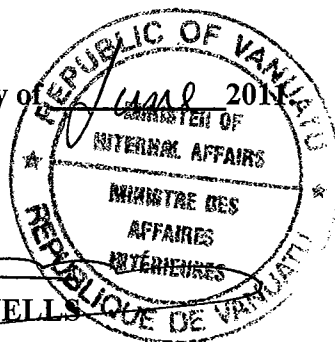
2 Terms of reference

The terms of reference of the persons appointed under clause 1 are as set out in the Annex attached to this Instrument.

3 Commencement

This Instrument of appointment commences on the day on which it is made.

Made at Port Vila this 28 day of June 2011



Honourable GEORGE ANDRE WELLS
Minister of Internal Affairs

ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE PORT VILA MUNICIPAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) sections 42 to 58 of the Municipalities Act [CAP 126] with the Municipal Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 10 July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;
- (b) whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;

- (c) whether goods and services procured by the Port Vila Municipal Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance Sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;

- (n) whether management accounts are produced for the Town Clerk and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping and invoicing of the Property Tax is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) whether the expenditure limits are documented and adhered to at all times;
- (h) whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;

- (j) Whether the recommendations to Treasury for payment of bills are on prescribed documents which clearly define the interim and period to date claims against the total expenditure to be incurred;
- (k) whether the interest accrued on loans and overdrafts received are accurately recorded on a monthly basis in the Accounts;
- (l) whether care is taken to ensure that information used for Financial Budgets, Forecasts, Cash Flow Forecasts or other Financial estimates is compiled after carefully assessing and assembling all of the known and calculated financial information required to produce the best information possible. Future potential or contingent liabilities are included as a notation.
- (J) Investigate and report on the sale of PVMC Assets since June 2011.
- (k) Investigate and report on the Increase on Monthly and Sitting Allowances for the Councillors for the period January – June 2011.
- (L) Investigate and report on revenue for all Sea Front developments and Shanghai Farea.

7 Management Letter

- (1) In addition to the inquiry report provided in clause 2, the inquirers shall prepare a management letter in which they are to:
 - (a) provide comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the inquiry;
 - (b) identify specific deficiencies and areas of weakness, if any, in systems and controls and make recommendations for their improvement;
 - (c) report on the degree of compliance with the financial or internal control procedures as documented in the Financial Regulations and Ministerial instructions;
 - (d) communicate matters that have come to attention during the inquiry which might have a significant impact on the financial functions of the Council including:
 - (i) the competency of the current Treasury section in terms of its ability to produce financial reports to the standard required by the Financial Regulations and relevant Accounting Standards; or
 - (ii) the current hardware used by the Treasury section; or



REPUBLIC OF VANUATU

DECENTRALIZATION ACT [CAP 230]

Instrument of appointment of persons to inquire into certain matters of the Tafea Provincial Council Order No.57 of 2011

In exercise of the powers conferred on me by subsection 18L (1) of the Decentralization Act [Cap 230], I, the Honourable **GEORGE ANDRE WELLS**, Minister of Internal Affairs make the following appointment:

1 Appointment

Luke Shem is appointed as investigator to the TAFEA local Government Council for a period of two weeks commencing on the date on which this Order is made.

2 Terms of reference

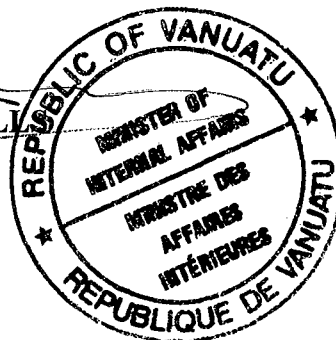
The Investigator must carry out his function according to the Terms of Reference set out in the Schedule

3 Commencement

This Instrument of appointment commences on the day on which it is made.

Made at Port Vila this 8 day of July 2011.


Honourable **GEROGE ANDRE WELLS**
Minister of Internal Affairs



ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE TAFEA PROVINCIAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) The provision of Decentralization Act [CAP 230] with the Local Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 26th July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;
- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;

- (c) Whether goods and services procured by the TAFEA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance Sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;

- (n) Whether management accounts are produced for the Secretary General and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) Whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) Whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) Whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping and invoicing of the Property Tax is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) Whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) Whether the expenditure limits are documented and adhered to at all times;
- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;

- (j) Whether the recommendations to Treasury for payment of bills are on prescribed documents which clearly define the interim and period to date claims against the total expenditure to be incurred;
- (k) whether the interest accrued on loans and overdrafts received are accurately recorded on a monthly basis in the Accounts;
- (l) whether care is taken to ensure that information used for Financial Budgets, Forecasts, Cash Flow Forecasts or other Financial estimates is compiled after carefully assessing and assembling all of the known and calculated financial information required to produce the best information possible. Future potential or contingent liabilities are included as a notation.

7 Management Letter

- (1) In addition to the inquiry report provided in clause 2, the inquirers shall prepare a management letter in which they are to:
 - (a) Provide comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the inquiry;
 - (b) Identify specific deficiencies and areas of weakness, if any, in systems and controls and make recommendations for their improvement;
 - (c) Report on the degree of compliance with the financial or internal control procedures as documented in the Financial Regulations and Ministerial instructions;
 - (d) Communicate matters that have come to attention during the inquiry which might have a significant impact on the financial functions of the Council including:
 - (i) the competency of the current Treasury section in terms of its ability to produce financial reports to the standard required by the Financial Regulations and relevant Accounting Standards; or
 - (ii) the current hardware used by the Treasury section; or
 - (iii) the current software systems used by the Treasury section.
 - (e) bring to attention any other matter that the Investigator considers pertinent.
- (2) The observations in the management letter must be accompanied by suggested recommendations from the inquirers and Management comments on the observations or recommendations from the Management.

8 Access

The inquirers are to be given access to all legal documents, correspondence, Financial Regulations, Ministerial instructions, notices and any other information deemed necessary by the inquirers.

ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE TAFEA PROVINCIAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) Sections to of the Decentralization Act [CAP 230] with the Provincial Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 26th July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in

their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;

- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;
- (c) Whether goods and services procured by the TAFEA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) Whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) Whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) Whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) Whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) Whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) Whether balance Sheet accounts are reconciled at least once per month;
- (j) Whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) Whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) Whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and

applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;

- (n) Whether management accounts are produced for the Town Clerk and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) Whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) Whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) Whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Business License are regularly updated and that record keeping and invoicing of the Business Licence is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) Whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) Whether the expenditure limits are documented and adhered to at all times;
- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;



REPUBLIC OF VANUATU

DECENTRALIZATION ACT [CAP 230]

Instrument of appointment of persons to inquire into certain matters of the Torba Provincial Council Order No. 58 of 2011

In exercise of the powers conferred on me by subsection 18L (1) of the Decentralization Act [Cap 230], I, the Honourable **GEORGE ANDRE WELLS**, Minister of Internal Affairs make the following appointment:

1 Appointment

Pierro Willie is appointed as investigator to the TORBA local Government Council for a period of two weeks commencing on the date on which this Order is made.

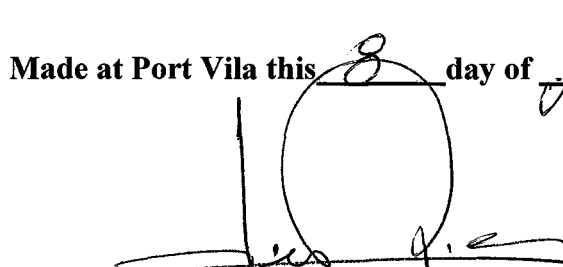
2 Terms of reference

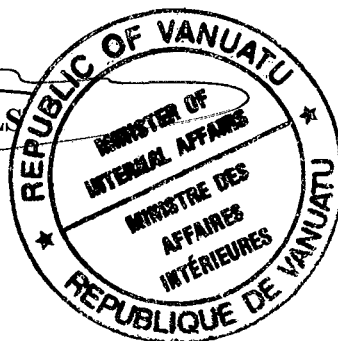
The Investigator must carry out his function according to the Terms of Reference set out in the Schedule

3 Commencement

This Instrument of appointment commences on the day on which it is made.

Made at Port Vila this 8 day of July, 2011.


Honourable **GEROGE ANDRE WELLS**
Minister of Internal Affairs



ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE TORBA PROVINCIAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) The Provision of Decentralization Act [CAP 230] with the Local Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 26th July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;
- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;

- (c) Whether goods and services procured by the TORBA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance Sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and applicability. Overtime, advances and other emoluments are recorded and calculated and conform to approval;

- (n) Whether management accounts are produced for the Secretary General and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) Whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) Whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) Whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping and invoicing of the Property Tax is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) Whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) Whether the expenditure limits are documented and adhered to at all times;
- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;

- (j) Whether the recommendations to Treasury for payment of bills are on prescribed documents which clearly define the interim and period to date claims against the total expenditure to be incurred;
- (k) whether the interest accrued on loans and overdrafts received are accurately recorded on a monthly basis in the Accounts;
- (l) whether care is taken to ensure that information used for Financial Budgets, Forecasts, Cash Flow Forecasts or other Financial estimates is compiled after carefully assessing and assembling all of the known and calculated financial information required to produce the best information possible. Future potential or contingent liabilities are included as a notation.

7 Management Letter

- (1) In addition to the inquiry report provided in clause 2, the inquirers shall prepare a management letter in which they are to:
 - (a) Provide comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the inquiry;
 - (b) Identify specific deficiencies and areas of weakness, if any, in systems and controls and make recommendations for their improvement;
 - (c) Report on the degree of compliance with the financial or internal control procedures as documented in the Financial Regulations and Ministerial instructions;
 - (d) Communicate matters that have come to attention during the inquiry which might have a significant impact on the financial functions of the Council including:
 - (i) the competency of the current Treasury section in terms of its ability to produce financial reports to the standard required by the Financial Regulations and relevant Accounting Standards; or
 - (ii) the current hardware used by the Treasury section; or
 - (iii) the current software systems used by the Treasury section.
 - (e) bring to attention any other matter that the Investigator considers pertinent.
- (2) The observations in the management letter must be accompanied by suggested recommendations from the inquirers and Management comments on the observations or recommendations from the Management.

8 Access

The inquirers are to be given access to all legal documents, correspondence, Financial Regulations, Ministerial instructions, notices and any other information deemed necessary by the inquirers.

ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE TORBA PROVINCIAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) Sections to of the Decentralization Act [CAP 230] with the Provincial Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 26th July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in

their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;

- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;
- (c) Whether goods and services procured by the TORBA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) Whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) Whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) Whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) Whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) Whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) Whether balance Sheet accounts are reconciled at least once per month;
- (j) Whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) Whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
- (m) Whether payments made to staff are in accordance with their conditions of service and are made against time sheets approved by their authorized manager or supervisor whose responsibility it is to check the entries for accuracy and

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- (n) Whether management accounts are produced for the Secretary General and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) Whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) Whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

The inquirers are to have free and uninhibited access to all documents within the Council including areas under the jurisdiction of the Council in order to assist the inquirers in verifying the following:

- (a) Whether the necessary supporting documents, records, invoices etc. have been kept with Books of Accounts;
- (b) whether the Standard Books of Accounts such as Cash Book, Bank Book, Journal, Ledger, stock register, fixed assets register etc are Maintained;
- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Business License are regularly updated and that record keeping and invoicing of the Business Licence is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) Whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) Whether the expenditure limits are documented and adhered to at all times;
- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;



REPUBLIC OF VANUATU

DECENTRALIZATION ACT [CAP 230]

Instrument of appointment of persons to inquire into certain matters of the Penama Provincial Council Order No. 159 of 2011

In exercise of the powers conferred on me by subsection 18L (1) of the Decentralization Act [Cap 230], I, the Honourable **GEORGE ANDRE WELLS**, Minister of Internal Affairs make the following appointment:

1 Appointment

Pierro Willie is appointed as investigator to the PENAMA local Government Council for a period of two weeks commencing on the date on which this Order is made.

2 Terms of reference

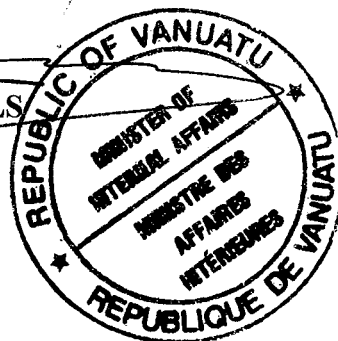
The Investigator must carry out his function according to the Terms of Reference set out in the Schedule

3 Commencement

This Instrument of appointment commences on the day on which it is made.

Made at Port Vila this 8 day of July 2011.


Honourable **GEROGE ANDRE WELLS**
Minister of Internal Affairs



ANNEX

TERMS OF REFERENCE OF PERSONS WHO ARE TO INQUIRE INTO CERTAIN MATTERS OF THE PENAMA PROVINCIAL COUNCIL

1 Objective

To inquire into and report and ascertain whether the financial transactions have been carried out in accordance with:

- (a) The provision of Decentralization Act [CAP 230] with the Local Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

2 Inquiry Report

The inquirers are to prepare a report of the results of this inquiry to the Minister of Internal Affairs on or before 26th July 2011.

3 Extension of inquiry

Where the results of the inquiry indicate that the inquiry should be expanded to areas other than financial transactions, the inquirers may request that the inquiry be extended into such areas.

4 Scope of inquiry

- (1) The inquiry is to be carried out in accordance with the relevant standards of accounting and will include such tests and controls as the inquirers consider necessary under the circumstances.
- (2) The inquiry is to cover the activities carried out in all of the Council's premises.

5 Procedure when conducting inquiry

While conducting the inquiry, special attention must be made to the following:

- (a) whether funds provided by the Government, banks, donors or other parties as grants or loans have been used in accordance with the conditions as laid down in their respective agreements and have been recorded in the financial records in such a manner that will distinguish those grants or loans from other transactions;
- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;

- (c) Whether goods and services procured by the PENAMA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
- (e) whether payments to suppliers of goods and services are made in accordance with the Financial Regulations and relevant Accounting Standards and that they are recorded promptly and accurately in the books of account;
- (f) whether cheques drawn for payments are fully supported by the relevant documentation and are correctly checked and signed by the appointed signatories in accordance with the Financial Regulations;
- (g) whether payments of cash are fully supported by the relevant documentation and that the recipient has signed for the correct amount of the cash disbursed and that the amounts are promptly and correctly recorded in the Books of Account;
- (h) whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
- (i) whether balance Sheet accounts are reconciled at least once per month;
- (j) whether financial records have been prepared in accordance with consistently applied relevant Accounting Standards and give a true and fair view of the financial position of the Council;
- (k) whether documentation is filed promptly in easily identifiable and accessible locations for accounts verification;
- (l) whether payroll records (which are records that also contain full information on conditions of service, position description, entitlements and leave records), are kept up to date in a safe and secure place that is in a location that affords confidentiality;
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- (n) Whether management accounts are produced for the Secretary General and the Council Members on a monthly basis and represent a true position of the Council's financial position;
- (o) Whether annual accounts are prepared for audit in the timeframe designated by the Finance Regulations;
- (p) Whether any payment made to any Councilor is in accordance with the Financial Regulations guidelines and Ministerial instructions.

6 Coverage

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- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Property Tax are regularly updated and that record keeping and invoicing of the Property Tax is carried out in an efficient and timely manner;
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- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
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- (1) In addition to the inquiry report provided in clause 2, the inquirers shall prepare a management letter in which they are to:
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 - (i) the competency of the current Treasury section in terms of its ability to produce financial reports to the standard required by the Financial Regulations and relevant Accounting Standards; or
 - (ii) the current hardware used by the Treasury section; or
 - (iii) the current software systems used by the Treasury section.
 - (e) bring to attention any other matter that the Investigator considers pertinent.
- (2) The observations in the management letter must be accompanied by suggested recommendations from the inquirers and Management comments on the observations or recommendations from the Management.

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- (a) Sections to of the Decentralization Act [CAP 230] with the Provincial Council's Financial Regulations;
- (b) Ministerial instructions;
- (c) Relevant accounting standards.

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- (b) Whether expenditure, including procurement of goods and services, have the necessary supporting documentation and have been incurred in accordance within the provisions of the Financial Regulations;
- (c) Whether goods and services procured by the PENAMA Provincial Council (the 'Council'), are supported by valid orders, receipts and invoices and are recorded correctly in the Books of Account;
- (d) Whether invoices, financial contracts and other documents (that may affect the future financial and contingent liabilities of the Council) that impact the financial record-keeping of the Council, are promptly received by the Treasury section of the Council and that they are kept in a safe and secure location in the Treasury section.
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- (h) Whether bank accounts opened and kept in the name of the Council are reconciled at least once per month against financial records in the Treasury section;
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- (c) Whether the physical verification of Council assets has been carried out and reconciled at least once in each year;
- (d) Whether the verification that the valuations of properties on which the Council levies Business License are regularly updated and that record keeping and invoicing of the Business Licence is carried out in an efficient and timely manner;
- (e) whether the cash and Bank payments to suppliers, contractors, various institutes etc. and receipt of funds from various sources are properly made and that discounts given are given with the appropriate authority and are correctly recorded;
- (f) Whether the adjustment of suppliers part supply against their bills, if any have been correctly controlled and accounted for;
- (g) Whether the expenditure limits are documented and adhered to at all times;
- (h) Whether the process of tender evaluation and award of work to Contractors, Consultants or other parties are as per prescribed in the procedures.
- (i) whether the supervision of the work awarded to contractors, consultants or other parties is carried out and assessed on a continuing basis, and at the completion of the work an evaluation is carried out and recorded by the person responsible for overseeing the work;



REPUBLIC OF VANUATU
OFFICE OF THE PUBLIC PROSECUTOR

Public Prosecutors Act 2003

INSTRUMENT OF APPOINTMENT

ORDER NO. 160 OF 2011

IN EXERCISE of the power conferred by section 21 of the Public Prosecutors Act 2003, **I, KAYLEEN ULBANI TAVOA**, Public Prosecutor, hereby appoints:

TABISA HARRISON

An advocate State Prosecutor for all cases triable in the Magistrate Court, Supreme Court and the Court Appeal of Vanuatu.

MADE at Port Vila this 12th day of July, 2011



KAYLEEN ULBANI TAVOA
PUBLIC PROSECUTOR

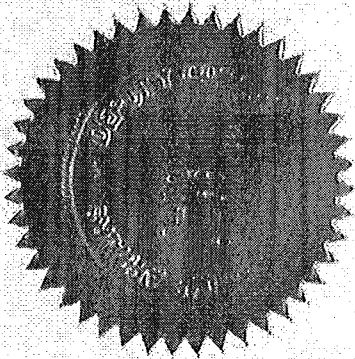


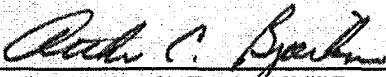
NOTICE OF VESSEL NAME CHANGE MARITIME ACT [CAP 131]

In exercise of the power conferred on me by sub-sections 44(1) and (2) of the Maritime Act [CAP 131], I, **ARTHUR C. BJORKNER**, Deputy Commissioner of Maritime Affairs, make the following Notice:

- I. **CHANGE IN NAME OF VESSEL**
The vessel named "**CRIMSON NEPTUNE**" is now known as "**STELLAR PEACE**". **OFFICIAL NUMBER: 1292**
- II. **COMMENCEMENT**
This notice is to commence on **JULY 05, 2011**.

Made this 5TH day of JULY 2011.





ARTHUR C. BJORKNER
Deputy Commissioner of Maritime Affairs

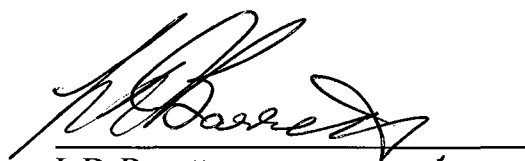
SHARMAN NETWORKS LIMITED
(in Voluntary Liquidation)

TAKE NOTICE

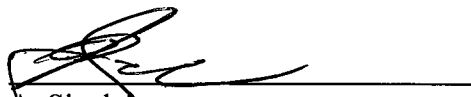
Pursuant to Section 101 of the International Companies Act No. 32 of 1992:-

1. Sharman Networks Limited is in dissolution and the date of commencement of the dissolution was 15th June 2011.
2. Lindsay D. Barrett and Adrian Sinclair, both c/o Barrett & Partners, PO Box 240, Port Vila, Vanuatu have been appointed joint liquidators of the company.

Dated this 4th day of July 2011.



L.D. Barrett
Joint Liquidator



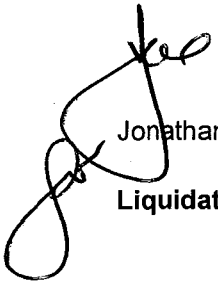
A. Sinclair
Joint Liquidator

NOTICE OF APPOINTMENT AND ADDRESS OF OFFICE OF LIQUIDATOR
KULA FUND LIMITED (IN VOLUNTARY LIQUIDATION)

I, Jonathan Glen Law of Law Partners, hereby give notice that:

- a) Kula Fund Limited is in Dissolution
- b) We were appointed liquidators of the above company by a special resolution of members passed on 9 June 2011; and
- c) the address of our office is P O Box 212, Port Vila, Vanuatu.

Dated: 6 July 2011


Jonathan Glen Law
Liquidator

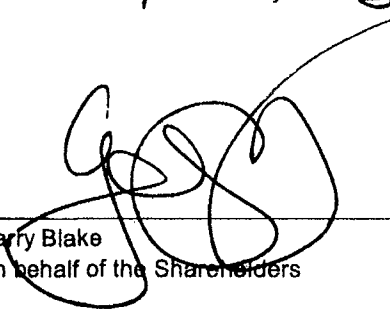
KULA FUND LIMITED "THE COMPANY"

**RESOLUTION OF MEMBERS PURSUANT TO SECTION 101
OF THE INTERNATIONAL COMPANIES ACT [CAP 222]**

I, the undersigned, being duly appointed by the holders of all the issued and outstanding shares of the Company DO HEREBY RESOLVE as follows:

1. That the Company be wound up in accordance with the Plan of Dissolution set out in the Articles of Dissolution attached hereto.
3. That Jonathan Glen Law, Hawkes Law, P O Box 212, Vanuatu as liquidator of the Company, be and hereby is authorised to execute the Articles on behalf of the Company and to file the Articles with the Financial Services Commission.

Dated the 9th day of June 2011.


Garry Blake
On behalf of the Shareholders

Garry Michael Blake
P.O.Box 1272, Port Vila, VANUATU
Barrister & Solicitor - Supreme Court of Vanuatu

**THE INTERNATIONAL COMPANIES ACT [CAP 222]
OF THE REPUBLIC OF VANUATU)**

ARTICLES OF DISSOLUTION

OF

KULA FUND LIMITED

The Plan of Dissolution of the Company is as follows:-

1. The winding up of the business of the Company is being effected by reason of the fact that the Company is no longer carrying on business.
2. The Company is now and will continue to be able to discharge or pay or provide for the payment of all claims, debts, liabilities and other obligations in full.
3. The winding up of the business of the Company will commence on the date when the Articles of Dissolution are submitted to the Financial Services Commission.
4. It is estimated that the winding up and dissolution of the Company will require approximately 45 - 60 days.
5. Jonathan Glen Law, Hawkes Law, P O Box 212, Vanuatu shall be Liquidator of the Company and is authorised to carry on the business of the Company if he determines it necessary or in the best interests of the creditors or members of the Company to do so.
6. The Liquidator shall receive remuneration of USD4,000 (inclusive of disbursements).

Accepted:

Garry Blake
On behalf of the Shareholders

Garry Michael Blake
PO Box 1272, Port Vila, VANUATU
Barrister & Solicitor - Supreme Court of Vanuatu

9/6/11