**PUBLIC ACCOUNTS COMMITTEE**

**[Verbatim Report of Meeting]**

**HELD IN THE**

**COMMITTEE ROOM (EAST WING)**

**ON**

**THURSDAY, 11TH MAY, 2017**

**VERBATIM NOTES OF THE MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM (WEST WING), PARLIAMENT PRECINCTS, GOVERNMENT BUILDINGS ON THURSDAY, 11TH MAY, 2017 AT 9.30 A.M.**

**Submittee: Office of the President**

In Attendance:

1. Mr. Pene Baleinabuli - Official Secretary to the President
2. Ms. Alena Mataitoga - Principal Assistant Secretary
3. Ms. Kiti Temo - Senior Assistant Secretary
4. Mr. Paula Naitoko - Manager, Finance
5. Mr. Saimoni Ratukadreu - Manager, Properties

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DEPUTY CHAIRPERSON.- Ladies and gentlemen, members of the media, Honourable Members, Officials from the Ministry of Economy (MOE) and Office of the Auditor-General (OAG) and in particular, we welcome and convey our sincere appreciation to the team and Officials who are representing the Office of the President.

Ladies and gentlemen, we are here to discuss issues in relation to the 2015 Accounts of the Office of the President. The team is represented by none other than the Official Secretary of His Excellency’s Office and I request you, Sir, to introduce to us your team and likewise, you can take us through the submission that I believe you had already submitted a written response earlier this morning to the Committee. Thank you, and now you have the floor.

MR. P. BALEINABULI.- Deputy Chairperson, a very good morning to you and a very good morning also to the Honourable Members of the Public Accounts Committee (PAC). I will start with introducing my team.

(Introduction of Officials, Office of the President)

Honourable Members, as you have now given us the floor, it is my pleasure to say that we are actually honoured to come before the Committee once again to try and address the issues that the Auditor-General had raised in its Report for 2015. In particular, we have five issues that the Honourable Committee had raised from the Auditor’s Report and I am happy, with your approval, Deputy Chairperson to proceed in addressing the issues.

The first issue as we have it is the non-clearance of balances of accountable advances within the Revolving Fund Account (RFA) and the Office, first of all, acknowledges the findings and recommendations of the Auditor-General with appreciation. Retiring the accountable advances involves clearing the outstanding amount from the RFA allocation and debiting this.

HON. RATU S.V. NANOVO.- Sir, can I just interrupt, can we start from Part A?

DEPUTY CHAIRPERSON.- Statement of….

HON. RATU S.V. NANOVO.- Financial Statement.

MR. P. BALEINABULI.- Right from the beginning?

HON. RATU S.V. NANOVO.- Yes.

DEPUTY CHAIRPERSON.- Part A: Financial Statement: Statement of Receipts and Expenditure, from there?

HON. RATU S.V. NANOVO.- 1.1 – Audit Opinion.

DEPUTY CHAIRPERSON.- Alright, I am sorry for the interruption, Sir, but I believe in your written response you have also started with the Audit Opinion.

MR. P. BALEINABULI.- Yes.

DEPUTY CHAIRPERSON.- If you could just take us from there. I believe Honourable Members have some supplementary questions, so whilst you are taking us through your submission on the Audit opinion, Honourable Members would like to ask some questions on that.

MR. P. BALEINABULI.- Thank you, Deputy Chairperson.

Part A: Financial Statement; 1.1 - Audit Opinion; this was a qualified Audit Report and in this circumstance, please, allow me to mention that the financial statement was fairly presented. However, the Office did not comply with accepted accounting rules of expenditures and as per the financial instructions, Part 3, Division 3, Accounting for Expenditure, Section 15 says, “All payments including VAT must be immediately recorded in the Financial Management Information System and then Expenditure Ledger.”

Upon examining the Office Accounts for 2015, the Auditors noticed that a total of $776,850 Advance was not journalised to the correct Expenditure Allocations and still, debit within the Revolving Fund Account (RFA), in other words, in a current Asset Account. Thus, this resulted in a qualified Audit report.

In detail, $746,326 was the recurring balance from 2014. Additionally, $30,524 was taken by the end of 2015 and was cleared in January, 2016 and this issue was heavily triggered from the unfledged Accounting Section in the Office. This displays revenue received and expenses incurred during the financial period. Since the Office of the President is not revenue-oriented, the Statement of Receipts and Expenditure in 2015 solely reports on expenditure alone.

In 2015, the Office of the President incurred an Operating Expenditure of $1,910,877; Capital Expenditure was $1,539,385; Valued Added Tax was $377,541 and the total expenditure incurred was $3,827,803, compared to 2014 which was $2,564,097. The Office Expenditure increased by $1,263,706 or 49.28 percent.

The reasons for the increase, Honourable Members, were as follows:

* The Office had filled in the positions of up to 97 percent in its staff establishment;
* The maintenance and operation costs increased as fuel expenses increased;
* We had three new vehicles included into our vehicle fleet;
* Capital Purchase, we procured a new tractor and trailer, ride-on lawn mowers, chainsaws, brushcutters and other tools vital for the upkeep of the State House;
* Capital construction cost increased also and they started with the three projects - the Coronation Ground Drainage Phase II, upgrade of the Government House roofing as well as the disability access at the State House.

HON. RATU S.V. NANOVO.- Honourable Members, can we just ask questions on that section; on the expenses side, the increase in fuel expenses is due to the inclusion of three new vehicles. Are they replacement vehicles or just totally additional to the fleet?

MR. P. BALEINABULI.- Honourable Member, they were actually replacement vehicles. It was just the number of activities that increased, the engagements for the President.

1.3 - Appropriation Statement; the statement enclosed the details of expenditure against the revised budget estimates and based from the audited appropriation statements produced, I am happy to say and declare that in 2015 alone, the Office of the President spent within our Budget and the funds approved by Government. There was no over-expenditure. The Office of the President incurred expenditure totalling $3,827,803 against the budget provided of $4,202,825. The unutilised funds or savings was $375,022 or 8.92 percent.

HON. RATU S.V. NANOVO.- A question on that, Deputy Chairperson; with that savings, can you confirm to the Committee that all your staff complement within the Office of the President is now fully complemented by staff who have been recruited?

MR. P. BALEINABULI.- Yes, as we speak, I can confirm that. In fact, starting from 2014 the Office has been filling its staff establishment up to 100 percent or around 90 to 100 percent duly filled positions.

DEPUTY CHAIRPERSON.- Sir, in terms of Capital Expenditure, were these capital construction projects ongoing or were they new ones for 2015?

MR. P. BALEINABULI.- Thank you, Honourable Member, they were actually ongoing capital works.

DEPUTY CHAIRPERSON.- Honourable Radrodro?

HON. A.M. RADRODRO.- Just in line with that question regarding capital construction where you had savings, you mentioned that capital projects were ongoing, does this mean that these savings were utilising the new financial year or the work has been completed?

MR. P. BALEINABULI.- Honourable Member, one of the projects, we were not able to carry out. We had actually tendered that particular project on two occasions in the year and while we are trying to complete the process, time caught up with us, so that particular project which was the State House Reception, the *Vakatunuloa*, that one was a project that we could not carry out in 2015.

The other reason was that, when the tenders came out, the budgeted amount was way higher than the actual budget provided, but I am happy to advise that that project will commence in the next few weeks.

HON. RATU S.V. NANOVO.- Still on that, Deputy Chairperson, I just noted that the new fencing on the main road of the Government House, a portion there has been covered with tarpaulin and when you look through that tarpaulin you will see that all those fences have been damaged again. When was that done and is that still part of the upgrading and now it is due for repairs again?

MR. P. BALEINABULI.- Thank you, Honourable Member and Honourable Members of the Committee, like you, we are also in a very embarrassing situation. It is unbefitting of the President or the Head of State for Fiji that that particular fence was constructed through a Chinese grant and it was completed in 2010. We had sought funds to try and repair it. We noticed that it was due to the material that was used, but I am happy to advise that the Chinese Government through the Embassy, has provided $0.5 million last year and we engaged a company to work on this. As we speak, the improved quality material and the fact that we are closed to the sea, so that is being manufactured and the timeline for this project is due to be completed by June of this year.

HON. RATU S.V. NANOVO.- Who owns the new company that you have appointed, is it still a Chinese?

MR. P. BALEINABULI.- Yes, still the Chinese but the difference this time around is that, we have fully engaged our engineers in the Ministry of Infrastructure and Works and they have started right from the beginning. They have defined the quality of the material that we need and they continue to be overlooking this project, so we have learnt a few lessons from the previous project.

HON. A.M. RADRODRO.- Sir, just a supplementary question to that in terms of the appointment of the new Chinese contractor; do you undertake the proper tendering process and whether the Ministry of Works were also considered to do the work as we know that they have also worked in there and who can do the work on Government projects, whether they were also considered, and if not, why were they not considered?

DEPUTY CHAIRPERSON.- I appreciate the question put forward but if that is not part of the Capital Works Audit of 2015, you are most welcome to answer or not to answer, the onus is on you but if that question does not have to do with the audit amount that is reflected in 2015, you are free not to answer.

MR. P. BALEINABULI.- Deputy Chairperson, in fact, the funds came in in 2016, so that becomes the 2016 issue but I will be happy to very quickly suggest the fact that when we put out tenders, Ministry of Works are actually welcome to tender as well. In fact, one of the projects we had just tendered, they too have tendered and it is now under consideration.

Deputy Chairperson, with your approval, I would like to proceed to the five key issues that the Committee had raised. Those issues, Deputy Chairperson, are in Part A and they include the non-clearance of balances in the RFA. I would like to repeat that the Office of the President acknowledges the findings of the Auditor-General with appreciation, in retiring the accountable advance which involves clearing the outstanding amount from the RFA allocation and debiting this to an expense allocation. This could not be completed in 2014 and 2015, largely because of the lack of capacity knowledge which was caused by a series of factors, including the non-existence for over 16 years of a dedicated accountant position.

It also included the absence of a fully-fledged Accounting Section and the consequential lack of capacity building. However, these have all been addressed through an organisational reform that the Office started in late 2012 and was able to complete towards the end of 2014. The reform or the reorganisation resulted in the creation of a fully-fledged Accounting Section with three accounting positions. It also involves the recruitment of a qualified and experienced accountant to manage the new section.

The Office is most pleased to report, Deputy Chairperson and Honourable Members, that as we speak, the outstanding amount of $776,850 had been cleared from the RFA Account and the only balance is $3.25. The evidence is on the next page - Report GL 671, you will notice that the balance is $3.75 that is owing to the Home Finance Company.

Deputy Chairperson, that is the issue with No. 1 (the response), I will be happy to take on any questions before we move on to the second issue.

HON. RATU S.V. NANOVO.- A question on that, Deputy Chairperson, we are pleased that all those errors have now been rectified but in 2014, it was not. Noting from Table 1.3, if we look at the balances in there, it hardly changes - 2011 and 2012, it is still the same and 2014, 2015, is still the same. Can the MOE advise the Committee whether you were also doing audit to the accounts of the Office of the President and were you able to go through this?

MOE REP.- Honourable Member, we have not done any audit for the Office of the President for the last three years due to the lack of resources. We did not have enough staff.

HON. RATU S.V. NANOVO.- It is a concern, especially with the highest office of the land and you want to give that excuse not to audit or carry out instant audit on the accounts.

HON. A.M. RADRODRO.- … PS, on your lack of resources status?

MS. A. MATAIGOGA.- We have, Honourable Member. Continued submissions have been made and we have also put that up in our 2017-18 Budget submission.

HON. RATU S.V. NANOVO.- Could I ask that same question to the Office of the Auditor-General? Were you aware that this was not reducing when it should be reducing during those years?

MR. P. NAITOKO.- Thank you, Deputy Chairperson, we keep these issues as recurring issues and we are reporting that.

HON. RATU S.V. NANOVO.- What I am concerned with here, this debt shown here should be reducing as you go, clearing. The clearance of balances, accountable advances should be paid back into the system and keep on reducing but they are not.

MR. P. BALEINABULI.- Deputy Chairperson and Honourable Members, if I can help provide some light into that, the reason why the balance was not reducing was because of the lack of capacity within the Office of the President. I mentioned that and I would like to draw the Committee’s attention to Appendix 2 where you will note that there is a matrix. There, we have tabulated, simplified and summarised the key developments, the transformations that the Office of the President has had to go through in the past couple of years in order to reach where we are right now, the clearance of the outstanding account, there was a lack of capacity building, no dedicated accountant, the officer who was handling the Office Accounts for over 16 years, God bless his soul, he did his best.

Unfortunately, when he retired in 2011, because of the lack of capacity building, the Office found difficulties in managing its accounts, that was the issue so when the new management team came in in 2012, we had to do a lot of running around and re-positioning, re-strategising. We went to the MOE, Ministry of Finance then, to actually engage the Ministry in internal audits and we engaged them for training in 2012. We listened to the Auditor-General and really as they tried to raise those issues, we tried our best and as we sit here this morning, I am very happy to say that we have found a solution to it. It stayed there for a couple of years but it was due to the lack of capacity.

DEPUTY CHAIRPERSON.- You can proceed, Sir.

MR. P. BALEINABULI.- 1.5 - I Incomplete Board of Survey; if the Honourable Committee agrees, I will go straight to the Management’s Comments. It says, and I quote:

“The Office of the President acknowledges the findings and recommendations with appreciation.

The Office wishes to confirm that it has been conducting its Board of Survey annually since 2013, consistent with Section 49 of the Finance Instructions. However, it has strategically chosen to conduct the Board of Survey (BOS) in the first half of the year …”

So that when the BOS identifies items that need to be written off, the Office will be able to capture that and submit it for the following year’s budget. So in other words, the written-off items are replaced immediately rather than waiting for the following year, so that is the situation with the BOS. However, the Office notes the recommendation by the Auditor-General, to try and conduct the BOS towards the end of the year. At this stage, we will continue to consider the most practical approaches to ensure that the BOS exercise is meaningful, in that it captures all the items on an annual basis in line with the regulations and it also allows for the timely replacement.

Deputy Chairperson and Honourable Members, I will be happy to answer some questions on this issue.

HON. A.M. RADRODRO.- Deputy Chairperson, I think the obvious question will be to the Auditor-General, what is your point in this, considering that you had stated that there is no BOS but the responses had stated that there was a BOS conducted every year?

AUDIT REP.- Yes, just a point of notice, just the timing of the BOS in the Audit Report, they differ because when we come for audit at the end of the year, there is a requirement that the Statement of Loss will also be produced. That Statement of Loss can only be backed by a BOS Report so it is just a point of notice for this information, but it is not a material to really qualify the accounts.

HON. RATU S.V. NANOVO.- (Inaudible)

HON. A.M. RADRODRO.- The issue, Auditor-General, is that they had conducted a BOS, is that right, PS?

AUDIT REP.- The BOS was conducted earlier in the year, Honourable Member.

HON. A.M. RADRODRO.- I asked the same question to the MOE earlier in the week, I think yesterday, on the timing of the BOS. You had mentioned that it has to be conducted annually without any specific period, so what is your view on these two different standpoints - one is done half-yearly and the Auditor-General is saying it has to be done towards the end of the year?

AUDIT REP.- The current requirements require them, at least, once a year (annually) but that is alright for us if they have met that, but for our reporting, there is a gap from the time they last carried out the BOS and the time they came in for audit. So there is that period in which there is no record of checks on whether there were losses or damages that occurred during that period. So if the BOS is done at the beginning of the year and we came in at the end of the year, there is a gap of about nine months, and things can happen during that period.

HON. A.M. RADRODRO.- In this particular year, did you receive their half-year BOS Report?

AUDIT REP.- They do it annually.

HON. A.M. RADRODRO.- Annually or half-yearly, did you receive their BOS that was conducted during the year 2014?

AUDIT REP.- We do have that copy.

HON. A.M. RADRODRO.- Can that be taken as proper?

MOE REP.- Deputy Chairperson and Honourable Members, ideally, the annual BOS should be done once a year but from an accounting perspective, it should be done towards the end of the year, such that the values reflected in the financial statements are justified.

HON. A.M. RADRODRO.- (Inaudible)

MOE REP.- No, ideally from the accounting perspective according to the International Accounting Standards. It should be done at the end of the year because of the balances at the end of the year would be the most recent.

HON. A.M. RADRODRO.- Towards the end of the year, which month?

MOE REP.- December, financial year end.

MR. P. BALEINABULI.- Deputy Chairperson and Honourable Members, we will take note of that. We will also note that the Government’s Financial Year has now changed and we will try and adjust accordingly.

Deputy Chairperson, if you agree, I could move on to the third issue that was raised by the Committee.

1.6 – Misposting; I will proceed directly to the Management’s Comments, I quote:

“The Office acknowledges the findings and recommendations with appreciation.

The mispostings for 2015 were caused by the significant readjustments to the Office’s monthly cash flow to meet the President’s increasing engagements. Most of these engagements were not predicted when the Office set its cash flow plan early in the year. (This included invitations from members of the public across the Fiji’s societies). This meant that the Office had to vire funds from within its various allocations. As a way forward, the Office will work on improving its planning processes and its cash flow management. In the event that funds need to be vired internally to meet the unexpected expenses involving the President’s official engagements, the Office will ensure that the relevant allocations are balanced by the end of the Financial Year.”

From a broader management perspective, Deputy Chairperson and Honourable Members, I once again draw the attention of the Committee to the fact that the Office has just concluded their reorganisation so moving forward, we expect that the management of the accounts will be done in accordance with the Financial Management Act, Financial Instructions and the Office Finance Manual.

I will be happy to receive any questions.

DEPUTY CHAIRPERSON.- I do understand the nature of the work of His Excellency’s Office so looking at the scenario, I think this is something that can eventually happen every now and then. His Excellency, of course, receives invitations which are always unknown and unplanned, especially if it is coming from the members of the public. So are there any special funds allocated, was there any proposals to have special funds allocated for such scenario or events?

MR. P. BALEINABULI.- The straight answer, Deputy Chairperson, is no, however, the good news is that, the new approach that we have now struck with the MOE and we would like to thank them , particularly the Honourable Minister and the PS for being very responsive to His Excellency the President’s request. This year is good, for example, we did not have a plan for His Excellency to travel abroad but an invitation arrived and the Honourable Prime Minister endorsed that and so we requested the funds from the MOE and they provided the funds. That was the way forward.

DEPUTY CHAIRPERSON.- In scenarios like that, you are making request to the MOE?

MR. P. BALEINABULI.- Absolutely, Deputy Chairperson, in fact, because of the timing, we informed the MOE and then we vire from within and then they reimburse the Office.

HON. RATU S.V. NANOVO.- Your way forward from there, Deputy Chairperson, can you not allocate buffer fund within your budget requested at the beginning of the financial year to cater for that?

MR. P. BALEINABULI.- Again, I will refer to the latest arrangement with the MOE, any additional requests will come from the Ministry upon justification so we were very happy with that. It is an issue of accountability as well and we are happy to go along with that arrangement.

DEPUTY CHAIRPERSON.- You can move on to the next issue, Sir.

MR. P. BALEINABULI.- 1.7 - Utilisation of Project Funds for payment of Operating Costs; moving g straightforward to the Management’s Comments, in 2015 in particular, the Office had to source funds from the Capital Expenditure towards the end of their financial year. You will notice that the expenditure was incurred in December and the reason was that, it had exhausted all its operational costs due to the increasing engagements of His Excellency the President. This particular project, the *Vakatunuloa* or the State House Reception Area was the Project that we were not able to implement. As I mentioned earlier, we tendered it on two occasions and then time overwhelmed us but the savings - the unutilised funds for this project, allowed us to facilitate the need for operational expenditure.

DEPUTY CHAIRPERSON.- Honourable Members, any questions on that? I think that was very well justified. You can move on to the next issue.

MR. P. BALEINABULI.- Deputy Chairperson, 1.8 – Write-Offs; I will jump to the Management Comments. The balance that you notice there - $37,767.46, originated from mispostings which was related to the earlier issue. However, we are very happy to say that that amount has been successfully paid out to the respective financial institutions, including the Fiji National Provident Fund and other financial institutions, and the Office will continue to build on the capacity of its staff to avoid or at least minimise mispostings.

HON. RATU S.V. NANOVO.- Still on that, Deputy Chairperson, I just want to know how you were able to do that, to clear all those from within your funding, or do you request additional funding for that amount?

MR. P. BALEINABULI.- This was done through the MOE, Honourable Member, and these were funds that were due to FNPF and other financial institutions.

HON. A.M. RADRODRO.- Sir, just a supplementary question; these were for write-offs that were approved?

MR. P. BALEINABULI.- Yes, Honourable Member.

HON. A.M. RADRODRO.- But they were not actually written-off. Was it actually written-off, even though it is approved because you mentioned that they were actually paid out, so what is it?

MR. P. BALEINABULI.- It was a misposting but they were actually paid out. We normally get response from these institutions if the money does not come to them and as of now, we have not received any concerns from them.

HON. A.M. RADRODRO.- This write-off of $37,000 that was approved by the MOE was not actually written off?

MR. P. BALEINABULI.- It was not written off, Honourable Member, that is correct.

HON. A.M. RADRODRO.- What happened to the approval of the write-off that was given?

MR. P. BALEINABULI.- Honourable Member, I will invite my expert on finance to help explain on that.

MR. P. NAITOKO.- Honourable Member, the payments were done to the respective financial institutions, however, the mispostings on the wrong allocations was noted which was used by the staff so it was a form of book-keeping, correcting those misposting amounts.

HON. RATU S.V. NANOVO.- The question that I asked, you managed to pay all these from within your funds?

MR. P. NAITOKO.- Yes, we managed to pay it from within.

HON. A.M. RADRODRO.- May be the Auditor-General, like you do with the other audit issues, provide us with evidence of that payout and what happens to the approval given by the MOE?

(Inaudible)

HON. A.M. RADRODRO.- Actioned by the President’s Office?

MR. P. BALEINABULI.- I believe that would be the situation, Honourable Member.

HON. MEMBER.- (Inaudible)

MR. P. BALEINABULI.- We will do that, Honourable Member.

HON. A.M. RADRODRO.- For audit purposes, both the MOE, what happens in situations, such as approval being given but actual write-off did not occur?

FINANCE REP.- Honourable Member, I suppose for the information of the Committee, there is some misunderstandings in this case as Manager Finance had already mentioned that there was misposting. If in this case as the heading to the table says that write-off is approved by the Ministry of Finance, this is being stated by Audit. So if it is being provided by the MOE, it is the prerogative of the Office of His Excellency the President that if in case MOE has provided the approval and there is no write-off, then I suppose that does not serve any purpose because this money was already lying in the Suspense Account as with the case we were discussing yesterday, so this money was lying in the Suspense Account and they have cleared it.

Out of that $37,767.46, if you will add up $18,706.12 and $16,830.09 that is close to $35,000 which was payment to Fiji National Provident Fund. So I suppose there was no actual write-off and there was no actual loss. If a request is being made, we will do our assessment and approval will be provided.

(Inaudible)

MR. P. BALEINABULI.- Honourable Members, we will take note of that.

MOE REP.- It should be the case, Sir.

HON. RATU S.V. NANOVO.- If the Office of the President can do this, even though they were given the write-off and they look around and they saw the money just within their system, why can other Ministries that had already submitted to us not do that as well? Instead of the write-offs why can they not do the same? Where have all those money gone to?

DEPUTY CHAIRPERSON.- That is a point to be noted and, MOE, you have been having sessions with us throughout this whole term with the Ministries and Departments so perhaps, you can look into that and advise the Committee accordingly because write-offs is a concern for the PAC and it has been appearing every now and then. So we would need further advice and clarifications on this issue.

HON. A.M. RADRODRO.- Deputy Chairperson, just going back to Table 1.4 - Utilisation of Project Funds for payment of Operating Costs; there is a payment made for the official mobile phone and flash net of $22,824.72, how does this amount come about?

MR. P. BALEINABULI.- Deputy Chairperson and Honourable Members, this expenditure was created through a roaming facility. When His Excellency the President travels abroad, we make sure that not only his mobile phone is accessible from Fiji but also for his Official Secretary, to ensure that the administration needs of the Office continues and that is the cost.

HON. A.M. RADRODRO.- This will be an issue that will be accommodated in the future travels of His Excellency the President. How does the Department address this big bill payment in the future?

MR. P. BALEINABULI.- Honourable Member, as we speak, we have invited our mobile phone providers to give us quotations on the type of bills that they would like to present. We are looking at Vodafone.

Currently, we are with Vodafone but we would also like to invite Digicel. We have been advised that their cost might be a bit more economical. We recognise that Vodafone is a fully-owned Fijian entity and for us whatever you do if we have to pay for such services, it is important to know that it is also good for Fiji and it is good for the Head of State in terms of maintaining the connections, so that is the situation we face at the moment. But you are right, Honourable Member, I think for every visit, there is a likelihood of expenses. *Vinaka*.

DEPUTY CHAIRPERSON.- Roaming Services are expensive nonetheless.

MR. P. BALEINABULI.- Yes, absolutely.

DEPUTY CHAIRPERSON.- Honourable Members, I believe if there are no other questions, we will thank the Official Secretary and his team for enlightening us with the Audit issues and as always, if we have a look at their submission, just like before, very extensive, very informative and they always furnish their information with lots of appendix and additional information which is very uncommon for other Ministries and Departments which very few of them do. So on this note, I would like to thank the Office of His Excellency the President, Officials representing the Office, for their submission and for their extensive written submissions to the Committee.

Nonetheless, there were few pertinent issues which have been in existence for other Ministries and Departments as well. We note that some of those issues are beyond the control of certain Ministries and Departments and we will be seeking further advice from the MOE in regards to some issues that we have raised today with them.

We thank the Office of the President Officials for their submission and we take note of the pertinent points that we have discussed in terms of improvements, not only applicable to them but to other Ministries and Departments as well.

On this note, I would like to request the Official Secretary, if you have some final words for the Committee before we conclude the session and we can have morning tea afterwards.

MR. P. BALEINABULI.- Deputy Chairperson, it has been our pleasure to come before this Honourable Committee to try and address these issues. As you noted earlier, these are recurring issues but we would like to reiterate our commitment to managing the Office of the President more effectively and efficiently.

Part of our goal is to have zero-audit issues so we still have issues as we speak. I think we will come back before this Committee for the 2016 Audit of the Accounts but as we said, we are here to help find solutions. We must be part of the solutions and I am happy to advise that that is the motto of the Office of the President.

Thank you again, Deputy Chairperson and the Honourable Members, for affording us this opportunity to address the issues raised by the Auditor-General.

The Committee adjourned at 10.17 a.m.

The Committee resumed at 11.36 a.m.

**Interviewee/Submittee: Office of the Prime Minister**

In Attendance:

1. Ms. Asena Raiwalui - Director, Development Co-operation and Facilitation

Office (DCFO)

1. Mr. Moape Rokosuka - Director Corporate Services
2. Mr. Akash Sharma - Principal Accounts Officer

DEPUTY CHAIRPERSON.- Honourable Members,; Officials assisting the Committee from the Ministry of Economy (MOE) and the Office of the Auditor-General (OAG); as well as secretariat staff for the Public Accounts Committee (PAC); I wish to acknowledge the presence of Officials from the Office of the Prime Minister (OPM). The two gentlemen and lady representing the Office, on behalf of PAC, I welcome you all to our session.

We will be deliberating the submission on the responses that the Committee sent out in relation to the Audit issues raised in 2015 for the respective Ministry and we are looking forward to the written responses that had been circulated to us earlier today. With due diligence I would like to now request the team from the OPM to make their submission.

My apologies, we used to introduce officials but sometimes we had some irregularities in terms of pronouncing their names which we feel that those whom we are addressing might find it a bit offensive and it does not sound good if the name does not appear as we say out. So based on that respect and reasons, we have been giving opportunity to those who are coming in to present to introduce themselves. After the introduction, perhaps you would like to straightaway take us through your written submission. Thank you.

MR. M. ROKOSUKA.- Thank you, Deputy Chairperson of the PAC, Honourable Members, our colleagues from the OAG and the MOE. Firstly, I would like to introduce the team to you this morning.

(Introduction of OPM Officials)

In addition, Sir, we would also like to convey the apologies of the Permanent Secretary, Mr. Yogesh Karan. I believe he has already informed the Office that he will not be with us this morning due to some work commitment.

Sir, going straight to the submission that was submitted to your office, you may note that we have two major Audit findings that we need to clarify this morning. Part A: Financial Statement; 2.1 - Audit Opinion; you may note that in 2015, the OAG issued an unqualified audit opinion in respect to our Annual Financial Statement (AFS) for up to 31st December 2015.

In that Statement, you may note the opinion expressed by the OAG that our financial statement was presented fairly in accordance with the accounting policy stated in number 2 of the Financial Performance of the Office of the Prime Minister for the year 31st December, 2015 and also in Part B.

The financial statement gives the information required by the Financial Management Act 2014 in the manner so required.

In terms of 2.2…

HON. RATU S.V. NANOVO.- Can I interrupt, Deputy Chairperson? Still on that, I would like to ask a question to the OPM. We do note that their Audit findings, there has been an unqualified Audit opinion. I just want to ask and I relay back to the roles and responsibilities of the OPM, if you can refer to this report (Audit Report Vol. 2 of 59 of 2017) paragraphs 4, 5, 6, 7 and 8. Under the Prime Minister’s guidance, the OPM’s work includes oversight of national policies and projects of particular priority work for Government, such as the Rural and Outer Island development, small grant projects and the development of the mahogany industry.

Paragraph 5 - the general administration is responsible for the administration of the Prime Minister’s Executive Office, his Private Office, the Policy Division, Development Co-operation and Facilitation Division and Corporate Services Division.

Paragraph 6 - the Policy Division provides policy advice to the Prime Minister on important national leadership that the Development Co-operation and Facilitation Division coordinates with donor nations and also manages the office development projects.

Paragraph 7 - the former Strategic Framework for Change and Coordinating Office is now Implementation Coordinating Office. The Office ensures that the Government core principles and priorities are translated into the activities and planning of all Ministries and Departments. Specifically, the Office mainstreams the Government national strategic development plan and ensures that it is incorporated into the strategic plans and annual corporate plans.

Lastly, but not the least, the Office also monitors the implementation of critical programmes and projects and provides the Prime Minister with each Ministry’s quarterly performance. My question is whether the Auditor-General also audits all those areas?

AUDIT REP.- Deputy Chairperson, yes, we have audited all those areas that are given there. The main primary areas, the accounts are provided from the budget under Head 2 and the other areas relating to the Trust, I believe, if you look at 2.4 it refers you to the Appendices for which these accounts are provided - the Chinese Grant Trust Fund, Taiwan Grant Retention Fund and the Mahogany Industry Council.

MR. M. ROKOSUKA.- Thank you Deputy Chairperson.

2.2 - Statement of Receipts and Expenditure; you may note that there was an increase in the revenue of the OPM in 2015. This was mainly due to the reimbursement of funds from the Chinese Grant Trust Fund to the Consolidated Fund Account in order to rectify the Audit issue highlighted in 2014, in terms of the diversion of the Rural Sports Complex Fund for retention money.

In 2015, Statements of Receipts and Expenditure was increased by $0.96 million for the OPM, compared to 2014. This led to an increase in the Capital Grants & Transfers.

2.3 - Appropriation Statement; in 2015, we had a higher utilisation in terms of our budget, we utilised around 88 percent or $12.6 million from the given budget of $14.3 million.

2.4 - Trust Fund Account Statement of Receipts and Expenditure; those are the four Trust Accounts that we are managing at the OPM - the Chinese Grant Trust Fund, Taiwan Grant Trust Fund, Retention Fund Account and the Mahogany Industry Council Fund. The balances are there in the other column balanced as at 31st December, 2015 and sitting in those Trust Accounts.

That is basically, Deputy Chairperson, Part A of the Audit issues that was given to us for our response.

HON. A.M. RADRODRO.- Deputy Chairperson, just a question to the Auditor-General in terms of the Audit opinion that is provided to Ministries and Departments. Some Ministries are given qualified Audit opinion while some are given unqualified Audit opinion which is a good thing. But in terms of issues, the unqualified and the qualified are still being highlighted operational issues for the respective Departments. Can you explain the provision of your Audit opinion, compared to the issues highlighted from the respective Department?

OAG REP.- Thank you. Deputy Chairperson, the Audit opinion for the matter issued by the Auditor-General mainly is on the financial statements that are provided to Audit. That is basically the main responsibility of the Auditor-General and that is basically covered in Part A of all the general records of all Ministries and Departments. So everything about the accounts and the audit are included in Part A. Part B consists of additional reports that the Auditor-General provides to Parliament or to the users of his Report. Part A is basically the work that is required of the Auditor-General according to his mandate. Part B consists of additional issues that he brings up as part of his Report.

HON. A.M. RADRODRO.- I take it that the Audit opinion does not eliminate discrepancies being noted in respective Ministries and Departments.

DEPUTY CHAIRPERSON.- Sir, if I may just ask; what does Retention Fund Account mostly constitute of?

MR. M. ROKOSUKA.- The Retention Fund Account is trust account that we open to retain part of the project funds. The arrangement that was done, whenever we do a payment we set aside around 10 percent of the payment for retention. This 10 percent will be paid out once the project is completed, that is, if all the required documents are submitted. When the projects are fully completed, inspected and it is ready to be used then we will release that 10 percent retention. It is kept with us until the project is completed.

DEPUTY CHAIRPERSON.- So, these projects that you are referring to are all those projects which are occurring around Fiji based on the approval of the Prime Minister. For example, he goes somewhere and he tries to propose, or when people try to ask the Honourable Prime Minister about certain assistance which requires some certain projects, are these the projects we are talking about?

MR. M. ROKOSUKA.- No, Sir, these are basically projects funded from Government, for example, the drainage works done in some of the rivers in Fiji, the funds was allocated from the Government budget and we were the agency that monitored this project when it was undertaken. We monitored the funding and also the projects are in collaboration with the Ministry of Agriculture. It is the drainage works that was done in some of rivers, such as the Sigatoka River, Nadi River and Ba River. So, part of those project funds was retained and that is why we opened this Trust at that time.

HON. RATU S.V. NANOVO.- Still on that, Deputy Chairperson, can we also be highlighted as to the Mahogany Industry Council Fund, what does that involve? The amount of $906,204, what is all that fund about?

MR. A. SHARMA.- It consists of the licence fees, so these are kept in this account.

HON. RATU S.V. NANOVO.- Are the accounts also audited by OAG?

AUDIT REP.- Yes, we also included this as part of the audit.

DEPUTY CHAIRPERSON.- We asked in the capacity that we wanted to have a more idea of the different roles and responsibilities of other Ministries, compared to what the OPM has because we thought that some of the things indicated here might have been carried out by other Ministries, so this gives us a more fair idea of that thin line of differentiation in terms of certain issues and accounts that are the responsibility of the OPM.

HON. A.M. RADRODRO.- Deputy Chairperson, just a supplementary question on the Mahogany Industry Council Fund; you said it consists of licence fees, can you give us a list of the number of licences that are there and the purpose of this funding? It is placed in the Trust Fund of the OPM and we know Trust Fund records money that is not for government. Can you elaborate on this particular funding; the number of licences paid, the categories of licences, from this Fund will it be dispersed out to resource owners or to which other organisation these licences are to paid out to?

DEPUTY CHAIRPERSON.- I think the whole idea here is licencing. What the Committee thought all this while that maybe this responsibility rests with the line Ministry or to Fiji Hardwood Corporation. So, it is something that we need further enlighten on.

MR. M. ROKOSUKA.- Thank you Deputy Chairperson and Honourable Member, I request if we can provide the Committee with a written response on the details of that questions.

DEPUTY CHAIRPERSON.- We would love that and I am sure that there must be some underlying reasons behind that, so we just need to be sure of that.

HON. A.M. RADRODRO.- Just going through the Auditor-General’s Report, as the other Trust Accounts this particular Trust Fund Account for the Mahogany Industry Council is incurring bank fees and withholding tax. That is why I was asking along that line. It is highlighted here that Trust Fund Account is attracting bank fees and resident withholding taxes.

DEPUTY CHAIRPERSON.- Perhaps, we can get a written response later on that. If there are no more questions, we can just move on to the next item.

HON. A.M. RADRODRO.- Mr. Chairman, in addition to that, whether we can also be advised whether this is a static account or will it continue to draw licences on an annual basis and this amount will continue to increase or decrease. What is the situation?

MR. M. ROKOSUKA.- Thank you.

Part B: Audit Findings. 2.5 – Anomalies in the Payment Process; you may note that in Appendix 1, we have attached details of the individual items being identified by the auditors but basically in summary, we have just listed them there in three bullet points, the summary of what is in the Appendix.

In terms of Ratu Luke Primary School, we wish to inform the Committee that three competitive quotes were made for the supply of the renovation materials.

For bulletpoint No. 2, the Office is currently verifying the delivery dockets and invoice before facilitating the payment. For the payment done in 2015, the Office is currently following up with the vendors on the delivery docket.

Bulletpoint No. 3, the Office has fully received eight sets of delivery dockets out of the 21 that had been identified by Audit. Currently, the RFMF Engineers will be submitting 11 sets of delivery dockets by June 2017 and two sets of delivery dockets once few incomplete projects are identified. The sets of delivery dockets of those two projects will be submitted once the project is completed.

That is basically the summary of what is in Appendix 1 - 2.5 of the Audit Findings, Sir.

DEPUTY CHAIRPERSON.- Honourable Members, any questions on that before we proceed to 2.6?

HON. A.M. RADRODRO.- Deputy Chairperson, in the second paragraph on the second page, the OPM failed to obtain competitive quotations on this particular Audit issue and delivery dockets as required under the Procurement Regulations. Can we have explanations on those Audit issues?

MR. A. SHARMA.- Thank you, Sir. On the issue of the three competitive quotes for the Ratu Luke Primary School, the quotes were obtained and the evidence was provided to the OAG, Sir.

HON. A.M. RADRODRO.- Can we get their comments, I think there is more than one, or is it just one?

MR. A. SHARMA.- One, Sir, the others are delivery dockets.

AUDIT REP.- Maybe at the time of the audit, we can verify in response to this.

HON. A.M. RADRODRO.- Were the quotes obtained prior to the work being done?

MR. A. SHARMA.- Yes, Sir.

HON. A.M. RADRODRO.- Were they submitted to the auditors upon their request?

MR. A. SHARMA.- Sir, once we received the Audit issues, we responded with the attachments.

HON. A.M. RADRODRO.- To the Auditor-General.

MR. A. SHARMA.- Yes.

HON. A.M. RADRODRO.- OAG, you have been submitted with all these documents and yet you still highlight it in your Report.

AUDIT REP.- Sir, I will need to verify that and come back to the Committee.

MR. M. ROKOSUKA.- Sir, we noted there that about 21 delivery dockets was not sighted by Audit during the time of their audit. For our latest update now, we have received about seven and eleven delivery dockets are still yet to be obtained and they have promised to submit by June this year, Sir.

HON. RATU S.V. NANOVO.- Still on that, Deputy Chairperson, any mention from the Military as to why they were not able to supply those dockets whenever they got it on hand? At least, they should direct a copy straight to you.

MR. M. ROKOSUKA.- Thank you, Sir, yes, a very good question. One thing we would like to raise with the Committee is that with the work of the Military, in terms of the accounting process they are not very efficient in that. However, we can say on the other hand that in terms of construction work, they are very very efficient and very good in terms of delivery.

In our ongoing business we usually talk with them in terms of this, that it has not been forthcoming to the OPM. They have informed and promised us that they will try to improve on this, in terms of the submission of acquittals to us, especially the delivery dockets. We had been meeting with them last week and a few weeks back, advising them of the importance of the delivery docket because it is a very important source document in ensuring what has been delivered is there on the ground, with what is on paper. So, it is something that they promised us that they will try and improve on in terms of this documentation.

DEPUTY CHAIRPERSON.- So, has the project been completed, Sir?

MS. A. RAIWALUI.- Deputy Chairperson, allow me to answer the 2.1, which consists of about six schools that have been highlighted in terms of the 11 issues that have been highlighted in regards to the delivery dockets. As being stated earlier from my Director Corporate Services, about eight have been submitted. What we are working on with the RFMF is in terms of improving our systems and processes. At the moment, they are also re-strategising internally within the RFMF, working with their Finance Unit in terms of helping out the engineers on the attainment of all the financial documents.

You will note that out of those six schools, five of them have completed the projects and they are working on consolidating that for the month of June to submit all the documents across to us. Initially and accordingly, the invoice was used to be provided across from them and payment were done on that basis. And based on the outcome of the Auditor-General when they came in, they wanted both documents - the delivery dockets and the invoice, and that is what we are working on.

As had been stated earlier in the previous statement, now we are working on in terms of the transition from the Memorandum of Understanding (MOU) to Memorandum of Agreement (MOA). So, we are also working on that and getting the nitty gritty into place, together with them and getting things better. Thank you, Sir.

DEPUTY CHAIRPERSON.- So, the invoices are in order as we take it, it is just the delivery docket?

MS. A. RAIWALUI.- Yes, Sir.

HON. A.M. RADRODRO.- Just a comment on that, I think the Auditor-General’s finding has also highlighted, and I quote:

“In the absence of competitive quotations, goods and services may not have been obtained from the most economical whilst the absence of delivery dockets increases the risk of fraud.”

Can you comment on the findings of the Auditor-General, especially the late submission of this delivery dockets?

MS. A. RAIWALUI.- Deputy Chairperson, I am not in a position to be able to answer that but we are saying that the RFMF is working on the acquittals of all these projects. Once those acquittals come across to us, we verify and also they will reimburse whatever the balances are for the respective projects. Thank you.

HON. A.M. RADRODRO.- But in the process of appointing contractors in the first place, is the Department not making sure that the Finance Section of the Military is aligned to the requirements of the Financial Instructions of Government rather than realising it after being raised by the Auditors?

MS. A. RAIWAULU.- Deputy Chairperson, in regards to the initial, we signed a MOU and there is a list of measures that are in it where we have a monthly progress report that comes from them, together with the financial acquittals that are supposed to be coming across from them, so we are working on this. In terms of the pre-empt,…. we put things in place, based on the MOU and we are working towards that. In terms of improvement as a way forward that apart from the physical report that comes from them, they are also going to be assisting us with the monthly financial report. Thank you.

HON. MEMBER.- (Inaudible)

MS. A. RAIWALUI.- Yes, we are working towards that.

DEPUTY CHAIRPERSON.- That is the way forward, we guess.

MS. A. RAIWALUI.- Yes.

HON. A.M. RADRODRO.- Are you going to continue engaging the RFMF in your future projects as such?

MS. A. RAIWALUI.- Sir, I am not in a position to be stating that, it is based on the decision….

DEPUTY CHAIRPERSON.- I think that is the policy decision to be undertaken by the Honourable Prime Minister himself .

HON. A.M. RADRODRO.- Deputy Chairperson, that is a related question, especially when these projects were highlighted to be done in a competitive manner where quotations are obtained. So, are you going to continue with that process?

DEPUTY CHAIRPERSON.- Probably, the Honourable Members are implying that are you in a position to decide on that or it has to be decided from?

HON. A.M. RADRODRO.- No, no that is different. What I am trying to ask is whether the competitive quotations that has been undertaken to appoint this contractor, will that continue?

MR. M. ROKOSUKA.- Thank you, Deputy Chairperson, I think one of the clauses in the Finance Instruction is in terms of waiver of tender. Most of the projects that we have implemented whereby the RFMF has been recruited was done on that basis, whereby the tender process has been waived. Basically the main reason is that, we need the projects to be implemented quickly because of the need there on the ground. That is there in the finance requirement, the waiver of tender which has been approved by the Minister of Finance and that process was undertaken.

However, in terms of what is happening now, we are trying to get rid of this waiver of tender process. We are trying to put this on the market for tendering but recently what we have noticed in the OPM that all our tender projects that have been put out, we are lucky to get two companies to tender for the project. That is why we have been going back to the RFMF for them to assist us.

As we know now, we are in dire need of construction of schools and houses, and the RFMF is always there on the standby, ready to assist OPM when the need arises. But to answer your question, we engage RFMF on the ground of waiver of tender which has been approved by the MOE but if not, then we go for the tender process with the MOE through the Procurement Office whereby equal chances are given to the contractors to bid for the projects. Those are the two process that we are following in terms of implementing small grant projects.

DEPUTY CHAIRPERSON.- So, the waiver of tender, that measure only implies when you do not get enough companies who are applying for the tender?

MR. M. ROKOSUKA.- We usually go for waiver of tender if the project that is to be implemented needs to be done urgently.

DEPUTY CHAIRPERSON.- Alright, but you mentioned that when you advertise certain tenders, you get very least interest.

MR. M. ROKOSUKA.- We hardly get more than five, if we are lucky we get two or three. Right now our projects are very slow because there is no bidding from companies and we do not know why. Right now we are thinking of going back to the waiver process so that we can implement our projects. Our $9 million so far we have just utilised $1 million of our Small Grant Projects just because of that. We cannot get the company to get the projects on the ground.

HON. A.M. RADRODRO.- Thank you, Director, for that information. In fact, I would like to congratulate the OPM because of the awarding of the tender yesterday to some of the private contractors. That is why my line of question was, whether RFMF will continue to be engaged in similar projects.

DEPUTY CHAIRPERSON.- Point to be noted, the Honourable Member actually congratulated the Honourable Prime Minister.

You may continue.

MR. M. ROKOSUKA.- 2.6 – Anomalies in Capital Projects Undertaken by the RFMF – Small Grants Scheme; just a few bulletpoints to summarise Appendix 2 that we have submitted. The RFMF had assigned an officer in 2016 to work on the acquittals of the project. The project officers are working closely with the RFMF team in the compilation of acquittals and the requirement - the Memorandum of Agreement will be signed between the RFMF and the OPM, instead of an MOU. Works will be paid according to phases and that requires invoices, progress reports and local authority report.

In 2016, the MOE will be signed with specific timeline instead of duration of works in days. Duration of works in days was stipulated in the MOU because of the RFMF’s nature of work in international peacekeeping and national duties. In 2016, our PM will vigorously monitor all phases of project implementation and all 2016 construction projects now have the approval of the Local Authority.

You may note Sir, what we have highlighted there are some improvements that we have put in place to rectify the issues that were highlighted in 2015. That is currently being implemented from 2016, some of the things we think will improve on our working relationship with RFMF in terms of our projects. Thank you, Sir.

DEPUTY CHAIRPERSON.- Thank you, Sir, for having those examples. It is very precise, I can see the breakdown that you have provided and it also substantiates very good information from your side. Honourable Members, any questions on 2.6?

HON. A.M. RADRODRO.- Deputy Chairperson, just to start off the question; why MOA and not MOU as recommended by the OAG?

MS. A. RAIWALUI.- The recommendation, Sir, came from the Auditor-General on the understanding that in terms of the MOA, it is more binding then the MOU. That was the advice from the OAG.

HON. A.M. RADRODRO.- (Inaudible)

AUDIT REP.- Maybe it is something for the lawyers but I would agree that ….

DEPUTY CHAIRPERSON.- In terms of addressing issues such as what the Department had said that the delivery dockets were not been delivered on time and in order to rectify measures like that not to recur, it is better to have some sort of MOA. But that also coincides with your Office’s opinion to continue with the MOU. What are your professional views in regards to this?

AUDIT REP.- Sir, this is something that may be legal, a legal interpretation may be required here.

MR. M. ROKOSUKA.- Maybe some understanding on this, the MOU is being signed between country to country but we sign an MOA between one organisation within and the other, that is my understanding on these two. The MOA is signed because it is just within but understanding in terms of the two countries, they sign an agreement so we sign an MOU between those two. I do not know if that is correct, but that is my understanding.

HON. RATU S.V. NANOVO.- Well, my understanding of the two documents is understanding, I can understand and I leave it there but whether I follow it or not, that is understanding while agreement, once agreed you and you will have to abide by it.

DEPUTY CHAIRPERSON.- Anything on that MOE?

MOE REP.- Thank you Deputy Chairperson, I suppose Honourable Ratu Sela Nanovo has very clearly differentiated between the understanding and the agreement.

HON. A.M. RADRODRO.- Deputy Chairperson, can we just get confirmation from the OPM regarding these projects that have been highlighted, have they all been signed?

MS. A. RAIWALUI.- Sir, in regards to all those projects highlighted in 2.6 which is about 12 of them, we all have MOUs on those documents. Yes, those have been signed between us and the RFMF, the new agreement based on the new engagement that we have started this year with our new projects with RFMF.

HON. A.M. RADRODRO.- Deputy Chairperson, I thank the OPM for clarifying the Audit Findings. Just on the Statement of Receipts and Expenditure, can the Director inform the Committee what was the amount involved in terms of the Grants from the Chinese as you have alluded to? What was the amount that was returned to the Consolidated Fund Account? You have highlighted the Chinese Grant Trust Fund Account that was transferred for the rural sports complex.

MR. M. ROKOSUKA.- Thank you, Sir. The amount of $937,873 was the amount in the Chinese Grant Trust Fund Account and that is now being deposited back to the Consolidated Fund Account.

DEPUTY CHAIRPERSON.- I thank you Honourable Members and also Officials from the various Ministries, who have come to assist us in our deliberations and in particular, I wish to thank the Officials from the OPM for your presence. We note that there were not many audit issues and we also note the recommendations and some of the suggestions that your good Office has proposed that will be done in order to improve more on the Audit issues that have been raised in the 2015 Audit Report.

(Vote of Thanks – Deputy Chairperson)

MR. M. ROKOSUKA.- We do not have any comments to the Committee but would like to thank the Committee for giving us this time to come and present, even yesterday we wanted to push it further to next week because we were trying to clear out some of the Audit issues, but thank you for giving us this opportunity to come and present. We will come back to the team regarding some of the written submissions that we have forwarded to your Office.

DEPUTY CHAIRPERSON.- Yes, our secretariat staff will liaise to the person in charge, who will be providing us with that information and we would love to get that information as soon as possible.

With those words, I thank you once again for your submission and we wish to see you again in the near future.

The Committee adjourned at 12.19 p.m.