

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE  
AUDITOR-GENERAL'S REPORT OF THE REPUBLIC OF THE FIJI ISLANDS  
VOLUME 4- AUDIT REPORT ON GOVERNMENT MINISTRIES AND DEPARTMENTS 2016**

**40**      **MINISTRY OF INFRASTRUCTURE AND TRANSPORT**

**DEPARTMENT OF WORKS**

<b>No.</b>	<b>Heading</b>	<b>Issue</b>	<b>OAG Recommendations</b>	<b>Ministries/Dept.'s Comments</b>	<b>Departments Response on Current Status</b>
40.6.1	TMA Account (Fund 4)	<p>Variance between Consolidated TMA Bank Account balance and FMIS General Ledger balance</p> <p>(Recurring Issue)</p>	<p>The Ministry should ensure that:</p> <ul style="list-style-type: none"> <li>• All reconciliations prepared are thoroughly checked by the Senior Accounts Officer; and</li> <li>• Variances noted are investigation and appropriate action taken to rectify them.</li> </ul>	<p>The Cash at Bank figures cannot be adjusted since the Ministry (MoIT) is awaiting the outcome of this case under FICAC investigation from 2009.</p>	<p>Current period variances are monitored and updated monthly.</p> <p>All Reconciliations are checked and signed by SAO;</p> <p>Variance under investigation by FICAC is same and the Agency had written to Solicitor General's `Office for further opinion regarding write off.</p> <p>The Office of the Solicitor General had responded to MoIT on 22/02/18 advising the Ministry to seek write off approval from Minister for Economy, MoIT had submitted to PSE on 19/03/18 for write off regarding the same as mentioned above.</p>

40.6.2	TMA Account (Fund 4)	Recording of TMA Sales and Accounts Receivable in FMIS General Ledger	The Ministry should ensure that the accounts receivables schedules are updated and reconciled with the FMIS general ledger in a monthly basis.	Debtors show a nil balance due to the nature of recording sales. All sales in the TMA are recorded on cash basis. Once the entities receive money it is receipted and recognized as Sales or Revenue. Under the cash basis of accounting, transactions are only recorded when there is a related change in cash. This means that there is no accounts receivable to record on the balance sheet, since they are not realized until such time as they are paid by customers.	Now the Ministry has adopted Cash and Accrual basis of recording of Sales under FMIS compared to previous years.  Accounts receivable is now captured in the Ministry's Annual Financial Statement so that better Financial Position is reflected of TMA Entities.
40.6.3	TMA Account (Fund 4)	Valuation of Inventories	The Ministry must ensure that closing inventory is recorded at the lower of cost or net realizable value.	The TMA reporting structure was set up by Ministry of Economy since the inception of the Ministry's TMA entities. The Ministry has been in compliance of the Ministry of Economy established format; However, the Ministry acknowledges the audit recommendation and has advised Asset Management and Monitoring Unit (AMMU) on the reporting of inventory. Furthermore, the Ministry	The unit costs of items are set and approved by the Ministry of Economy (Asset Management Unit) and MoIT is obliged to comply with this thus the same prices are recorded accordingly in the Stock take; The Asset Management Unit has advised that there will be a review of the overall TMA operations which would include the product rates.

				highlights that TMA Finished Goods are standard items which have standard price values and raw materials are valued at cost. Such issues will need to be considered by the AMMU for recording at the lower of cost or Net Realizable Value and then the Ministry will be able to follow an amended reporting structure.	
40.6.4	TMA Account (Fund 4)	Anomalies in VAT reflected in the Deposits and Deductions Balance	<p>The Ministry should:</p> <ul style="list-style-type: none"> <li>• Take appropriate action to rectify the anomaly; and</li> <li>• Ensure that adequate training is provided to its accounting staff especially in accounting of TMA operations.</li> </ul>	These are the VAT refunds not received from FRCA which has been accumulating for years. These allocations 863201 are all vat codes used by the 3 Divisions which we have been highlighting to FRCA that they need to refund this is TMA is operating as a business entity.	Anomalies in VAT accounts have been regularized by necessary adjustments in the General Ledger and FRCS has also adjusted the Division's TMA Statement of VAT Account; Currently the VAT accounts balances are in Credit as per the nature of accounts and the Division is liaising with FRCS regarding refunds due.
40.6.5	TMA Account (Fund 4)	Unreasonable Ceilings for the TMAs	The Ministry should liaise with the Ministry of Economy to consider reducing the cash ceilings for the Fuel and Oil and Plant Hire TMA's	The Ministry will liaise with Ministry of Economy for a review of the ceiling as per the recommendations by OAG.	<p>A submission was done by MoIT to MOE in 10/07/14 for the revision of the TMA ceiling limits;</p> <p>MOE (AMU) had indicated that they would be reviewing all TMA operations in due course.</p>

40.6.6	TMA Account (Fund 4)	Anomalies in determining the Sale Price for Joinery TMA	<p>The Ministry should ensure that:</p> <ul style="list-style-type: none"> <li>• Proper monitoring and supervision is provided to subordinate staffs</li> <li>• Any change in fees and changes is approved by the Ministry of Economy; and</li> <li>• Joinery Worksheets are updated and the sale price determined.</li> </ul>	<p>The audit recommendation is Acknowledged.</p> <p>The department ensures that worksheets are updated and all costs are recorded in determining the Sale price.</p> <p>The Accounts Officers also do verification of the worksheets so that cost accuracy is maintained and mark-up are mentioned.</p>	<p>Worksheets are updated as and when jobs are carried out and Job Record Sheets are filled and Surplus and Deficit is calculated.</p> <p>The Supervisors ensure that there is a profit generated once the job is completed and expenses are not exceeding the selling prices.</p> <p>A revised Job Record Sheet (JRS) form had been introduced and implemented for all Divisions which captures all necessary details from procurement costs, production costs and Profits which at the end of the project is signed off by the Divisional Engineers (DEs) to close and complete the JRS.</p>
40.6.7	TMA Account (Fund 4)	Joinery Items Sold at a Loss	<p>The Ministry should ensure that the prices quoted to the customers are properly calculated to and selling them at prices lower than the costs of manufacture.</p>	<p>The audit recommendation is acknowledged. The department ensures that the manufacturing cost do not exceed the selling/estimated process. The accounts Officers in the department verify the job cards to ensure that such losses do not incur in future.</p>	<p>Worksheets are updated as and when jobs are carried out;</p> <p>Job Record Sheets are filled and Surplus/ Deficit is calculated and entered accordingly;</p> <p>The Supervisors ensure that there is a profit generated once</p>

					<p>the job is completed and expenses are not exceeding the selling prices.</p> <p>A revised JRS form had been introduced and implemented for all Divisions which captures all necessary details from procurement costs, production costs and Profits which at the end of the project is signed off by the Divisional Engineers to close and complete the JRS.</p>
40.6.8	TMA Account (Fund 4)	Anomalies in Joinery and Plumber Shop TMAs	<p>The Ministry should ensure the:</p> <ul style="list-style-type: none"> <li>• Adequate supervision is provided to subordinate staffs;</li> <li>• All officers comply with the requirements of its Finance Manual;</li> <li>• There is adequate segregation of duties between those responsible for preparing and approving and posting of the journal vouchers;</li> <li>• The journal vouchers include</li> </ul>	<p>The Division has been short of Supervising Officers during this period thus the AO was acting approving the journals. However the Ministry has appointed and Acting Senior Accounts Officer oversees the responsibilities of Head of Section of Accounts. The Ministry ensures compliance with the requirements of the Finance Manual as the Principal Accounts Officer has been regularly visiting the Divisions for such trainings. The appointment of the Acting SAO ensures that the Journal Vouchers are</p>	<p>Journal Vouchers are approved by AAOs/SAO before posting in the FMIS.</p> <p>There are strict control mechanisms in place where AAOs/SAO ensure proper supporting documents are attached with all Journal Vouchers, Purchase Order requests, Payment Vouchers and Schedule of Bills before these are processed.</p>

			<p>supporting documents of the breakdown of jobs to be carried out for that particular month; and</p> <ul style="list-style-type: none"> <li>• All misallocations in the general ledger are immediately adjusted to reflect the correct revenue for both TMAs.</li> </ul>	<p>supported with supporting documentary evidence before they are approved for posting.</p> <p>The audit recommendation is acknowledged and Ministry will ensure the Divisions adhere to the audit recommendation as stated.</p>	
40.6.9	TMA Accounts (Fund 4)	Anomalies in Plumber Shop and Plant Hire TMA	<p>The Ministry should ensure that:</p> <ul style="list-style-type: none"> <li>• Work of subordinate officers are monitored and supervised;</li> <li>• The variance in sales between the JRS and general ledger is identified and adjusted to reconcile the two records;</li> <li>• Adequate supporting documents are attached to journal vouchers; and</li> <li>• Expenditure is properly reviewed</li> </ul>	<p>The Division has been short of Supervising Officers during this period thus the AO was acting and approving the journals. However the Ministry has appointed an Acting Senior Accounts Officer to oversee the responsibilities of Head of Section for Accounts. The variance was due to the Cash Flow issue whereby no Job Record Sheet (JRS) was issued funding. However, the Division has started to issue JRS based on the Cash Flow to capture the flow of funding. This has also been addressed via the trainings carried out by PAO whereby</p>	<p>All Job Record Sheets are issued to the Section as per allocation transfers.</p> <p>Ledger Reconciliation is carried out by the Chief Clerks monthly and a Section Ledger Reconciliation Statement is prepared and signed by the Chief Clerks and Checked by SAO monthly.</p> <p>Senior Accounts Officer approves all Journal Voucher adjustments and postings in FMIS to the correct allocations.</p>

			by senior officers and posted to their correct allocations in the general ledger.	JRS was designed and implemented.	
40.7.1	Underline Accounts	Anomalies in Operating Fund Accounts	<p>The Ministry should:</p> <ul style="list-style-type: none"> <li>• Liaise the Ministry of Economy FMIS section on the correct classification of the trust accounts above;</li> <li>• Ensure that operating trust accounts balance are supported; and</li> <li>• Clear the credit amounts from its operating trust fund account in a timely manner.</li> </ul>	<p>The issue has been raised in previous OAG audit reports and has been discussed in the Public Accounts Committee on 3rd May 2017. These balances are inherited figures from past years during the inception of FMIS and figures have been stagnant over those years. There were no supporting documents available over the years as only figures were transferred from the old manual system to FMIS. However, the Ministry prepares monthly Trust Fund Account reconciliations which are submitted to Ministry of Economy as required.</p>	<p>All the allocations have been cleared and are inactive.</p> <p>The transfer for the credit balance has been done to the new programme in 2017.</p> <p>Through the write off process, those balances which could have been substantiated were written off. These balances are inherited figures from past years during the inception of FMIS and figures have been stagnant over those years .Since these are Tender Deposits and Security Deposits, the Ministry would liaise with MOE on the appropriate action to be take.</p> <p>Currently the Ministry is preparing monthly Trust reconciliations to clear credit amounts from the operating trust accounts in a timely manner.</p>
40.8.1	Head Quarters	-Grid Extension Projects	The Ministry through the	The audit recommendation is	In 2016, government had made

		<p>yet to commence -Grid Extension paid for in 2016</p>	<p>Department of Energy;</p> <ul style="list-style-type: none"> <li>• Should be proactive in the monitoring of the timely implementation of “grid extensions” projects as per the “Grid Extension agreement” addressing the key issues noted in the implementation of the agreement ; and</li> <li>• Enquire with the contractor on the status of the: grid extension” projects since 2013 or any that may be pending prior to this.</li> </ul>	<p>acknowledged.</p> <p>The Fiji Electricity Authority (FEA) is the supplier responsible for the Generation, Transmission and Retail of electricity on the larger islands, Viti Levu and Ovalau, which account for some 90% of the country’s population</p> <p>For all future grid extension projects the Ministry will now propose to FEA to have the specific timelines incorporated for each stage of works for grid extension projects.</p> <p>The contracts have been vetted by the Solicitor General’s Office. It would therefore be sufficient to allow the progress of each stage in schedule 2 to be complete within the general timeline stipulated in the signed contacts. This is to allow flexibility for each stage due to unforeseen circumstance that may arise such as delays in wayleave negotiations etc.</p> <p>The Department of National</p>	<p>a decision to meet the total rural electrification project costs and waive the community contribution. The decision by government contributes to an influx of applications received by the Department. In addition, most of the communities which are ineligible for FEA Grid Extension are now eligible for assistance. In 2016, a total of 31 projects were paid to FEA with a total of \$11.5 M.</p> <p>Out of the 31 projects, 77% have had the grid completed. The remaining 23% will be completed in-mid 2018. These are mainly bigger projects with bigger coverage and higher number of applications. Refer attached list.</p> <p>To address, the increasing number of applications received and to ensure that these projects are implemented with the least turnaround time, the following actions are implemented by Department to address FEA;</p> <p>(i) Held monthly meetings</p>
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40.8.2	Head Quarters	Poor Monitoring of Bua/Macuata Solar Home Systems Projects	The Ministry should liaise with the village Turaga Ni Koro and Divisional Engineers for the access to	The issue of contractor not able to access the systems is mainly due to houses being closed.	In 2016, the Contract for Solar Maintenance was awarded to CBS Power Solutions for the servicing of the Bua and

			<p>customers' residence</p>	<p>Some causes identified for houses closed:</p> <ul style="list-style-type: none"> <li>• Owners and family is in Suva or Labasa- as their children attending schools and tertiary education.</li> <li>• Owners attending to farming activities.</li> <li>• Owners closed their houses to avoid being caught, tampering of their system.</li> <li>• House vacant and owner died/migrated.</li> </ul>	<p>Cakaudrove SHS. The maintenance contract includes 992 SHS for Bua and Macuata 1098.</p> <p>It is evident from the Report submitted by the Contractor that some households were not attended to during the time of the contract. The main reasons can be:</p> <ul style="list-style-type: none"> <li>• Owners and family is in Suva or Labasa- as their children attending schools and tertiary education.</li> <li>• Owners attending to farming activities.</li> <li>• House vacant and owner died/migrated</li> <li>• Owners closed their houses to avoid being caught, tampering of</li> </ul> <p>To address the above, the Department have implemented the following actions;</p> <ul style="list-style-type: none"> <li>• Liaising with the Turaga ni Koro and/or Solar Manager on the date of inspection so that villagers are aware and let their house open if they attend to their farms or visit</li> </ul>
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					<p>Labasa or Viti Levu</p> <ul style="list-style-type: none"><li>• House vacant during maintenance visits, when a house is closed, the contractor should include the reason in the report with the confirmation of the Turaga ni Koro and/or Solar Manager.</li><li>• For houses closed over 3 months, Turaga ni Koro and/or Solar Manager to confirm and advice DOE for the removal of the system, if the owner has died or migrated (Labasa/Viti Levu).</li><li>• The department has also increased its number of staffs at divisions (Western &amp; Northern) to assists in the monitoring of rural electrification projects including solar.</li><li>• The department has also allocated a new vehicle at the northern division to assists in transportation and project visits.</li></ul>
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40.8.3	Head Quarters	Anomalies in Project Records and Delay in Project	<p>The Ministry should ensure that:</p> <ul style="list-style-type: none"> <li>• Individual projects costs are properly accounted in the respective ledgers; and</li> <li>• All projects are completed within the agreed time frame.</li> </ul>	<p>The Division had encouraged the use of Expenditure Ledger in addition to the Ledger as currently practice by the Division compared to previously. This practice ensures improvement in the reporting and analysis of each project since all information will be captured in the Expenditure Ledger. The delay in the implementation of the project was solely due to the unexpected change of the financial year by Government.</p>	<p>The Division has implemented the following:</p> <ol style="list-style-type: none"> <li>1. Ensure that all details on requisition, cheque number, PO and invoice records are properly entered in the Expenditure Ledgers;</li> <li>2. Ledgers are weekly and monthly reconciled with GL system and report are been submitted to supervisors;</li> <li>3. Fortnightly Performance Management Reporting (PMR) meeting are done to monitor the physical progress and financial status of the projects;</li> <li>4. Sections Ledgers reconciliation is carried out monthly to verify entries and postings between Ledgers and GL which is checked by the Senior Accounts Officer (SAO DEWCE).</li> <li>5. DPP Office Building: The delay in the above projects was due to the following reasons:</li> </ol>
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					<ul style="list-style-type: none"> <li>• Awaiting reports from Biosecurity Authority of Fiji in regards to the Termites which were found within the building structures at DPP's Office.</li> <li>• DPP's Office to be re-scoped</li> </ul>
40.8.4	Head Quarters	Internal Controls Weaknesses	<p>The Ministry should ensure that:</p> <ul style="list-style-type: none"> <li>• Records relating to projects works are properly maintained and provided for audit review;</li> <li>• Retirement of accountable advance are journalized correctly;</li> <li>• Receipt books for the Energy Trust Fund are used in numerical sequence and all unused receipts are properly recorded in a register; and</li> <li>• Current year's</li> </ul>	<p>Every month there is a meeting on Rural Electrification Projects with FEA and also the representatives from Ministry of Economy on the said projects. The monthly update on the Rural Electrification Projects is provided to the Ministry of Infrastructure &amp; Transport for monitoring purpose.</p> <p>The Trust Fund Receipts Books are used to receipt the Solar Rental Bills, Performance Bond. Connections Fees deposits of the departments. The receipt books sequence numbers are not used sequentially as the Receipt Books are issued to Authorized Revenue collectors to collect the solar rental bills arrears in</p>	<p>\$6.8m was paid to FEA for establishment of the FEA depot in Taveuni and to oversee the operations of Somosomo hydro.</p> <p>Somosomo hydro project was commissioned in march 2016 Even though the report was not submitted by DOE; DOE was closely following up with FEA for completion of project.</p> <p>The receipt books sequence numbers are not used sequentially as the Receipt Books are issued to Authorized Revenue collectors to collect the solar rental bills arrears in mainland and maritime zones.</p> <p>The retirement of advance are now properly checked and approved by the AAO, AO's and SAO, s before being</p>

			expenditures are settled within the current financial period and not carried forward to the next financial year.	mainland and maritime zones. The collections are reconciled and lodged as per the receipts.	<p>journalized to avoid errors.</p> <p>The ministry is prioritizing the settling of Current years within the accounting period. Regular follow-ups are done by PAO and SAO's for all Outstanding Purchase Orders to be paid within the accounting period and not to surpass to the next accounting period.</p> <p>The vessel and the crew had to shelter in Vitogo river to TC Winston, hence the beacon works at Ellington was not carried out and the team later proceeded to Suva.</p>
40.8.5	Head Quarters	Payment of VAT from SEG 13 for Operating Grant	The Ministry should ensure that payment of VAT is made from the correct allocation.	<p>The audit recommendation is acknowledged.</p> <p>The separation of VAT from SEG 6 and posting in SEG 13 was an inadvertent error as there were staff rotation in the Accounts Section and the incoming payments officers were not experienced in facilitating Shipping Franchise Scheme subsidy payments.</p>	<ul style="list-style-type: none"> <li>• The Shipping Franchise Scheme is a Grant given to vessel operators. Grants are vat exempt</li> <li>• Currently we have selected the VAT exempt code in the FMIS system for the vendors whom we are paying Franchise Scheme Subsidy. This will avoid VAT being deducted.</li> </ul>
40.8.6	Head Quarters	Anomalies in Revenue – Fiji Meteorological	The Ministry should ensure that:	The FMS is currently in a series of consultations with	FMS is currently having a series of consultations with

		<p>Services</p>	<ul style="list-style-type: none"> <li>• AFL complies with the Cabinet Decision and reimburse the FMS 50% of the costs of meteorological services provided;</li> <li>• A review of the cost structure on the provision of meteorological services to the aviation industry is carried out; and</li> <li>• Revenue is correctly posted the FMIS general ledger.</li> </ul>	<p>AFL in regards to the reimbursement of costs of meteorological services. Currently FMS is also working on a mutually agreed formula for determining the value of the meteorological services provided to AFL and to mutually agree on the cost to be reimbursed. Once there is an agreement from both stakeholders, a submission will be made by the Ministry of Parliament for approval. FMS is currently working on this review process. The Ministry has conducted staff rotation exercise in 2016 which has seen improvements in the accounting and financial activities of FMS. In taking such measures, the Ministry ensures proper accounting processes and procedures are being exercised and any irregularities detected and regularized.</p>	<p>AFL to review the SLA that was signed in 2009. The draft SLA has been vetted by SG's Office for the second time and AFL is considering the comments provided by SG's Office. FMS and AFL are currently working on a Terms of Reference for a consultant to derive a formula for determining the value of the meteorological services provided to AFL and mutually agree on the cost to be reimbursed. Once the formula is derived and an agreement is reached, the SLA will be resubmitted to SG's Office for vetting and a submission to Parliament for approval. The Department through the Ministry has conducted staff rotation exercise in 2016, which has seen improvements in the accounting and financial activities of FMS. In taking such measures, the Ministry ensures proper accounting processes and procedures are being exercised and any irregularities detected and</p>
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					regularised.
40.9.1	Water Authority of Fiji	Recurring Issue on Retention Funds from the Department of Water and Sewerage	The Ministry should liaise with the Water Authority of Fiji to locate the documents relating to the payment of retention deposit monies from the contractors.	The department had consulted Ministry of Finance on maintaining of a separate bank account for the retention funds held. Ministry of Finance advised that this fund should be maintained in the Operating Trust because it is not an active monetary account. These funds were retained from payment made to the contractors as security which would have been paid to the contractors upon satisfactory completion of the project. Funds are released only when a Completion Report with all supporting documents is submitted by Water Authority of Fiji (WAF) to Director of Water and Sewerage confirming on the completion of the project. The funds maintained in this account were retained prior to the transition of WAF which continued after 2010. This retention security	The Ministry has submitted the request to transfer the liability of \$1,161,883.81 to Ministry of Economy which is pending for approval. Confirmation on the details of retention funds has been sought from Water Authority of Fiji, upon which submissions will be made to MoE for appropriate actions.

				<p>deposit is a non-cash deposit received from the contractors but instead is the sum retained from the contract sum which is payable to the Contractor after completion of the project and its defect liability period.</p> <p>The sum of \$1,161,883.81 has been retained in Operating Trust under DWS which doesn't have any budgetary provision under 2015 Budget.</p>	
40.10	<b>FOLLOW- UP ISSUES</b>				
40.10		<p>The Delay Damages Charged for Delay in Project Completion</p> <p>The GTB award the tender number CTN 68/2013 for construction of Electrical Overhead Grid Extension Works and Connection to 24hr Supply to Kadavu to PEL and Muana Hydro to EPCL for \$53,543.20 and \$510,416 respectively</p> <p>The construction of</p>	<p>Capital projects are properly planned and reviewed to avoid delays</p> <p>Delay damages are claimed from the contractors for work not completed as per contract.</p> <p>Terms and conditions of the contract are complied with at all times</p>	<p>The delay is mainly for the late supply of materials from FEA who is a sole supplier</p> <p>The delay is for the late supply of materials; the department is responsible for the supply of materials for the two project and not the contractors themselves.</p>	<p>Firstly, both the projects have been completed. The delay in the construction was mainly due to the delay in the supply of materials. In this regard, FEA is the sole supplier and the Department had source these materials from FEA.</p> <p>DOE has taken into account the supply of materials for grid extension purposes in its proposed projects for the future so that the supply and install contract are not merged together.</p>

Electrical Overhead Grid Extension Works and Connection to 24hr Supply to Kadavu and Muana Hydro project was to be completed by 31/08/14 and 31/07/14 respectively. A penalty charge of \$200 per day is to be incurred by the Contractor if any aspect of the work is not completed on time.

The audit noted that as per the inspection report after the completion date the works were still in progress

The Department was not able to provide the actual completion date of the project and the completion certificate. However the DOE paid 90% of the project cost and the 10%retension sum to the contractor for Muana Grid Extension. In addition the DOE also paid 90% of the project cost to the

		contractor for Kadavu Koro Overhead grid project. The Department did not claim damages for the delay from both contractors			
		Revenue Arrears for Solar Home System Scheme	<p>Update its arrears records on a monthly basis to a fairly represent arrears of revenue.</p> <p>Ensure that the Concerted effort is made to recover the arrears to recover the write-offs.</p>	The Ministry was yet to update the arrears of revenue for Solar Home Systems	<p>Apart from the update on 30/06/15, another update was done on the 31/08/17 whereby total arrears of \$256,919.34 were recovered. Balance of arrears yet to be recovered is \$135,756.86. Our team has been going to the communities to collect solar rental. In addition, some communities have paid payments through the Post Offices. We will carry out the next update before end of May 2018.</p>