



STANDING COMMITTEE ON SOCIAL AFFAIRS

Review of the Ministry of Infrastructure and Transport 2016/2017 Consolidated and 2015 Annual Reports



**PARLIAMENT OF THE REPUBLIC OF
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COMMITTEE MEMBERSHIP



Chairperson

Hon. Viam Pillay MP

Government Member



Deputy Chairperson

Hon. George Vegnathan MP

Government Member



Member

Hon. Alipate Nagata MP

Government Member



Member

Hon. Salote Radrodoro MP

Opposition Member



Member

Hon. Dr Ratu Atonio Lalabalavu MP

Opposition Member

CHAIRPERSON'S FOREWORD

I am pleased to present the report of the Standing Committee on Social Affairs on the annual review of the Ministry of Infrastructure and Transport for 2015, January – July 2016, and 2016/2017.

This review was undertaken in accordance with Standing Order 109(2)(b) which mandates the committee to look into issues related to health, education, social services, labour, culture and media. The committee first met to deliberate on and formulate questions pertaining to the 2015-2017 Annual Reports of the Ministry of Infrastructure and Transport.

In order to comply with health directives and protocols on public gathering and social distancing, the committee accepted written responses from the Ministry of Infrastructure and Meteorological Services and the Department of Transport within the Ministry of Commerce, Trade, Tourism and Transport in lieu of a face-to-face hearing. Following our deliberations on the written responses, we wrote to the Ministries requesting for further clarification on other related matters. Upon receipt of all relevant information on the committee's queries, the committee compiled its findings and subsequently endorsed its report in the latter part of April.

At this juncture, I wish to thank the Permanent Secretary of the Ministry of Infrastructure and Transport Mr Taitusi Vakadravuyaca, and the Permanent Secretary of the Ministry of Commerce, Trade, Tourism and Transport, Mr Shaheen Ali, and their staff for their timely assistance in this review process. I also extend my gratitude to my Committee colleagues namely: Hon. George Vegnathan (Deputy Chairperson), Hon. Alipate Nagata, Hon. Salote Radrodro and Hon. Dr Ratu Atonio Lalabalavu for their contributions during the committee's deliberations.

On behalf of the Standing Committee on Social Affairs, I commend this Report to Parliament and request all members of this august House to take note of the Report.



Hon. Viam Pillay
Chairperson

RECOMMENDATION:

The Standing Committee on Social Affairs has conducted the annual review of the Ministry of Infrastructure and Transport for 2015, January – July 2016, and 2016/2017 and recommends that the House take note of its report.

1.0 INTRODUCTION

The 2015, January – July 2016, 2016/2017 Annual Reports of the Ministry of Infrastructure and Transport was tabled in Parliament during the July 2020 meeting and referred to the Standing Committee on Social Affairs for its scrutiny.

Standing Orders 109(2)(b) allows Standing Committee on Social Affairs to examine matters related to health, education, social services, labour, culture and media.

Furthermore, Standing Orders 110(1)(c) authorises the Standing Committee to “*scrutinise the government departments with responsibility within the committee's subject area, including by investigating, inquiring into, and making recommendations relating to any aspect of such a department's administration, legislation or proposed legislative program, budget, rationalisation, restructuring, functioning, organisation, structure and policy formulation.*”

1.1 Committee Procedure

We first met to deliberate on and formulate questions pertaining to the 2015, January – July 2016, and 2016/2017 Annual Reports of the Ministry of Infrastructure and Transport. Following this, we received written responses from the Ministry of Infrastructure and Meteorological Services and the Department of Transport within the Ministry of Commerce, Trade, Tourism and Transport.

Following our deliberations on their written responses, we wrote to the two Ministries requesting for further clarification on other related matters. Upon receipt of all relevant information on the committee's queries, we compiled our findings on the Annual Reports and subsequently endorsed it in the latter part of April.

We received written and supplementary responses from the Ministry of Infrastructure and Meteorological Services and the Department of Transport (Ministry of Commerce, Trade, Tourism and Transport) for this annual review. They are available on the Parliament website, at the following link: <http://www.parliament.gov.fj/committees/standing-committee-on-social-affairs/>

2.0 ABOUT THE MINISTRY OF INFRASTRUCTURE AND METEOROLOGICAL SERVICES AND THE DEPARTMENT OF TRANSPORT

2.1 Ministry of Infrastructure and Meteorological Services

The roles and responsibilities of the Ministry of Infrastructure and Meteorological Services are as follows:

DEPARTMENTS	SERVICES
Department of Energy	Energy technical, planning and policy advice Management of the Rural Electrification Schemes Energy Conservation and Efficiency Advisory services Renewable Energy Resources Assessment Bio Fuel Implementation Bio Gas Development Program
Department of Works	Maintenance and Operations of Public buildings Civil works, Building construction services, and Electrical Services Trade and Manufacturing Account - Mechanical, Plant & Vehicle Services, Joinery, Plumbing, Freight and Handling Costing and estimating Project implementation and supervision Operations of Rural Government Station Power supplies in Vunisea, Lakeba, Rotuma and Nabouwalu
Department of Building & Government Architects	Design and Costing Services Supervisory and Monitoring of maintenance of Govt. Owned Offices. Project supervision Policy Advice on constructions Hotel inspections
Fiji Meteorological Service	Providing a timely and reliable weather, hydrological and climate information directly to the public and region to improve overall preparedness before a disaster strikes Hosting of National Weather Forecasting Centre (NWFC), National Flood Forecasting Centre and National Climate Centre. Serving as a Meteorological Watch Authority (MWA) and Meteorological Watch Office (MWO) for Nadi Flight Information Region (FIR) and other specified areas as per International Civil Aviation Organization (ICAO) for safe International Air Navigation (IAN)

	Providing basic Meteorological, Hydrological, Quality Management System (QMS) and Competency training to Fiji and the Pacific Island countries to ensure capacity is developed across the Southwest Pacific for effective and efficient service delivery for neighbouring island countries.
Department of Water and Sewerage	Formulate Rural Water and Sanitation Policy Water and Wastewater Monitoring and Advisory Services Collation of Water Statistics Research and Development Community Awareness and Training Management and Analysis of National Water and Wastewater Data and Information; National Water Statistics Database, National Water Resource and Sanitation Database; Monitoring and Compliance of Rural Water and Wastewater Schemes; Monitoring and Compliance of Urban Water and Wastewater Schemes; Monitoring and Assessment of WAF's EPS Projects;
Corporate Services	Provision of administrative and financial advice to Executive Management Learning and Development Financial Management Human Resources Management Registry Services & vehicle Control/Support Recruitment and Selection Information Technology Discipline Media
Strategic Planning, Performance Monitoring and Evaluation Unit	Provision of Strategic advice to Executive Management Coordination of planning activities with CSA's Monitoring of targets and outputs Evaluation of COP achievements
Policy Unit	Formulation, analysis and review of current and proposed policies relating to infrastructure and meteorological sectors Cabinet and parliamentary processes Ministerial support and facilitation Facilitate contracts, MOUs and MOAs

2.2 Department of Transport (Ministry of Commerce, Trade, Tourism and Transport)

The Department of Transport strengthens the capability of Government to better coordinate transport planning and monitor policy and developments in the transport sector. The Department

is mandated to advice on strategic planning issues and foster coordination as guided by the inputs from the external reference group comprising of key representatives in the transport sector.

The role of the Department is to offer policy advice for the enhancement of investment programme assistance and guides the overall National Transport direction activities by inputs from external reference group comprising representatives of key stakeholders in the transport sector, primarily through the Technical Working Groups and National Transport Consultative Forum. Since its inception in 2000, the Transport Planning Unit, now known as the Department of Transport, has established itself as the premier transport policy and planning advisors to Government and all stakeholders in the transport sector.

The Department of Transport coordinates and monitors its statutory agencies such as, the Land Transport Authority and Maritime Safety Authority of Fiji. Its budgetary provision and its Key Performance Indicators stemmed from the National Development Plan and other national policies is also monitored by the Department.

3.0 COMMITTEE'S OBSERVATIONS AND AREAS OF CONCERN

3.1 Audit Issues

Audited Financial Statements of the Ministry for the Financial Year Ended 31 July 2017

We noted that the auditor issued a qualified audit opinion on the accounts of the Ministry for the year ended 31 July 2017 on the following grounds:

1. An unreconciled variance of \$1,405,134 exists between the Consolidated TMA balance sheet at cash balance of \$3,154,993 and consolidated bank reconciliation balance of \$1,749,859 as at 31/07/17. Consequently, the auditor could not confirm the accuracy and completeness of the Cash at bank balance of \$3,154,993 stated in the Consolidated TMA balance sheet as at 31 July 2017.
2. The Ministry adjusted its VAT receivable balance by \$322,428 to reconcile it with the Fiji Revenue Customs Services record by posting journal entries to the TMA Accumulated Surplus Account. The auditor was not provided with appropriate reconciliations to support these journal entries. As such, audit was not able to determine the accuracy of these journal entries posted to the general ledger and its impact on the accounts impacted.

Upon querying the Ministry on the two issues, we were informed that the first issue has not been rectified due to the open case with FICAC in progress at Court while the second issue has been rectified and relevant documents submitted to the Auditor General's Office. We were further informed that these issues were due to the pending FICAC case, it was a one off event and due measures have been put in place to prevent their recurrence including:

- ✓ Centralised purchasing.
- ✓ Restriction of access to Accounting Officers for FMIS
- ✓ Staff rotation

The auditor drew attention to three additional issues which, together with the Ministry's responses, are stated below:

- Internal controls over Plumber shop inventory and TMA sales for Plumbing and Joinery were generally found to be weak and if not addressed promptly could result in material misstatements and possible financial losses in the near future.

Ministry's response – Internal controls have been strengthened

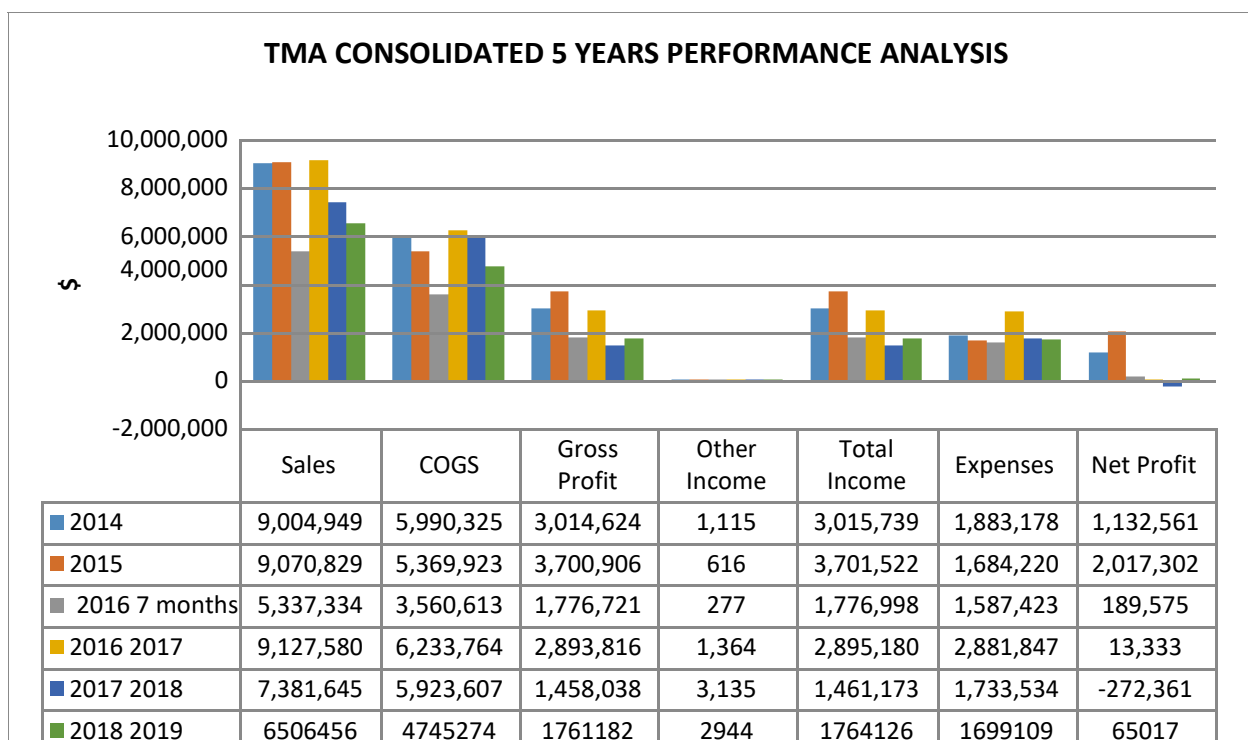
through: 1. Proper maintenance of sales records and source documents.

2. JRS is issued for all funds received, supported by relevant sources.
 3. Sales records are reconciled monthly with the GL and any discrepancies are identified and rectified.
 4. All JVs are attached with relevant supporting documents.
 5. Head of Accounts in each division are responsible for vetting and ensuring that source documents are attached to payment and journal vouchers.
- The Ministry has disclosed its 17 TMA in the financial statements Note 7 by consolidating it according to the divisions. The change in the format of the presentation has resulted in the limited information disclosed in the financial statements for each type of TMA in terms of its performance and cash flows.

Ministry's response – Since there are only four TMA Operation Bank Accounts and GL Cash at Bank Allocations, it was practical to present only four TMA AFS as advised and agreed by the Ministry of Economy.

The Ministry maintains the cashbook for the 17 Entities to keep record of the Cash at Bank for individual entities. If individual TMA statement of Assets and Liabilities for each 17 TMAs were presented then Cash could not be distributed and Balance Sheet of some entities would not have Cash at Bank.

The Financial Instructions under section 71(1)(d) states that “Each agency must include in its annual financial statements – a statement of assets and liabilities for each trading and manufacturing activity (*where applicable*)”.



- The Energy Trust Account had a balance of \$2,232,312 as at 31/7/17. The closing balance comprises of refunds for the FEA Grid and House wiring, bond payment for projects and revenue bills collected from the Solar Home Systems. The Ministry has not maintained appropriate details of this Trust Fund.

Ministry's response - The trust account comprises of EFL (FEA) Grid and house wiring performance bond from contractors, as well as revenue bills collected from the Solar Home Systems. The current data is maintained by the Ministry; details of receipts and payments can be substantiated.

However, (prior to 2017) records of revenue collected by other agencies on behalf of DOE such as Ministry of Rural Development (DO's Office), PM's Office & Post Offices are not all available. Records for revenue collected by DOs office were destroyed during flooding of their storage area at Rural Development HQ in Knolly Street, hence revenue collected & payee details could not be established/substantiated.

In view of the events mentioned above, the Ministry is unable to substantiate the records for the \$2,232,312. The Ministry is currently rectifying the unsubstantiated balances and will be advising the Office of the Auditor General on the progress.

Audited Financial Statements of the Ministry for the Seven Months Ended 31 July 2016

We noted that the auditor issued a qualified audit opinion on the accounts of the Ministry for the seven months period on the two grounds provided:

1. Seven Trading and Manufacturing Accounts (TMA) did not disclose cash at bank account in the TMA balance sheet as at 31 July 2016. However, significant amount of receipts and payments were recorded in the TMA profit and loss statements. Separate cash account general ledgers were not maintained for these TMAs.

In addition, Consolidated TMA balance sheet had cash at bank balance of \$3,766,112 while consolidated bank reconciliation balance was \$2,493,936 as at 31/07/16. A variance of \$1,272,176 was noted.

As a result, the auditor was unable to ascertain the accuracy and completeness of the Cash at Bank balance of \$3,766,112 stated in the Consolidated TMA balance sheet as at 31 July 2017.

2. A variance of \$210,188 existed between the subsidiary accounts of debtors totalling \$210,188 and the FMIS accounts receivable nil balance as at 31 July 2016. The Ministry did not reconcile the two records. The auditor was unable to ascertain the correctness of nil accounts receivable balance stated in the Consolidated TMA balance sheet as at 31 July 2017.

We queried the Ministry of Infrastructure and Meteorological Services on whether the two issues were rectified. The Ministry informed us that Issue 1 still has not been rectified noting that the case is in progress by FICAC with the Court. Issue two however, has been rectified and relevant documents have been submitted to the Auditor General's Office.

The Ministry further informed us that these issues were due to the pending FICAC case, it was a one off event and necessary control measures have been put in place to prevent future chances of recurrence. Measure include:

- ✓ All purchasing are centralised and authorised by the Heads of Division.
- ✓ Restriction of access to FMIS system.
- ✓ Staff are trained on their job responsibilities with rotation of table duties.
- ✓ Implementation of proper internal control measures.

Audited Financial Statements of the Ministry for the Year Ended 31 December 2015

The auditor issued a qualified audit opinion on the accounts of the Ministry for the year ended 31 December 2015 on the following three grounds:

Consolidated TMA Balance Sheet

1. Several TMAs did not have cash at bank account in the TMA balance sheet while one of the TMA's recorded nil Cash at bank balance as at 31 December 2015. However,

significant amount of receipts and payments recorded in the TMA profit and loss statements. Separate cash account general ledgers were not maintained for these TMAs.

In addition, Consolidated TMA balance sheet had cash at bank balance of \$5,285,919 while consolidated cash at bank reconciliation balance was \$4,041,812 as at 31/12/15. A variance of \$1,244,107 was noted.

2. A variance of \$414,692 existed between the subsidiary records of debtor's totalling \$414,692 and the FMIS accounts receivable nil balance as at 31 December 2015. The Ministry did not reconcile the 2 records.
3. The Ministry did not invite the auditors to observe the annual stock take carried out for any of its 3 divisions towards the end of the year 2015. As a result, the auditor was not able to ascertain the correctness of the Closing Inventory balance of \$542,722 stated in the Consolidated TMA balance sheet as at 31 December 2015.

The Ministry informed us that these issues have been noted and all TMA staff were briefed on the procedures and processes of TMA recording. Currently, the division has implemented the following for better recording of TMA transactions:

- ✓ Proper record keeping of sales records and source documents.
- ✓ JRS is issued for all funds received, supported by relevant sources.
- ✓ Sales records are reconciled monthly with the GL and any discrepancies are identified and rectified.
- ✓ For any discrepancies, proper journal vouchers are prepared to adjust the charges with authority of SAO.
- ✓ Head of Accounts in each division are responsible for vetting and ensuring that source documents are attached to payment and journal vouchers.

Recommendation

1. To prevent the recurrence of such audit issues, the committee recommends that the Ministry continue to strengthen its internal controls and ensure proper monitoring processes are put in place.

3.2 Removal of the Principal Engineer Regulatory Position from the Ministry of Infrastructure and Meteorological Services

We note that the position of Principal Engineer Regulatory was removed by the Ministry of Economy in the 2020-2021 Financial Year. The Principal Engineer Regulatory post is a professional post in the Department and the importance of this post was also highlighted to the

MOE Desk Officer during Budget discussions however, it was still removed. The Principal Engineer Regulatory was responsible for coordinating works related to the management of water and sewerage sector in compliance to standards and regulations in Fiji. The position's duties included the following:

1. Actively manage, monitor and assess staff performance to enable business continuity, and delivery of quality outcomes aligned with individual and business objectives.
2. Research, develop, implement and monitor policies, regulations and guidelines aligned with national and strategic plans.
3. Assessment of Water Supply Management Plans for approval and monitoring of the implementation of rural water and sanitation projects.
4. Performance Monitoring of WAF's capital projects, expenditure, and inspection of WAF's water and sewerage facilities.
5. Coordinate stakeholders' consultation and forums on water and sanitation policies and guidelines and provide technical advice to stakeholders on water and sanitation issues.
6. Actively contribute to the Ministry and corporate requirements, including planning, budgeting and human resource activities.

We further note that the Director for Water and Sewerage has managed the responsibilities of the role with the assistance of Technical staff. However, there is an urgent need for this Principal Engineer Regulatory post to be reinstated. The Ministry has not requested for it for next financial year due to the current economic situation, but in future will do so.

The Principal Engineer post is a professional post that requires degree qualification and experience at the level of Deputy Director. Most of the responsibilities of the post are now carried out or coordinated by the Director in addition to his core responsibilities. Delegating tasks to the senior technical staff is done, however, their abilities to perform the tasks to the expectation of the role is still lacking.

The removal of the post has affected work on the coordination of research on low cost and user friendly water treatment technologies and development of pilot project proposals and implementation, development of policies, guidelines, code of practice and monitoring compliance, donors and stakeholders contributions and coordination.

One of the major role of the post is the monitoring of WAF Annual Work Programs, budget and expenditure, as well as the inspection of the capital projects. The senior officers are able to analyse AWP and expenditure but fall short on inspection of WAF urban capital projects. The

team is able to carry out inspection of rural water and sanitation capital projects under WAF and other implementing agencies.

Recommendation

1. We recognise the Ministry's need for the position of Principal Engineer Regulatory to be filled and recommend that further discussions be undertaken with the Ministry of Economy to ensure that this position is filled at all times.

3.3 Amendments Needed to the Maritime Safety Act

We enquired the Ministry of Commerce, Trade, Tourism and Transport on whether there were plans to protect the interest of consumers as beneficiaries of shipping services. The Ministry informed us that it was embarking on this and that the Maritime Safety Authority of Fiji will be conducting a comprehensive review of the Maritime Safety Act and its 34 Regulations. We were also informed that the process of suggested amendments have begun particularly with amendments relating to seafarers.

Recommendation

1. That the review of the Maritime Safety Act and its 34 Regulations be expeditiously completed in consultation with relevant stakeholders (Technical Working Group on Maritime Transport including the Consumer Council of Fiji).

3.4 Implementation of Key Policies by the Ministry of Infrastructure and Meteorological Services

Liquid Trade Waste Water Policy

The Water Authority of Fiji is responsible for the implementation of this policy. Below is the update from the Water Authority of Fiji (WAF) for trade waste:

- ✓ Total Permits issued – 660 businesses
- ✓ Commercial Customers Compliance – 25.5%
- ✓ Industrial Customers Compliance – 64.5%
- ✓ WAF is issuing the abatement notices to all non-compliant customers

Issues faced by WAF in implementing this policy are listed below:

1. There is a lot of non-compliant commercial customers especially restaurants.

2. They are not able to impose penalties for non-compliance as they are awaiting the gazetting of WAF fees and Charges.
3. Fees and charges have been endorsed by the Minister and SG's Office has been instructed to make amendments to WAF Act and By Laws to incorporate new fees and charges. WAF is to provide details of relevant clauses of Act and By Laws to SG's Office for that needs to be amended.

Recommendation

1. That the Ministry vigorously pursue with WAF to ensure that the relevant clauses of the WAF Act and By Laws are provided to Solicitor General's Office for amendment.

National Water Resources Management and Sanitation Policy

The initial draft National Water Resource Management and Sanitation Policy was transferred to the Mineral Resources Department as they claimed they had the legal responsibility to develop and present the policy to Cabinet. A technical Working Group of relevant stakeholders was formed to assist with the development of the policy. However, the Ministry of Land and Mineral Resources later handed the NWRMSP back to the Department of Water and Sewerage to develop and submit to cabinet for approval. The Ministry has also informed Cabinet on the development of this policy.

We note that a draft copy has been compiled through consultation with relevant stakeholders. The Department has also contacted MoE for technical assistance for consultant to review the draft and finalised this important policy through stakeholder consultations.

Recommendation

1. That the Ministry ensure that the National Water Resources Management and Sanitation Policy is completed and presented to Cabinet without further delay.

3.5 National Water and Sanitation Database

We queried the Ministry of Infrastructure and Meteorological Services on whether the National Water and Sanitation Database has been developed and how the data is used for policy and planning purposes. The Ministry informed us that the National Water and Sanitation Database was developed and handed over to DWS in 2017. All the data till 2017 was updated. In 2018 and 2019, the Database crashed twice and the data was lost and could not be retrieved by ITC since it was not backed up on their server. In 2019, the DWS team worked together with the ITC to setup the database and manually updated the database till to date and ITC extracts quarterly report for

the Department. The ITC has met with the Department in December 2020 and requested to get the existing Database redeveloped as current database is a very old application and changes cannot be done therefore, the analysis part of data cannot take place.

We were also informed that data from this database is provided to stakeholders who need water and sanitation information for project planning. The Ministry is able to use these data and distinguish water and sanitation issues in rural areas and highlight them in policies and guidelines with improvement strategies.

Recommendation

1. That the Ministry assist the Department of Water and Sewerage in updating and upgrading its IT system in order to redevelop its current National Water and Sanitation database.

3.6 Schools in Remote and Maritime Areas without Access to Running Water

We note that a total of 35 schools in the Lau, Lomaiviti, Tailevu, Macuata, Bua, Cakaudrove, Ba and Nadroga province do not have access to running water¹. The Ministry informed us that the Department of Water and Sewerage depending on resources will be carrying out data collection and verification in schools and providing water and sanitation data with relevant recommendations to implementing agencies including, WAF/Donors/NGOs.

Recommendation

1. That the Ministry work together with WAF and the Ministry of Education to ensure that water tanks are installed in all of these schools for rainwater harvesting and whilst awaiting alternative arrangements by WAF and donors.

¹ Refer to Question 15(j) of the written response of the Ministry of Infrastructure and Meteorological Services for the names of these schools.

4.0 GENDER ANALYSIS

In promoting gender equality, the Ministry of Infrastructure and Meteorological Services has implemented the Open Merit Recruitment and Selection system through which employees are recruited and promoted on merit.

Additionally, the staff complement at the Ministry from 2015 to 2017 and the percentage of women in managerial positions are provided below:

Staffing	2015	2016	2017
Total	878	990	930
Managerial Staff	14	14	12
- Female	3 (21.5%)	3 (21.5%)	2 (16.6%)
- Male	11 (78.5%)	11 (78.5%)	10 (83.4%)

5.0 CONCLUSION

The committee has fulfilled its mandate to review the 2015 and consolidated 2016/2017 Annual Reports of the Ministry of Infrastructure and Transport. As part of its review process, the committee received written responses from the Ministry of Infrastructure and Meteorological Services and the Department of Transport within the Ministry of Commerce, Trade, Tourism and Transport.

In this review report, the committee has highlighted various areas that need to be strengthened by the relevant agencies and relevant recommendations have been made for the resolution of issues.

COMMITTEE MEMBERS' SIGNATURE

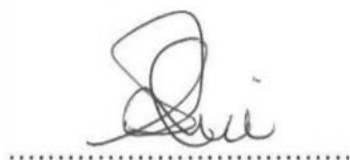
We, the Members of the Standing Committee on Social Affairs, hereby agree with the contents of this report:

A handwritten signature in black ink, appearing to read 'Viam Pillay', written over a dotted line.

Hon. Viam Pillay
(Chairperson)

A handwritten signature in black ink, appearing to read 'George Vegnathan', written over a dotted line.

Hon. George Vegnathan
(Deputy Chairperson)

A handwritten signature in black ink, appearing to read 'Alipate Nagata', written over a dotted line.

Hon. Alipate Nagata
(Member)

A handwritten signature in blue ink, appearing to read 'Salote Radrodoro', written over a dotted line.

Hon. Salote Radrodoro
(Member)

A handwritten signature in blue ink, appearing to read 'Atonio Lalabalavu', written over a dotted line.

Hon. Dr. Ratu Atonio Lalabalavu
(Member)

APPENDIX

Published written evidence

Written evidence and supplementary information was received from the Ministry of Infrastructure and Meteorological Services and the Department of Transport (Ministry of Commerce, Trade, Tourism and Transport) and can be viewed on the Parliament website at the following link: <http://www.parliament.gov.fj/committees/standing-committee-on-social-affairs/>