

**APPENDIX 1: MINUTES OF PUBLIC MEETINGS OF THE
PUBLIC ACCOUNTS COMMITTEE HELD 24 JANUARY
2015 – 15 APRIL 2015**



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE FIRST MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, WEST WING ON FRIDAY, 28TH NOVEMBER, 2014 AT 9.10 A.M.

Members Present:

Hon. Semi Koroilavesau, Government Whip
Hon. Sanjit Patel
Hon. Balmindar Singh
Hon. Dr. Biman Prasad, Party Leader, NFP
Hon. Aseri Radrodro

In Attendance:

Ms Jeanette Emberson, Legal Officer, Office of the Solicitor-General
Ms Viniana Namosimalua, Secretary-General to Parliament
Mr Dyfan Jones, UNDP
Ms Kate Murray, UNDP
Mr Tevita Bolanavanua, Auditor General
Mr Sairusi Dukuno, Director
Ms Miriama Elliot, Accounts Officer, Finance

1.0 WELCOME

- 1.1 The Secretary-General welcomed Members to the first meeting of the Public Accounts Committee. She also acknowledged the presence of the media and the members of the public in accordance with Standing Orders 111 where meetings were open to the public and the media except in certain situations where the Committee would consult with the Speaker to conduct a meeting in private.
- 1.2 The presence of the Auditor-General was also acknowledged.

2.0 ELECTION OF CHAIRPERSON

- 2.1 The Secretary-General sought nominations for the position of Chairperson of the Public Accounts Committee.
 - 2.1.1 Hon. Aseri Radrodro moved that the Hon. Dr Biman Prasad be elected as Chairperson of the Committee. Hon. Dr Biman Prasad seconded the motion as advised by the Secretary General since the Standing Orders was silent on who could second motions. Hon. Dr Biman Prasad accepted the nomination.
 - 2.1.2 Hon. Balmindar Singh moved that the Hon. Aseri Radrodro be elected as Chairperson. Hon. Aseri Radrodro did not accept the nomination.

- 2.1.3 The Secretary-General informed the Committee that since the Hon. Aseri Radrodro had not accepted the nomination and no other Member was eligible to be elected as chairperson under Standing Orders 117, the Hon. Dr. Biman Prasad was appointed as Chairperson of the Public Accounts Committee.

3.0 ELECTION OF DEPUTY CHAIRPERSON

- 3.1 Hon. Dr Biman Prasad took the Chair and thanked honourable Members of the Committee, the Auditor-General and members of the media, for their presence at the Committee's first meeting. He mentioned that he looked forward to working with the honourable Members who, in their own rights, brought skills that would be very useful to how they would proceed with the business of scrutinising the Auditor-General's reports.
- 3.2 The Hon. Chairman called for nominations for Deputy Chairperson for the Committee. Hon. Sanjit Patel moved that the Hon. Balmindar Singh be nominated as Deputy Chairperson of the Committee. Hon. Semi Koroilavesau seconded the motion.
- 3.2.1 The Committee unanimously agreed that Hon. Balmindar Singh be appointed as Deputy Chairperson of the Public Accounts Committee.

4.0 DISCUSSION OF WORK PLAN

- 4.1 The Hon. Chairman reminded members of the importance of their task to scrutinise the OAG reports over the last 7 years in a timely manner and be able to present those reports to Parliament. He stated that their task would become easier if the committee achieved consensus and unanimity in order to collectively overcome the challenges that were before them.
- 4.2 The Hon. Chairman suggested that the Committee meet on the 15th and 16th of December and also consider dates of meetings for 2015. The Hon. Semi Koroilavesau agreed with the suggestion.
- 4.3 In terms of the reports to be considered, the Hon. Chairman suggested that the Committee consider the reports for 2013 and work backwards to 2010.
- 4.3.1 The Hon. Sanjit Patel was of the view that the Committee should continue from where the previous Public Accounts Committee left off and continue until they reach the 2013 reports.
- 4.3.2 The Hon. Chairman mentioned that there were advantages and disadvantages of doing this but starting from 2013 would enable the Committee to get immediate responses. The Auditor-General also shared the same view.
- 4.3.3 The government members were strongly of the view that the Committee should start with the 2010 reports and take into consideration the reports compiled by the previous Public Accounts Committee.

- 4.3.4 After consideration of the views expressed, the Hon. Chairman agreed that the Committee would consider the reports from 2010 and the reports that the previous PAC had prepared from 2007 to 2009.

5.0 ANY OTHER BUSINESS

- 5.1 The Hon. Chairman brought to the attention of the Committee a letter from the UNDP Parliamentary Specialist, Mr. Dyfan Jones, offering support for the provision of short term technical support to assist specific requirements, training for committee members on the work of the Public Accounts Committee and the roles and responsibilities of PAC members. He suggested that a sub-committee be set up to look at the offer of assistance and a proposal be brought to the Committee for consideration before it is submitted to UNDP.
- 5.1.2 The Committee nominated Hon. Balmindar Singh and Hon. Aseri Radrodro to look at areas in which the Committee would need expertise and prepare a proposal for consideration by UNDP.
- 5.2 The Hon. Semi Koroilavesau stated that the Government members on the Committee would be providing whatever support was required to carry out the work of the Committee and assured the Hon. Chairman of their support to finalise the accounts of the last 8 years.
- 5.2.1 The Hon. Chairman thanked the honourable member for the assurance and mentioned that the Committee would work together as a bi-partisan group. He stressed that the Committee would not be putting their views in terms of the parties they belonged to, but they would try at all times to build consensus around the decisions that would be taken.
- 5.3 The Hon. Chairman thanked the media for their scrutiny of the reports and mentioned that they would be given briefs after every substantive meeting. The media would also have access to the Committee's deliberations except in cases where, as per the Standing Orders, it decides that the media was not welcome.

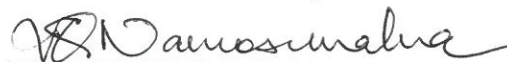
6. DATE OF NEXT MEETING

- 6.1 As there was no other business to discuss the meeting adjourned at 9.45 a.m. until Monday 15th December 2014.

Signed,



Hon. Dr Biman Prasad (Chairman)



Mrs V. Namosimalua, Secretary-
General to Parliament

Date : 16/12/14



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 2nd MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON TUESDAY, 16TH DECEMBER, 2014 AT 10.15 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua
Mrs Laisa Maafu

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua, Finance
Ms Miriama Elliot, Accounts Officer

1.0 WELCOME

1.1 The Hon. Chairman welcomed members of the Committee to the meeting and informed them that the main purpose of their meeting was to lay out a plan for their meetings in the New Year.

1.2 The presence of the Auditor-General was also acknowledged.

2.0 APOLOGIES

2.1 There were no apologies received.

3.0 CONFIRMATION OF MINUTES

3.1 The Hon. Balmindar Singh moved that the Minutes of the meeting held on 28th November 2014 was a true and correct record of the proceedings. Hon. Aseri Radrodro seconded the motion.

4.0 MATTERS ARISING

4.1 Item 4.2: The Hon. Chairman informed the Members that originally the Committee should have met on 15th and 16th December but it was

subsequently decided that the meeting would take place on the 16th and 17th.

5.0 CONSIDERATION OF AUDIT REPORTS FROM PREVIOUS PUBLIC ACCOUNTS COMMITTEE AND WAY FORWARD

- 5.1** The Chairman acknowledged the work of the former Public Accounts Committee and mentioned that the reports they had prepared for the years 2004 to 2009 and a report on the whole financial statements for 2010, would assist them in clearing the backlogs. He requested Members to go through the reports and at their next meeting they could either add to it or agree to accept the reports and table it in Parliament.
- 5.2** The Committee was informed that the previous Public Accounts Committee worked under the Audit and Public Accounts Regulation 2007, and in accordance with the Regulations, their reports were to be tabled at the next available parliamentary sitting.
- 5.3** The representative from Audit mentioned that timing was of the essence as there were 89 reports which needed to be looked at. In addition, 13 reports were generated on an annual basis.
- 5.4** On the way forward, the Committee agreed to look at reports from 2007 to 2013, whilst reports prepared by the previous Committee for the years 2007 to 2009 would also be taken into consideration. The Chairman also informed the Committee that he would seek advice on what should happen to the previous Reports which had been prepared but not presented to Parliament.
- 5.5** The Chairman informed the Committee that the reports of the previous Public Accounts Committee had been distributed to each member and sought the views of the Members on whether the same format should be adopted.
- 5.6** A request was made for the officials of the Ministry of Finance to provide an update on the recommendations that had been made by the previous Public Accounts Committee, and also inform the Committee on whether they had been dealt with.
- 5.7** The representative from the OAG briefed the Committee on their role with the previous PAC. He mentioned that they could provide an updated status report on the issues that had been resolved and those that need not be dealt with any further. He informed the Committee that in the previous process, the Minister of Finance would respond to the Public Accounts Committee's report and mentioned that they could also scrutinise those reports and come back with a summary of what is still pending. Also some of these reports have gone to FICAC and a few other prosecuting agencies and Public Service Commission.
- 5.8** The Committee was also informed that the Ministry of Finance had prepared a Government response to the 2007 and 2008 reports which had been tabled in Cabinet, and could be made available for the Committee to look at.

- 5.9 In response, the Chairman mentioned that it would be very useful to know the response from the Ministry of Finance in respect of each report. He reiterated that it was important for Ministry of Finance staff to understand the importance of the Public Accounts Committee and it was their responsibility to provide information as and when required.
- 5.10 The representative from Audit informed the Committee that they would work with the Ministry of Finance in terms of putting together an updated status report for the next meeting of PAC.

6.0 CONSIDERATION OF DRAFT WORK PLAN

- 6.1 The Chairman sought the views of Members on the proposed date for the next meeting which was 26th to 30th January to consider the reports prepared by the previous Committee for the years 2007 to 2009.
- A view was expressed that there would not be ample time for interviews if there was a need to summon officers for questioning. In response the Chairman mentioned that the Committee still had two weeks before the sitting on 9th February and they could still summon officers if the need arose.
- 6.2 After considerable discussions of the draft work plan, the Committee unanimously agreed that they would meet from 26th January to 30th January 2015 to consider the reports 2007-2009 prepared by the previous Public Accounts Committee.

7.0 OFFER OF SUPPORT BY THE UNITED NATIONS DEVELOPMENT PROGRAMME

- 7.1 The Chairman acknowledged the generous offer of support that would be provided for the Committee by the UNDP.
- 7.2 The PAC Sub-Committee members circulated a brief report of their proposals for consideration by the UNDP in terms of capacity building programmes for the Committee.
- 7.3 Mr Dyfan Jones (UNDP) mentioned that the support from UNDP would depend on the needs of the Committee and would involve capacity building for the Committee and also the provision of technical support.
- 7.4 The Chairman reiterated that both types of support were important. It was felt that the Committee's recommendations to UNDP could also include capacity building for key budget officers from the Ministry of Finance, the Office of the Auditor-General and also the Secretariat. Technical support could be requested in terms of identifying the services of an accountant, an economist and a legal expert for advice on aspects that would be dealt with in the Auditor-General's Reports.
- 7.5 Hon. Semi Koroilavesau sought the possibility of having an expert at the next meeting of the Public Accounts Committee to assist them with the examination of the 2007 to 2009 reports which had been examined by the previous Public

Accounts Committee and identify independently whether the reports reflected a true and fair scrutiny of the Auditor-General's reports.

- 7.6 The Committee accepted the Scope of Engagement prepared by the PAC Sub-committee. The sub-committee members would liaise further with the UNDP representative in terms of the assistance required for the Public Accounts Committee.

8.0 ANY OTHER BUSINESS.

- 8.1 The Chairman reiterated that even though the meetings were open to the media, there would be times when the Committee would need to meet in camera. Media briefings would be provided when the Committee finalised its reports and comments would only be restricted to the work of the Committee and its plans.
- 8.2 The Chairman requested that all clarifications on the reports should be with the Secretariat by 19th January to enable circulation to all members before the meeting on the 26th.
- 8.3 As there were no other business to discuss, the Chairman thanked all the staff from the Ministry of Finance and the Office of the Auditor General, members of the media and the secretariat for a very fruitful meeting and wished everyone a joyous Christmas.

Signed,



Hon. Dr Biman Prasad
(Chairman, PAC)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date : 26/1/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 3rd MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON MONDAY, 26TH JANUARY, 2015 AT 10.15 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Mr Kuruwara Tunisalevu
Mr Harik Raj
Ms Finau Nagera

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, representatives from the Ministry of Finance, Office of the Auditor General and the Secretariat to their first meeting for the year 2015.
- 1.2 A warm welcome was also extended to Mr Rob Oakeshott who would be assisting and providing professional advice to the Public Accounts Committee during their meetings.

2.0 CONFIRMATION OF MINUTES

- 2.1 Hon. Aseri Radrodro moved that the Minutes of the meeting held on 16th December 2014 was a true and correct record of the proceedings, subject to the following amendment:

That the name of Mr Sailosi Sawana be deleted and replaced with the name of Mr Emosi Dovibua from the Ministry of Finance (Internal Audit)

Hon. Sanjit Patel seconded the motion. Minutes duly confirmed.

3.0 MATTERS ARISING

- 3.1** Item 5.8: Ministry of Finance has provided the reports mentioned and copies have been circulated to Members of the Committee
- 3.2** Item 7.5: The Hon. Chairman acknowledged the quick response by UNDP in terms of facilitating their request for expert advice during their deliberation of the 2007 to 2009 reports prepared by the previous Public Accounts Committee.
- 3.3** Item 7.6: Hon Balmindar Singh briefed the Committee on discussions held with UNDP and thanked them for the engagement of Mr Rob Oakeshott. He mentioned that they were awaiting the return of Mr Dyfan Jones to further discuss the Scope of Engagement which had been presented to the Committee earlier.

4.0 CONSIDERATION OF AUDIT REPORTS FOR 2007 to 2009 PREPARED BY THE PREVIOUS PUBLIC ACCOUNTS COMMITTEE

- 4.1** Before delving into the reports for consideration, the Hon. Chairman sought the views and endorsement of the Committee on the following issues:
 - a) That a consolidated report be tabled in Parliament in May for the years 2007 to 2009 outlining contentious and recurring issues highlighted by the previous Public Accounts Committee;
 - b) The Auditor-General's report became a public report once it was tabled in Parliament therefore it was important for agencies like FICAC to go through the reports and start identifying highlighted cases of abuse and fraudulent activities.
 - The Committee resolved that a letter be written to FICAC to provide them with an updated report on what they had done so far about these cases since the reports had been made public.
- 4.2** The Committee considered the responses from the Ministry of Finance and the Office of the Auditor-General on the reports prepared by the previous Committee for 2007, Volumes 1 and 2.
- 4.3** The Committee noted that in most Ministries/Departments the issues were recurring and there were a lot of discrepancies in the handling of certain trust accounts and other expenditures. It was also noted that some of the officers were no longer employed by the relevant Ministry/Department.


4.4 In view of the above, the Committee resolved that the following Ministries and Departments be recalled to clarify issues that had been highlighted and to also find out from them, the measures that had been put in place for the recovery of any losses incurred:

- 1) Ministry of Foreign Affairs
- 2) Ministry of Finance
 - Asset Management Unit
 - Aid Unit
- 3) Ministry of Public Enterprise
- 4) Ministry of Local Government
- 5) FIRCA
- 6) Fijian Affairs Board
- 7) Prime Minister's Office
- 8) Department of Environment

5.0 ANY OTHER BUSINESS.

5.1 As there were no other business to discuss, the meeting adjourned at 3.30 p.m. until Tuesday 27th January 2015.

Signed,


.....
Hon. Dr Biman Prasad
(Chairman)


.....
K.T. Galuvakadua (Mrs)
(Secretariat)

Date : 27/1/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 4th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON TUESDAY, 27TH JANUARY, 2015 AT 9 A.M.

Members Present:

Hon. Dr. Biman Prasad, (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau, (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua
Mrs Laisa Maafu

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Kuruwara Tunisalevu
Mr Harik Raj
Ms. Finau Nagera
Mr. Jayant Ram
Mr. Ilaitia Varani
Mr. Moshin Ali
Mr. Esala Niubalavu

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1** The Hon. Chairman welcomed members of the Committee and officials to their meeting.

2.0 CONFIRMATION OF MINUTES

- 2.1** Hon. Sanjit Patel moved that the Minutes of the meeting held on 26th January 2015 was a true and correct record of the proceedings. Hon. Aseri Radrodro seconded the motion. Minutes duly confirmed.

3.0 MATTERS ARISING FROM THE MINUTES

- 3.1 Item 4.1: The Hon. Chairman reminded the Secretariat of the letter to be forwarded to the Fiji Independent Commission Against Corruption (FICAC) together with the responses from MOF and OAG so that they can come prepared.
- 3.2 Item 4.3: The Hon. Chairman noted that FNPF reconciliations and VAT reconciliations were issues that were constantly recurring across most of the Government ministries.
- 3.3 Hon. Radrodro requested that a verbatim report accompanies the Minutes as the Committee has been engaging into lengthy discussions on anomalies raised in the OAG report.

4.0 CONSIDERATION OF AUDIT REPORTS FOR 2007 TO 2009 PREPARED BY THE PREVIOUS PUBLIC ACCOUNTS COMMITTEE

- 4.1 The Committee continued reviewing the responses prepared by the Ministry of Finance and the Office of the Auditor-General based on the reports examined by the previous Committee for 2007 for the following entities:

4.1.1 Volume 3 of 2007 cont'd

- Section 11 Legislature Department
- Section 12 Office of the Ombudsman
- Section 13 Office of the Director of Public Prosecution
- Section 14 Department of Justice/Prisons Department
- Section 15 Department of Information and National Archives
- Section 16 Fiji Military Forces
- Section 17 Fiji Police Force
- Section 18 Ministry of Education
- Section 19 Ministry of Health

Volume 4 of 2007 – Audit on the Economic Sector

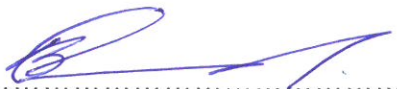
- Section 20 Ministry of Local Government, Urban Development and Public Utilities
- Section 21 Ministry of Women, Social Welfare and Housing
- Section 22 Ministry of Youth, Sports and Employment Opportunities
- Section 23 Ministry of Agriculture, Fisheries and Forest
- Section 24 Ministry of Lands and Mineral Resources
- Section 25 Ministry of Commerce, Industry, Investment and Communications
- Section 26 Ministry of Transport, Work and Energy

- 4.2 Discussions, clarifications and supplementary questions were also held during the meeting. A copy of the verbatim report is attached for ease of reference.

5.0 ANY OTHER BUSINESS

- 5.1 As there was no other business to discuss, the meeting adjourned at 2.30 p.m. until Wednesday, 28th January, 2015.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 28/1/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 5th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON WEDNESDAY, 28TH JANUARY, 2015 AT 9.30 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua
Mrs Laisa Maafu

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Kuruwara Tunisalevu
Mr Sairusi Dukuno
Ms. Elina Ragogo

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee and officials to their meeting.

2.0 CONFIRMATION OF MINUTES

- 2.1 Hon. Aseri Radrodro moved that the Minutes of the meeting held on Tuesday 27th January 2015 was a true and correct record of the proceedings, subject to the following amendment:

That the name of Ms Seruwaia Dovibua from the Ministry of Finance be amended to read Ms Seruwaia Adivotua

- 2.2 Hon. Semi Koroilavesau seconded the motion. Minutes duly confirmed.

3.0 MATTERS ARISING FROM THE MINUTES

- 3.1 Item 3.1: Letter to FICAC has been sent
- 3.2 Item 3.3 : Secretariat would be providing verbatim reports to the members after each meeting.
- 3.3 Item 4.2 : Hon. Aseri Radrodro was of the view that the last sentence should state that the verbatim reports would be available later as it was not attached to the Minutes.
- 3.4 Hon. Semi Koroilavesau questioned the capacity of officials in the Ministry of Finance as there seemed to be a number of similar recurring problems amongst ministries and departments in the audited reports for 2007 to 2013. He suggested that if Ministry of Finance had a problem of monitoring various government ministries, a motion should be moved in Parliament to ensure that the gaps were resolved to enable changes that would be prevalent at end of the 2015 financial year.
 - 3.4.1 The Hon. Chairman supported the views of the honourable Member and suggested that a progress report or motion be tabled in Parliament to reflect this issue.
 - 3.4.2 Upon questioning, the Chief Accountant also confirmed that resources within the Ministry was limited and they did not have the capacity to monitor the reports from various agencies. He mentioned that they had put up a submission for a separate Monitoring Unit and were awaiting the reform of the civil service as announced in the 2015 Budget. Despite the constraints they faced, they had been able to clear most of the outstanding issues.
 - 3.4.3 The Committee resolved that a motion be raised in Parliament during the February sitting to immediately resource the monitoring unit so that they are able to address the recurring issues that had been identified in various ministries and departments.

4.0 CONSIDERATION OF AUDIT REPORTS FOR 2008

- 4.1 The Committee agreed to deliberate on the Auditor General's reports for 2008 which had not been dealt with by the previous Public Accounts Committee.
- 4.2 The following reports were considered:
 - 4.2.1 Audit Report on the Whole of Government Financial Statements and Annual Appropriation Statement 2008, Volume 1
 - 4.2.2 Audit Report on Government Ministries and Departments 2008, Volume 2
 - Section 1 Office of the President/Legislature Department
 - Section 2 Office of the Prime Minister and Public Service Commission
 - Section 3 Office of the Attorney-General and the Solicitor

General

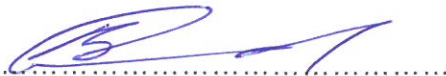
- Section 4 Ministry of Finance
- Section 5 Ministry of Provincial Development, Indigenous and Multi-ethnic Affairs

- 4.3 Secretariat was requested to use the same format used for the 2007 Audit Reports to ensure consistency in terms of reporting. Table to be provided to the Committee when deliberations were completed.
- 4.4 Discussions, clarifications and supplementary questions were also held during the meeting. A copy of the verbatim report is attached for ease of reference.

5.0 ANY OTHER BUSINESS

- 5.1 As there was no other business to discuss, the meeting adjourned at 4.30 p.m. until Thursday, 29th January, 2015.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 29/1/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 6TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON THURSDAY, 29TH JANUARY, 2015 AT 9.30 A.M.

Members Present:

Hon. Dr. Biman Prasad, Party Leader, NFP (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau, Government Whip (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua
Mrs Laisa Maafu

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Kuruwara Tunisalevu
Mr Sairusi Dukuno
Ms. Elina Ragogo
Mr Harik Raj

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee and officials to their meeting.

2.0 CONFIRMATION OF MINUTES

- 2.1 Hon. Balmindar Singh moved that the Minutes of the meeting held on Wednesday 28th January 2015 was a true and correct record of the proceedings.
- 2.2 Hon. Aseri Radrodro seconded the motion. Minutes duly confirmed.

3.0 MATTERS ARISING FROM THE MINUTES

- 3.1 Item 3.3 : Hon. Chairman thanked Secretariat for the provision of verbatim reports of the Committee's proceedings.

3.2 Item 3.4.3 : Hon. Chairman mentioned that a motion would be drafted to reflect the views expressed by the Hon. Semi Koroilavesau with regards to the setting up of a new monitoring unit within the Ministry of Finance to address recurring issues that had been identified in various ministries and departments.

3.2.1 Hon. Semi Koroilavesau was of the view that if the new unit was set up, it should have the capability to identify anomalies in ministries/departments and inform the respective Permanent Secretaries to initiate and implement corrective measures before officials from the Office of the Auditor General audited their accounts at the end of the year. This would ensure that the audit reports highlighted the corrective measures put in place instead of the recurring problems that had been in existence for the last 12 months or so.

3.2.2 The official from the Ministry of Finance reiterated the point raised by the Chief Accountant that one of the contributing factors to the repetition of issues within ministries/departments was because the accounting cadre was no longer controlled by the Ministry of Finance but was the responsibility of respective permanent secretaries.

3.2.3 The Hon. Chairman stated that there was a lot of merit in the issue raised and there was a need to constantly emphasise and implore various ministries/departments to have a continuous process running parallel with all the activities, to monitor how government finances were used, whether things were followed or not and whether people were adhering to the rules.

3.2.4 The A/Auditor General informed the Committee that their role was based on the financial elements but they had been going deeper into compliance, controls and looking at issues which should be the role of Internal Audit.

3.3 The official from Ministry of Finance sought clarification on what could be done if they were not correctly quoted by the media. In response, the honourable Chairman thanked the media for the excellent work that they were doing and informed them that if they were to quote ministry officials, they should check with them first so that they are not misquoted. He mentioned that the government officials at the meeting were there to provide answers to queries and questions raised by the PAC members.

4.0 CLARIFICATION OF ISSUES

4.1 The Committee invited senior government officials to clarify some issues which had been raised by the Auditor General in 2007 and highlighted by the previous Public Accounts Committee. The officials were invited in accordance with Standing Orders 112 which enables the Committee to *"summon any person to appear before it to give evidence or provide information."*

4.2 The following ministries/departments appeared before the Committee:

- Ministry of Foreign Affairs & International Co-operation
- Prime Minister's Office
- Ministry of Local Government, Urban Development, Housing and Environment
- Ministry of iTaukei Affairs
- Fiji Revenue & Customs Authority
- Ministry of Finance
- Ministry of Public Enterprise and Tourism

4.3 Verbatim report of discussions, clarifications and supplementary questions during the meeting is attached for ease of reference.

5.0 ANY OTHER BUSINESS

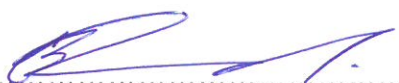
5.1 The Hon. Chairman requested to have a short meeting (in camera) at 9 a.m. before a presentation on UN Women's gender analysis on the PAC reports for 2007 to 2009 at 9.30 a.m.

5.2 Hon. Sanjit Patel suggested that the committee should visit the Naboro Landfill on Friday 30th January to identify some of the issues that were mentioned during the presentation by the Permanent Secretary for Local Government and his staff.

5.2.1 Secretariat to make the necessary arrangements for transport.

5.3 As there was no other business to discuss, the meeting adjourned at 4.10 p.m. until Friday, 30th January, 2015.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 30/1/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 7TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON FRIDAY, 30TH JANUARY, 2015 AT 9.00 A.M.

Members Present:

Hon. Dr. Biman Prasad, (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau, (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mrs Kalo Takape-Galuvakadua

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Harik Raj
Mr Jayant Ram

Ministry of Finance

Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee to a closed session of their meeting.

2.0 PRELIMINARY DISCUSSIONS

- 2.1 The Committee held a preliminary meeting (in camera) to discuss their calendar of meetings and also the tabling of their reports in Parliament.
- 2.2 The Committee resolved that:
- a) A consolidated report be tabled during the May meeting of Parliament for the Audit Reports of 2007 to 2009.
 - b) The Committee meets again on the 4th and 5th February to identify issues which needed to be referred to FICAC. Hon. Balmindar Singh was requested to compile a list of tentative cases to be referred to FICAC, for deliberation by the Committee.

- c) A motion be drafted for the establishment of a monitoring unit within the Ministry of Finance. Motion to be put before the Business Committee meeting on Friday 6th February for their deliberation.
 - d) The Committee to take a one week break after the 9-13 Feb Parliament sitting and reconvene their meetings from the 23rd of February 2015 until such time the Committee feels it has deliberated fully on the audit reports for 2008 and 2009. Other dates will be confirmed as the meeting progresses.
 - e) Secretary General had confirmed the attendance of Committee Members at the Biennial Conference for Public Accounts Committees to be held in Adelaide from 15-18 April. Hon. Chairman had also suggested the inclusion of officials from the party offices to accompany the Members.
 - f) Committee to tentatively meet again on the 27th to 30th April to finalise the consolidated report to be tabled at the Parliament meeting in May.
 - g) Letter to be drafted to UNDP for the re-engagement of Mr Rob Oakeshott to also assist the Committee with the 2010-2013 Audit Reports.
- 2.3 Hon. Sanjit Patel mentioned that even though corrective measures were being put in place, fraudulent activities could still be continuing within government ministries/departments. He suggested that people could be advised to raise these issues with the Chair so that action is taken before it is too late.
- 2.3.1 Hon. Chair informed the Committee that he had received an email and several phone calls from whistle-blowers.
 - 2.3.2 Hon. Semi Koroilavesau was of the view that the Committee should not be involved in this but it could request the Auditor General to review the system now and inform the Committee of their findings.
 - 2.3.3 The Hon. Chair noted the powers of the Public Accounts Committee and informed the Members to listen to what people might be telling them as they could pursue some of the things that were being brought to their attention. He also mentioned that the Committee could request the Auditor General's Office to report to them on any issues happening now instead of having to wait for the audit report to be tabled in 2015.
 - 2.3.4 Hon. Aseri Radrodro mentioned that they could also request the Auditor General to conduct a special performance audit which can address the issues that may be raised with the Committee.
 - 2.3.5 The Hon. Chairman expressed the view that the profile of the Public Accounts Committee should be lifted so that the public servants begin to give due importance to the Committee in the sense that they will do their work right. This committee is not going to compromise on any aspects of accountability and transparency.

2.3.6 In terms of public hearings and consultations as raised by the Hon. Balmindar Singh, the Hon. Chairman agreed that the Committee could conduct sight visits to various government departments/ministries around the country just to talk to senior government officials and make them feel more bold and responsible. He noted that there was an element of fear holding civil servants back from doing the right things.

2.3.6.1 The Committee agreed to plan a date for these visits during their next meeting.

2.3.7 On the issue of “follow the dollar” the Hon. Chairman informed the Committee that there would be a recommendation in their report that the Auditor-General’s Office should be empowered to follow every government dollar that goes to any organisation in terms of grant or contribution, so that there is some form of accountability, and to provide a report to the Public Accounts Committee.

3.0 CONFIRMATION OF MINUTES

3.1 Hon. Semi Koroilavesau moved that the Minutes of the meeting held on Thursday 29th January 2015 was a true and correct record of the proceedings subject to changes in the names of ministries/departments listed in item 4.2.

3.2 Hon. Aseri Radrodro seconded the motion. Minutes duly confirmed.

4.0 MATTERS ARISING FROM THE MINUTES

4.1 Item 3.3: The Hon. Chairman brought the attention of the media to a comment raised by an official from the Ministry of Finance about being misquoted by the media. He mentioned that the media has direct access to what committee members and also government officials say during the meetings and it was hoped that they would not be misquoted.

5.0 PRESENTATION

5.1 Mr Nicholas Burniat provided a very brief presentation on the Review of Public Accounts Committee Reports from a Gender Perspective.

5.2 Copies of the report were provided to Members for their information.

6.0 CLARIFICATION OF ISSUES – MINISTRY OF HEALTH

6.1 The officials from the Ministry of Finance appeared before the Committee to clarify some issues which had been raised by the Auditor General in 2007 and highlighted by the previous Public Accounts Committee.

6.2 The officials were requested to provide more information on the following issues and to report back to the Committee on 23rd February 2015:

- Justification and reasons for closure of the garage in Tamavua;
- Update on non-delivery of audio visual equipment and sea ambulance;

- Purchase and procurement of vehicles from St John;
- Status report on the value of drugs that have expired since 2008 till 2014;
- Procurement of dental chairs.

6.3 Hon. Sanjit Patel requested if the response could be provided in advance to allow the Committee to familiarize themselves with the response.

6.4 Verbatim report of discussions, clarifications and supplementary questions during the meeting is attached for ease of reference.

7.0 ANY OTHER BUSINESS

7.1 As there was no other business to discuss, the meeting adjourned at 11.10 a.m. until Wednesday, 4th February, 2015.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 3/3/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 8TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, WEST WING ON TUESDAY, 3RD MARCH, 2015 AT 2.20 P.M.

Members Present:

Hon. Dr. Biman Prasad, (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Mrs Kalo Takape-Galuvakadua (Secretariat)

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, officials from Ministry of Finance and the Auditor-General's Office, the media and members of the public to their meeting.

2.0 APOLOGIES

- 2.1 No apologies received.

3.0 CONFIRMATION OF MINUTES

- 3.1 Hon. Balmindar Singh moved that the Minutes of the meeting held on Friday 30th January 2015 be confirmed as a true and correct record of the proceedings.
- 3.2 Hon. Aseri Radrodro seconded the motion. Minutes duly confirmed.

4.0 MATTERS ARISING FROM THE MINUTES

- 4.1 Item 2.2(b): Hon Balmindar Singh informed the Committee that he had looked at FICAC cases for 2007 and 2008 and needed to include the cases for 2009 before submitting his report to the Committee.
- 4.2 Item 2.2(c) : The Chairman explained to the Committee that a motion had been drawn up but after discussions with Hon. Semi Koroilavesau, they agreed that the motion be withdrawn so that it could be included as part of the Committee's recommendation.
- 4.3 Item 2.2(e) : The Chairman informed members that the Biennial Conference for Public Accounts Committees would be very useful for members.

- (a) In terms of logistics for the PAC Members' trip to Adelaide, Mr Seniteli Wainiu of the Inter-Parliamentary Unit briefed members on the necessary requirements and the forms to be filled.

5.0 ISSUES FOR DISCUSSION

- 5.1 The Hon. Chairperson brought the following issues to the attention of members:
 - 5.1.1 Letter written to UNDP for the re-engagement of Mr Rob Oakeshott to assist the Committee with the writing of their reports for 2010 to 2014. UNDP had responded and approved the return of Mr Oakeshott for periods of 5 days a month up until September 2015.
 - 5.1.2 Request had been made to the Secretary General for extra staff to be recruited for the Committees Office. The request was approved and a Senior Administrative Officer had been appointed to assist with the Committees.
 - 5.1.3 Concern was raised in terms of the media reports blaming the Office of the Auditor General for issues arising out of the Auditor General's Reports. The Hon. Chairperson informed the members that he would issue a press release with regards to the issues raised and inform the complainants that if they had issues with the Reports they could raise it with the Public Accounts Committee.
 - a) The members felt that the Committee as a whole should not be seen to favor the Auditor-General and should remain neutral.
 - b) Another view was to comment only on the role of the Committee and inform those complaining that they could raise their issues with the PAC instead of going public.
 - 5.1.4 The Committee also considered the dates for their meetings and agreed that it would continue with its meetings until Wednesday and then have full meetings with effect from 9th March 2015.
 - 5.1.5 The Hon. Chairman reminded Members that they would table their report on the Auditor General's Reports for 2008 and 2009 in Parliament during the May meeting.

6.0 CONSIDERATION OF AUDITOR-GENERAL'S REPORTS 2008

- 6.1 The Committee considered Volumes 2 and 3 of the Auditor General's Report for 2008 and resolved that:
 - 6.1.1 FICAC be requested to provide a brief to the Committee on their role and functions and also on the cases that they were investigating.

- 6.1.2 Clarifications to be sought from officials of the Ministry of Finance and the Office of the Auditor General first before inviting the following Ministries and Departments to present their explanations on issues raised in the Auditor General's Report from Monday 9th March 2015:

Volume 2 (2008)

- a) Ministry of Labour (7.11)
- b) Ministry of Foreign Affairs (comments not received)
- c) Elections Office (9.7)

Volume 3 (2008) :

- d) Department of Justice (14.11 and 14.14)
- e) Ministry of Information (15.8)
- f) Fiji Military Forces (16.7) and
- g) the Fiji Police Force (17.17 onwards)

- 6.2 The Committee agreed to continue discussions on Volume 3, Sections 18 and 19 before looking at Volume 4 of the Auditor General's Report 2008.

7.0 ANY OTHER BUSINESS

- 7.1 As there was no other business to discuss, the meeting adjourned at 4.45 p.m. until Wednesday, 4th March, 2015 at 2.00 p.m.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 4/3/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 9TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, WEST WING ON WEDNESDAY, 4TH MARCH, 2015 AT 2.20 P.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodrao (Member)

In Attendance:

Parliament Secretariat

Mrs Kalo Takape-Galuvakadua (Parliament Secretariat)

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Ms Elina Ragogo

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, officials from Ministry of Finance and the Auditor-General's Office, the media and members of the public to their meeting.

2.0 APOLOGIES

- 2.1 No apologies received.

3.0 CONFIRMATION OF MINUTES

- 3.1 Hon. Balmindar Singh moved that the Minutes of the meeting held on Tuesday 3rd March 2015 be confirmed as a true and correct record of the proceedings.
- 3.2 Hon. Aseri Radrodrao seconded the motion. Minutes duly confirmed.
- 3.3

4.0 MATTERS ARISING FROM THE MINUTES

4.1 Item 5.1.3: The Hon. Chairman informed the media that the Committee had noted references being made in the media by individuals and organisations in respect of comments raised by the Auditor-General in his report. He mentioned that the OAG's Reports become public documents once they are tabled in Parliament and it was not the role of the Public Accounts Committee to pass any judgment before it scrutinizes and tables its report in Parliament. He stated that aggrieved parties were welcome to air their grievances to the Committee.

4.1.1 Hon. Sanjit Patel was of the view that the public should be aware of the reports that the Committee was scrutinizing so that issues raised would be in respect of the OAG's Report for that particular year.

5.0 PAPERS FOR CIRCULATION

5.1 The following papers were circulated for the information of Committee members:

- Finance Circular 01/2015 (Compliance with the requirements of the FMA 2004, FI 2010 and the Finance Manual)
- Follow-up Status/Update on 2007 OAG Report, Volume 4
- Email – Repayment of Telephone Rentals
- Printing Services Received
- Report on Police Department's Purchases from Lotus Garment

6.0 CONSIDERATION OF AUDITOR-GENERAL'S REPORTS 2008

6.1 The Committee considered the Auditor General's Reports for 2008, Volumes 3 and 4. The Committee unanimously agreed that ministries/departments named in the reports should be invited to clarify the issues raised.

6.2 Ministries and departments to be invited to present their responses :

- a) Fiji Police Force
- b) Ministry of Education
- c) Ministry of Health
- d) Ministry of Agriculture
- e) Ministry of Lands and Mineral Resources
- f) Ministry of Industry, Tourism, Trade and Communication
- g) Ministry of Infrastructure and Transport


6.3 The Committee noted a lot of discrepancies in the reports and sought clarification from officials of the Ministry of Finance and also the Office of the Auditor General. It was felt that the responses from the officials would provide them with a background of the discrepancies arising from the Ministries and Departments and enable them to pose relevant questions when they appeared before the Committee.

6.4 Verbatim report of the clarifications will be provided to the Committee as soon as it is available from Hansard.


7.0 ANY OTHER BUSINESS

- 7.1 The Hon. Chairman informed the Committee and officials from Ministry of Finance and the Auditor General's Office that they would be looking at Volumes 1 and 2 of the Auditor General's Report 2009 at their next meeting.
- 7.2 As there was no other business to discuss, the meeting adjourned at 5.05 p.m. until Thursday, 5th March, 2015 at 2.00 p.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)

Date: 5/3/15


.....
K.T. Galuvakadua (Mrs)
(Secretariat)



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 10TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, WEST WING ON THURSDAY, 5TH MARCH, 2015 AT 2.20 P.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Secretariat

Mrs Kalo Takape-Galuvakadua (Parliament Secretariat)

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Ms Elina Ragogo

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, officials from Ministry of Finance and the Auditor-General's Office, the media and members of the public to their meeting.
- 1.2 On behalf of the Committee, the Hon. Chairman expressed their appreciation for the support and responses provided by the officials of the Ministry of Finance and the Office of the Auditor General during their deliberations on the Auditor General's Report for 2008.

2.0 APOLOGIES

- 2.1 No apologies received.

3.0 CONFIRMATION OF MINUTES

- 3.1 Hon. Sanjit Patel moved that the Minutes of the meeting held on Wednesday 4th March 2015 be confirmed as a true and correct record of the proceedings.
- 3.2 Hon. Aseri Radrodro seconded the motion. Minutes duly confirmed.

4.0 MATTERS ARISING FROM THE MINUTES

- 4.1 Item 4.1: The Hon. Chairman reiterated his views about individuals and statutory organisations commenting on the Auditor General's reports. He stated that the Public Accounts committee was the appropriate parliamentary committee to scrutinize the Auditor General's reports and urged members of the public and organisations to use the parliamentary process to provide their views on any issues raised in the Auditor General's report.
- 4.2 Item 6.4: Secretariat informed the Committee that the verbatim reports would be available later as there were only three reporters available to cover presentations to the Economic Affairs Committee and also the Public Accounts Committee.

5.0 CONSIDERATION OF AUDITOR-GENERAL'S REPORTS 2009

- 5.1 The Committee considered the Auditor General's Reports for 2009, Volume 1 (Audit Report on the Whole of Government Financial Statements and Annual Appropriation Statement – 2009).
- 5.2 During its deliberations the Committee highlighted and sought explanations from officials of the Auditor General's Office and the Ministry of Finance on issues relating to the:
 - a) Financial position of government;
 - b) Cash at bank – unpresented cheques and unreconciled cash balances
 - c) Investment – inoperative entities
 - d) Trust Fund Account
 - e) Revenue
 - f) Expenditure
 - g) Borrowings
 - h) Contingent liabilities
 - i) Sinking fund
- 5.3 Secretariat was requested to contact Ministry of Public Enterprises to appear before the Committee and provide an update on the trends in terms of rate of return and dividends of all government commercial companies and statutory organisations where government has invested. Information to be provided to the Committee before their appearance.
- 5.4 Verbatim report of the clarifications will be provided to the Committee as soon as it is available from Hansard.

6.0 ANY OTHER BUSINESS

- 6.1 Members were requested to confirm their itineraries for travel to attend the Biennial Conference in Adelaide.
- 6.2 As there was no other business to discuss, the meeting adjourned at 5.05 p.m. until Monday, 9th March, 2015 at 2.00 p.m.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 9/3/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 11TH MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON MONDAY, 9TH MARCH, 2015 AT 9.40 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau, (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Secretariat

Mrs Kalo Takape-Galuvakadua (Parliament Secretariat)

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Ms Elina Ragogo

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, officials from Ministry of Finance, National Planning and the Auditor-General's Office, the media and members of the public to their meeting.
- 1.2 The Hon. Chairman also expressed the Committee's appreciation for the support and responses provided by the officials of the Ministry of Finance and the Office of the Auditor General during their deliberations on the Auditor General's Report for 2008 and 2009.

2.0 APOLOGIES

- 2.1 Apologies received from Hon. Sanjit Patel (Member)

3.0 CONFIRMATION OF MINUTES

- 3.1 Hon. Aseri Radrodro moved that the Minutes of the meeting held on Thursday 5th March 2015 be confirmed as a true and correct record of the proceedings.
- 3.2 Hon. Semi Koroilavesau seconded the motion. Minutes duly confirmed.

4.0 MATTERS ARISING FROM THE MINUTES

- 4.1 The Hon. Chairman informed the media and the public that the Committee's deliberations are recorded verbatim by the Hansard Reporters and were supposed to be available the next day, as is the case when Parliament sits. However, due to shortage of staff, the Hansard Reporters have not been able to produce the verbatim on time but it would be available as soon as it was ready.

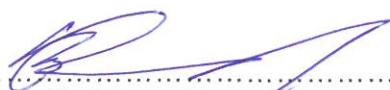
5.0 CONSIDERATION OF AUDITOR-GENERAL'S REPORTS 2009


- 5.1 The Committee considered the Auditor General's Reports for 2009, Volume 2 (Audit Report on Government Ministries and Departments – 2009).
- 5.2 During its deliberations the Committee highlighted and sought explanations from officials of the Auditor General's Office and the Ministry of Finance on issues relating to the following Ministries and Departments:
- a) Office of the President
 - b) Office of the Prime minister and Public Service Commission
 - c) Office of the Attorney-General, Solicitor-General and Public Enterprise
 - d) Ministry of Finance
 - e) Ministry of Provincial Development, Indigenous & Multi-Ethnic Affairs
- 5.3 Members were informed that they would be receiving clarifications from the Fiji Military Forces, the Fiji Police Force and also the Ministry of Foreign Affairs on Tuesday 10th March 2015. There would also be a briefing by the Fiji Independent Commission Against Corruption (FICAC) to enable Members to be better informed about their role and functions
- 5.4 Verbatim report of the clarifications will be provided to the Committee as soon as it is available from Hansard.

6.0 ANY OTHER BUSINESS

- 6.1 The Hon. Chairman informed the Committee that there would not be any meetings from Wednesday 11th March, therefore clarifications from ministries and departments confirmed for Wednesday and Thursday would have to be deferred till after the Parliament sittings.
- 6.2 As there was no other business to discuss, the meeting adjourned at 12.51 p.m. until Tuesday, 10th March, 2015 at 12.51 p.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
K.T. Galuvakadua (Mrs)
(Secretariat)

Date: 10/3/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 12th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON TUESDAY, 10th MARCH, 2015 AT 9.25 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroiavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Secretariat

Mrs Kalo Takape-Galuvakadua (Parliament Secretariat)

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Ms Elina Ragogo
Mr Kuruwara Tunisalevu

Ministry of Finance (Internal Audit)

Mr Emosi Dovibua
Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed Members of the Committee to their meeting.

2.0 CONFIRMATION OF MINUTES

- 2.1 Hon. Aseri Radrodro moved that the Minutes of the meeting held on Monday, 9th March, 2015 be confirmed as a true and correct record of the proceedings.

- 2.2 Hon. Semi Koroiavesau seconded the motion. Minutes duly confirmed.

3.0 MATTERS ARISING

- 3.1 When questioned about the pending verbatim reports from Hansard, the Secretariat replied that it was completed and in the process of photocopying.

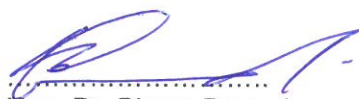
4.0 BRIEFING/SUBMISSIONS


- 4.1 The office of the Fiji Independent Commission against Corruption briefed the Committee on its role and functions.
- 4.2 The following entities appeared before the Committee to respond to the anomalies cited by the OAG in its report:
- a) Ministry of Foreign Affairs – OAG’s Report 2008, Volume 2 – Sections 8.9 to 8.19
 - b) Fiji Military Force – OAG’s Report 2008, Volume 3 – Sections 16.15 to 16.19
 - c) Fiji Police Force – OAG’s Report 2008, Volume 3 – Sections 17.18 to 17.29
- 4.3 Verbatim report of the brief and interviews will be provided to the Committee as soon as it is available from Hansard.

5.0 ANY OTHER BUSINESS

- 5.1 As there was no other business to discuss, the meeting adjourned at 1.05 p.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
L. Ma'afu
(Secretariat)

Date: 8/4/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 13th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON WEDNESDAY, 8TH APRIL, 2015 AT 9.40 A.M.

Members Present:

Hon. Dr. Biman Prasad, (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mr Joeli Ditoka
Mrs Kalo Takape-Galuvakadua

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Sairusi Dukuno
Ms Finau Nagera
Mr Moshin Ali

Ministry of Finance

Mr Sailosi Sawana
Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee to their meeting. He also welcomed Mr Joeli Ditoka (Director, Legislature) who would be looking after the Public Accounts Committee.

2.0 CONFIRMATION OF MINUTES

- 2.1 The Committee unanimously agreed that the Minutes of the meeting held on Tuesday 10th March was a true and correct record of the proceedings.

3.0 MATTERS ARISING

- 3.1 The Hon. Chairman reminded Members that if they felt there were any corrections to the verbatim reports, it should be forwarded to the Secretariat for their necessary action.
- 3.2 The Committee was informed that the draft report had been completed and suggested that they should meet again from the 20th to 23rd April 2015 to

discuss their draft report. Hon. Sanjit Patel mentioned that he would not be available on those dates as he would be spending an extra week in Australia. It was therefore suggested that the Committee should meet when they had a free time during their trip to Adelaide.

- 3.3 Mr Seniteli Wainiu from the Inter-parliamentary Unit also briefed members on the arrangements that had been made for the Adelaide trip.

4.0 CLARIFICATION OF ISSUES

- 4.1 The Committee invited following senior government officials to clarify issues which had been raised in the Auditor General's Reports for 2007 and 2008, in respect of their ministries and departments.

- Ministry of Health
 - Dr Metuisela Tuicakau, Acting Permanent Secretary
 - Mr Marika Luveniyali, Deputy Secretary
 - Mr Jeremaia Mataika, Principal Pharmacist
- Ministry of Agriculture
 - Mr Uraia Waibuta, Acting Permanent Secretary
 - Ms Maca Tuilakepa, Deputy Secretary
 - Mr Pramend Nair, Principal Accountant
- Ministry of Fisheries and Forests
 - Mr Inoke Wainiqolo, Permanent Secretary
 - Mr Aisake Batibasaga, Director Fisheries
 - Mr Taniela Naulu,

- 4.2 Verbatim report of discussions, clarifications and supplementary questions during the meeting will be circulated to members as soon as it is received from Hansard.

5.0 ANY OTHER BUSINESS

- 5.1 As there was no other business to discuss, the meeting adjourned at 3.25 p.m. until Thursday 9th April at 9.30 a.m.

Signed,



Hon. Dr. Biman Prasad
(Chairman)



K.T. Galuvakadua
(Secretariat)

Date: 9/4/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 14th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON THURSDAY, 9TH APRIL, 2015 AT 9.40 A.M.

Members Present:

Hon. Dr. Biman Prasad
(Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mr Joeli Ditoka
Mrs Kalo Takape-Galuvakadua

Office of the Auditor General

Mr Atunaisa Nadakuitavuki
Mr Jayant Ram
Mr Esala Niubalavu
Ms Finau Nagera

Ministry of Finance

Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, secretariat and officials from the Ministry of Finance and Office of the Auditor General to the meeting.

2.0 APOLOGIES

- 2.1 Apologies were received from the following Members:

- Hon. Sanjit Patel
- Hon. Balmindar Singh

3.0 CONFIRMATION OF MINUTES

- 3.1 The Committee unanimously agreed that the Minutes of the meeting held on Wednesday 8th April was a true and correct record of the proceedings.

4.0 MATTERS ARISING

- 4.1 Item 3.3 : The Hon. Chairman informed the Committee that folders were being prepared by Mr Wainiu (Manager IPU), detailing their travel arrangements for Adelaide on Tuesday 14th April 2015.

5.0 CLARIFICATION OF ISSUES

- 5.1 The Committee invited the following senior government officials to clarify issues which had been raised in the Auditor General's Reports for 2007 to 2009, in respect of their ministries and departments.


- Ministry of Lands
 - Mr Malakai Nalawa, Deputy Secretary
 - Ms Preetika Prasad, Acting Director Lands
 - Mr Kaake Teke, Chief Valuer
 - Mr Timoci Samisoni, Manager Finance
 - Ms Akata Takala, A/Director Geospatial Info
 - Ms Janice Reuben, Senior Valuer
- Ministry of Industry, Trade and Tourism/Ministry of Public Enterprises.
 - Mr Shaheen Ali, Permanent Secretary
 - Mr Maciu Lumelume, Deputy Secretary
 - Mr Sujeet Chand, A/Director Policy and APP
 - Ms Laisa Bolalevu, A/Director Co-operatives
 - Mr Viliame Mavoa, Principal Financial Analyst
 - Mrs Joy Khan, Principal Accounts Officer
- Ministry of Infrastructure and Transport
 - Mr Frances Kean, Permanent Secretary
 - Ms Sala Racaca, Director Admin/Finance
 - Mr Iliesa Vasu, Divisional Engineer Central/Eastern
 - Mr George Tavo, Divisional Engineer West
 - Mr Sen Jeet, Principal Admin Officer
 - Ms Helen Koi, Senior Admin Officer.

- 5.2 Verbatim report of discussions, clarifications and supplementary questions during the meeting will be circulated to members as soon as it is received from Hansard.

6.0 ANY OTHER BUSINESS

- 6.1 As there was no other business to discuss, the meeting adjourned at 1.20 p.m. until Friday 10th April at 9.30 a.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
K.T. Galuvakadua
(Secretariat)

Date: 10/4/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE 15th MEETING OF THE PUBLIC ACCOUNTS COMMITTEE HELD IN THE COMMITTEE ROOM, EAST WING ON FRIDAY, 10TH APRIL, 2015 AT 9.40 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairman)
Hon. Balmindar Singh (Deputy Chairman)
Hon. Semi Koroilavesau (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat

Mr Joeli Ditoka
Mrs Kalo Takape-Galuvakadua

Office of the Auditor General

Mr Harik Raj
Mr Moshin Ali

Ministry of Finance

Ms Miriama Elliot
Ms Seruwaia Adivotua

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed members of the Committee, secretariat and officials from the Ministry of Finance and Office of the Auditor General to the meeting.

2.0 APOLOGIES

- 2.1 Apologies were received from the following Members:

- Hon. Sanjit Patel

3.0 CONFIRMATION OF MINUTES

- 3.1 The Committee unanimously agreed that the Minutes of the meeting held on Thursday 9th April was a true and correct record of the proceedings.

4.0 MATTERS ARISING

- 4.1 Hon. Aseri Radrodro was of the view that the names of all officials from the Office of the Auditor General should be captured in the minutes.


5.0 CLARIFICATION OF ISSUES

- 5.1 The Committee invited senior government officials from the Ministry of Education to clarify issues which had been raised in the Auditor General's Reports for 2007 to 2009. The Ministry was represented by the following officials:
- Mrs Kelera Taloga, Acting Permanent Secretary
 - Mrs Makarita Fuata, Acting Director Finance/Admin
 - Mr Aseri Vatucicila, Acting Principal Education Officer
- 5.2 Copies of the Ministry's written response was circulated to Members for their information.
- 5.3 Verbatim report of discussions, clarifications and supplementary questions is also attached for the information of members.

6.0 ANY OTHER BUSINESS

- 6.1 The Chairman informed members that he would be providing them with hard copies of the draft report which they could discuss (and maybe finalise) during their trip.
- 6.2 Secretariat was also requested to provide copies of all the minutes and other documents which would be attached to the final report.
- 6.3 The Chairman suggested that the Committee should meet again from the 20th of April to finalise their report. Hon. Balmindar Singh informed the Committee that he would also be spending another week in Sydney and would return on the 26th of April. The Committee resolved that it would meet again as scheduled in the Committees Work Planner, on the 27th of April.
- 6.4 The Manager Inter-Parliamentary Unit (Mr. Senitieli Wainiu) also briefed the Committee on logistical arrangements for their trip to Adelaide the following week.
- 6.5 As there was no other business to discuss, the meeting adjourned at 12.50 p.m. until Monday 27th April at 9.30 a.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
K.T. Galuvakadua
(Secretariat)

Date: 13/4/15



PARLIAMENT OF THE REPUBLIC OF FIJI

MINUTES OF THE MEETING OF THE STANDING COMMITTEE ON PUBLIC ACCOUNTS HELD IN THE CASCADES LOUNGE, GROUND FLOOR, STAMFORD PLAZA HOTEL ADELAIDE, SOUTH AUSTRALIA 5000, AUSTRALIA ON WEDNESDAY, 15TH APRIL, 2015 AT 11.15 A.M.

Members Present:

Hon. Dr. Biman Prasad (Chairperson)
Hon. Balmindar Singh (Deputy Chairperson)
Hon. Semi Koroilavesau (Member)
Hon. Sanjit Patel (Member)
Hon. Aseri Radrodro (Member)

In Attendance:

Parliament Committee Secretariat
Mr Joeli Ditoka (DL & Secretary to PAC)

1.0 WELCOME

- 1.1 The Hon. Chairman welcomed Hon Members of the Standing Committee on Public Accounts ('Committee' or 'PAC') and the secretariat and requested that even though the meeting was not convened formally, that Minutes be kept.

2.0 APOLOGIES

N/A – full attendance

3.0 MINUTES

- 3.1 The Committee was informed by the Secretary that the Minutes of the meeting held on Wednesday 9th April was not yet available and the verbatim notes of the previous meetings were still being compiled due to staff shortages in Hansard.
- 3.2 The Secretary asked if verbatim notes would be required and the Members indicated that this would not be necessary and the Secretary indicated that there would therefore be no digital recording of the session.

4.0 DISCUSSION OF REPORT

- 4.1 The Committee went through the report page by page and amendments were made on a consensus basis.

- 4.2 Some issues were raised as to what level of specificity ought to be included and the Committee had various views but agreed that they would maintain the tone already adopted in the interest of general consensus.
- 4.3 Hon Radrodro and Hon Singh requested more specificity but agreed with Hon Koroilavesau that it made sense to give a broader sweep and he understood the approach taken by Hon Prasad.

5.0 ANY OTHER BUSINESS

- 5.1 Members discussed the idea of site inspections that may be beneficial to enable the Committee to better understand the infrastructure existed in particular in the more rural stations. (This was discussed more fully towards the end of the meeting).
- 5.2 In relation to the massive outlays in the 2015 Budget the Members felt that it may be beneficial for the committee to invite CEO of the Fiji Roads Authority ('FRA') to make a comprehensive presentation to explain the exact reporting/administrative/oversight and other relationships that FRA had with other agencies/departments and committees.
- 5.3 The Members requested that the Minutes of previous meetings be checked for the exact answer given by the Permanent Secretary for Industry, Trade and Tourism gave in relation to a question on the membership of certain boards.
- 5.4 The Honourable Chairperson proposed that at the end of the first year as a committee that he would distribute questionnaires to the Hon Members to conduct a self-assessment and peer-review of their work to date.
- 5.5 The Members requested that it be noted perhaps in the Minutes of the next formal proceedings of the Committee that each Member has to date been very careful to declare interest to avoid any potential perceived conflict of interest. These were raised at various points and not always captured in the past Minutes and when the Minutes were confirmed, for the most part were not inserted before confirmation. The Honourable Chairperson agreed that this needed to be noted for the record as each Member had thus far been very careful in this regard and it should henceforth be recorded that there are general disclaimers that should cover the committee work over the entire period.
- 5.6 Members discussed the possibility of PAC writing to the Honourable Attorney-General in relation to the stalled implementation of e-ticketing on buses. This was particularly important since several Ministries had raised and Education in particular were of the view that the system would ensure that abuse would be minimised.
- 5.7 Members agreed that there was no further need to meet before the tabling of the report at the next sitting and they would finalise the content via email correspondence.

5.8 The OAG Reports would be divided as follows for perusal by the Members before the next set of Committee meetings:

- 2010 – Hon Aseri Radrodro
- 2011 – Hon Sanjit Patel
- 2012 – Hon Semi Koroilavesau
- 2013 – Hon Balmindar Singh

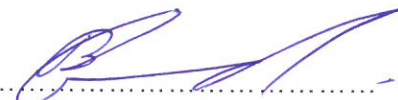
5.9 Schedule of Committee meetings set from Monday 22/06/2015 to Thursday 25/06/2015 [inclusive] and the following week Monday 29/06/15 to Friday 03/07/15 [inclusive].


5.10 In reference to the current report, Hon Semi Koroilavesau indicated that the Members ought to keep it handy while perusing their respective OAG Report so that they could flag issues of particular concern (eg repeated systemic abuse). He indicated these later reports would then contain more specificity which was why they needed to be able to pinpoint those areas where there were no improvements over the years. Hon Prasad agreed that was an intelligent way to approach the current report since they wanted it to be in a digest form that would be easily digested by would-be readers.

5.11 Hon Dr Prasad expanded on that point by indicating that notes on these later reports should be made by individual Members like who to invite, which sites may benefit from a site inspection, preparation of draft questions and even preliminary thoughts. Hon Koroilavesau agreed that site inspections may be valuable for understanding underlying issues and to get a proper understanding. Hon Dr Prasad added that it may serve as a message in itself of an active and involved committee. Members agreed it may be worth travelling to Vanua Levu, the Western Division then perhaps to then end with the Central Division. Hon Patel asked what exactly the committee would be looking at apart from the OAG reports. Hon Dr Prasad mentioned infrastructure in particular – Hon Singh and Hon Koroilavesau cited the hospitals and roads as examples.

5.12 As there was no other business to discuss, the meeting adjourned at 1.45 p.m. and to reconvene on Monday 22/06/15 at 9.30 a.m.

Signed,


.....
Hon. Dr. Biman Prasad
(Chairman)


.....
Mr Joeli Ditoka
(Secretary)

Date:

**APPENDIX 2: REVIEW OF PUBLIC ACCOUNTS
COMMITTEE REPORTS FROM A GENDER
PERSPECTIVE BY UN WOMEN – FIJI MULTI-COUNTRY
OFFICE**

Review of Public Accounts Committee Reports from a Gender Perspective: Fiji

Introduction

In early October 2014, the new 50-member parliament elected under the 2013 Fiji Constitution was sworn into office in the first parliamentary sitting since the military coup of 2006. The parliament's new rules of procedure include a provision to ensure that all parliamentary committee work gives full consideration "to the principle of gender equality" and considers all matters "with regard to the impact and benefit on both men and women equally."

The first parliamentary committee scheduled to meet – in late January 2015 – is the Public Accounts Committee (PAC). Although Fiji had no parliament after the coup and until late 2013, the President appointed a Public Accounts Committee (PAC) to serve in the interim period until new elections were held. This committee did not have a parliament to which it could report, but examined reports produced by the Auditor-General (A-G), and, as is the practice of public accounts committees, prepared its own reports on its findings.

This review document was commissioned by the UN Women Fiji Multi-Country Office under its Advancing Gender Justice in the Pacific (AGJP) programme. It was prepared in response to a request of UNDP which leads the Parliamentary Support work of the UN in Fiji and with the agreement of the PAC Chair, the PAC Deputy Chair and the Parliament Secretary General. The review is based on examination of the PAC's reviews of A-G reports produced in the period 2007 through 2009. These reports comprise the PAC's 25th through 54th reports, dated 28 May 2010 to 1 November 2013.¹ The A-G reports reviewed by the PAC covered the accounts of government and related agencies from as far back as the late 1990s (see, for example, 43rd report).

This review explores the extent to which the PAC reports considered the principle of gender equality and gender impact, and suggests how the newly established PAC, as well as other parliamentary committees, might attempt to comply with the new rules of procedure. The documents reviewed include all the relevant PAC reports, as well as the minutes of the PAC in respect of the 2007 reports. The review did not consider the verbatim transcripts of the PAC's interviews with agency officials, the original A-G reports on which the PAC reports were based, or the Fiji Times media articles reporting on the PAC during the period.

The reports examined include multiple reports for some agencies (in particular, agencies such as government commercial companies, commercial statutory authorities and majority-owned companies). The reports also include a few which relate to special investigations, and some which take the form of performance audits, for example relating to the procurement of pharmaceuticals.

At all times during the period covered by the review, the PAC faced a substantial backlog in reports to be considered. When the PAC was first appointed in 2008, it faced a backlog of 80

¹ The 2007 reports are collected in four volumes, whereas for 2008 and 2009 there are numbered reports.

reports. By the time it produced the 44th report, there were 114 reports pending. The chosen strategy was to focus at first on the reports of accounts and activities in more recent years i.e. from 2005 onwards. However, as noted above, some of the reports reviewed for this assignment looked at accounts from as far back as the late 1990s.

Seven key questions about gender

The terms of reference for the review posed seven questions in respect of the PAC's reports. The initial plan was that these questions would be answered separately for each of the reports reviewed. However, the answers to the questions are the same across all reports, as follows:

Visibility of gender equality: have the reports addressed gender equality in any way?

None of the reports address gender equality either explicitly or implicitly.

Sex-disaggregated data: have the reports used sex-disaggregated data to inform any analysis?

None of the reports presents any sex-disaggregated data.

What data were used to inform the reports?

The main information source for the PAC reports is the reports produced by the A-G. In addition, the PAC drew on answers to questions they posed to the relevant agencies after reading the reports. These questions were submitted to agencies in writing, with some responses provided during subsequent interviews with officials and others provided in writing. In some cases PAC members did field visits, but this does not seem to have happened often.

Beneficiaries: have the reports identified women as separate beneficiaries to men? Are women treated as a homogenous group?

The reports do not identify women as separate beneficiaries to men. In a few cases, the reports identify particular programmes and interventions that specifically target women, and perhaps particular sub-groups of women. However, the PAC does not comment on this aspect. The only cases found (in tens of thousands of pages of reports) where reports explicitly or implicitly identified women as beneficiaries are as follows:

- Office of the Prime Minister: Expenditure on funding unrelated to community-based projects using a Taiwanese grant for a Small Grant Scheme that had "women's projects" as one of the six items on which it was to focus (Volume 2, 2007);
- Ministry of Women, Social Welfare and Housing: A-G report on their accounts (Volume 4, 2007);
- Department of Social Welfare: Grants to Girls Home (\$75,000); grants to "women NGOs" (amount unspecified); family assistance given to individuals (\$12 million); Care and Protection Allowance paid to single parents (amount unspecified) (41st report);
- Fiji Electricity Authority: Implementation of the Employment Relations Promulgation Bill will impose additional commitments, including full paid maternity leave (44th report);
- National Food and Nutrition Centre: Detailed results of Vitamin A survey, focusing in particular on children's health needs, but also highlights Vitamin A deficiency among women of child-bearing age (51st report);
- Fiji National Council for Disabled Persons: Fiji Vocational Training Centre consisting of woodwork unit, computer class, sewing centre, screen printing room, kitchen and

sheltered workshop for the severely disabled. The sheltered workshop used as a daycare centre for disabled children with working parents. The kitchen used for cooking classes for young men and women who are physically and mentally challenged. Memorandum of understanding with Ministry of Social Welfare, Women and Poverty Alleviation to “upskill” women receiving welfare allowances to prepare them to be financially independent. Office space provided for two women with disabilities and eight single mothers receiving welfare assistance. Three months training provided to the women (52nd report);

- Fiji Servicemen Aftercare Fund: This was established “to assist the men and women who served in the First World War and the Second World War in the Solomon Islands Campaign” and later extended to those who served in the Malayan Campaign and Christmas Island Contingent. The Fund provides, among others, for “the aid and care of the wives, widows, children and other dependents of such persons; [and] ... for the education of the children of such persons or any of them” (52nd report). Despite reference to “men and women”, the name of the fund refers only to men, and there is no sex disaggregation of beneficiaries.
- United Nations Population Fund Project: Training of nurses and midwives in reproductive health, community advocacy and education, and other activities (45th report).

The last-named report provides detailed information on specifics, such as types of contraceptives used in Fiji, but the details serve to describe the project rather than as the focus of the audit. Similarly detailed information on obesity and other nutrition problems is provided in the 52nd report in relation to the National Food and Nutrition Centre. The report lists as one of the nine “statements” in the 2009 policy is: “improve nutritional status of the socio-economically disadvantaged and the groups that are nutritionally vulnerable (including children, mothers, the aged, differently-abled and those living with HIV/AIDS).” This policy statement was said to be the responsibility of the Ministry of Women and Ministry of Youth, while the other statements were the responsibility of the Ministry of Health.

Expenditures and revenues: do the reports differentiate spending or income generation programmes by sex?

No

Gender impact assessments: have the reports required and/or used gender impact assessments of programmes reviewed?

No

Consultation processes: has the committee consulted gender advocates (CSOs, women’s organisations) in its review?

No. The Ministry of Women, Social Welfare and Poverty Alleviation would have been consulted in respect of the A-G report on its activities.

Recommendations of the reports: are the recommendations gender-specific, gender neutral or gender blind?

The recommendations are gender blind.

Representation or participation could be considered an eighth aspect of gender equality. In terms of composition, the PAC was meant to consist of six members, although at times the number fell to five or four due to other postings and appointments and ill-health. The original

committee appointed in January 2008 included two women. Membership changed in various ways over the period. At all points members included either one or two women.

Responsibility for addressing gender issues

The negative responses to the seven key questions discussed above raise the question of how, in future, these reports can be improved so as to be more gender-responsive. This question, in turn, requires consideration of the roles of various actors.

The PAC's task can be seen as meta-analysis, in that it is required to analyse the A-G's analysis of the accounts and activities of agencies. The PAC is thus at one remove from the agency. Further, the A-G reports examined focus primarily on compliance with the legislation and rules relating to revenue-raising and expenditure. They do not deal much with what is achieved with the expenditure except to the extent that the expenditure must be spent on the goods and services for which it was allocated. If one wants to see greater gender-responsiveness in the PAC's reports, the options for where gender-responsiveness should be introduced include the following:

- The plans and budgets of the agencies whose accounts are examined;
- The administrative systems of the agencies whose accounts are examined in terms of recording, monitoring and management of service delivery/performance;
- The reports of the A-G into the agencies' accounts (and activities);
- The reports of the PAC on the A-G's reports and the underlying accounts (and activities).

It is not clear if the PAC is the appropriate committee to comment on gender issues in respect of the first two options above or whether, instead, this is the responsibility of the relevant parliamentary sectoral committee. Expressed differently, does the PAC have the authority to question a policy or programme that is gender-insensitive in its design, or does its task consist of ensuring that the finances related to the policy or programme are used to implement in line with the plan, whether gender-responsive or not. For the most part, the PAC reports focus on compliance with established rules and policies. However, the PAC did on occasion comment on the appropriateness of programmes and projects (for example, its comment on the grants to ex-prisoners for income-generating projects in Volume 4, 2007).

The following clause of the 1998 Constitution of the Republic of the Fiji Islands, Part 3 (quoted in 40th report) suggests that the A-G is not tasked with commenting on the underlying policy and programmes of agencies:

167. (1) At least once in every year, the Auditor-General must inspect and audit, and report to the Parliament on:

- a) The public accounts of the State;*
- b) The control of public money and public property of the State; and*
- c) All transactions with or concerning the public money or public property of the State.*

(2) In the report, the Auditor-General must state whether, in his or her opinion:

- a) Transactions with or concerning the public money or public property of the State have been authorised by or pursuant to this Constitution or an Act of the Parliament; and*
- b) Expenditure has been applied to the purpose for which it was authorised.*

(3) The Parliament may make further provision in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General.

What perhaps offers potential is that the PAC's 40th report notes further that the PAC was informed in 2006 that the Audit Act (Cap. 70) mandates the A-G to conduct performance audits. The PAC explains this as meaning looking at the 3 "E"s of Economy, Efficiency and Effectiveness of operation of government agencies. A more gender-responsive interpretation would include the fourth "E" of Equity. There seems to be no reason why the Act cannot be interpreted in this way.

What constitutes gender-responsiveness?

The rules of procedure require that all parliamentary committees consider whether there is "equal" impact and benefit for men and women. This phrasing suggests that the concern is with formal rather than substantive equality. Formal equality requires that every individual be treated the same, regardless of their characteristics or situation. It focuses on equality of opportunity. Substantive equality (sometimes referred to as equity) requires that every individual be treated equitably, in a way that takes their characteristics and situation into account. It focuses on equality of outcome, recognising that some individuals will face more constraints than others. Substantive equality is arguably a more appropriate objective when considering gender, and especially when considering how the constrained resources available to a government should be used. A quest for formal equality will usually translate into a desire for 50:50 male:female breakdown in all statistics. A quest for substantive equality will in some cases consider a different ratio to be appropriate. For example, one would not expect assistance directed at caregivers of children to be evenly divided between men and women. It is the broader conception of substantive equality that is used in this section of the review to suggest where, in the PAC reports, gender might have been considered.

The suggestions are tentative because gender issues differ across countries and cultures and thus, ultimately, it is only gender advocates inside the country who can assess gender-responsiveness fully. The comments offered here are based on knowledge of what commonly constitute gender issues internationally and in small island states.

The following are examples where PAC reports refer to issues relating to *employees of the various agencies* that might have had gender implications:

- Across virtually all reports, queries were raised in respect of non-compliance in respect of National Pension Fund. The reports do not provide a gender breakdown of affected employees and/or their dependents who might be affected. There is likely to be gender bias in this, including because of male dominance in public sector employment
- Many reports refer to a freeze on recruitment and creation of new posts, or even retrenchments or redundancies (e.g. Post Fiji Limited in 44th report), and pay cuts. These could have differential gender impact depending on the gender profile of the staff affected.
- Ministry of Foreign Affairs and External Trade: Allowance for married officers to foreign missions (Volume 2, 2007). This could be considered a gender issue to the extent that it suggests that allowances differ on the basis of marital status (and perhaps also gender).

- Public Service Commission: Cost-sharing in the Fiji Government Scholarship scheme and student loan scheme for tertiary studies. In addition to possible gender issues, there are class issues as the student loan scheme was intended as an affirmative action measure for poor families, yet children of government employees were required to pay back only one-third of the loan, while children from poor families were required to pay back the full amount of the loan (Volume 2, 2007).
- Ministry of Agriculture, Fisheries and Forestry: Farming assistance scheme (Volume 4, 2007)
- Ministry of Health: Failure to fill established posts combined with substantial overstaffing in unestablished positions – the latter explained as including maintenance and project workers (41st report). This is a gender issue to the extent that, because of female dominance in the health sector workforce, the unfilled positions were more likely to affect women while the filled maintenance positions were more likely to involve men.

The following are examples where PAC reports refer to issues relating to women as *direct or indirect beneficiaries* of agency activities:

- Performance of Government Secondary School: The PAC expressed disappointment that very few students were interviewed by the A-G for this investigation. Discipline emerges as a key problem, but the relatively lengthy treatment of the topic does not discuss whether the problem differs, as is likely, between male and female students (48th report).
- Housing Authority and Public Rental Board: The PAC report notes that the Public Rental Board operates on an economic basis but asked Government to subsidise the shortfall when rental constitutes a disproportionate percentage of the tenant's earnings. It notes that repayments by Housing Authority's customers, who were low to middle income earners, had been affected by the economic downturn (44th report). No gender disaggregation is provided, but there could well be gender issues to the extent that women are more likely to be poor than men, and housing is often an issue of particular concern to women given their responsibilities in respect of childcare and family.
- Fiji School of Nursing: Serious irregularities in selection of students, with implications both for students, ability of the School to function, and for future patients of the trained nurses (see general comment on gender and health below) (46th report).
- Fiji Public Trustee Corporation Limited: The PAC report notes that the Corporation charges fees for administration of deceased estates, trust administration and will making. The body receives no government funding, and is expected to generate profit for government. However, the Corporation recognises "social obligations" and that in some cases fees are not affordable for deceased estates (50th report). This could be a gender issue in that women are likely to outlive their partners.
- Fiji National Council for Disabled Persons: Sex disaggregation of beneficiaries of Special Project Grants for Vocational Technical and Training Centre would allow assessment of whether there is gender bias in allocating grants. In addition, the Domain Home Care giving pilot project is not described, but its name suggests that it might have relieved the burden on (mainly women) caregivers. The project was, however, stopped after what was perhaps corruption (51st report)
- Fiji Pharmaceutical Service Centre: The PAC reports suggests that the Centre's provision of drugs to privately owned pharmacies could be a contributing factor to the shortfall of drugs in public health facilities (54th report). This is a gender issue because women, biologically (because of reproductive needs among others), tend to

need health care more often than men and also tend to be caregivers for others. It is a poverty issue because it favours private over public health services.

- Ministry of Youth, Sports and Employment Opportunities: National Youth Training Centre: The PAC expresses concern that the Centre's programmes had a "foreign" orientation (it was partly funded by Japan) that did not take into account the culture and lifestyle of rural Fiji and, among others, served to usurp paternal authority (41st report). Reference to "culture" and the word "paternal" suggest that there are gender issues here. Further, the Centre, which targeted unemployed school dropouts, was reported to have 60 students. The narrative refers to a student as "he" and gives some male names, but the enrolment is not sex-disaggregated.
- Ministry of Health: Purchase of other vehicles rather than ambulances; poor condition of ambulances; failure to repair and thus non-availability of ambulance (Volume 3, 2007). This is a gender issue, among others, because ambulances are often needed in cases of obstetric emergencies.
- Ministry of Women, Social Welfare and Housing: Grants for ex-prisoners for income-generating projects, deemed by PAC to be "totally unjustified and politically motivated, especially when there were law-abiding members in the community who also needed the assistance more". The scheme was reconsidered and converted into a rehabilitation intervention for existing prisoners (Volume 4, 2007). This could be a gender issue to the extent that men are far more likely than men to be imprisoned.
- Ministry of Women, Social Welfare and Housing: Simultaneous receipt of Family Assistance Allowance and grants for income generating projects; duplicate bank accounts and similar problems for welfare beneficiaries – possible if a woman receives a grant for herself, as well as a grant on behalf of her child (Volume 4, 2007); "non-clearance" of family assistance allowance (41st report). There might be gender issues here to the extent that women, because they are more likely to be poor and also more likely to be caregivers of children, may be more affected by how social security is designed and managed.
- Ministry of Youth, Sports and Employment Opportunities: Construction of more than the planned 14 rugby and soccer playing fields (41st report). This is a gender issue to the extent that rugby and soccer are male-dominated sports.

Some of the PAC reports bemoan the lack of adequate information:

- Fiji Pharmaceutical Biomedical Services Centre: The PAC report notes that evidence-based planning is hampered by absence of patient information system in many health facilities; inefficient and slow system for ordering and receiving drug supplies in facilities (48th report). This is potentially a gender issue given differing health and disease profiles of women and men and thus need for different drugs, as well as the role women tend to play as custodians of their family's health.

A few reports provide fairly detailed information, but with no sex disaggregation or highlighting of gender issues:

- National Substance Abuse Advisory Council: The PAC report includes detailed findings of a survey of school students conducted under Pacific Regional Initiatives for the Delivery of Basic Education (PRIDE) Project Fund, but it is not sex-disaggregated despite a strong likelihood that substance abuse patterns differ across girls and boys. The same report discussed AIDS-related initiatives without any consideration of gender whereas this, again, is an issue that is likely to be strongly gendered (45th report)

Many reports discuss services that are not necessarily delivered to individuals, but may affect women and men differently because of their different roles and responsibilities, for example as homemakers, as market traders, and the like, as well as the greater tendency of women to be poor and thus their ability to afford rates and other charges. Property-based rates are likely to affect men more than women to the extent that ownership is gender-biased in Fiji:

- Korovou Rural Local Authority: Responsible for “sanitary services” e.g. garbage collection, operation of market, community centre and public health projects and charged garbage fees, market fees and other charges to meet the costs of those services (51st report)
- Commerce Commission: Responsibilities include ensuring non-discriminatory access to monopoly and near-monopoly infrastructure and services, including electricity and water, which are supplied by government monopolies. (51st report)
- Ministry of Works: Suva/Nausori Regional Water Supply and Sewerage ADB Project: The PAC reports describes the failure of those responsible to attend to mismanagement, fraud and corruption as a “sore thumb” (45th report)
- Minutes of PAC meetings held during May 2010 note a Fiji Sun article that records the committee’s observation that current water tariffs favour commercial entities over domestic consumers (25th report). (The detail shows that the consumer tariffs use an increasing scale, which should favour those who use less water. This is good from an environmental perspective. It should be good from a poverty perspective except to the extent that poorer families tend to be larger.)

The examples above by no means exhaust the possibilities. They are intended to demonstrate that possibilities span different types of agencies, and relate to a range of different gender issues and considerations.

Recommendations

The terms of reference suggest that the review might come up with recommendations of key indicators for the PAC to use in future, as well as recommendations for an analytical tool to be used by all committees to ensure compliance with the standing orders. The discussion above suggests that there are two prior questions that need to be answered:

- What are the respective roles of the PAC, other parliamentary committees and the A-G in terms of considering gender-responsiveness of the plans and budgets of government agencies?
- How does the Fiji Parliament understand the concept of gender equality?

The answers to the two questions above could be deliberated by the parliament as a whole, or by committees individually.

With reference to the PAC more specifically, if the PAC’s role is simply to assess whether the A-G’s reports consider gender, the seven questions discussed above might serve this purpose. However, such a checklist will simply record whether gender “appears” in the reports, rather than what the report means in terms of promotion of gender equality. Further, it is not possible to say whether the same checklist would be useful for other parliamentary committees without knowing what types of reports they consider and draft.

If the PAC sees its role as being to comment more broadly on the appropriateness of programmes and projects, and to assess the performance of agencies in their delivery of

services and programmes, reviews of the A-G's performance audits could provide an opening. However, these investigations account for a very small proportion of the work of the A-G, and the chosen topics for performance audits do not necessarily involve key gender issues.

In clarifying its role, the PAC might want to review the Act of Parliament under which it is established and consider what the Act specifies in terms of its role, responsibilities and review methods.

Public Accounts Committee Reports reviewed

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE AUDITOR-GENERAL'S REPORT. VOLUME 1 AUDIT REPORT ON THE WHOLE OF GOVERNMENT FINANCIAL STATEMENTS AND ANNUAL APPROPRIATION STATEMENT – 2007. Report date 28 May 2010. 25th report.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – VOLUME 2 of 2007. Report date 9 July 2010.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – VOLUME 3 of 2007.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – VOLUME 4 of 2007.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS SPECIAL INVESTIGATIONS REPORT – 1/2004 (Parliamentary Paper No. 67 of 2004) Date 29th February. (40th report)

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS VOLUME 3 SOCIAL SERVICES SECTOR– 2004 (PARLIAMENTARY PAPER NO. 71/2005). 23 April 2012. [41st report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS FINANCIAL AUDITS – MUNICIPAL COUNCILS 2004 (PARLIAMENTARY PAPER NO. 94 OF 2004) Dated 30 May 2012. [42nd report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS FINANCIAL AUDITS – PROVINCIAL COUNCILS 2004 (PARLIAMENTARY PAPER NO. 95 OF 2004). Dated 28 June 2012. [43rd report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS 2008 FINANCIAL AUDITS – GOVERNMENT COMMERCIAL COMPANIES, COMMERCIAL STATUTORY AUTHORITIES AND MAJORITY-OWNED COMPANIES. Dated 8 August 2013. [44th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – 2008 AUDITS OF STATUTORY AUTHORITIES, MUNICIPAL COUNCILS, OFF BUDGET STATE ENTITIES & PROJECTS. Dated 5 October 2012. [45th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – SPECIAL INVESTIGATIONS REPORT 1/2009. Dated 22 November 2012. [46th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS–JUNE 2009 – FINANCIAL AUDITS OF GOVERNMENT COMMERCIAL COMPANIES AND COMMERCIAL STATUTORY AUTHORITIES. Dated 11 January 2013. [47th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS JUNE 2009 PERFORMANCE AUDITS. Dated 5 March 2013. [48th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS JUNE 2009 FINANCIAL AUDITS OF MUNICIPAL COUNCILS. Dated 17 April 2013. [49th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS AUDITS OF GOVERNMENT COMMERCIAL COMPANIES, COMMERCIAL STATUTORY AUTHORITIES, MAJORITY OWNED ENTITIES AND OFF-BUDGET STATE ENTITIES – DECEMBER 2009. Dated 17 May 2013. [50th report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS FINANCIAL AUDITS OF STATUTORY AUTHORITIES – JUNE 2009 [51st report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS AUDITS OF ACCOUNTS OF STATUTORY AUTHORITIES – DECEMBER 2009. Dated 19 August 2013. [52nd report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS AUDITS OF MUNICIPAL COUNCILS – DECEMBER 2009. Dated 4 October 2013. [53rd report]

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE AUDITOR-GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS PERFORMANCE AUDITS – DECEMBER 2009. Dated 1 November 2013. [54th report]

APPENDIX 3: COPIES OF LETTERS SENT TO THE MINISTRY OF FINANCE, FICAC AND OTHER AGENCIES AS PART OF WORKING THROUGH THE BACKLOG OF 2007-2009 AUDITOR-GENERAL REPORTS¹

¹ Copies of responses to the Public Accounts Committee can be obtained from the Committees Secretariat



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Ref: Parl 3-1

27th January 2015

The Chief Executive Officer
Fiji Independent Commission Against Corruption
Reverend John Hunt Building
Saint Fort Street
SUVA

Dear Sir

RE : ABUSE OF OFFICE AND FRAUDULENT ACTIVITIES

The Public Accounts Committee is currently scrutinizing the reports of the previous Public Accounts Committee for the years 2007 to 2009.

During its deliberations the Committee noted that some of the issues raised in the reports were tantamount to acts of abuse of office and fraudulent activities.

Standing Orders 112 of the Parliament of Fiji, provides the Committee with powers to "*summon any person to appear before it to give evidence or provide information.*"

In this instance, the Committee would be grateful for an update of cases that have been dealt with by your organization in terms of the issues raised in the Auditor-General's Reports from 2007 to 2009.

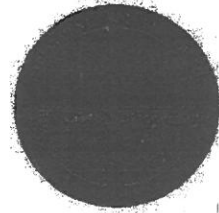
Grateful if this information could be provided to the Committee by Friday 30th January 2015 for their deliberation.

Hon. Biman Prasad
Chairman, Public Accounts Committee



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Ref: Parl 3-1

27th January 2015

The Chief Executive Officer
iTaukei Affairs Board
TTF Complex
Queen Elizabeth Drive
Nasese

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the reports of the previous Public Accounts Committee for the years 2007 to 2009. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "*summon any person to appear before it to give evidence or provide information.*"

During the Committee's deliberations, it noted a few anomalies which warrant further clarification from your organisation. The Committee would also be grateful if you could provide an update on how your organisation has dealt with the cases mentioned and the actions taken (if any) to recover any losses pertaining to your organisation.

In view of the above, the Committee seeks an audience with you and your representatives on **Thursday 29th January 2015 at 11.15 a.m.** in the Parliament Committee Room (East Wing).

A copy of the responses from the Office of the Auditor General and the Ministry of Finance is attached for ease of reference.

Hon. Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Industry, Trade and Tourism
Naibati House
Goodenough Street
SUVA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 24 of the Auditor General's Report 2008, Volume 4 and would be grateful for your clarification in respect of issues raised in sections 24.8 and 24.16. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Thursday 12th March 2015 at 11.30 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Deputy Commission
Fiji Independent Commission Against Corruption
Reverend John Hunt Building
Suva

Dear Sir

RE : **BRIEFING – FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**

The Public Accounts Committee is currently conducting its meetings at the Parliament Complex on issues arising out of the Auditor – General's Reports for the years 2007 to 2009."

During its deliberations, the Committee has come across cases relating to abuse of funds and other fraudulent activities which may warrant referral to your Office. Before undertaking this task, the Committee feels that it needs to be educated on the role and functions of your office; your processes in terms of referring complaints and any other issues which you may wish the committee to be aware of.

In the view of the above, the Committee invites you for a briefing on Tuesday 10th March 2015 at the Parliament Committee Room (East Wing), at 10a.m.

Please contact our secretariat through email address ktakape@parliament.gov.fj or telephone contact 3225608 for your confirmation of your attendance.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee

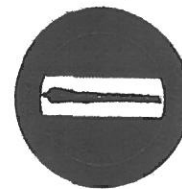


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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Foreign Affairs and International Co-operation
GCC Complex
Nasese

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008 and would be grateful for clarification on some of the issues raised in respect of your Ministry.

During the Committee's deliberations, it noted that no comments were received for sections 8.9 to 8.19 of the Auditor General's Report 2008, volume 2.

The Committee would therefore like to invite you to present your response on **Tuesday 10th March 2015 at 11 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Commissioner of Police
Fiji Police Force
Vinod Patel Building
RATU DOVI ROAD

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 17 of the Auditor General's Report 2008, Volume 3 and would be grateful for your clarification in respect of sections 17.18 to section 17.29. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Wednesday 11th March 2015 at 9.30 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

Captain Viliame Naupoto
Chief of Staff
Fiji Military Forces
SUVA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "*summon any person to appear before it to give evidence or provide information*".

During the Committee's deliberations, it noted a few anomalies in section 16 of the Auditor General's Report 2008, Volume 3 and would be grateful for your clarification in respect of sections 16.15 to section 16.19. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Tuesday 10th March 2015 at 12 p.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee

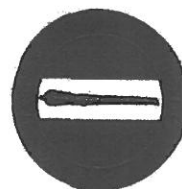


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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Education
Marela House
Thurston Street
SUVA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 17 of the Auditor General's Report 2008, Volume 3 and would be grateful for your clarification in respect of sections 17.18 to section 17.29. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Wednesday 11th March 2015 at 9:30 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee

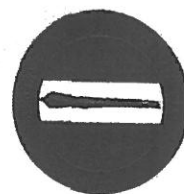


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Part 3-1

3rd March 2015

The Permanent Secretary
Ministry of Agriculture
Robinson Complex
RAIWAQA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 22 of the Auditor General's Report 2008, Volume 4 and would be grateful for your clarification in respect of issues raised in sections 22.13, 22.18 to 22.21, 22.23, and 22.36 to 22.39. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Thursday 12th March 2015 at 9.30 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Lands and Mineral Resources
GCC Complex
NASESE

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 23 of the Auditor General's Report 2008, Volume 4 and would be grateful for your clarification in respect of issues raised in sections 23.16 to section 23.23 and 23.36. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Thursday 12th March 2015 at 11 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Health
Dinem House
TOORAK

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 19 of the Auditor General's Report 2008, Volume 3 and would be grateful for your clarification in respect of issues where no comments were received, Fiji Pharmaceutical Services, disciplinary cases, and the operation of trust fund accounts. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on **Wednesday 11th March 2015 at 12.00 p.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

3rd March 2015

The Permanent Secretary
Ministry of Infrastructure and Transport
Nasilivata House
SAMABULA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Report 2008. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "summon any person to appear before it to give evidence or provide information."

During the Committee's deliberations, it noted a few anomalies in section 25 of the Auditor General's Report 2008, Volume 4 and would be grateful for your clarification in respect of issues raised in sections 25.20 to 25.22 and 25.29. The Committee would also be grateful if you could provide an update on measures taken to address the issues raised and the actions taken (if any) to recover any losses.

In view of the above, the Committee would therefore like to invite you to present your response on Thursday 12th March 2015 at 12.00 p.m. in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

4th March 2015

The Permanent Secretary
Ministry of Public Enterprises
Civic Towers Building
Victoria Parade
SUVA

Dear Sir

RE : CLARIFICATION OF ISSUES

The Public Accounts Committee is currently scrutinizing the Auditor General's Reports for the years 2007 to 2009. In accordance with Standing Orders 112 of the Parliament of Fiji, the Committee has the powers to "*summon any person to appear before it to give evidence or provide information.*"

During the Committee's deliberations, it noted a few anomalies in respect of issues raised in the Auditor General's Reports and would be grateful if you could provide them with an update on the trends in terms of rate of return and dividends of all government commercial companies and statutory organisations where government has invested.

In view of the above, the Committee would be grateful if this information could be provided to them on Friday 6th March 2015. The Committee also invites you to present your response on **Monday 9th March 2015 at 10 a.m.** in the Parliament Committee Room (East Wing). Please note that the response you provide will assist the Committee with the compilation of its report which will be tabled during the Parliament meetings in May.

Grateful for confirmation of your attendance through our secretariat on email address ktakape@parliament.gov.fj or telephone contact 3225608.

Hon. Dr Biman Prasad
Chairman, Public Accounts Committee



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Parl 3-1

19 March 2015

The Chairperson
Standing Committee on Public Accounts
Parliament of the Republic of Fiji
Parliament Complex
Government Buildings

The Permanent Secretary for Industry and Trade
Nabati House
Good Enough Street
Government Buildings
Suva

Dear Permanent Secretary

Further to your communication dated 9th March, 2015 and in the interest of clarity, the Public Accounts Committee cordially invites you to present yourself on **Wednesday 25th March 2015** at 11 a.m. in the Parliament Committee Room (East Wing). with the following information pertaining specifically to the years 2007-2009:

1. A list of all Government Commercial Companies and their performance since 2007;
2. Rates of return for all these Government Commercial Companies;
3. Government grants to each of the Government Commercial Companies;
4. What your Ministry has done about all the concerns raised by the Office of the Auditor General since 2007; and
5. All Government guarantees for loans and how much to every Government Commercial Companies, Commercial Statutory Authorities, Majority Owned Entities, Off-Budget State Entities

Yours faithfully

Dr Biman Prasad
Chairperson, Standing Committee on Public Account