

Paper No: 9/2010

PARLIAMENT OF TUVALU



**PUBLIC ACCOUNTS COMMITTEE
REPORT ON THE ACCOUNTS OF
GOVERNMENT FOR THE YEAR ENDED
31ST DECEMBER 2007.**

**MARCH – APRIL
2010**

1. INTRODUCTION

PACs are standing committees that help parliament oversee the activities performed by the government. Like any other committee, a PAC has the power to investigate and examine all the issues that are referred to it by the parliament. A PAC can also investigate specific issues, such as Government accountability to parliament regarding expenses approved by the government, effectiveness and efficiency of government-enacted policies, and the quality of the administration.

Therefore and in accordance with Rule 49 (1) of the Parliament Rules of Procedure, the Public Accounts Committee is a standing committee of Parliament which considers any report of the Auditor – General on the accounts; finances and properties of any statutory board; body; commission or organization where a report on the examination and audit of such accounts etc, is laid before Parliament.

This report is PAC's review of the Auditor – General's report on the accounts of Government for the year ended December 2007.

1.1 SCOPE OF WORK

In reviewing this particular report of the Auditor – General, PAC had the following work plan:

- Three day review of all the issues highlighted in the Auditor – General's report;
- Three day visits to selected government ministries / departments to discuss specific issues highlighted in a schedule of visits as attached (ATTACHMENT 1);
- Four day interview sessions with each ministry / department to consult individual ministries / departments on various issues reviewed in the report and the office visits (ATTACHMENT 2);
- Four day plenary sessions to review all the issues discussed in the consultations and to also formulate relevant recommendations;
- Two day report writing session

1.2 COMMITTEE MEMBERS

The members involved in the present review task included:

Hon. Elisala Pita	-	Chairman
Hon. Maatia Toafa	-	Member
Hon. Namoliki S. Neernia	-	Member
Mr. Isaako Kine	-	Advisor
Ms. Lily Tangisia Faavae	-	Secretariat

2. FINDINGS AND RECOMMENDATIONS

PAC came up with the following findings after holding several sessions to review the issues highlighted in the Auditor – General's report and any other relevant issues that were raised during its consultations held with government ministries / departments. PAC also agreed on the following recommendations to help resolve the issues discussed. PAC's findings on issues that were specific to each ministry / department and their recommendations would follow after the general, major and current issues for ease of reference by the corresponding ministries and departments.

2.1 GENERAL ISSUES

- 2.1.1 Audit qualification issues: Late submissions of Government accounts to the Audit office . The Ministry of Finance failed to submit its accounts on time as required by the Public Finance Act and thus affecting the audit process and the PAC's role.

Recommendation 1

Government should ensure that its annual account is submitted to the Office of the Auditor-General on a timely basis to allow enough time for the audit process to be taken and completed for timely reporting to Parliament,

- 2.1.2 Government accounts still in qualified audit opinion due to incompleteness; un-reconciled accounts; understatement of assets; plants; machinery and inventory; and deficiencies in the use of the ACCPAC accounting software.

Recommendation 2

Government should improve on the above issues and ensure that registers of all assets and in kind donations are in place

- 2.1.3 Cash basis of Accounting: PAC noted that Accrual Accounting has started and is now in quasi status.

Recommendation 3

Government should ensure that full Accrual Accounting is implemented as soon as possible.

- 2.1.4 Reconciliation of the CIF was not done which resulted in the understatement of the CIF.

Recommendation 4

Government should ensure that reconciliation is carried out for all government accounts on a monthly basis.

Recommendation 9

Explore the possibility of replacing the current Referral Committee by an independent body.

- 2.2.4 TMTI project: This project has gone through a lot of mismanagement and financial problems.

Recommendation 10

A Commission of Inquiry should be set up to investigate into the management of this project and to bring out the lessons to be learnt by government for any future similar projects.

2.3 CURRENT ISSUES

- 2.3.1 Use of the contingency vote that is controlled by the Finance appears to be abused and uncontrolled.

Recommendation 11

Government should ensure that this vote is properly controlled and not abused.

- 2.3.2 Conflict of interests: Some civil servants holding senior positions appear to be using their public influence for their personal benefits and that of their personal associations.

Recommendation 12

PSC should investigate these cases as reported by the Auditor – General and take appropriate disciplinary actions in order to stop these corrupt actions from recurring in the future.

- 2.3.3 Overseas travels of senior officers not relating to their office but being paid for by the government.

Recommendation 13

The Secretary to Government should control the approval of senior officers travelling on private duty, and ensure that such travels are not being paid for by government.

- 2.3.4 Outer islands' projects: Outer islands projects in 2007 and 2008 have experienced lots of administrative problems resulting in overspending of project funds.

Recommendation 14

Government should investigate and note the reasons for the problems in implementing projects in the outer islands to avoid overspending of project funds.

- 2.3.5 Heavy equipment currently could not be sent out to outer islands.

Recommendation 15

Government should obtain an ocean going landing craft to transport heavy duty machineries such as a pontoon machinery to transport heavy equipment to the outer islands.

- 2.3.6 Cash shortage in the NBT was noted as being the first time for such a problem to happen.

Recommendation 16

A Commissioner of Inquiry should be set up to investigate into this problem.

Recommendation 17

The National Bank of Tuvalu should consider providing credit cards system to avoid passengers travelling out of the country with hard cash.

- 2.3.7 Payables for the year 2007 are incomplete and thus not reflecting the true picture of Government payables.

Recommendation 18

Government should ensure that all invoices / bills must be registered with Treasury before further processing of PVs.

- 2.3.8 Suspense Account is still outstanding to the amount of \$4,549.263 at end of year 2007.

Recommendation 19

Government should secure repayment of the suspense account under its arrangements with the ADB.

- 2.3.9 Government loans and guarantees: Government guaranteed loans such as the NaFICOT's loan is not being repaid.

Recommendation 20

GOT should honour its loan guarantee commitments and repay these loans in order to clear these debts and also to help with NBT's liquidity problems.

- 2.3.10 Ministerial Advances / Supplementary: The current interpretation of ministerial advances encourages no control over spending and it needs to be clarified. Also the use of supplementary applications is not in compliance with the Constitution's requirements for urgent and unforeseen expenditures.

Recommendation 21

Government should adopt and follow the requirements of the Constitution and the Public Finance Act with respect to future use of supplementary appropriations.

- 2.3.11 Tolise Project: There seems to be no ending to the budget increase for this particular project.

Recommendation 22

The Taskforce for this project should ensure that this project completes in the following year and within the current budget increase approved.

- 2.3.12 AFP Program: The current facilities for the AFP Program are inadequate and its future is not clear because there are not enough teachers and facilities.

Recommendation 23

Government should explore the possibility of setting up a Form Seven facility at Motufoua.

3. SPECIFIC ISSUES

PAC identified the following specific issues under each ministry / department with their recommendations to help resolve them.

3.1 DEPARTMENT OF PERSONNEL AND TRAINING

3.1.1 Staff Performance Appraisal System / Form

The current system for appraising staff performance is very ineffective

Recommendation 24

The Department of Personnel and Training should work on a more effective appraisal system.

Recommendation 25

More training should be organized for HEOs, Vote keepers, and Clerical Officers on the GAO, Public Finance Act, Financial Instructions and PSC Rules.

- 3.1.2 Housing Subsidy: The current housing subsidy for private renting of civil servants keeps increasing.

Recommendation 26

The current housing subsidy needs to be reviewed whether it should be continued or not, with the view for government to construct more houses for its civil servants rather than continuing to provide this subsidy.

- 3.1.3 GAO housing requirement and the Training policy housing requirement: The current GAO housing requirement conflicts with the Training policy housing requirement.

Recommendation 27

Current housing requirements under the GAO and the Training policy need to be harmonised immediately.

3.2 DEPARTMENT OF FOREIGN AFFAIRS

- 3.2.1 RSES (Recognized Seasonal Employment Scheme) advance: The advance made under the RSE scheme remains unsettled.

Recommendation 28

The department should clear this advance as soon as possible.

Recommendation 29

The Foreign Affairs department should carry out a full cost benefit analysis of this scheme and a full review of the conditions of employment.

3.3 MINISTRY OF NATURAL RESOURCES

- 3.3.1 Centralised votes – (travel, office expenses and stationeries): The current practice of centralising the above votes under the headquarters put other departments like the Fisheries at a disadvantage as most of the votes are being used up by the headquarter.

Recommendation 30

The headquarter should return the relevant portions of centralised votes to its various departments.

- 3.3.2 Negotiation of fishing agreements: The current negotiation of fishing agreements include ministers which may lead to unnecessary or fraud commitments by the ministers.

Recommendation 31

Negotiations of fishing agreements should consist only of relevant technical people and exclude politicians or ministers.

3.4 DEPARTMENT OF ENVIRONMENT

- 3.4.1 Continued engagement of the International Environment Adviser (IEA): Government continues to engage the services of the International Environment Adviser

Recommendation 32

Government should review the contract of the IEA to work and provide training for local staff.

Recommendation 33

Government should explore the possibility of localising this post.

- 3.4.2 Accessing GEF funding: Accessing GEF funding for the NAPA is still unsuccessful and thus resulting in a number of NAPA projects still outstanding.

Recommendation 34

Government should engage TAs in addition to the IEA to work together with local staff in order to be able to access GEF funding.

- 3.4.3 Impacts of climate change

Recommendation 35

Government should control the inflow of various environmentalists, scientific researchers and journalists who are making money out of this issue.

3.5 DEPARTMENT OF FISHERIES

- 3.5.1 Records of fishing agreements / contracts: Records of fishing agreements / contracts are not available or may be missing.

Recommendation 36

The Department should ensure that important records like these are well kept and maintained.

- 3.5.2 Operation of CFCs: The government mentioned that it might handover CFCs to be run by Kaupule if they want to with a cash contribution of \$800,000.

Recommendation 37

Formal and proper handing over arrangements for handing over of CFCs to Kaupule should be undertaken.

3.5.3 NaFICOT

At the present time NaFICOT only makes ice for sale but the ice making machines are currently not operational. All other activities are being suspended, but the Corporation Act is still legally in place.

Recommendation 38

Government conducts a review of NaFICOT with regards to its future as a Corporation.

3.6 DEPARTMENT OF AGRICULTURE

- 3.6.1 FAO funded multi – million dollar program: Currently there is no clear or detailed statement of FAO projects.

Recommendation 39

All donor funded projects should be reflected in the Budget under XB items.

3.7 MINISTRY OF HOME AFFAIRS AND RURAL DEVELOPMENT

- 3.7.1 Transfer of FTF funds to the Funafuti Island community in Auckland, New Zealand: The transfer of \$100,000 under the Funafuti FTF funds to a Funafuti island community abroad violated the FTF Deed.

Recommendation 40

Any transfer of funds abroad against the FTF deed should not be entertained as such is a violation of the FTF deed and thus should not be encouraged.

Recommendation 41

The FTF Board of Directors should initiate a Board of Inquiry to investigate into this issue.

- 3.7.2 Past fraud cases in TTC remain pending for so long.

Recommendation 42

The Ministry should ensure that the Department of Police takes relevant and urgent actions on the pending fraud cases as soon as possible.

3.8 DEPARTMENT OF WOMEN AND COMMUNITY AFFAIRS

- 3.8.1 UNDP funded projects completed now awaiting next phases

Recommendation 43

Government should ensure the implementation of the next phases of these projects.

3.9 MINISTRY OF COMMUNICATION, TRANSPORT AND TOURISM

- 3.9.1 Air Fiji loan guarantee: An independent audit report is yet to be tabled to the Air Fiji Board

Recommendation 44

Government to consider the possible bailing out of Air Fiji if Catic leaves.

3.10 DEPARTMENT OF MARINE AND PORT SERVICES

- 3.10.1 Lack of policy for passengers, crew, officers and captains bringing goods and cargoes into the country to set out certain allowances for passengers and so forth.

Recommendation 45

A full assessment of the current system and more public awareness should be carried out on the new system providing allowance for passengers' baggage and other personal effects.

- 3.10.2 Vessels fuel: BP's credit arrangements with the Marine department have stopped and the Japan's non-project fund has been reallocated.

Recommendation 46

The department should ensure that there is enough budgetary resources set aside for vessels fuel.

3.11 DEPARTMENT OF ICT

- 3.11.1 ICT services still inadequate

Recommendation 47

ICT needs to further improve its services.

3.12 MINISTRY OF HEALTH

- 3.12.1 Management of the TMTS by the THC in Suva is ineffective as THC focuses more on its own work than that of TMTS.

Recommendation 48

Government should establish TMTS staff in THC to monitor this scheme in Suva and to make travel arrangements and verify medical bills etc.

- 3.12.2 Unrealistic budgets of TMTS scheme

Recommendation 49

The Budget Department should approve the original budget submission for the scheme to avoid frequent application for supplementary funds from the Ministry of Health for the TMTS.

- 3.12.3 About 44% of the scheme's spending go to caretaker allowance alone which is almost half of the scheme's total spending.

Recommendation 50

The Ministry of Health to explore the idea of engaging caretaker services in Suva for general referral cases with the exception of cases involving children and babies which should have their own caretakers.

- 3.12.4 Domestic Referral Scheme is increasingly becoming costly as there is no policy to control it.

Recommendation 51

There should be a policy that needs to be set up as soon as possible to control this scheme.

Recommendation 52

The Ministry of Health to explore the possibility for doctors to periodically visit the outer islands for general medical consultations and check ups.

- 3.12.5 Currently patients at the PMH experience long hours of waiting in the out patients lounge to be seen by doctors.

Recommendation 53

There should be clear public awareness programs and public notices in place on current procedures for out patients medical consultations such as Room 7 for emergency cases; civil servants and children as priority cases to be consulted.

3.13 MINISTRY OF EDUCATION, YOUTH AND SPORTS

- 3.13.1 Organisation of the IPSSG: The age group and number of squads is too young and too many and therefore affecting the shipping schedules and

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3.13 MINISTRY OF EDUCATION, YOUTH AND SPORTS

- 3.13.1 Organisation of the IPSSG: The age group and number of squads is too young and too many and therefore affecting the shipping schedules and

the amount of subsistence funding from the government to support them while on Funafuti.

Recommendation 54

The Department of Sports should consider including only students from Junior Secondary School (Forms 1 and 2) , Intermediate and Senior levels to participate in the IPSSG or to include students with sports potential only.

3.13.2 There seem to be a current increase in social problems at Motufoua.

Recommendation 55

The Ministry should ensure that the current social problems at Motufoua are addressed.

3.14 DEPARTMENT OF PUBLIC WORKS

3.14.1 The change of the original tendering policy to the current system of engaging PWD and Kaupule have greatly inflated the costs of completing current ongoing projects of the MHARD and MEYS. It also created management and coordination problems.

Recommendation 56

That Government should ensure that the PWD reverts to the original tendering policy where the private sector is engaged to carry out these infrastructural projects. This system will ensure that projects complete within a fixed period of time and budget.

3.14.2 Amount of infrastructural projects planned for 2009 will be beyond PWD's capacity to supervise and coordinate. The \$1.9m worth of projects for 2009 is very hard to be matched against proposed projects beside being hard to control and manage as well.

Recommendation 57

Government should review and make amendments to the current amount of projects to reduce possible management and coordination problems.

Recommendation 58

PWD to produce progress reports for all projects.

3.15 MINISTRY OF PUBLIC UTILITIES AND INDUSTRIES

- 3.15.1 Energy issue: Efforts to have possible renewable energies especially solar energy are facing difficulties.

Recommendation 59

The Department of Energy should explore other possible and cost-effective renewable energy sources that could be used in Tuvalu.

- 3.15.2 New TEC Tariffs are affecting consumers.

Recommendation 60

Ministry should review the impacts of the new tariffs of TEC on consumers and ensure that GOT subsidy to TEC goes directly to the new tariffs but not to other expenditure items.

Recommendation 61

The increase of Japan's non-project fund shall reduce tariffs in the following year.

3.16 DEPARTMENT OF PLANNING AND BUDGET

- 3.16.1 Lack of budget monitoring

Recommendation 62

Periodic or monthly monitoring reports of the budget should be prepared by the department and circulated to all government

ministries / departments to enable them verify the budget performance and position at any point in time.

- 3.16.2 Current budgeting policy includes development projects that have not gone through scrutiny by the budget process.

Recommendation 63

All development project proposals from any ministry should be submitted in the normal budget process for proper scrutiny and proposal.

- 3.16.3 Currently not all XB projects are included in the Budget which wrongly reflects the amount of XB projects for the year.

Recommendation 64

All XB projects identified for the following year must be stated in the Budget to reveal the real or complete picture of all XB projects.

3.17 TREASURY

- 3.17.1 PAC noted that Treasury still keep stale cheques.

Recommendation 65

All stale checks should be written off.

- 3.17.2 TDF shortfall of \$1,148,47 has resulted because projects were not closed off properly once they are completed, and Government has transferred funds out of the account, without closing projects.

Recommendation 66

Government should replenish the entire account to the General Account, systematically close the project and transferring the outstanding balances to the General Ledger subject to agreements with the donors on their unspent funds.

Recommendation 67

A specific policy should be set up to address this issue.

- 3.17.3 Cash on Hand: All Kaupule have exceeded the cash limits that are set by Treasury.

Recommendation 68

All Kaupule should establish their own bank accounts to keep Tuvalu Fund Money while carrying on hand only a necessary amount of cash for daily petty cash expenses.

- 3.17.4 Mission Accounts were incomplete.

Recommendation 69

Treasury should be able to access via the internet the accounts of Missions and ensure compliance with FIs and regular reconciliations are done.

- 3.17.5 Investments (IBDs): Interests under Investments (IBD) and CIF were not included in government accounts.

Recommendation 70

All IBDs should come under one IBD account.

- 3.17.6 GOT equity in Corporations: Net Assets of SOEs fall under Government investments in SOEs.

Recommendation 71

Revalue GOT investments in SOEs to determine fair value that can match with Net Assets.

- 3.17.7 Use of ACCPAC to run pay roll: The pay roll is currently run on Spreadsheets and has difficulties when trying to make adjustments or clarifications.

Recommendation 72

Treasury should explore the possibility of running the pay roll by the ACCPAC software.

3.17.8 Financial Information Security

Recommendation 73

Treasury should have an effective data and application recovery plan to safeguard its data from possible loss and this should be a back-up server in an off-site location.

3.18 MINISTRY OF FINANCE AND ECONOMIC PLANNING

- 3.18.1 Use of the Contingency Vote under the Finance appears to be abused and uncontrolled.

Recommendation 74

Government should ensure that the Contingency Vote is not abused and has proper control.

- 3.18.2 Role of Accounting Officers with respect to controlling their votes appeared to have weakened as reflected in the overspendings reported in 2006 and 2007.

Recommendation 75

The Secretary to Government should strengthen the role of Accounting Officers in order to improve this overspending issue in the future.

Recommendation 76

Ministry of Finance should ensure regular monitoring of vote books for sound decision making.

- 3.18.3 Overspending continue to increase which might possibly caused by the use of Programme Budgeting.

Recommendation 77

Secretary of Finance should carry out an investigation on the possible causes of this overspending and provide a report to the PAC.

3.18.4 Un-reconciled accounts

Recommendation 78

Re-instate the Internal Auditor position to carry out internal auditing in order to minimise reconciliation problems.

3.18.5 Air Fiji loan guarantee: As of now, no Parliament's approval has been sought for it has been done.

Recommendation 79

The Minister of Finance to ensure that he complies with the Public Finance Act by seeking Parliament's approval for the actions taken despite being late.

3.18.6 Unlawful appropriations 2006 and 2007 not advised to Parliament in line with relevant Financial Laws.

Recommendation 80

The Minister of Finance should provide to Parliament a detailed statement of these unauthorised appropriations.

3.18.7 Procurement Policy: There is no current procurement policy in place to control government procurement in a transparent and accountable manner.

Recommendation 81

The Ministry should ensure that there is a central Procurement Policy in place and implemented.

3.18.8 Accounts payables is incomplete and a continuous problem

Recommendation 82

Treasury should strengthen its debit notes register and each ministry / department should register their invoices with the Treasury before raising their PVs.

- 3.18.9 Currently there is a conflict between GOT and donors on criteria of rates of allowances for donor funded workshops and activities.

Recommendation 83

Ministry should ensure that there is a GOT policy in place which should be advised to donors.

- 3.18.10 Currently the ACCPAC software could not run or produce main financial statement such as Statements of Financial Position (Balance Sheets), Statement of Financial Performance (Profit and Loss) and Trial Balances.

Recommendation 84

Treasury should acquire relevant modules to enable the ACCPAC to run main financial statements or accounting reports.

- 3.18.11 The current interpretation of Supplementary Legislations is encouraging unnecessary overspending and more supplementary applications as Accounting Officers resort to the frequent use of supplementary and thus distorting the budget process.

Recommendation 85

The Ministry of Finance should seek a second and independent opinion or interpretation of Supplementary Legislations especially the Public Finance Act Cap 49, Section 13 on Advances.

- 3.18.12 Currently the FIs and Public Finance Act are not updated.

Recommendation 86

Ministry needs to review and update the FIs and Public Finance Act.

3.18.13 There is no current policy to record and declare all in kind donations received by each ministry / department.

Recommendation 87

The Asset Management should ensure that a policy is set up to address this.

4. ACKNOWLEDGEMENT

The Chairman would like to acknowledge with sincere thanks the contributions of various ministries and departments made during the work of the PAC.

The Chairman also thank each member of the Committee, the Adviser and the Secretariat for their continued support and invaluable cooperation for the successful completion of this PAC review. Their contributions are very much appreciated.

Hon. Elisala Pita, MP

CHAIRMAN

ATTACHMENT ONE

SCHEDULE OF VISITS TO SELECTED GOVERNMENT MINISTRIES / DEPARTMENTS



PARLIAMENT OF TUVALU

Office of the Speaker. Private Mail Bag, Vaiaku, Funafuti, Tuvalu

Phone: (688) 20250 / 20251 Fax: (688) 20253 E-mail: parliament@tuvalu.tv

Date: 01st December, 2008

F: 6/1/4

To: Secretary, Ministry of Education, Youth, and Sports;
Secretary, Ministry of Communications, Transport, and Tourism;
Secretary, Ministry of Public Utilities and Industries;
Government Accountant;
Director of Health;
Director of PWD;
Aid Coordinator;
Director of Marine;

Cc: PAC Chairman
PAC Members
PAC Advisor

Subject: PAC's visits to your ministry / department

I would like to advise that the Public Accounts Committee (PAC) will visit your respective ministry / department as indicated on the attached timetable to discuss some of the issues that were highlighted in the Auditor – General's report on the accounts of Government for 2007.

Your cooperation and inputs in this regard will be highly appreciated.

Yours sincerely,


Lily Tangisia Faavae

Clerk to Parliament / PAC secretary

SCHEDULE OF VISITS
TO SELECTED GOVERNMENT MINISTRIES / DEPARTMENTS
(02 December – 04 December, 2008)

1. TUESDAY 02 DECEMBER, 2008

9.30am – 12.30am: Treasury Department

- Virements between expenditure heads
- ACCPAC
- Reconciliations
- Tuvalu Development Fund
- Mission Accounts
- Payroll
- Votebook
- Advance Account for Rotomould, TMTI, and Tolise Primary School
- Leave travel
- Contingency
- Resources available
- Non-compliance with the FIs
- Interpretation of the legislation regarding advances (supplementaries)

2.00pm – 3.00pm: Aid Department

- In kind donations
- Gifts

3.00pm – 4.00pm: Ministry of Education, Youth, and Sports

- Status of the TMTI project
- Loan scheme for TMTI students / trainees
- AFP

2. WEDNESDAY 03 DECEMBER, 2008

9.30am – 11.30am: Ministry of Communications, Transport, and Tourism

- Air Fiji loan guarantee
- Current financial status of Air Fiji
- Dot TV contract
- Ships registry
- Vessels operation
- Overspending of votes

11.30am – 12.30pm: Marine Department

- Inadequate system of pursuing debit notes
- Vessel fuel budgeting
- Diversions
- Policy for seafarers and passengers bringing goods into the country

2.00pm – 4.00pm: Ministry of Public Utilities and Industries

- Food subsidy scheme
- Price Control
- SMEs
- Rotomould advance account

3. THURSDAY 04 DECEMBER, 2008

9.30am – 11.30am: Health Department

- Medical Treatment Scheme
- Overspending of treatment scheme
- Virements of emolument votes
- Absence (due to travel abroad) of medical doctors from the country
- Independent body to replace the current referral committee

2.00pm – 4.00pm: Public Works Department

- TMTI upgrade project
- Status of all current projects – Tolise Primary School, Nukufetau jetty, and Nukulaelae fitness centre
- House maintenance program

ATTACHMENT TWO

SCHEDULE OF INTERVIEWS WITH GOVERNMENT MINISTRIES / DEPARTMENTS



PARLIAMENT OF TUVALU

Office of the Speaker. Private Mail Bag, Vaiaku, Funafuti, Tuvalu

Phone: (688) 20250 / 20251 Fax: (688) 20253 E-mail: parliament@tuvalu.tv

Date: 05th December, 2008

F: 6/1/4

To: Secretary to Government
All Permanent Secretaries
Heads of Departments

Cc: PAC Chairman
PAC Members
PAC Adviser

Subject: Interviews with the Public Accounts Committee (PAC)

In accordance with Parliament's Rule of Procedure 49 (5), I would like to invite most addressees for an interview session with the PAC, at the time specified on the attached timetable.

Addressees especially some Heads of departments that do not appear on the timetable, are currently not required to appear before the PAC. However PAC may wish to invite them at a certain time that I will later advise you.

PAC looks forward to your cooperation and inputs.

Thank you.

Yours sincerely,


Lily Tangisia Faavae

Clerk to Parliament / PAC Secretary

2.00pm – 3.00pm: Ministry of Public Utilities and Industries
headquarter

3.00pm – 3.30pm: Business centre, and Energy department

3.30pm – 4.00pm: Public Works Department

4. THURSDAY 11 DECEMBER, 2008

9.00am – 11.00am: Ministry of Finance, Economic Planning and
Industries headquarter

11.00am – 12.30pm: Economic Research and Planning Department

2.00pm – 4.00pm: Treasury and Aid Departments