

National Parliament of Solomon Islands

Public Accounts Committee

Committee Report

Report on the Inquiry into the 2016 Mid-Year
Budget Review



NP-Paper No. 25/2017

Presented on 14th November 2017

National Parliament Office



COMMITTEE MEMBERSHIP

The current members of the **Public Accounts Committee** (10th Parliament) are:

Hon. Rick Houenipwela, MP (Chairman)

Hon. Jeremiah Manele, MP

Hon. Dr Derek Sikua

Hon. Steve Abana, MP

Hon. Matthew C. Wale, MP

Hon. Connelly Sandakabatu, MP

Hon. Derrick Manu'ari, MP

Hon. Nestor Giro, MP

Secretary: Mr. Peter Lokay, Auditor General

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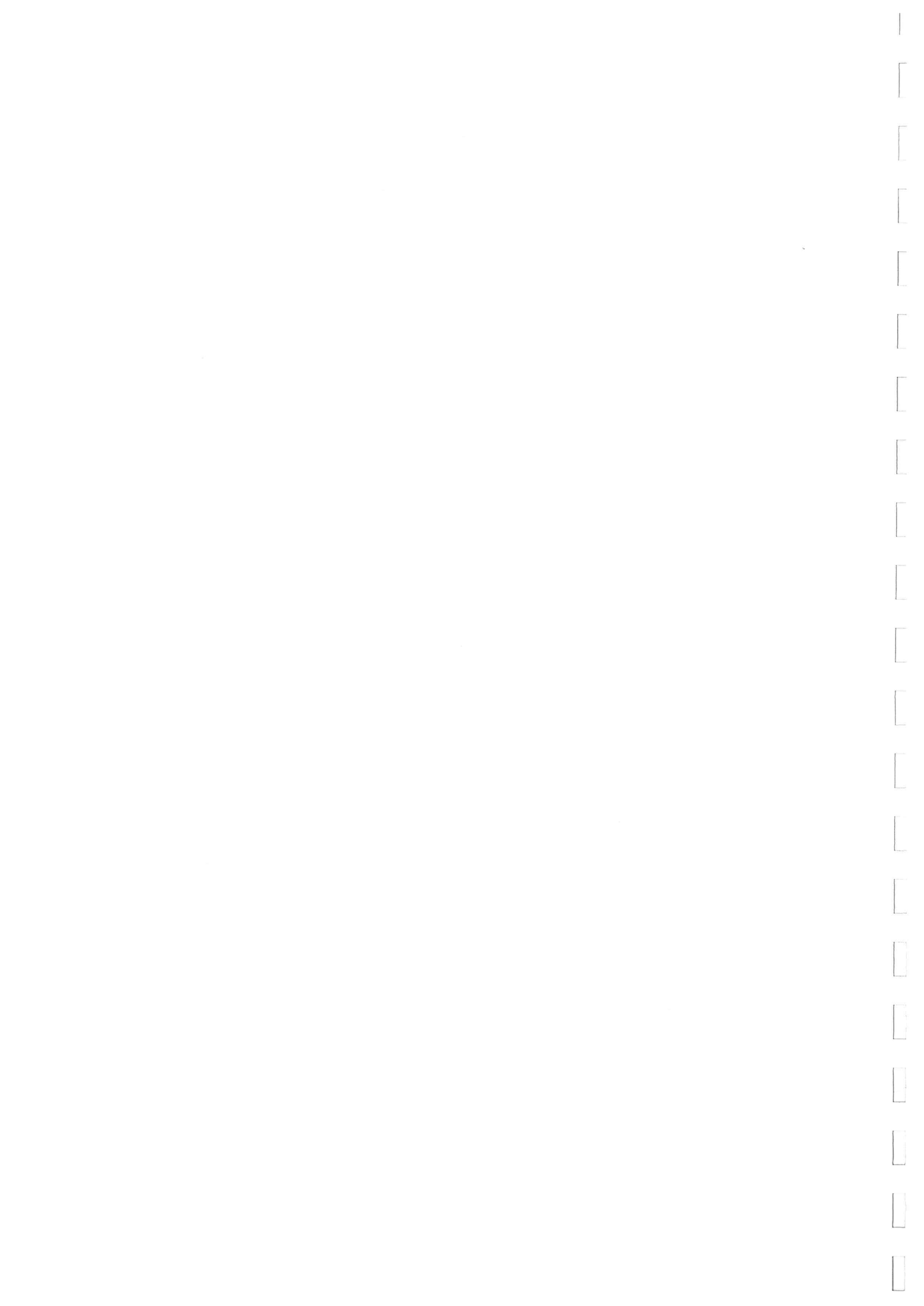
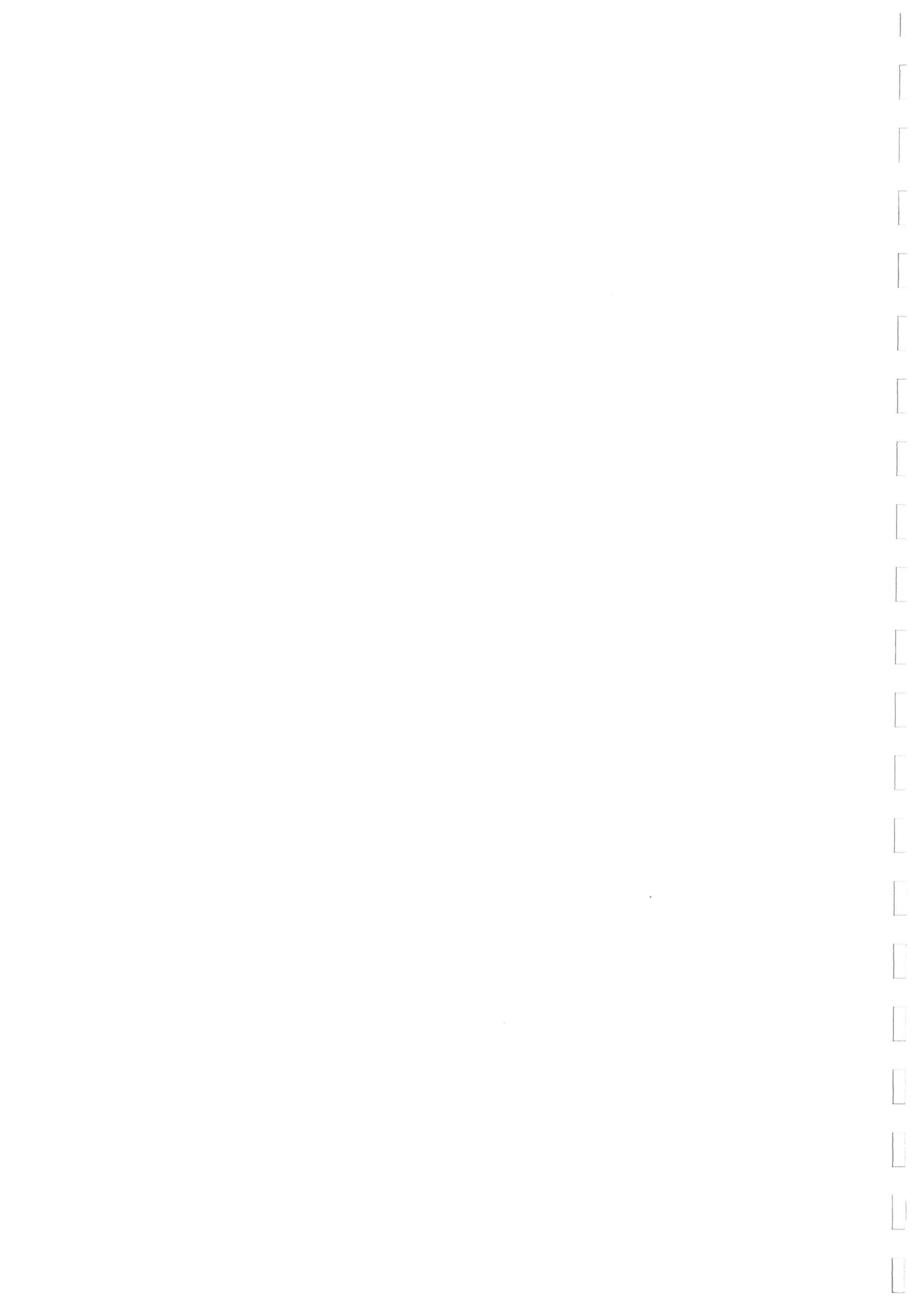


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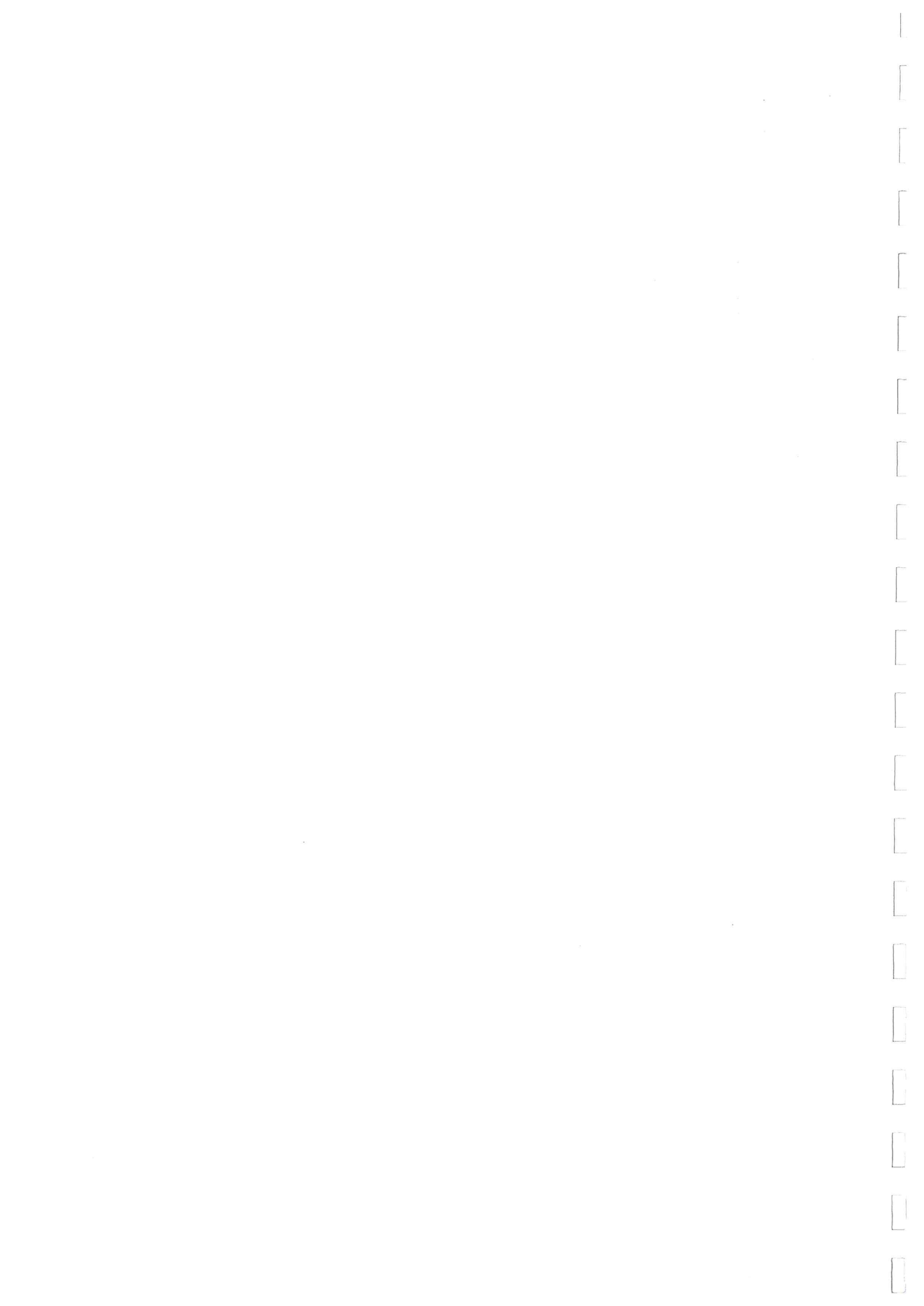


COMMITTEE FUNCTIONS

The Committee is established under *Standing Order 69*; an Order made pursuant to the *Constitution*¹ and has the functions, together with the necessary powers to discharge such,

- (a) examine the accounts prescribed by Section 77 of the Public Financial Management Act 2013, together with the report of the Auditor General thereon, and to report the results of such examination to Parliament;
- (b) establish the causes of any excesses over authorised expenditure and to make recommendations to Parliament on any appropriate measures to cater for such excesses of expenditure;
- (c) examine such other accounts laid before Parliament as the Committee may think fit, together with any auditor's report thereon and to report the results of such examination to Parliament;
- (d) summon any public officer to give information on any explanation, or to produce any records or documents which the Committee may require in the performance of its duties;
- (e) consider in detail the Draft Estimates prepared by the Government in support of the Annual Appropriation Bill;
- (f) summon and examine the Accounting Officers and Technical staff of Ministries and Departments and require the production of background information and explanation in relation to Draft Estimates;
- (g) report to Parliament in such a way that the report may inform Members prior to the Parliamentary debate thereon of the background to the Draft Estimates draw attention to those matters which the Committee feels should be the subject for such Parliamentary debate; and
- (h) make such recommendations as the Committee sees fit and subsequently receive comments and reports on such recommendations from the Government.

¹ Section 62, *Constitution of Solomon Islands* 1978.



CHAIR'S FOREWORD

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE



Mr. Speaker,

Pursuant to Standing Orders No. 69 (1) [b] and [g] of the National Parliament of Solomon Islands, it is an honour and pleasure for me Sir, to present the Report of the Public Accounts Committee of the Inquiry into the 2016 Mid-Year Budget Review for laying before Parliament.

A handwritten signature in black ink, appearing to read 'R. S. Houenipwela'. The signature is stylized and includes a small triangle at the end.

Honourable Rick Houenipwela, MP

Chairman

Public Accounts Committee

November 14, 2017



EXECUTIVE SUMMARY

This report outlines the key findings by the Public Accounts Committee in their inquiry into the *2016 Mid-Year Budget Review Report* by the Ministry of Finance and Treasury (MoFT).

Analysis of the *2016 Mid-Year Budget Review Report* and evidences received from the inquiry show that for the first half of 2016, revenue collection was lower than predicted. This is due to several factors, including low collections by the Inland Revenue Division of the MoFT. It is also noted that budget spending for the same period showed mixed outcomes. There was over expenditure over pro-rata budget by some ministries and under expenditure on pro-rata budget by other ministries during the first half of the year. Furthermore, there were exceptionally large underspending on pro-rata budget by some ministries and large overspending over pro-rata budget by other ministries.

The timing on the presentation of the Budget Review report is provided for in the *Public Financial Management Act 2013*. However, like the previous years, the Committee notes that the delivery of the 2016 mid-year budget review was very late.

The Committee also finds that the reservations imposed by the MoFT during the year affected most ministries' operations. Imposing budget reservations and issuing of circulars in restricting ministries to spend on budgeted services is a clear reflection of the lack of credibility in the government's budget.

The Committee's recommendations are in the following section.



RECOMMENDATIONS SUMMARY

Below are the recommendations from the PAC report on 2016 Mid-Year Budget Review;

Recommendation 1

The Committee recommends that the Ministry of Finance and Treasury (MoFT) adheres to the requirements of the *PFM Act 2013* and delivers to Parliament Mid-Year Budget Review reports on a timely basis for proper scrutiny by the Committee.

Recommendation 2

The Committee recommends that the Ministry of Education and Human Resources Development (MEHRD) in collaboration with other member countries negotiate with the University of the South Pacific (USP) to abolish the need for Form 7 to be eligible for admission.

Recommendation 3

The Committee recommends that the Ministry of Finance and Treasury (MoFT) undertakes wide consultation with all Ministries before imposing reservations. The Committee further recommends that reservations should be applied to targeted budget lines and not across the board.



1.0 BACKGROUND TO REPORT

1.1 Introduction

Parliamentary Committees are an extension of Parliament. Committees are mandated under Standing Orders of the National Parliament of Solomon Islands to make investigations and report to Parliament. In terms of Parliamentary oversight on the Executive accountability, Parliament also extends its powers to the Public Accounts Committee to perform that function. Accordingly, the Public Accounts Committee (the "Committee") is given the power to examine accounts as prescribed by Section 77 and Sections 52(1)(a)(b) of the *Public Financial Management Act 2013*, and may report on its findings to Parliament.

The Public Accounts Committee exercises this role by examining accounts laid before Parliament as the Committee may think fit, together with any auditor's report thereon. To that end, the Committee has considered the 2016 Mid-Year Budget Review, National Paper 24 of 2016.

This report outlines the Committee's findings on issues described by the ministries concerned. In compliance with the Standing Orders, this Report has been prepared for the information of Members of Parliament to enhance their understanding of these and related matters. It aims to draw to the attention of the Members of Parliament those matters, which the Public Accounts Committee has identified through taking evidence by interviews of the Permanent Secretaries (PS) and officials of various line ministries. For this inquiry the Committee has interviewed representatives from the Ministry of Finance and Treasury, the Ministry of Development and Aid Coordination, the Ministry of Home Affairs, the Ministry of Infrastructure Development, the Ministry of Health and Medical Services, the Ministry of Rural Development, the Ministry of National Security, Police and Correctional Services and the Ministry of Education and Human Resources Development who came before the Committee.

The Committee wishes to put on record its appreciation to the above witnesses who appeared before the Committee and provided valuable information to assist the Committee to fulfil its important oversight role.

1.2 Scope of this Report

In light of Sections 52(1)(a)(d) of the *Public Financial Management Act 2013* and Orders 69 of the Standing Orders of the National Parliament of Solomon Islands, the Committee is responsible to:

- (a) examine the accounts prescribed by Section 77 of the Public Finance Management Act 2013, together with the report of the Auditor General thereon, and to report the results of such examination to Parliament²;
- (b) examine such other accounts laid before Parliament as the Committee may think fit, together with any auditor's report thereon and to report the results of such examination to Parliament³;
- (c) summon any public officer to give information on any explanation, or to produce any records or documents which the Committee may require in the performance of its duties⁴;
- (d) to make such recommendations as the Committee sees fit and subsequently received comments and reports on such recommendations from the Government⁵.

1.3 Methodology

The 2016 Mid-Year Budget Review National Parliament Paper No. 24, was received by the Speaker of Parliament on 20th September 2016.

On 10th October 2017 the Committee endorsed this Inquiry to consider the above report. The Committee consulted in total, 30 witnesses of whom 7 are Accounting Officers and the rest were other senior officials. The Hearing was conducted from the 12th to 14th October 2016.

² Standing Orders 69a

³ Standing Orders 69c

⁴ Standing Orders 69d

⁵ Standing Orders 69h

2.0 COMMITTEE DELIBERATIONS

2.1 Background and 2016 Mid-Year Budget Review Overview

The 2016 Mid-Year Budget Review provides an update on the 2016 budget for the first half of 2016.

The Committee noted that the outlook for real GDP growth in 2016 remained unchanged from the 2015 Budget with the economy forecast to grow by 3 ½ per cent in 2016. This reflected the continued strong growth in agriculture, logging and in the other major sectors.

Revenue collection was very sluggish in the first half of 2016. More expenses were incurred in priority areas. Over expenditure over pro-rata budget occurred in some Ministries while under expenditure on the pro-rata budget also occurred in some Ministries. There were exceptionally large underspending on the pro-rata budget by some Ministries and large overspending over pro-rata budget by others.

The Committee noted that the fiscal position at the end of the period under review was a surplus of \$108.3 Million or 32% below budget pro rata.

The summary of budget performance for first six months is as follows:

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
REVENUE					
Domestic revenue					
Inland Revenue	1,830.0	915.0	816.5	-98.5	-11%
Customs and Excise	941.6	470.8	453.1	-17.7	-4%
Other ministries	276.5	138.3	223.1	84.8	61%
Total domestic revenue	3,048.1	1,524.1	1,492.7	-31.4	-2%
Budget support					
Recurrent	638.9	319.5	90.2	-229.3	-72%
Development	70.0	35.0	48.9	13.9	40%
Total budget support	708.9	354.5	139.1	-215.4	-61%
Total revenue	3,757.0	1,878.6	1,631.8	-246.8	-13%
EXPENDITURE					
Payroll	999.6	499.8	488.8	-11.0	-2%
National debt servicing	98.1	49.1	87.3	38.2	78%
Other charges	1,571.2	785.6	742.0	-43.6	-6%
Total recurrent budget	2,668.9	1,334.5	1,318.1	-16.4	-1%

Budget support	598.9	299.5	88.9	-210.6	-70%
Development budget	1,158.0	579.0	450.9	-128.1	-22%
Total expenditure	4,425.8	2,213.0	1,857.9	-355.1	-16%
Fiscal position	-668.8	-334.4	-226.1	108.3	-32%

Budget review documents delivery processes

The Public Accounts Committee (PAC) raised a concern regarding the late submission of the budget review reports to Parliament. This not only breaches the requirements of the *PFM Act 2013* but also undermines the mandated Parliamentary functions of the Committee. The Committee also noted that some Ministries were not aware of the Mid-Year Budget Review report.

Recommendation 1

The Committee recommends that the Ministry of Finance and Treasury (MoFT) adheres to the requirements of the *PFM Act 2013* and delivers to Parliament the Mid-Year Budget Review report on a timely basis for proper scrutiny by the Committee.

2.2 Issues of concern to the Committee

This report only contains matters raised with those Ministries that appear before the Committee. There were no written submissions received from other Ministries at the time this report was compiled.

72 MINISTRY OF EDUCATION & HUMAN RESOURCES DEVELOPMENT

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	431.5	215.7	209.1	-6.6	-3%
Other charges	544.3	272.2	228.5	-43.7	-16%
Total recurrent	975.8	487.9	437.6	-50.3	-10%
Budget support recurrent	90.0	45.0	42.2	-2.8	-6%
Development budget	77.0	38.5	17.6	-20.9	-54%
Total expenditure	1,142.8	571.4	497.4	-74.0	-13%

The Ministry provided an update on their budget performance to 30th September 2016 as follows:

Budget Performance as at September 2016

Description	2016 Revised Estimates \$m	Reserved	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m
Payroll	431.5	0	431.5	323.6	329.2	5.6
Other charges	544.3	22.8	521.5	391.1	380.5	-10.6
Total recurrent	975.8	22.8	953.0	714.8	709.7	-5.0
Budget support recurrent	90.0	0	90.0	67.5	39.1	-28.4
Development budget	77.0	12.7	64.3	48.2	33.3	-14.9
Total expenditure	1,142.8	35.5	763.0	743.0	-20.0	-3%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Impact of \$11 million reservation on Scholarships** - The Committee questioned the impact of the \$11 million reservation on the Scholarship budget on existing scholarships. The Ministry in response stated that \$300 million for scholarships in 2016 was adequate. Thus the \$11 million reservation will have no impact as there are savings during the year due to delays in submission of applications, some scholarships were not used during the year, students studying in PNG were recalled due to the unrest, and funding through Budget Support of \$217 million provided supplementation.
- The Committee raised the concern that the Ministry's restructuring may dilute focus on the core business of the Ministry of Education and Human Resources Development. Ministry responded that they are closely monitoring the implementation of the restructure.
- **Consultation on reservation with MoFT re SINU** - The Ministry advised that there were consultations with MoFT regarding the effect of the reservations on the Ministry's budget. PS to the MoFT is a member of the SINU Council and he is aware of the budget pressures experienced by SINU. The Ministry will have further dialogue with MoFT and will raise concerns during the meeting on 19/10/2016. The actual budget bids submitted by the Ministry on behalf of SINU were never fully supported in the previous years.

- **Outstanding allowances for teachers** - The Committee questioned the Ministry regarding any outstanding allowance that the Ministry is expected to pay towards the end of the year. The Ministry advised that housing and transport allowances were resolved with SINTA in 2014. These are budgeted for in 2016. The issue of who is the employer of teachers is yet to be agreed between the parties. This is despite the Court ruling that each Education authority is the legal of teachers. However, the Ministry resolved to pay the allowances direct to the teachers.
- **\$50 million for SINU Infrastructure** - The Committee enquired into the effect of the \$10m reservation on the SINU project budget that is meant for an admin block in the School of Education and a lecture theatre at Kukum Campus. The Ministry advised that reservation would definitely affect the building program for the university as the full cost of the project is \$130M over a three year period. SINU needs sufficient funding each year to be able to complete the project as planned.
- **USP 4th Campus** - The Ministry advised that nine (9) KGVI auxiliary staff houses were already completed and only need to provide SIEA and SIWA services to them. One teaching staff house is expected to be completed by October. Fund for road to be built at the back of the school is already in the account. The USP 4th Campus construction will commence in the first quarter of 2017.
- **Scholarship funding** – The Committee raised concern over the continuing increase on the number of scholarships and the budget for scholarships over the years which has become unsustainable. The Ministry advises that the challenge is to strike a balance between the various sectors of the education system. The Ministry is focusing more on basic education but must not neglect the need for tertiary education. The Solomon Islands Tertiary and Skills Authority Bill will be submitted to Cabinet and Parliament soon and this bill will address the education strategy for Solomon Islands.
- **Illegal occupation of KGVI hill flats** - The Committee raised concern that the flats at KGVI are illegally occupied and whether any steps are being taken to evict the occupants. The Ministry advised that they were not aware of the illegal occupation but that the flats are for teachers to use. The Ministry also highlighted that KGVI school land is also occupied by unauthorised persons and the Ministry is collaborating with the Ministry of Lands Permanent Secretary to demarcate the boundary of the school.
- **Identification of future tertiary training requirements** - The Ministry is working on a strategy to address the scholarship needs of the country and the budget for it. Most of this will be addressed

through the Bill that is currently being drafted for Parliamentary approval. The Ministry emphasized that scholarships should be demand driven and should respond to the needs of the public and private sectors of the economy.

- **MPs education scholarships** - The Committee raised concern that Form 6 and Form 7 students are starting to request letters of endorsements from MPs for scholarships and the Ministry needs to clarify the MP education scholarship scheme. The Ministry advised that the budget for MPs scholarships grant is only \$300,000 per year which is very small. It might be more appropriate if this is used for loan scheme; cost sharing etc. Currently the awarding of scholarships is merit based.
- **SINU budget** – The Committee enquired into the possibility of SINU being allocated a separate budget in the National Budget. The Ministry advised that it has been trying to do this since 2014. This will be possible under the new Bill that the Ministry is currently working on.
- **Data on failure rate of tertiary students** – The Committee requested the Ministry to provide data on the failure rate of students studying at various universities. However, the Ministry does not have the data but informs PAC that there are cases where students are not capable of completing their studies and should not have been sent in the first place.
- **Scholarship data** - The Committee enquires into the availability of scholarship data within the Ministry and if there are scholarship details for PNG universities and AMA university. The Ministry advised that the Ministry has installed new software called Scholarship Management System that tracks scholarship details such as student profiles. Currently PNG Government funds 40 scholarships but in the MOU it provides for 200 scholarships per year. SIG has 130 sponsored students in PNG. With regards to AMA University, PAC was informed that AMA is not in the top 1,000 universities of Asia but is supposed to be specialised in IT. Under the proposed Authority the Ministry will do due diligence on universities to ensure that students are only sent to quality universities.
- **Policy on Form 7** – The Committee raised concern that the Ministry is yet to come up with a firm policy on Form 7. The Ministry advised that Form 7 is not part of the education system in Solomon Islands but it is a requirement for USP that foundation year is done in country. The Ministry is not going to support schools to meet the cost of F7.

Recommendation 2

The Committee recommends that the Ministry of Education and Human Resources Development (MEHRD) in collaboration with other member countries negotiate with the University of the South Pacific to abolish the need for Form 7 to be eligible for admission.

- **Solomon Islands Tertiary Education and Skills Authority** – The Ministry informed the Committee that the proposed tertiary education commission has been changed to Tertiary Education and Skills Authority. This is to enable it to also regulate tertiary education. This is provided for in the proposed Bill.

73 MINISTRY OF FINANCE & TREASURY

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	28.0	14.0	12.0	-2.0	-14%
Other charges	82.9	41.4	29.1	-12.3	-30%
Total recurrent	110.9	55.4	41.1	-14.3	-26%
Budget support recurrent	20.5	10.2	2.8	-7.4	-73%
Development budget	56.9	28.5	7.1	-21.4	-75%
Total expenditure	188.3	94.1	51.0	-43.1	-46%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Budget performance** – The Committee noted the economy grew by 3.5% as predicted and so revenue should also grow. However, PAC questioned how the Executive was managing the budget. The Ministry needed to quantify the drop in fuel prices as the same also occurred in 2015. The Committee also enquired about the true level of cash reserves. In response the Ministry informed PAC that revenue performance in Fisheries and Customs are above pro-rata budget but IRD has under collected. The Ministry is not in a position to pin down the actual reason for the low performance in IRD. Revenue is influenced by nominal GDP, and oil prices were projected to increase in 2016 but this was not the case. This has driven the revenue down. Commodities prices are volatile with low log prices at the beginning of the year even though productivity was high.

This has resulted in under performance in goods tax and there could also be leakages in tax collection.

- **Six months spending** - The Committee noted that most Ministries underspent their budgets in the first six months of the year so there should not be an issue with cash flow. The reservations affected the operations of most Ministries. The Ministry advised that the expenditure trend as of September was that SIG has already used up 100% of the pro-rata budget for other charges and payroll. Cash flow is not an issue and SIG had the money to pay for all its bills as they fell due. The Government is trying to manage its cash reserves going forward and to protect cash reserves for future budgets and use. The Ministry is undertaking measures to control wasteful spending and to reserve cash for 2017 budget and future years.
- **Credibility of budget** – The Committee is of the view that the imposition of the reservations has undermined the credibility of the original budget as evidenced by the recently distributed circular questioning the quality of spending by Ministries in the first nine months. The Ministry stated that the budget was prepared based on past trends and forecasts but external factors affected these assumptions during the year. PAC was informed that SIG has no control over those external influences. The budget is monitored and evaluated during implementation and prudent actions were being taken to address any negative impacts. Ministries are still weak in managing procurement processes and bad spending habits so they need to be reminded regularly.
- **Reservations and cash reserves** – The Committee raised concern that the last time such level of reservations were done was during the global financial crisis. It seems that the Ministry was not managing the SIG budget and cash flow well. 2015 budget deficit was only \$82m and there should be enough cash reserves left at the end of the year as the Government exists to deliver services. The Ministry advised that only part of cash reserves was used to meet the deficit in 2015. The rest of the cash reserves of about \$700m was brought forward to 2016 for use. PAC was informed that the Ministry was trying to advocate for quality spending across whole of government.

Recommendation 3

The Committee recommends that the Ministry of Finance and Treasury (MoFT) undertakes wide consultation with all Ministries before imposing reservations. The reservations should be on targeted budget lines and not across the board.

- **Guidelines on quality spending** - PAC is concerned that the Ministry continues to issue circulars on quality spending but seem not to provide detailed guidelines. The Ministry stated that guidelines on quality spending are spelt out in PFM Act, FIs and Procurement Regulations. Ministries are regularly reminded through budget circulars, instructions, workshops and during compliance promotions on these.
- **Timely production of reports to Parliament** – The Committee is concerned that the Mid-Year Budget Review report was not submitted to Parliament on the date required by the PFM Act. This is to enable the Committee to undertake its obligations to scrutinise government revenue and expenditure. The Ministry informed the Committee that the report was not submitted on time as the Ministry was working to produce a good quality report for Parliament as this was a very significant document that the Ministry has released to Parliament in 2016. The Ministry will endeavour to produce the report on a timely basis in the future.
- **Reduction of \$8m on excise duty on tobacco** – PAC raised a query on the reason for the big reduction on excise duty on tobacco. The Ministry confirmed that there are now two tobacco companies in the country. A new operator recently started operations. Excise duty was not paid in advance as required and Customs had consultations with both companies. However, PAC heard that the issue has been resolved and the outstanding excise duty has been recouped from the new operator.
- **Alignment of expenditure to DCCG policy** – The Ministry advised that DCCG prioritized expenditures by issuing CWs during the year for Pacific Games bid and PIDF conference.
- **Forecast decline in log production always wrong** – The Committee noted that forecasted decline in log production has always been wrong for a number of years. The Ministry admitted that logging operations defy forecasts. Logging continues to be the cash cow of Customs by up to \$35m. Last two months of 2015 were very good for Customs in terms of log revenue. New operators were coming into the market during the year. The Committee expressed concern on why the government was still allowing new companies into the forestry sector, given the issues of sustainability and transfer pricing. The Committee also asked the Ministry what steps it was taking to address transfer pricing in the logging industry. The Ministry admitted this was an important yet difficult issue to handle.

- **Contribution of tourism to government revenue and the economy** – The Ministry advised that a lot of focus is on this sector but MoFT is unable to capture any economic data on this sector separately.
- **Undersea cable project** – The Ministry informed the Committee that SIG has changed policy directions on this project. Huawei has been appointed as the technical partner for the project. SIG will establish a new company to be jointly owned by ICSI and NPF. The ADB loan allocated for the project has been cancelled due to the new direction being taken by SIG. SIG through the new entity will have to source new funding for the project.

76 MINISTRY OF HEALTH & MEDICAL SERVICES

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	168.6	84.3	99.5	15.2	18%
Other charges	165.9	83.0	66.1	-16.9	-20%
Total recurrent	334.5	167.3	165.6	-1.7	-1%
Budget support recurrent	130.4	65.2	43.8	-21.4	-33%
Development budget	40.8	20.4	1.6	-18.8	-92%
Total expenditure	505.7	252.9	211.0	-41.9	-17%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Overspending on payroll and underspending in other charges** – The Ministry advised that nurses almost went on strike due to the non-payment of their allowances. Furthermore, the Ministry recruited some additional officers and submitted CW to correct the overspending. The payroll budget was underestimated. The underspending in other charges was due to long delays in recruitment of procurement officers.
- **Capacity to undertake capital projects** - The Committee was concerned that there was a considerable underspending in the Ministry's development budget. The Ministry advised that part of the problem was lack of technical staff and the inability of MID to provide the necessary technical support, and delays in Ministerial Tender Board (MTB) and Central Tender Board (CTB) processes. One possible solution is for the Ministry to outsource project implementation to the private sector and or the provincial governments.

- **Effect of reservations on Ministry operations** - The Ministry advised that the reservations created overspending in both budgets of the Ministry. This does not help in emergency situations. The Ministry is in consultation with MoFT to resolve the situation. There is a need to do selective reservation so that budget items like rations are protected. The reservation has affected the supply of food to patients in the hospital.
- **Closure of clinics and area health centres** – The Committee is concerned that clinics and area health centres in the provinces are closing down due to lack of funds and basic supplies. The Ministry stated that Provincial Health Services only focus on areas they have funds for.
- **Strategy to address dengue outbreak** - The Ministry declared a dengue outbreak. There were about 200 positive cases. Measures have been taken by the Vector Borne Department to address the outbreak including spraying to control vectors, cleaning the environment, consulting with aid donors, activating health emergency centres and the full manning and activating of the Emergency Department in the National Referral Hospital. The outbreak has been managed but emergency funds are required so the Ministry was trying to get a CW to be approved by Cabinet. There is no treatment for dengue, only supportive care.
- **Malu’u Area Health Centre** – PAC is concerned that this area health centre only receives \$13,000 a month for operations. The Ministry advised that \$86.3m is allocated for all provinces. The Ministry has been bidding for higher amounts but the cap on budget ceiling has been an issue. Australian Department of Foreign Affairs and Trade (DFAT) has reduced budget support to the Ministry so any increase in the recurrent budget only replaces that reduction in donor support.
- **Status of NRH relocation** - The Ministry advised that the taskforce has confirmed a site at Gilbert Camp and paid for the land, surveys and geotech work had been done, and will finalise land title transfer before fencing can be done. A TA has been appointed to do a service plan and business plan on this project. Cabinet has approved a phased approach to the project. The option taken will depend on funding, such as whether to only relocate tertiary functions and cut down on number of beds or to relocate secondary and tertiary functions which will increase the cost.
- **Status of morgue project** – The Ministry advised that the budget for the project has been with MID since 2010. The Ministry in consultation with MID has selected Kramer Ausenco (SI) Ltd to do the drawings. The drawings were completed and tender was put out in May 2016. NRH executive decided to relocate the morgue to another site, the Eastern end of the NRH as the

current site is too small and too public. This necessitated a variation to the original plan to cater for a 10 storage facility with specialised equipment. A new tender will be put out as soon as the revised plan is completed.

77 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	9.8	4.9	4.2	-0.7	-14%
Other charges	60.3	30.1	31.5	1.4	5%
Total recurrent	70.1	35.0	35.7	0.7	2%
Development budget	253.9	127.0	142.2	15.2	12%
Total expenditure	324.0	162.0	177.9	15.9	10%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Mberande to Mbokokimbo road upgrade project** - PAC expressed concern that the project, including feeder road work has stopped. The Ministry advised that the contractor has not been paid therefore the work has stopped. The Ministry was negotiating with MoFT to lift the reservations so that the contractor could be paid. With regards to the feeder roads, the Ministry was waiting for clearance from MoFT to put out the tender. The Ministry confirmed that the reservation has affected all contracts throughout the country.
- **Status of disaster housing project** - The Ministry confirmed that the contract for the Temotu project has already been awarded. The Committee was advised that the Ministry is responsible to do the road for the April Disaster housing estate but needs to negotiate and agree on a deal with landowners along the way before it can proceed.
- **NTF projects** - The Committee enquired on the details of projects funded under the National Transport Fund (NTF) and the process for accessing the fund. The Ministry replied that maintenance of wharves and labour based road maintenance are continuing but some wharves maintenances in Isabel are under dispute. Only 3 new wharves are being constructed; one at Malaita, one at Western and one at Choiseul.

- **Rural transport infrastructure** - The Ministry advised that MID does scoping and quantify the details of work and prepares tender for MTB and CTB for all rural transport infrastructure projects. MID does the technical evaluation and makes recommendation to MTB and CTB but must first get clearance from Compliance Section of MoFT.
- **Capacity of MID technical divisions** - PAC raised concern that the limited capacity in MID has affected project implementations in all government ministries. The Ministry admitted that it has severe human resource shortage in all of its technical divisions due to the freeze on recruitments by the Ministry of Public Service (MPS) over the years. The Ministry has 45 vacancies for 2016 and has put out advertisements for 20 vacancies. It expects to fill these positions by the end of 2016.
- **Status of green terrace redevelopment** - The Committee asked for more details concerning the redevelopment of the green terrace houses. The Ministry stated that some works were ongoing to complete the redevelopment there. Some of the funding under this project had been moved to the Transport Fund.

83 MINISTRY OF POLICE, NATIONAL SECURITY & CORRECTIONAL SERVICES

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	121.7	60.8	44.0	-16.8	-28%
Other charges	135.3	67.6	65.3	-2.3	-3%
Total recurrent	257.0	128.4	109.3	-19.1	-15%
Budget support recurrent	0.0	0.0	0.0	0.0	0%
Development budget	16.5	8.3	8.0	-0.3	-4%
Total expenditure	273.5	136.7	117.3	-19.4	-14%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Cost of policing report** - The Committee raised a question about the cost of the policing report that was circulated early in the year. The Ministry explained that the report provided some good assumptions. The Ministry is working with Ministry of Development Planning and Aid Coordination (MDPAC) to develop various programs such as capability plan, national security,

crime prevention and rehabilitation of Correctional Services of Solomon Islands (CSSI). The programs were yet to be discussed with MoFT.

- **Effect of reservations on operational effectiveness** – PAC also questioned the impact of the reservations on operations of the Ministry. The Ministry explained that reservations affected rations for prisoners and this had been addressed through virements. The Ministry would utilise other budget lines to address the impact of the reservations, such as sharing budgets between the three subheads and using utilities allocations when necessary.
- **Allowances** - The Committee is informed that correct levels of Special Duty Allowances (SDA) have not been paid on the due dates and \$15m has been paid in August to rectify the error. This will level out for the rest of the year. And that Cabinet approved the payment of the allowances of 50 former officers who were stationed at the border several years ago. Funds were available for this.
- **Claims by gun owners** - PAC was informed that the Ministry has completed a review of all firearms claims and the submission for payment was endorsed by Cabinet. About 700 people would be paid for this and the refund for short gun owners per person will be less than those with .22 rifles. A list has already been prepared and those who have genuine records but were not in the list will be considered by the Ministry.
- **Impact of RAMSI drawdown** - The Committee raised the issue of the impact of the RAMSI draw down on the operations of RSIPF. The Ministry confirmed that this will have an impact if SIG is not prepared to provide funds to replace the funds that are currently being provided by RAMSI.
- **Status of rearmament** - PAC was informed that the 2nd phase of the rearmament has been completed with the procurement of arms. The arms were yet to arrive and they will be stored in the Armory at Rove. The Ministry will again seek Cabinet approval to arm the three groups in the police force by December 2016.
- **RAMSI assets** - The Committee raised questions regarding any surplus assets that RAMSI will leave behind after June 2017. The Ministry advised that they will negotiate for any assets to be handed over. The owner of GBR has refused to sell the base to SIG. Accommodation kits are being planned to be handed over to Central Police Station and Lambi Police Station.

- **Patrol boat program** - The Ministry informed the Committee that 2 patrol boats were still operational. The Ministry entered into a new program with Australia to replace the current patrol boats. The new program is based on new patrol boat design that will be common to all Pacific countries that are part of the program. The new patrol boats will be bigger with better accommodation that takes into account gender balance. Two patrol boats are expected to be delivered to SI in 2019 and 2020.

86 MINISTRY OF DEVELOPMENT PLANNING & AID COORDINATION

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	2.7	1.4	1.2	-0.2	-14%
Other charges	5.2	2.6	1.9	-0.7	-27%
Total recurrent	7.9	4.0	3.1	-0.9	-23%
Budget support recurrent	0.0	0.0	0.0	0.0	0%
Development budget	2.6	1.3	1.0	-0.3	-23%
Total expenditure	10.5	5.3	4.1	-1.2	-23%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Timing of reports to Parliament** - The Committee is concerned that various documents were not provided on time to Parliament as required by the PFM Act – Planning document was supposed to have been provided to Parliament by September and Budget documents to be submitted to Parliament by October. The Ministry stated that until the process is fixed all these documents will not be presented on time as required by the Act. Mid Term Development Strategy (MTDS) was only recently released and will subject to review every five years. The MTDP is focused on investment. All these are driven by the national budget but only focused on the development budget. The recurrent budget is not included in the MTDS and it is controlled by MoFT. The current reforms are trying to address the issue of delivering reports on a timely basis. The development budget has already been implemented to 60% so the reservation was a side issue, as far as the development was concerned, according to the ministry.

- **Status of EDF funds** – The Ministry informed the Committee that the current program was approved in 2015. Programs are progressing well but is slow. Budget support is provided to certain sectors of the government.
- **Relationship with donors** – The Ministry is having consultations with Australia and New Zealand to realign their assistance with the NDS and SDG at bilateral level. Budget support from Australia is for education and health.
- **RWASH program** - The Committee is aware of complaints from the public regarding this Rural Water, Sanitation and Hygiene (RWASH) program. The Ministry says that the program is implanted by the Ministry of Health but there are issues with compliance with regulations and the recent termination of the Project Manager.

91 MINISTRY OF PUBLIC SERVICE

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	14.6	7.3	9.2	1.9	26%
Other charges	20.5	10.3	6.7	-3.6	-35%
Total recurrent	35.1	17.6	15.9	-1.7	-10%
Budget support recurrent	0.0	0.0	0.0	0.0	0%
Development budget	3.2	1.6	0.1	-1.5	-94%
Total expenditure	38.3	19.2	16.0	-3.2	-17%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Recruitment freeze** - The Committee was informed by Ministries that the imposition of a recruitment freeze by the Ministry of Public Service (MPS) has affected their ability to implement their programs. The most severely affected was the ministries in the productive sector. The Ministry informed the Committee that the freeze is a government wide issue at the administrative level where control is imposed based on advice from MoFT. There is still flexibility to recruit in the productive and technical sectors.

- **Slow processing of disciplinary cases** - PAC reiterated its concerns over the length of time it takes to deal with disciplinary cases, particular those that result in suspension from the service to allow the incumbent's position to be filled by a replacement. The Ministry advised that the disciplinary process is too cumbersome with officers being put on full or half pay. MPS and Public Service Commission (PSC) could not fast track these due to legal impediments. Disciplinary procedures are guided by due legal process. Regulations would need to be changed to achieve a more efficient but fair disciplinary process.
- **Vacancies in technical areas** - The Ministry informed the Committee that vacancies in specialised areas could not be filled due to shortage of such persons in SI and those who are around do not accept the conditions of service currently being offered by SIG. This has resulted in Ministries having to continue to renew contracts for those already retired or having people on Fixed Term Contracts.

98 MINISTRY OF RURAL DEVELOPMENT

Mid-Year Budget Performance Jan – June 2016

Description	2016 Revised Estimates \$m	Budget Pro-Rata \$m	2016 Actuals \$m	Variance \$m	Variance %
Payroll	9.3	4.7	5.0	0.3	6%
Other charges	6.7	3.3	2.2	-1.1	-33%
Total recurrent	16.0	8.0	7.2	-0.8	-10%
Budget support recurrent	0.0	0.0	0.0	0.0	0%
Development budget	350.0	175.0	190.9	15.9	9%
Total expenditure	366.0	183.0	198.1	15.1	8%

Issues of concern

Matters of concern raised by the Committee included the following:

- **Status of Constituency funding drawdowns** – The Committee is concerned that the reservations would affect some constituencies who were yet to have access to their full share of the constituency funds. The Ministry stated that 5 constituencies have fully committed their share before the reservation. Only \$4.4m is available to each constituency after the reservation. Therefore only those who were yet to commit to the \$4.4m will be allowed to put in any requests for funding. Only 2 constituencies are yet to fully commit to the \$4.4m limit. Only \$22m is available after the reservation. Those constituencies that submitted their acquittals earlier have

fully utilised their shares. Ministry of Finance has indicated that the reservation for this budget line will be lifted. Ministry of Rural Development (MRD) will present a case to MoFT to exempt it from the reservations.

- **Preferred suppliers** – CTB has endorsed the report of preferred suppliers submitted by MRD. A total of 55 preferred suppliers are in place for 2017.
- **ROC budget** – The Ministry informed the Committee that ROC funded budget is not affected by the reservation.
- **Allocation of budget to Constituencies** – The Committee raised the issue of how allocations of funds were decided for each constituency in view of the size, distance, population, stage of development etc. of each constituency. The Ministry stated that it is mandated as a matter of policy to allocate funds equally to each constituency. The budget for economic growth centres are allocated based on the progress each constituency has made on its centre.
- **Staff for Constituencies** – The Ministry informed the Committee that the total establishment for the Ministry is 190. There are 21 vacancies and 8 are for headquarters and 13 are for constituencies.

END OF REPORT

3.0 APPENDIX

Minutes of Proceedings



NATIONAL PARLIAMENT OF SOLOMON ISLANDS

PUBLIC ACCOUNTS COMMITTEE

P.O. Box G19,
Honiara.
Tel: 28520/23424.
Fax: 24272

Minutes of Proceedings
Committee Hearing into the 2016 Mid-Year Budget Review

Day 1 /2016

Wednesday 12th October 2016, CR II, Parliament House 2:20 pm

1. Members Present

Hon. Rick Houenipwela, Chairman
Hon. Matthew Wale, MP
Hon. Jeremiah Manele, MP
Hon. Dr Derek Sikua, MP
Hon. Connelly Sandakabatu, MP
Hon. Nestor Giro, MP

Secretary: Mr. Peter Lokay- Auditor General

Secretariat

Mr Gregory Fineanganofu, Committee Secretariat
Mrs Jasmine Waleafea, Committee Secretary
Marlon Keni Hansard Reporter
Mr Sunjay Dhari, ICT Officer
Mr Philemon Loe, Media Officer

2. Welcome and Opening Remarks

The Chairman of the Public Accounts Committee Hon. Rick Houenipwela made his opening remarks. The Chair informed the witnesses of the Parliamentary privileges.

3. Inquiry into the 2016 Mid-Year Budget Review

The Hearing proper commenced and the following witnesses from the Ministry Of Finance and Treasury were admitted:

Hearing 1 Witnesses

- i. Mr Harry Kuma (Permanent Secretary)
- ii. Mr Norman Hiropuhi (Undersecretary Fiscal)
- iii. Mr Bebeno Mulesae (Financial Controller)
- iv. Mr Aylton Jamieson (Commissioner Inland Revenue)
- v. Mrs Sarah Wichkam (Comptroller Acting)
- vi. Mr Peter Hughes (DC Revenue)
- vii. Mr George H Tapo (Deputy Commissioner Inland Revenue)

- viii. Mr Selwyn Takana (Director Economic Reform Unit)
- ix. Mr Patrick Colmer (Adviser, Economic Reform Unit)
- x. Mr Coswel Nelson (Deputy Director, Budget Unit)

The witnesses made their presentations before the committee.
The committee questioned the witness based on the evidences presented.
The examination concluded.

Hearing concluded at 4.15 pm

Minutes of Proceedings
Committee Inquiry into the 2016 Mid-Year Budget Review

Day 2 /2016

Thursday 13th October 2016, CR II, Parliament House 10.00 am

1. Members Present

Hon. Rick Houenipwela, Chairman
Hon. Matthew Wale, MP
Hon. Jeremiah Manele, MP
Hon. Dr Derek Sikua, MP
Hon. Connelly Sandakabatu, MP
Hon. Nestor Giro, MP

Secretary: Mr. Peter Lokay- Auditor General

Secretariat

Mr Gregory Fineanganofu, Committee Secretariat
Mrs Jasmine Waleafea
Mr Whitmon Tabiru, Hansard Reporter
Mrs Arol Kimi, Hansard Reporter
Mr Sunjay Dhari, ICT Officer
Mr Philemon Loe, Media Officer

2. Welcome and Opening Remarks

The Chairman of the Public Accounts Committee Hon. Rick Houenipwela made his opening remarks.
The Chair informed the witnesses of the Parliamentary privileges.

3. Inquiry into the 2016 Mid-Year Budget Review

The Hearing proper commenced and the following witnesses from the Ministry of Development Planning and Aid Coordination (MDPAC) were admitted:

Hearing 2 Witnesses

- i. Mr. Shadrach Fanega (Permanent Secretary)

The witness made his presentations before the committee.
The committee questioned the witness based on the evidences presented.
The examination concluded.

Hearing suspends at 11:00 am

The Hearing proper resumed at 1:25 pm and the following witnesses from the Ministry of Rural Development (MRD) were admitted:

Hearing 3 Witnesses

- i. Mrs Selina Boso – Permanent Secretary
- ii. Mr Evans Tuhagenga – Under Secretary (Technical)
- iii. Mr Leslie Penibanga – Chief Accountant Officer
- iv. Ms Caroline Taisua – Under Secretary (Administration)
- v. Mr Constance Wane – Human Resource Manager

The witnesses made their presentations before the committee.
The committee questioned the witnesses based on the evidences presented.
The examination concluded.

Hearing suspends at 2:00 pm

The Hearing proper continued at 2:45 pm and the following witnesses from the Ministry of Health and Medical Services were admitted:

Hearing 3 Witnesses

- i. Mr. Arnold Moveni - Permanent Secretary (Supervising)
- ii. Mr Ivan Ghemu - DPP
- iii. Mr Brendan Beck - Deputy Financial Controller
- iv. Ms Yvonne Lipa - Financial Controller (Supervising)
- v. Mr Steve Aumanu - CEO (NRH)
- vi. Mr George Pego - HRM

The witness made their presentations before the committee.
The committee questioned the witness based on the evidences presented.
The examination concluded.

Hearing Adjourned at 4:05 pm

The Hearing proper continued at 2:45 pm and the following witnesses from the Ministry OF Health and Medical Services were admitted:

4. Adjournment:

The committee adjourned hearing at 4:05 pm

5. Documents Tabled

- a. MDPAC – Expenditure by Sector as at 11 October 2016
- b. MDPAC – Summary of 2016 Expenditure by Ministry – Appropriation Table
- c. MDPAC - Brief Summary Report – 2016 Development Budget Actual Expenditure
- d. MDPAC – Implementation Status of 2016 Development Budget as at 11 October 2016
- e. MHA –
- f. MHMS – Ministry of Health Emergency Operation Centre (MOHEOC) Situation Report
- g. MHMS – Dengue Outbreak: Surveillance & Epidemiology Report No.1
- h. MHMS – National Referral Hospital Development Project: 3rd Quarter Financial Report

Day 3/ 2016

Friday 14th October 2016, CR II, Parliament House 10.00 am

1. Members Present

Hon. Rick Houenipwela, Chairman
 Hon. Matthew Wale, MP
 Hon. Jeremiah Manele, MP
 Hon. Dr Derek Sikua, MP
 Hon. Connelly Sandakabatu, MP
 Hon. Nestor Giro, MP

Secretary: Mr. Peter Lokay- Auditor General

Secretariat

Mr Gregory Fineanganofu, Committee Secretariat
 Mrs Jasmine Waleafea, Committee Secretariat
 Mr Wilson Orisi, Committee Secretariat
 Mr Ignatius Talifilu, Hansard Reporter
 Mr Sunjay Dhari, ICT Officer
 Mr Philemon Loe, Media Officer
 Mr Lawrence Scott, Media Officer

2. Welcome and Opening Remarks

The Chairman of the Public Accounts Committee Hon. Rick Houenipwela made his opening remarks. The Chair informed the witnesses of the Parliamentary privileges.

3. Inquiry into the 2016 Mid-Year Budget Review

The Hearing proper commenced and the following witnesses from the Ministry of Police, National Security and Correctional Services (MPNSCS) were admitted:

Hearing 5 Witnesses

- i. Mr Edmond Sikua, Permanent Secretary
- ii. Miss Julia Twumasi, CSSI – Deputy Director Finance

The witnesses made their presentations before the committee.
 The committee questioned the witnesses based on the evidences presented.
 The examination concluded.

Hearing suspends at 10: 45 am

The Hearing proper continued at 11:00 am and the following witnesses from the Ministry of Education and Human Resources Development (MEHRD) were admitted:

Hearing 6 Witnesses

- i. Dr Franco Rodie, Permanent Secretary
- ii. Mr Dagnal Dereveke, Under Secretary (Corporate)
- iii. Mr Matthew Prowse, Technical Advisor (Finance)

The witnesses made their presentation before the Committee.
 The Committee questioned the witnesses based on the evidence presented.
 The examination concluded.

Hearing Suspended at 12:25 pm

The Hearing proper continued at 12:50 pm and the following witnesses from the Ministry of Infrastructure Development (MID) were admitted:

Hearing 7 Witnesses

- i. Mr Henry Murray, Permanent Secretary
- ii. Mr Dismus Orihao, Financial Controller

The witnesses made their presentation before the Committee.
The Committee questioned the witnesses based on the evidence presented.
The examination concluded.

Hearing Suspended at 1:27 pm

The Hearing proper continued at 2:37 pm and the following witnesses from the Ministry of Public Service were admitted:

Hearing 8 Witnesses

- i. Mr Nego Sisiolo, Permanent Secretary

The witness made his presentation before the Committee.
The Committee questioned the witness based on the evidence presented.
The examination concluded.

Hearing Suspended at 3:24 pm

The Hearing proper continued at 3:36 pm and the following witnesses from the Ministry of Finance and Treasury were admitted:

Hearing 8 Witnesses

- i. Mr Harry Kuma, Permanent Secretary

The witness made his presentation before the Committee.
The Committee questioned the witness based on the evidence presented.
The examination concluded.

Hearing Concluded at 4:30 pm

4. Adjournment:

The committee adjourned hearing at 4:30

5. Documents Tabled

- a. MPNSCS – SIG Recurrent Ledger June 2016 – Head: 283, Sub Head: 0001 - Central Headquarters & Administration
- b. MPNSCS – Correctional Services Solomon Islands: Report from January through July 2016
- c. MPNSCS – SIG Recurrent Ledger June 2016 – Sub Head: 483, Sub Head: 0479 – Royal Solomon Islands Police Force
- d. MPNSCS – Head: 483, Sub Head: 0001
- e. MEHRD – 2016 Mid-Year Budget Review

- f. MEHRD – Income and Expenditure Summary Report – Recurrent Budget (272) for the Month of September 2016: Appendix 1.1
- g. MEHRD - Income and Expenditure Report – Budget Support (372) For the Month of September 2016: Appendix 1.2
- h. MEHRD – Income and Expenditure Report – Development Budget (472) for the Month of September 2016: Appendix 1.3
- i. MNURP – Submission Cover Letter (Ref: F08/8/2) – Re: Committee Inquiry into the 2016 Mid-Year Budget Review 2016.
- j. MNURP – Head 294 Budget Report as at 30th September
- k. MNURP – Head 494 Financial Report as at 30th September 2016
- l. National Parliament – Memorandum: Committee inquiry – 2016 Mid-Year Budget Review (NPO).
- m. Government House – Memo – Re: Committee Inquiry into the 2016 Mid-Year Budget Review
- n. MMERE – Memo – Re: Committee Inquiry into the 2016 Mid-Year Budget 2016
- o. MMERE – Implementation Status of 2016 Development Budget as at 11 October 2016

List of Submissions

No	Author
1.	MDPAC - Expenditures by Sectors as of 11th October 2016,
2.	MDPAC - Summary of 2016 Expenditures by Ministries (Appropriation Table)
3.	MDPAC - Brief Summary Report on the 2016 Development Budget Actual Expenditures
4.	MDPAC - Implementation Status of 2016 Development Budget as of 11th October 2016
5.	MHA - Summary of Expenditures for 2016 Recurrent and Development Budget 2016
6.	MHMS - Ministry of Health and Emergency Operations Centre (MOHEOC) situation Report
7.	MHMS - Dengue Out-break: Surveillance & Epidemiology Report No. 1
8.	MHMS - National Referral Hospital Development Project 3rd Quarter Financial Report
9.	MPNSCS - SIG Recurrent Ledger June 2016 (Head:283 Subhead: 0001- Central Head Quarters & Administration,
10.	MPNSCS – Correctional Services Solomon Islands: Report from January through July 2016
11.	MPNSCS – SIG Recurrent Ledger June 2016 – Sub Head: 483, Sub Head: 0479 – Royal Solomon Islands Police Force
12.	MPNSCS – Head: 483, Sub Head: 0001
13.	MEHRD – 2016 Mid-Year Budget Review
14.	MEHRD – Income and Expenditure Summary Report – Recurrent Budget (272) for the Month of September 2016: Appendix 1.1
15.	MEHRD - Income and Expenditure Report – Budget Support (372) For the Month of September 2016: Appendix 1.2
16.	MEHRD – Income and Expenditure Report – Development Budget (472) for the Month of September 2016: Appendix 1.3
17.	MNURP – Submission Cover Letter (Ref: F08/8/2) – Re: Committee Inquiry into the 2016 Mid-Year Budget Review 2016.
18.	MNURP – Head 294 Budget Report as at 30th September
19.	MNURP – Head 494 Financial Report as at 30th September 2016
20.	National Parliament – Memorandum: Committee inquiry – 2016 Mid-Year Budget Review (NPO).
21.	Government House – Memo – Re: Committee Inquiry into the 2016 Mid-Year Budget Review
22.	MMERE – Memo – Re: Committee Inquiry into the 2016 Mid-Year Budget 2016
23.	MMERE – Implementation Status of 2016 Development Budget as at 11 October 2016

