Report on the 2020 Supplementary Appropriation Bill 2021
(No. 4 of 2021)

Presented on 1 October 2021
National Parliament Office
Committee Membership

The members of the Public Accounts Committee (11th Parliament) are:

  Hon. Douglas Ete, MP, Chairman
  Hon. Matthew C. Wale, MP
  Hon. John D. Kuku, MP
  Hon. Lilly Maefai, MP
  Hon. Rick N. Houenipwela, MP
  Hon. John Maneniaru, MP
  Hon. Alfred Efona, MP
  Hon. Ethel Lency, MP
  Hon. Commins Mewa, MP

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Chair's Foreword

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE

Mr. Speaker,

Pursuant to Standing Orders No. 69 (1) [e] 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 2020 Supplementary Appropriation Bill 2021 (No. 4 of 2021) for laying before Parliament.

Honourable Douglas Ete, MP
Chairman
Public Accounts Committee

1 October 2021
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Executive Summary

The Public Accounts Committee (PAC) had completed its examination of the 2020 Supplementary Appropriation Bill 2021 (No.4 of 2021) from the 22 to 24 September and 48 witnesses appeared before the Committee.

The Bill seeks to appropriate an expenditure of $217,043,439 from the Consolidated Fund for the service of the financial year ending 31 December 2020.

The Bill also seeks to regularise the following:

- **Government borrowing limits** - not exceeding in total of $350,000,000 for the purposes of new borrowing for high priority infrastructure and development initiatives in line with the Government’s development and debt policies as authorised by section 71(3) of the Public Financial Management Act 2013 (PFM Act 2013).

- Treasury Bills values must not exceed the face value on issue at the beginning of 2021 by more than $100,000,000 for the purposes of necessary borrowing to deal with exceptional circumstance like a major economic shock or a natural disaster as authorised by section 71(4) of the PFM Act 2013.

- **Debt service account** – the Minister must set aside 2.01% of the Government’s own source revenue earned in the financial year ending 31 December 2021 to be transferred into debt service account for discharging statutory debt for the purposes of section 69(2) of the PFM Act 2013.

- **Advance warrants** – the Minister must not, at any one time, after deducting repayments and monies on deposit, issue advance warrants to an amount exceeding $150,000,000 during the financial year.

- **Contingency warrants** – the Minister may authorise a contingency warrant for a sum not exceeding $20,000,000 for recurrent and development expenditures for the purposes of section 58 of the PFM Act 2013.

During the Inquiry, the Committee learned of the severity of the impacts of COVID-19 in the domestic economy. During that time, Real GDP was estimated at -3.8 per cent. This estimate was revised down to 0.2 percentage point relative to the budget estimates of around -3.6 per cent.

Most of the contraction in the economy for 2020 were being driven by reduced value-add from the Industry and Services sectors. The Primary Sector largely performed well in particular the agriculture sector, while slight decline in logging and fishing activities compared to 2019.

Contributions to growth for 2020 were as follows:

- Primary Sector: -0.45 percentage;
The real GDP growth was -3.8 percent in 2020, a revised downwards by 2.6 percentage from projected growth of 2.3 percent and 1 point drop from 2019 and 0.3 per cent below real GDP estimates for 2018.

The Committee noted from evidences gathered that the 2020 fiscal year ended with a deficit of $153.4 million against a revised budget deficit of $1073.9 million compared to $94.6 million surplus in 2019.

Total SIG revenue collections was $98.9 million (or 3 per cent) above the revised estimates of $3020.7 million. Both revenue streams’ collections were above their revised budget for 2020. A supplementary budget of $385 million was approved by Parliament in 2020, which includes, $376.4 million contingency warrants and $8.6 million advance warrants. The advance warrants worth of $215.9 million and $1.1 million contingency warrants that were utilized in the later part of the year will be legalized through the 2020 Supplementary Appropriation Bill 2021.

Total consolidated expenditure for 2020 was $4037.4 million of the revised budget of $4859 million, which represents 83 per cent spending. This was $821.6 million (or 17 per cent) below the revised budget.

The Recurrent Budget expenditures by Government Ministries and Agencies spent within their appropriations by $3123.8 million. That represent $405.7 million (or 11.5 per cent) underspent from the revised budget of $3529.5 million. The Donor Budget Support spending was $404.7 million (or 60 per cent), inversely underspent by $269.6 million (or 40 per cent) of the revised budget $374.4 million. The Development Budget including donor funded spending was $499.2 million (or 79.9 per cent, contrarily underspent by $125.9 million (or 20.1 per cent) of the revised budget $625.1 million.

Total consolidated virement accounted for $337.96 million, which represents 7 per cent of the consolidated revised budget of $4859 million. This was an increase of around $101.9 million (or 43 per cent) from $236.04 million in 2019.

This report makes three (3) recommendations to the Government:

**Recommendation 1**

The Committee recommends the Ministry of Finance and Treasury to comply with the Public Finance Management Act 2013, section 52 in tabling the Final Budget Outcome Report in Parliament.
Recommendation 2

The Committee recommends the Ministry of Finance and Treasury to ensure there is a robust and inclusive cash flow management mechanism to ensure higher utilisation of the development and recurrent budgets each year.

Recommendation 3

The Committee recommends the Ministry of Finance and Treasury to quickly replenish the cash reserves.

Recommendation 4

The Committee recommends the Ministry of Infrastructure Development regularly send technical officers to monitor and supervise the two projects (Nila and Taro) on the Western border to ensure completion of the infrastructure on time and to report on the progress.

Recommendation 5

The Committee recommends that the Ministry of Public Service prepare a report for Cabinet on the economic impact of the recruitment freeze and the move to half-pay.
Chapter 1: Introduction

This Chapter introduces the Inquiry including information on the Public Accounts Committee (PAC) and the inquiry process.

Overview

1.1 The National Parliament is the independent law-making arm of government to which the Executive is accountable to. The Parliament is also the only institution vested with the power to authorize the allocation of public monies through the Annual Appropriation or Supplementary Appropriation Acts. The Parliament also performs many of its oversight functions through its Standing Committees. The Public Accounts Committee (the “Committee”) is one of the committees and is given the power to examine the annual Draft Estimates budgets prior to their tabling before Parliament.

1.2 The 2020 Supplementary Appropriation Bill 2021 was received by the Speaker and certified on Monday 6th September 2021. The Committee began its deliberations after that, and held public hearings to examine the bill that seeks to appropriate $217,043,439 for the service of the year ending 31 December 2020.

1.3 The Committee thanks the Permanent Secretaries (PSs), Under-Secretaries (USs) and senior officials of various Ministries who came before the Committee and provided valuable information. The Central Bank of Solomon Islands (CBSI), and the Ministry of Finance and Treasury provided insight and projection of economic performance for 2020 and 2021.

Inquiry Process

1.4 In accordance with its mandate under Standing Orders 69 of the National Parliament, the Committee resolved at its meeting on 7th September 2021 to commence the examination of the Bill from 22 to 24 September 2021. The full terms of reference are included on the Appendices of this report.

1.5 The inquiry process included inviting government ministry, development partners and government ministries to make written submissions and appearing at public hearings.

1.6 The Committee examined 12 government ministries and received 12 submissions from these agencies. A list of submissions can be found at the Appendices of this report and copies of the submissions are available at the Committee Secretariat.
1.7 Transcripts of the hearings are available at Hansard.

1.8 Minutes of the hearing can be found in the Appendices of this report.
Chapter 2 - Committee Deliberations

Overview of 2021 Budget

The 2020 Supplementary Appropriation Bill 2021 is required to appropriate monies for the services of the Government in 2020.

The amounts to be appropriated are as follows:

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>AMOUNT ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONTIGENCY WARRANTS RECURRENT EXPENDITURE</td>
<td>1,096,077</td>
</tr>
<tr>
<td>ADVANCE WARRANTS RECURRENT EXPENDITURE</td>
<td>161,797,970</td>
</tr>
<tr>
<td>ADVANCE WARRANTS DEVELOPMENT</td>
<td>54,149,392</td>
</tr>
<tr>
<td><strong>TOTAL APPROPRIATED EXPENDITURES</strong></td>
<td>$217,043,439</td>
</tr>
</tbody>
</table>


Chapter 3 - Issues of Concern

68 Electoral Commission

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0308-0000-6069</td>
<td>Recurrent Budget</td>
<td>4,500,000</td>
<td>1,556,630</td>
<td>6,056,630</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by the Government of New Zealand through the Ministry of Foreign Affairs and Trade (MFAT) General Budget Support to cater for by-election in two constituencies, Central Honiara & North East Guadalcanal in the last quarter of 2020.

Issues of Concern

The Commission provided a written submission.

73 Ministry of Finance and Treasury and National Debt Servicing

Ministry of Finance and Treasury

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0001-0000-2351</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>604,250</td>
<td>604,250</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by Solomon Islands Ports Authority (SIPA) towards the repatriation of Solomon Islands Government students studying in Philippines to address the impacts of the COVID-19 pandemic.

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Budget Support</td>
<td>Nil</td>
<td>789,672</td>
<td>789,672</td>
</tr>
</tbody>
</table>
3.2 Underspending in 2020—The Committee noted a number of areas of underspend against each of the budgets; recurrent budget, budget support and development budget. The Committee asked whether this was a deliberate strategy to postpone payments or reflective of the capacity of Ministries, and therefore, whether they were over ambitious in their planning.

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Public Accounts Committee Report: September 2021
3.3 The Ministry noted that the reason for the underspend on the recurrent budget was likely different for each Ministry. The cash flow position of the Government each year was reflective of the underutilisation of the development and recurrent budgets and had probably been a blessing in disguise to enable the government to manage the cash flows. Whereas, in 2020 there has been significant effort to try to achieve a high utilisation of the development budget but this then creates the current cash flow challenges.

3.4 The Ministry also noted that one of the key areas of underspending in 2020 was related to the closed borders and the lack of domestic travel.

Recommendation 2

The Committee recommends the Ministry of Finance and Treasury to ensure there is a robust and inclusive cash flow management mechanism to ensure higher utilisation of the development and recurrent budgets each year.

3.5 Cash Reserves – The Committee enquired into the level of cash reserves at the end of the year. The Ministry stated that at the end of 2020 the cash reserves were comparatively strong at around $350 million. There was a distinction between operational cash reserves and consolidated cash reserves though. This is consistent with the IMF and World Bank definitions, which look at short and long-term funds. In terms of long-term funds there was $107-110 million dedicated to future debt repayment. There were then other “rainy day” accounts, which the government put 5% of all revenue into to fund those periods where there. Three months ago, these reserves were almost fully utilised. The Ministry is now replenishing them ready for the next peak at the end of the year. The Ministry agreed to provide this information in a report to the Committee. The Committee noted their particular concern that despite the strong cash reserve at the end of 2020, however, three months ago the balance was almost zero.

Recommendation 3

The Committee recommends the Ministry of Finance and Treasury to quickly replenish the cash reserves.

3.6 Timing differences with development partners – The Committee enquired whether the fact that the Government’s donor partners operated on a different financial year meant that Advance Warrants were always going to exist. The Ministry confirmed that the Advance Warrant process is only triggered when SIG receives the money.
3.7 **Gross Domestic Product (GDP) and Consumer Price Index (CPI)** – The Committee enquired what the Ministry was forecasting in terms of GDP and CPI. The Ministry noted there has been a strong improvement in the GDP both domestically and globally. Many of the drivers locally were in agriculture, fisheries and construction. The country was in a good position to keep trading and this had been seen in primary products and logging particularly. In terms of construction, it had been helpful that many of the big projects were at implementation stage.

3.8 In terms of price index, inflation had been driven by both import and domestic factors, although international price changes was the main contributor. The biggest factor is the price of oil. This is most likely to continue to impact inflation in 2021.

3.9 **Lessons learned from the pandemic** – The Committee enquired whether there was a plan to undertake a review to see what lessons could be learnt for the future. The Ministry confirmed that they had recently engaged a local consultant to undertake the review.

### 75 Office of the Governor General

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate ($)</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Recurrent Budget</td>
<td>1,963,550</td>
<td>1,545,648</td>
<td>3,509,198</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by the Government of New Zealand through the Ministry of Foreign Affairs and Trade (MFAT) particularly to cater for outstanding utilities bills, house and office rent, maintenance of non-residential building, medical assessment and other priority expenditures of the agency.

**Issues of Concern**

Matters raised during the public inquiry include the following:

3.10 **Progress update** – The Committee enquired whether the Office had spent all the funds provided. The Office confirmed this was the case. They noted that the health of the
Governor General was important and that it was hoped he would be able to travel for treatment in the coming year.

76 Ministry of Health and Medical Service

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Budget Support</td>
<td>1,000,000</td>
<td>32,301,300</td>
<td>33,301,300</td>
</tr>
</tbody>
</table>

Purpose: Budget Support collectively funded by the Government of New Zealand through the Ministry of Foreign Affairs and Trade (MFAT), Government of Malaysia, Korea Water Corporation and Asian Development Bank (ADB) support towards implementing Provincial Health Covid-19 response and preparedness plans to refurbish provincial hospitals, laboratories and isolation infrastructure. Support towards waste management vehicle, support towards ongoing COVID-19 daily operational activities. Also, support towards consultant providing medical and public health specialist services at the Ministry of Health and Medical Services.

Issues of Concern

Matters raised during the public inquiry include the following:

3.11 Consultant fees – The Committee sought to clarify the arrangement for the consultant fees. The Ministry confirmed that the funding for the consultant had originally been provided through ADB Manila. This then switched to in country and was funded through ADB’s SIG support.

3.12 Donors – The Committee clarified which donors were providing the support to the Ministry. The Ministry confirmed that they were the Government of New Zealand
3.13 **Hospital refurbishments** – The Committee sought clarification which hospitals were due to be refurbished. The Ministry confirmed this would initially relate to Nila (Shortland), and NHA Isolation facility. The Committee were particularly concerned to understand the position for Taro hospital. The Ministry noted that most of the hospitals are run down but that Taro was a particular problem. The Ministry is in the process of putting together a package of work to address Taro with the support of the global fund. They are capitalising on the TB facility to improve the site for which they have received no objection from the Government of New Zealand through the Ministry of Foreign Affairs and Trade (MFAT). Topography and UXO work has been done and the master plan has now been awarded to Kramer who will include the lab, isolation and health facilities in the design. The Committee also noted their concern that the site was at risk of climate change and therefore questioned its suitability for the long-term location of the hospital. The Ministry noted they are looking at a prefabricated option for Taro as they have a long-term plan for the mainland with a feasibility study being conducted with the support of ADB.

3.14 The Committee noted that Taro is not an isolated issue and asked whether the Ministry has a plan of which hospitals need what work and when. The Ministry noted that they are guided by the RDP. They noted a couple of examples where progress is being made: Manuopo hospital facility is 70% complete and should complete by end of this year 2021 and Afio hospital is 95% complete with only the specialised equipment to install.

77 **Ministry of Infrastructure Development**

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0002-0000-2351</td>
<td>Budget Support</td>
<td>Nil</td>
<td>4,006,000</td>
<td>4,000,000</td>
</tr>
</tbody>
</table>

Public Accounts Committee Report: September 2021
The Committee enquired how the funds had been used. The Ministry stated the funds had been used mostly in Shortland (Nila) and Taro, Choiseul Province. In Choiseul, the funds been used for the provincial rest house. Materials worth $800,000 had already been sent mid-2020 to Taro. All projects should be completed.

3.16 The Ministry noted an agreement with NDMO that the Ministry would supervise the quantity survey and technical aspects of the project and NDMO would lead the actual work on the ground. This would include the tendering and selection of contractors and supervision of the work.

3.17 Committee members noted during recent visits to those areas that the specified infrastructure was not complete. This included Taro rest home and Nila quarantine. The Committee were concerned that this did not align with the understanding of the Ministry and that if transmission of COVID-19 occurred at the western border no quarantine centres had been built in preparation.

**Recommendation 4**
The Committee recommends the Ministry of Infrastructure Development regularly send technical officers to monitor and supervise the two projects (Nila and Taro) on the Western border to ensure completion of the infrastructure on time and to report on the progress.
81 Office of the Prime Minister and Cabinet

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0061-0000-2351</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>4,418,932</td>
<td>4,418,932</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by World Bank Cash Grant to replenish Office of the Prime Minister and Cabinet's (OPMC) operational budget used towards COVID-19 related activities.

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
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<td>0071-0000-4027</td>
<td>Budget Support</td>
<td>Nil</td>
<td>11,146,717</td>
<td>11,146,717</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by the Government of Peoples Republic of China (PRC) towards National Development Fund (NDF) assistance to Seghe Hospital project and other support to constituency projects.

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Development Budget</td>
<td>870,000</td>
<td>51,709,392</td>
<td>52,579,392</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by Proceeds from Development Bond (NPF) for purchase of land, demolition works and relocation of Solomon Islands Football Federation (SIFF) Academy Building to a new site.

Issues of Concern

Matters raised during the public inquiry include the following:
3.18 **NPF Development Bond** – The Committee enquired what the purpose was of the $51 million borrowing under NPF Development bond. The Office stated that the Ministry of Finance and Treasury would be better placed to confirm that as the recipient of the bond.

3.19 **COVID-19 Expenditure** – The Committee requested a breakdown of the $4.4 million COVID-19 expenditure. The Office stated that the actual spending of the whole budget is $3.7 million and $0.7 million remains outstanding. Related expenses committed include $0.57 million for Covid-19, billboards, airfares to the border for the Prime Minister and staff. A further $1.9 million for media awareness programs and $0.585 million for special imprest relating to the Prime Minister’s travel, and $0.283 million for officers special imprest.

3.20 **COVID-19 Advance Warrant** – The Committee asked the Office how they accessed the COVID-19 funding and whether it was made available to other Ministries. The Office confirmed receipt of the funding in July. The Office had incurred COVID-19 related cost and made a submission for additional funds to the Oversight Committee and the committee submitted the request to the Ministry of Finance and Treasury for the COVID-19 recurrent costs assistance.

3.21 **Land for Solomon Island Football Federation site** – The Committee sought to clarify the purpose of the $8.4 million purchase of land. The Office stated that the $8.4 million was the final payment for the land originally owned by Solomon Telekom and SINPF. Total cost of the land was $36 million.

3.22 **Local and other costs** – The Committee requested a breakdown of the $43 million budget under local and other cost. The Office stated the fund was for beach soccer and volleyball courts plus the futsal court and dormitory.

3.23 **Gold medal goals for 2023 Pacific Games** – The Committee was concerned with the current Government goal of achieving 40 Gold Medal in the upcoming Pacific Games in 2023. The Office stated that one of the challenges faced is that the Act lacks provision for preparation of the athletes. For this reason the Government has approved and established these sports institutes and committed investment in the sports facilities to prepare the athletes.

3.24 **COVID-19 Pandemic donor funding** – The Committee asked if the Office prepares reports on the positive and negative impacts on the economy of donor funding provided to support COVID-19 preparedness. The Office confirmed that funds are available for
assistance from our other donor partners. The Office also confirmed that reports will be made available in due course.

3.25 **High Performance Institute Aquatic Centres** – The Committee was concerned whether there was a plan to support swimming facilities in preparation of the 2023 Pacific Games. The Office confirmed that a 40-foot container would be made available specifically for swimming training. They are also investigating options to use the seafront for water sport activities during the Pacific Games.

### 83 Ministry of Police, National Security and Correctional Services

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0479-0000-2351</td>
<td>Budget Support</td>
<td>Nil</td>
<td>29,740,161</td>
<td>29,740,161</td>
</tr>
</tbody>
</table>

**Purpose:** Budget Support funded by World Bank to support police operations at Shortlands and Malaita Outer Islands (MOI) in preparation to address the spread of the COVID-19 pandemic.

**Issues of Concern**

Matters raised by the Committee include the following:

3.26 **Propose plan for the Western Border Out-post in Shortland** – The Committee requested that the proposed plan for the outpost on the western border be submitted to the Committee. The Ministry provided the plan to the committee and explained that the proposed plan is developed under the Border Security Strategic Plan and the border management framework. The proposed plan consists of facilities to accommodate different law enforcement agencies of the government including Officers from Police, PFT, Corrections, Immigration, Fisheries and Customs. These facilities would include offices,
housing, training facilities and an allocation for the landowning groups. The Committee commended the Ministry for the plan.

3.27 **Disaster Relief** – The Committee enquired whether the Ministry had fully expended the funds allocated for the PRP funds. The Ministry confirmed that 67% of the total fund been expended in 2020 and the rest had been rolled to 2021.

3.28 **Correctional facility at the western border** – The Committee asked what the capacity of the proposed correctional facility would be and why type of inmates would be held there. The Ministry stated the projected number of inmates would be 40 and they were expected to be low risk inmates.

3.29 **Funding for multi-facilities in the western border base** – The Committee understands the Australian Government committed to fund the project. The Committee sought to clarify whether that funding was for entire multi-facilities or just for the patrol boat base in the western border. The Ministry confirmed that the donor’s current commitment is for the patrol boat base only. This has been raised with donors and the Ministry noted they were open to further dialog and discussion.

3.30 The Committee sought an update on the timing of the project for the patrol boat base. The Ministry stated that the project should start later in 2022 and should complete by 2023.

3.31 The Committee were concerned that there would be proper oversight and coordination of the project since is a multi-agency project. The Ministry confirmed that a committee had been set-up under the National Border Security Strategy consisting of the representative agencies. In addition, there was a high-level committee that included representation from the donor. The Ministry informed the Committee that the Ministry is in regular consultation with both Choiseul and Western Provinces in respect of the project.
84 Ministry of Provincial Government and Institutional Strengthening

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0003-0000-2351</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>4,500,000</td>
<td>4,500,000</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by World Bank Cash Grant to support the Provincial Governments towards COVID-19 response and preparedness activities in 2020

**Issues of Concern**

Matters raised during the public inquiry include the following:

3.32 **Disaster Relief** – The Committee enquired whether the $4.5 million allocated had been committed in 2020. The Ministry stated that the funds had indeed been expended and transferred to the Provinces. The Ministry monitoring showed that funds were also committed for the intended purposes at the Provincial level.

3.33 **COVID 19 preparedness of Provinces** – The Committee sought to understand whether the nine provinces were fully prepared for a community outbreak in the country. The Ministry informed the Committee that most of the preparedness activities were led by Ministry of Health and Medical Services. However, as the Ministry for the oversight of the provinces the Ministry continued to support provinces and ensure Premiers and their teams take the lead through providing public awareness to their people concerning the pandemic. The Premiers are also tasked with identifying potential facilities for quarantine in the provinces if community transmission were to occur in the future.
87 Ministry of Culture and Tourism

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0004-0000-2351</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>2,000,000</td>
<td>2,000,000</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by Asian Development Bank (ADB) support towards tourism industry to address impacts of the COVID-19 pandemic.

Issues of Concern

Matters raised during the public inquiry include the following:

3.34 The Ministry was requested to provide a written submission.

90 Ministry of Fisheries and Marine Resources

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Budget Support</td>
<td>2,300,000</td>
<td>2,006,000</td>
<td>4,300,000</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funding provided by the Government of New Zealand through the Ministry of Foreign Affairs and Trade (MFAT) support towards Mekem Strong Solomon Islands Fisheries (MSSIF) Phase 3 (2020-2024).

Issues of Concern

Public Accounts Committee Report: September 2021
Issues of Concern

Purpose: Budget Support funded by the Government of Australia through the Department of Foreign Affairs and Trade (DFAT) to strengthen human resource capacity in SIG public service.

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Budget Support</td>
<td>Nil</td>
<td>1,271,676</td>
<td>1,271,676</td>
</tr>
</tbody>
</table>

Matters raised during the public inquiry include the following:

3.35 **Mekem Strong Solomon Island Fisheries (MSSIF)** - The Committee asked for an update on the project. The Ministry noted that there had been delays in the procurement process for the ponds which were the largest item within the supplementary budget. These contracts had therefore not been finalised in 2020. This had delayed construction of the ponds. The funds were however rolled over to 2021 and the Ministry has now managed to agree the contract and construction as commenced. The Ministry noted that the above budget had now been spent and the Ministry was benefiting from additional funds in 2021 to continue with the project. The Committee were interested to know when the project would be able to stock the fish. The Ministry noted that this funding was part of a larger project but that the water and solar elements of the project were now underway and, COVID-19 permitting, they should expect to start bringing in fish from 2022. The Committee noted their thanks to the New Zealand Government for their support with this project.
Matters raised during the public inquiry include the following:

3.36 The Ministry noted that the funding provided by DFAT was for four primary purposes: to undertake a study on the prevalence of sexual harassment across the service; to install electronic attendance register in MPS; to undertake provincial service delivery organisational performance audit; and to support the Public Service Commission to consolidate and reprint the regulations. However, due to the redirection of MPS staff to support COVID-19 efforts, the Ministry was unable to progress these projects in 2020. The funding has been rolled over to 2021 and is now progressing. The Ministry have now advertised the tender for the study and are progressing the performance audit.

Recommemation 5

The Committee recommends that the Ministry of Public Service prepare a report for Cabinet on the economic impact of the recruitment freeze and the move to half-pay.

### Ministry of Justice and Legal Affairs

#### Contingency Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various</td>
<td>Recurrent Budget</td>
<td>1,753,511</td>
<td>849,467</td>
<td>2,602,978</td>
</tr>
</tbody>
</table>

Purpose: This amount provides additional funds to meet court circuit programs for Public Solicitors Office (PSO) and Office of the Director Public Prosecution (ODPP) in 2020.

#### Issues of Concern

Matters raised during the public inquiry include the following:
3.37 **Non-residential building maintenance costs** - The Committee were concerned that the warrant was replacing money which had been previously removed from their budget and why this would be occurring. The Ministry noted that this had been removed through the 2020 Supplementary Appropriation Bill 2020 as part of the plan to achieve savings across the public sector. This budget was however required and therefore they had requested it be reinstated in the contingency warrant.

93 **Ministry of Home Affairs**

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307-0000-2351</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>500,000</td>
<td>500,000</td>
</tr>
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</table>

**Advance Warrant**

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
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<tr>
<td>Various</td>
<td>Budget Support</td>
<td>Nil</td>
<td>275,375</td>
<td>275,375</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by World Bank cash grant to support Honiara City Council implement the COVID-19 response and preparedness plan.


**Issues of Concern**

The Ministry provided a written submission.

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Public Accounts Committee Report: September 2021
Donor Support – The Committee enquired whether the Judiciary were aware that the Advance Warrant was to be funded by New Zealand. The Ministry confirmed they were not and that they had submitted the Advance Warrant request to the Ministry of Finance and Treasury who had allocated the funding from New Zealand.
3.39 Fast tracking mining licence - The Committee were concerned that mining leases were being fast tracked. The Committee noted that the companies concerned were shelf companies with no prior mining experience or financial backing. The Ministry noted that the licence have now been granted. The Committee noted a number of concerning matters, which had been raised recently in the media. The Ministry responded that the draft Bill to update mining activities and change some of the current practices was with the Attorney General’s Chambers. The Ministry had engaged multiple consultants to assist with the drafting process but this had not achieved the outcome expected. Progress of the bill had been very slow but was needed to effect change.

Issues of Concern

Matters raised during the public inquiry include the following:

Advance Warrant

<table>
<thead>
<tr>
<th>Subhead/item</th>
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<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0004-5026-2004</td>
<td>Development Budget</td>
<td>400,000</td>
<td>2,440,000</td>
<td>2,840,090</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by Mining Royalties receipts to support the National Mining Projects Oversight Committee (NMPOC) facilitate necessary processes conducive to issuance of mining licenses by Mines and Minerals Board.

Recommendation 3

The Committee recommends the Ministry of Mines, Minerals and Rural Electrification to submit urgent amendments to Parliament, which address the priority legislative changes for the industry and should implement a moratorium on issuing licences until the gaps in the legislation are addressed.
Issues of Concern

The Ministry provided a written submission.

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**Ministry of Rural Development**

*Advance Warrant*

<table>
<thead>
<tr>
<th>Subhead/item</th>
<th>Head</th>
<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0001-0000-4027</td>
<td>Recurrent Budget</td>
<td>Nil</td>
<td>12,500,000</td>
<td>12,500,000</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by European Union to address COVID-19 response and preparedness plans in constituencies.

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**Ministry of Environment, Climate Change, Disaster Management and Meteorology**

*Advance Warrant*

<table>
<thead>
<tr>
<th>Subhead/item</th>
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<th>Original Estimate</th>
<th>Supplementary Estimate ($)</th>
<th>Revised Estimates ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0003-0000-2351</td>
<td>Budget Support</td>
<td>Nil</td>
<td>12,156,277</td>
<td>12,156,277</td>
</tr>
</tbody>
</table>

Purpose: Budget Support funded by Asian Development Bank (ADB) to cater for camp management operational costs for the repatriated Fiji and Philippines students, including rental, security and other COVID-19 related activities.

Issues of Concern

The Ministry provided an oral submission.
Appendices

Committee Functions

The Committee is established under *Standing Order 69*; an Order made pursuant to the *Constitution* 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.

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

1. Members Present
Hon. Douglas Ete, Chairman
Hon. Matthew Wale, MP
Hon. John Deane Kuku, MP
Hon. Rick Houenipwela, MP
Hon. Lilly Maefai, MP
Hon. John Maneniaru, MP
Hon. Ethel Lency, MP
Hon. Alfred Efona, MP
Hon. Commins Mewa, MP

Secretary: Ms. Rachel - Deputy Auditor General
Ms. Feva Iabule, Senior Auditor
Mr. Johnson Lobo, Senior Auditor

Secretariat
Mr. Heston Renee, Committee Secretariat
Ms. Cordney Wale, Committee Secretariat
Ms. Ivory Iruha’a, Committee Secretary
Ms. Theresa Nori, Hansard Reporter
Mrs. Hazel Ta’asi, Hansard Reporter
Ms. Sherolyn Ragoso, Hansard Reporter
Mr. Lawrence Scott, Media Officer

1. Prayer
The MP for Temotu Nende, Hon. Commins Aston Mewa said the opening prayer.

2. Welcome and Opening Remarks
The Chairman of the Public Accounts Committee Hon. Douglas Ete made his opening remarks. The Chair informed the witnesses of the Parliamentary privileges.

3. Inquiry into the 2020 Supplementary Appropriation Bill 2021
The Hearing proper commenced at 10:11am and the following witnesses from the Ministry of Finance & Treasury were admitted:

**Hearing 1 Witnesses**

i. Mr. McKinnie Dentana, PS, MOFT  
ii. Mr. Bruce Philip, Accountant General (AG), MOFT  
iii. Mr. Coswal Nelson, Director Budget Unit, MOFT  
iv. Mr. Joseph Dokekana, CIR, IRD, MOFT  
v. Mr. Selwyn Takana, DSE (Ag), MOFT  
vi. Mrs. Primula Kinimete, ERU, MOFT

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

Hearing suspends for lunch at 10:59 am

The Hearing proper resumed at 11:04 am and the following witnesses from the Ministry of Justice and Legal Affairs and National Judiciary were admitted:

**Hearing 2 Witnesses**

i. Dr Paul Mae, PS, MJLA  
ii. Mr. Andrew Houlia, DS, MJLA  
iii. Mr. Chris Saul Koako, FC, MJLA  
iv. Mr. Paul Kapakeni, FC, NJ, MJLA

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

Hearing suspends at 11:18 am

The Hearing proper resumed at 11:20 am and the following witnesses from the Office of the Governor General were admitted:

**Hearing 3 Witnesses**

i. Mr. Rawcliffe Ziza, PS, OGG  
ii. Mr. Maxwell Banyo, DPS, OGG  
iii. Mr. Samson Konari’i, AO, OGG

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

**Hearing suspends at 11:29 am**

The Hearing proper resumed at 2:17 pm and the following witnesses from the Ministry of Infrastructure Development were admitted:

**Hearing & Witnesses**

i. Mr. Stephen Maesiola, PS, MID

ii. Mr. Paul Ne'e, FC, MID

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

**Hearing adjourned at 2:30 pm**

Hon. John Maneniaru said closing Prayer.

**4. Adjournment:**
The committee adjourned hearing at 2:30 pm

**5. Documents Tabled**
Day 2 /2021

Thursday 23th September 2021, CR II, Parliament House 9:45am

1. Members Present
Hon Douglas Ete – Chairman
Hon. John Deane Kuku, MP
Hon. John Maneniariu, MP
Hon. Matthew Wale, MP
Hon. Ethel Lency, MP
Hon. Rick Houenipwela, MP
Hon. Lilly Maefai, MP
Hon. Alfred Efona, MP
Hon. Commins Mewa, MP

Absent/ Apologies

Secretary: Ms. Rachel - Deputy Auditor General
Mr. Johnson Lobo, Audit Manager
Mr. Patrick Wasiraro, Senior Auditor

Secretariat
Mr. Heston Renee, Committee Secretary
Ms. Cordney Wale, Committee Secretary
Ms. Ivory Iruha’a, Committee Secretary
Mr. Whitmon Tabiru, Committee Secretary
Mr. Wilson Orisi, Committee Secretary
Ms. Theresa Nori, Hansard Reporter
Mr. Gregory Kingmete, Hansard Reporter
Mrs. Esther Turangaluvu, Hansard Reporter
Mrs. Hazel Faiale, Hansard Reporter
Mr. Lawrence Scott, Media Officer

2. Prayer
No opening prayer

3. Welcome and Opening Remarks
The Chairman of the Public Accounts Committee Hon. Douglas Ete made his opening remarks. The Chair informed the witnesses of the Parliamentary privileges.

3. Inquiry into the 2020 Supplementary Appropriation Bill 2021
The Hearing proper commenced at 9:45am and the following witnesses from the Ministry of Provincial Government and Institutional Strengthening were admitted:

**Hearing 5 Witnesses**

i. Mr. John Misite'e, Deputy Secretary, MPGIS
ii. Mrs. Lydinah Kopana, FC (S), MPGIS

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

*Hearing suspends for lunch at 9:59am*

The Hearing proper resumed at 10:29am and the following witnesses from the Ministry of Police, National Security, and Correctional Services were admitted:

**Hearing 6 Witnesses**

i. Ms. Karen Galokale, PS, MPNSCS
ii. Mr. Mostyn Mangau, Commissioner RSIPF, MPNSCS
iii. Mr. Gabriel Manelusi, Commissioner CSSI, MPNSCS

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

*Hearing suspends at 10:46am*

The Hearing proper continued at 10:51am and the following witnesses from the Ministry of Health and Medical Services were admitted:

**Hearing 7 Witnesses**

i. Mrs. Pauline Mcneill, PS,MHMS
ii. Mrs. Shanti Fowler, TA, MHMS
iii. Mrs. Esther Tekulu, FC(s), MHMS
iv. Mr. Ivan Ghemu, DFP, MHMS
v. Mr. Lazarus Neko, DSC, MHMS

The witnesses made their presentations before the committee.
The committee questioned the witnesses based on the evidences presented.
The examination concluded.
Hearing suspends at 11:12 am

The Hearing proper continued at 11:17 am and the following witnesses from the Ministry of Public Service were admitted:

**Hearing 8 Witnesses**

i. Mr. Nego Sisiolo, PS MPS  
ii. Mr. Luke Cheka, HRM MPS

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

Hearing suspends at 11:47 am

The Hearing proper continued at 12:14 pm and the following witnesses from the Ministry of Fisheries and Marine Resources were admitted:

**Hearing 9 Witnesses**

i. Ms. Anna Schwarz, MSSIF Team MFMR  
ii. Mr. Alick Misibini, FC MFMR  
iii. Mr. Patteson Lusi DSC MFMR  
iv. Ms. Mary Vuto CPA MFMR

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

Hearing adjourned at 12:17 pm

4. Adjournment:
The committee adjourned hearing at 12:17 pm.

5. Documents Tabled
Day 3 / 2021

Friday 24th September 2021, CR II, Parliament House 9:50am

1. **Members Present**
Hon Douglas Ete, Chairman
Hon Matthew Wale, MP
Hon Lily Maefai, MP
Hon Rick Houenipwela, MP
Hon. Ethel Lency, MP
Hon. Alfred Effona, MP
Hon. John Dean Kuku, MP
Hon. John Maneniaru, MP

**Secretary:** Mr. Patrick Wasiraro, Senior Auditor OAG
Mr. Johnson Lobo, Audit Manager OAG
Ms. Rachel - Deputy Auditor General
Mr. Donaldson Becha, Senior Auditor

**Secretariat**
Mr. Heston Renee, Committee Secretary
Mr. Whitmon Tabiru, Committee Secretary
Ms. Cordney Wale, Committee Secretary
Mr. Wilson Orisi, Committee Secretary

Mr. Lawrence Scott, Media Officer
Ms. Esther Turangaluvu, Hansard Reporter
Mr. Richard Allen, Hansard Reporter
Ms. Sherilyn Ragoso, Hansard Reporter

1. **Opening Prayer**
Hon Commins Mewa said the opening prayer

2. **Welcome and Opening Remarks**
The Chairman of the Public Accounts Committee Hon. Douglas Ete made his opening remarks. The Chair informed the witnesses of the Parliamentary privileges.

3. **Inquiry into the 2020 Supplementary Appropriation Bill 2021**
The Hearing proper commenced and the following witnesses from the Ministry of Mines, Energy and Rural Electrification were admitted:

Public Accounts Committee Report: September 2021
**Hearing 10 Witnesses**

i. Chris Vehe, PS MMERE
ii. Scravin Tongi- Chief Operations Officer, SIWA
iii. Clinton Roga- Deputy Director Geology
iv. Lawrence Balani-Chief Pertolium Geologist
v. Nickson Kilua-Chief Mines Inspector
vi. Ian Gooden-CEO, SIWA
vii. Duffy Ako- FC MMERE
viii. Krista Tatapo- Director Mines(Ag)
ix. Daniel Rove- D/Secretary
x. Michael Maehata- Deputy Director –Water
xi. Martin Sam- Chief Engineer –Solomon water

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

**Hearing Suspended at**

The Hearing proper continued at 10:37 am and the following witnesses from the Office of the Prime Minister and Cabinet were admitted:

Meeting end at 10.09am.

**Hearing 11 Witnesses**

i. Pellion Buare- FC
ii. Christian Nieng-Executive Diretor
iii. Leonard Ofainuu-DSPM CS
iv. James Ramobatu-STC

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

**Hearing Suspended at**

The Hearing proper continued at 10:19 am and the following witnesses from the Ministry of Environment, Climate Change, Disaster Management and Meteorology were admitted:

Meeting end at 10.46 am.
Hearing 12 Witnesses

v. Karl Kuper-Deputy Secretary
vi. Jacob Akao, FC
vii. Jonathan Tafairiki, DDNDMO

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

Hearing Suspended at 11:01 am

The Hearing proper continued at 10:50 am and the following witnesses from Ministry of Environment, Climate Change, Disaster Management and Meteorology were admitted:

Closing Prayer: Commins Mewa

Meeting end at 11:01 am.
List of Submissions
Submissions during Hearings
Submission#1, OPMC, Recommendation
Submission#2, OPMC, Advance Warrant, Additional PRC NDF for Constituency Project
Submission#3, OPMC, Minute: 2020 PRC Funded NDF for constituency projects
Submission#4 MECDM, Summary of Expenses COVID-19
Submission#5 OGG, Explanatory Notes for 2020SAB2021
Submission#6 MPNSCS, Ministerial Notes forming the Advance Warrant in the 2020SAB2021
Submission#7 MPNSCS, MAP Plan for Western Border
Submission#8 SIEO, 2020SAB2021 Explanatory Notes
Submission#9 MFMR, PAC Briefs
Submission#10 MHA, Legislative Review
Submission#11 MHA, Consultation Budget
Submission#12 MHA, Investment Plan, Improvement of civil registration and vital statistics in the Solomon Islands 2017-2021

List of PAC Generic Submissions
SIEO, PAC Generic Template 2020SAB2021
OPMC, PAC Generic Template 2020SAB2021
MECDM, PAC Generic Template 2020SAB2021
MJLA, PAC Generic Template 2020SAB2021
MRD, PAC Generic Template 2020SAB2021
MPNSCS, PAC Generic Template 2020SAB2021
MPGIS, PAC Generic Template 2020SAB2021
MMERE, PAC Generic Template 2020SAB2021
MPS, PAC Generic Template 2020SAB2021
MFMR, PAC Generic Template 2020SAB2021
MHA, PAC Generic Template 2020SAB2021