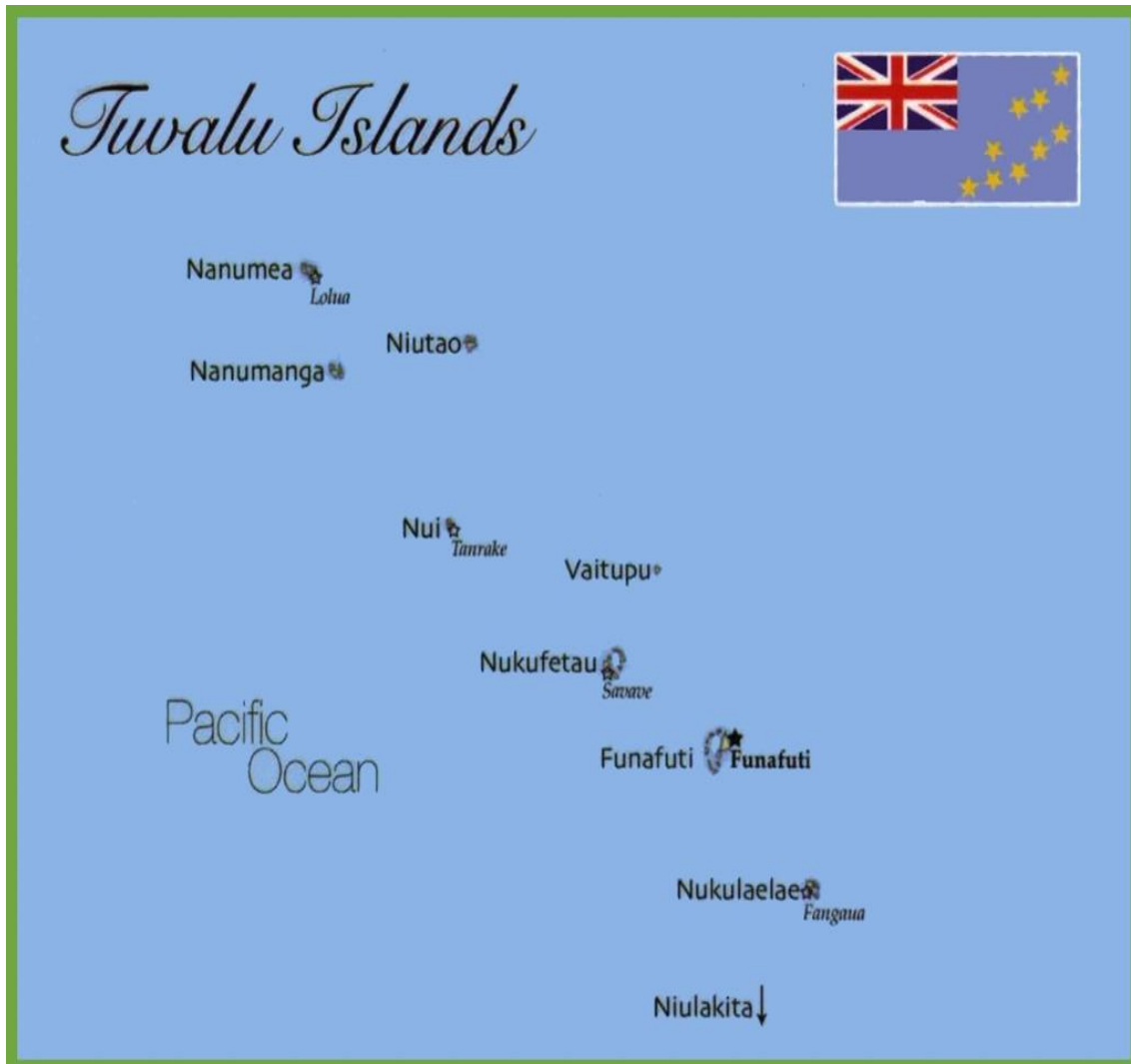


Progress Report



DFAT/GIZ CLIMATE FINANCE READINESS FOR THE PACIFIC

TUVALU DEVELOPMENT FUND TECHNICAL ADVISER

Transaction number: 81233517

Vertragsinhalt: Technical Adviser for Tuvalu Development Fund

Project number: 1621291 011 00

Country: Fiji

Prepared for:

Pacific Islands Forum Secretariat (PIFS)

Prepared by:

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April 2019

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2.0 ACRONYMS

ACU	Aid Coordination Unit
AF	Adaptation Fund
AIMS	Aid Information Management System
CCPDCU	Climate Change Policy and Disaster Coordination Unit
CEO	Chief Executive Officer
CFRP	Climate Change Finance Readiness for the Pacific
DFAT	Australian Department of Foreign Affairs and Trade
DP	Development Partners
DRM	Donor Recipient Ministry
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit or Germany Technical Cooperation
GoT	Government of Tuvalu
IA	Internal Audit
IAU	Internal Audit Unit
IATA	Internal Audit Technical Adviser
MFED	Ministry of Finance and Economic Development
NIE	National Implementing Entity
ODA	Official Development Assistance
PBACD	Planning, Budget and Aid Coordination Department
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFTAC	Pacific Financial Technical Assistance Centre
PICs	Pacific Island Countries
PIFS	Pacific Islands Forum Secretariat
SOP	Standard Operating Procedures
SPC	Pacific Community
TA	Technical Adviser
TDF	Tuvalu Development Fund
TDFTA	Tuvalu Development Fund Technical Adviser
TNDCP	Tuvalu National Development Coordination Policy

3.0 INTRODUCTION

The underlying aim of this Tuvalu Development Fund Technical Adviser (TDFTA) is to support the Tuvalu Government to fulfill the AF's NIE accreditation criteria for Financial Management. Based on the review by the AF earlier this year, there are pending issues which need improvements and enhancements to enable sound management of grants. A key issue identified by the AF report is the weaknesses in the control framework for the TDF, lack of clear rules in the disbursement of the TDF, lagging behind of bank reconciliations, TDF project portfolio monitoring not carried out and, the ACCPAC/Sage300 FMIS system which is in need of further strengthening. This lack of capacity and controls could increase the risks of weak management of the AF financial management.

For the first three weeks in Tuvalu, the Technical Adviser (TA) will provide guidance to the MFED through the PBACD, to assess, verify and update all donor-funded projects accounts in the TDF ensuring they comply with internal controls, reconcile the TDF bank account and close donor-funded projects for 2016 and 2017. This inception report was formulated after consultations with MFED Executive management, Director PBACD, Acting Chief Accountant and the Treasury officials.

The Terms of Reference (ToR) for TDFTA, was agreed for an initial period of 40 days, in partnership with the GoT. The recruitment of the TA was completed in March 2019, in which I was the successful candidate to take up the position due to my previous experiences with Ministry of Economy as a former Chief Accountant (Treasury) in the Fijian Government. The appointment commenced on 1 March 2019.

Specific areas identified by the AF review that require further strengthening and compliance, which are included in the ToR: –

- Clarifications of the rules of the TDF (management);
- Project portfolio monitoring;
- Bank reconciliation; and
- Training and capacity building.

This Progress Report sets out the: -

- Deliverable;
- Summary Updates;
- Challenges and Mitigation;
- Key Responsibilities and Methodology; and
- Recommendation.

4.0 PROJECT TERMS OF REFERENCE

4.1 Scope of Work

The TDFTA will work in-country to provide technical support and guidance to national counterparts from the PBACD, Treasury, other departments within MFED and DRM to enhance institutional capacity, reconciliation, project accounting, portfolio management, audit, reporting and completion.¹

4.2 Key Deliverables

Below are the deliverables from the ToR with its proposed completion timeline.

	Deliverable	Timeline
1.	Inception report including a workplan clearly defining tasks to be undertaken, timing and inputs/contributions required from counterparts and PBACD.	Two weeks after start of contract
2.	Evidence to support the reconciliation, update and closure of all donor-funded projects in the TDF (2016 & 2017) including collation of required documents such as project appraisal, acquittal and evaluation reports including 3-5 acquittal reports completed by the team and submitted to PBACD.	Four weeks after start of contract
3.	Evidence to support the reconciliation of TDF Bank Account General Ledger Account to the Bank Module Balance by the team.	18 April 2019
4.	Training programme for relevant staff to enhance understanding of roles and responsibilities, and to strengthen compliance with the Rules of TDF, and a brief report on recommended additions or changes to the Rules in line with AF criteria.	10 May 2019
5.	Final report outlining the tasks carried out, outcomes and deliverables achieved, and suggested strategies for ensuring internal controls for TDF are adhered to and strengthened beyond the TA's assignment.	24 May 2019

5.0 REPORT OBJECTIVES

The objective of this Progress Report is to highlight the progress of the activities listed in the Inception Report aligning it to its deliverables.

TDFTA have highlighted the progress of the assignment through the weekly update (*Weekly Update: Annex I*). This is a work in progress report so the updates will be sent on a weekly basis.

¹ From TOR

6.0 SUMMARY UPDATES

The summary updates below are aligning to its key deliverables. Some of the deliverables have been completed and others are work in progress. Some of the deliverable are completed before time due to the availability of the information. Others may be delayed by two to three days due to resources availability and it will be explained further in 7.0.

	Deliverable	Summary Updates
1.	Inception report including a workplan clearly defining tasks to be undertaken, timing and inputs/contributions required from counterparts and PBACD.	Completed on 22nd of March
2.	Evidence to support the reconciliation, update and closure of all donor-funded projects in the TDF (2016 & 2017) including collation of required documents such as project appraisal, acquittal and evaluation reports including 3-5 acquittal reports completed by the team and submitted to PBACD.	<ul style="list-style-type: none"> • Conduct TDF awareness presentation to ACU, Vote Keepers and Treasury staff (<i>Annex 10</i>) • Completed the Checklist and End Report presentation and training. Working in Progress with Vote Keepers and ACU staff: • Currently ACU staff are following up with line Ministry. On the closing down of their active projects in the system for 2002 – 2009 and compiling source documents. This will be the same exercise for 2010 – 2014 • For the year 2015-2019 the filling of Appendix 9 and 10 align to the ODA Handbook of Completion Projects. • Compilation of documents such as project appraisal, acquittal and evaluation report for 2016-2018 project listing (<i>Annex 2</i>). <p>Director PBACU signs the Checklist</p> <p>Deliverables completed.</p>
3.	Evidence to support the reconciliation of TDF Bank Account General Ledger Account to the Bank Module Balance by the team.	<p>Completed the Bank Reconciliation presentation and training (<i>Annex 11</i>)</p> <p>Bank Reconciliation Completed</p> <ul style="list-style-type: none"> • December 2018 (<i>Annex 3</i>) • January, February & March 2019 (<i>Annex 4</i>) <p>Work papers submitted to Government Accountant.</p> <p>Deliverables completed.</p>
4.	Training programme for relevant staff to enhance understanding of roles and responsibilities, and to strengthen compliance with the Rules of TDF, and a brief report on recommended additions or	<p>Task Completed:</p> <ul style="list-style-type: none"> ➤ Overview Presentation of ODA to Vote Keepers, ACU & Treasury staff. ➤ Checklist for Compliance (New Projects [<i>Annex 6</i>]/ On-going Projects [<i>Annex 7</i>] & Completion/Close Projects [<i>Annex 8</i>]). ➤ Checklist and End Report Presentation (<i>Annex 12</i>) – Treasury staff. ➤ Draft Flow Chart completed.

	changes to the Rules in line with AF criteria.	<ul style="list-style-type: none"> ➤ Flow Chart Presentation (<i>Annex 13</i>). ➤ Present the draft Flow Chart to PBACD. ➤ Presentation to CEO (<i>Annex 14</i>). <p>On-going:</p> <ul style="list-style-type: none"> ➤ Vote Keepers: <ul style="list-style-type: none"> ○ on the job training for closing of the completed projects reporting ○ Updating Projects Status for their individual Ministry (<i>Annex 9</i>) ➤ ACU staff <ul style="list-style-type: none"> ○ on the job training for closing of the completed projects reporting and Acquittals report. ○ Updating their Aid Information Management System (AIMS). <p>Complete</p> <p>Work in Progress</p> <ul style="list-style-type: none"> ➤ Report Presentation/Overview Presentation to Vote Keepers & Program Managers. <p>In Progress - 60% Completed</p>
5.	Final report outlining the tasks carried out, outcomes and deliverables achieved, and suggested strategies for ensuring internal controls for TDF are adhered to and strengthened beyond the TA's assignment.	<p>In Progress - 20% Completed</p>

7.0 CHALLENGES AND MITIGATION

Most of the challenges encountered while trying to complete the deliverables are highlighted below. The challenges and mitigation are aligning to its key deliverables. These challenges can be mitigated through process change thus allowing a breakthrough in most of these areas. Challenges and mitigation are listed below:

	Deliverable	Challenges & Mitigation
1.	Inception report including a workplan clearly defining tasks to be undertaken, timing and inputs/contributions required from counterparts and PBACD.	<ul style="list-style-type: none"> • TDF Official, ACU staff and Line Ministry have not been following a standard process and process for TDF. • No awareness was conducted for this ODA Handbook and the TDF rules • Information on Inception report are mostly derived from interviews, observation and research through GoT TDF related materials.
2.	Evidence to support the reconciliation, update and closure of all donor-funded projects in the TDF (2016 &	As set out in the timeline this deliverable is to be completed within four weeks. This is impossible due to the following: AIMS:

	<p>2017) including collation of required documents such as project appraisal, acquittal and evaluation reports including 3-5 acquittal reports completed by the team and submitted to PBACD.</p>	<ol style="list-style-type: none"> 1. The database is not accurate and we have to get the FMIS database for project updated first. 2. AIM database will have to extract data from the FMIS and use this exercise to update the status of its list of projects. <p>FMIS:</p> <ol style="list-style-type: none"> 1. There is no classification of projects by Ministry in the FMIS. The PBACD and the Vote Keepers manage to do a mapping exercise. 2. Still waiting for the TDF listing from Treasury for validation process. Hopefully we will get it next week. 3. Reports cannot be extracted by Ministry. The Treasury FMIS team is currently working with their FMIS technical support from New Zealand. <p>Line Ministry's</p> <ol style="list-style-type: none"> 1. No awareness was conducted by PBACD with regards to the 2017 ODA Handbook. We are currently doing both the awareness and on the job training. 2. Not much responses from Ministry on the project updating exercise. Hopefully will get responses next week during the Votes Keepers and Program Managers Workshop. 3. Have been submitting Acquittals report direct to donors and on DP standard reporting and not following the GoT standard. <p>ACU Staff</p> <ol style="list-style-type: none"> 1. Have little understanding of the Act, Instruction and ODA Handbook. 2. Only two staff and the projects are more than 500. The rest of the PBACD are currently assisting on some of our exercises but we need dedicated staff or even Attachment staff to be included in this exercise. <p><u>Mitigation</u></p> <ul style="list-style-type: none"> • Compilation of documents such as project appraisal, acquittal and evaluation report for 2016-2018 project listing for all completed projects. This will be the basis of extraction of information and the changes of the reporting format or dual reporting.
3.	<p>Evidence to support the reconciliation of TDF Bank Account General Ledger Account to the Bank Module Balance by the team.</p>	<ul style="list-style-type: none"> ❖ Bank Statements have to be entered manually since the National Bank of Tuvalu cannot supply the data in csv or excel format. ❖ There is no real reconciliation (Matching the GL and the Bank balance) conducted by Treasury for both their Bank Accounts. They are just doing a daily transaction updates and note it as reconciliation. Capacity Building is needed for these deliverables. ❖ After the presentation and the training, the challenge now is the continuation of the exercises. ❖ Complete Reconciliation attached as an Annex.
4.	<p>Training programme for relevant staff to enhance understanding of roles and</p>	<ul style="list-style-type: none"> ❖ There is no awareness done to launch the ODA Handbook. The Ministry personnel managing the TDF are not following a standard process. ❖ On the job training is being conducted on closing all completed projects.

	responsibilities, and to strengthen compliance with the Rules of TDF, and a brief report on recommended additions or changes to the Rules in line with AF criteria.	<ul style="list-style-type: none"> ❖ Overview presentation has been conducted. ❖ Follow-up presentation on Compliance, Reporting and Flow Chart on ODA Handbook will be conducted.
5.	Final report outlining the tasks carried out, outcomes and deliverables achieved, and suggested strategies for ensuring internal controls for TDF are adhered to and strengthened beyond the TA's assignment.	We can train them and do on the job training but the management and staff should take ownership of the processes and procedures for the sustainability purposes.

TDFTA has also linked the key responsibilities to be undertaken and its challenges.

1. TDF Financial Management	
Responsibilities	Status and Challenges
Support the ACU to complete a stock-take of all projects in the TDF to identify status of projects and take necessary action to update, acquit or close projects in the ACCPAC Sage300 FMIS and accounting System.	<ul style="list-style-type: none"> • Currently in progress ACU staff, Treasury (FMIS) and line Ministry are involved. (<i>Annex 9</i>) • Even the available staff at PBACD are also assisting. • Completion of this responsibilities will depend upon the commitment of ACU staff.
Review and strengthen the rules of the TDF, including (but not limited to) payments and disbursements (to ensure they align with their intended purpose) and to clearly define the role of the ACU in the payments and warranting process.	<ul style="list-style-type: none"> • Training completed. • Implementation have been rolled out. • Sustainability of these rules will depend upon the ACU staff, Treasury and executive management at the MFED.
2. TDF Accounts reconciliations (2016 and 2017)	
Responsibilities	Methodology
Support the ACU in ensuring that the TDF Bank Account General Ledger Account is reconciled with the Bank Module Balance.	<ul style="list-style-type: none"> • Completed.
Provide support and guidance to the reconciliation of project accounts in the TDF for financial year 2016 and 2017.	<ul style="list-style-type: none"> • 30% completed. • Lack of commitments from the Line Ministry. • ACU staff now have to personally visit their office to get updates.
Assist and guide the team with data extraction from the ACCPAC-Sage300 System to prepare proper accounting, financial management and project acquittal reports.	<ul style="list-style-type: none"> • Issues with TDF database on ACCPAC-Sage300 system. • Currently the ACU staff, Treasury (FMIS) and line Ministry are working together in updating the status of all the listed projects in the system

	<ul style="list-style-type: none"> • Report can only be extracted for WoG level and by Donors. • Treasury is trying to contact the developer for an extract field in the system or additional digits in the allocation to accommodate Ministries and Departments. • The good news is that the system has modules which can design report.
Provide support and advice on how to gather minimum documentation such as project planning, appraisal, closure and evaluation reports from ministries for each project in accordance with the rules of the TDF.	<ul style="list-style-type: none"> • Training completed • Implementation has been rolled out. • Currently the stakeholders are conducting this exercise for 2002 – 2009 list of active by complete/close projects. (<i>Annex 5</i>)
3. Training & Capacity Building	
Responsibilities	Methodology
Develop and implement a training program for capacity building and development of relevant staff from the ACU, PBACD and Treasury in TDF financial management.	<ul style="list-style-type: none"> • Presentation and training conducted for all the stakeholders. • In progress.
Provide on-the-job training, coaching and mentoring of staff in the ACU in applying and adhering to internal controls associated with project appraisal, management, acquittal, reporting and closure processes for the TDF.	<ul style="list-style-type: none"> • On the Job training for ACU, Treasury and Vote Keepers. • In progress.

8.0 KEY RESPONSIBILITIES AND METHODOLOGY

In consultation with the Director for PBACD, the DFAT/GIZ CRFP Project team and other key stakeholders, the key responsibilities and methodology are summarized below.

1. TDF Financial Management	
Responsibilities	Methodology
Support the ACU to complete a stock-take of all projects in the TDF to identify status of projects and take necessary action to update, acquit or close projects in the ACCPAC Sage300 FMIS and accounting System.	<ul style="list-style-type: none"> • ACU to have view access and extra TDF account report access only on ACCPAC Sage300 FMIS and accounting system. • Extra list of TDF open project from ACCPAC Sage300 FMIS & Accounting System and verify with ACU records. • Categorizes Projects to four stage. • Update records for Treasury and ACU and DRM. • Templates to be designed for compliance of processes. • Sign-off documents for completed projects and FMIS to close GL account.
Review and strengthen the rules of the TDF, including (but not limited	<ul style="list-style-type: none"> • Initial meeting with Treasury, ACU, Internal Audit and DRM. • Review ODA Handbook, Aid Policy, Instruction and current practices.

to) payments and disbursements (to ensure they align with their intended purpose) and to clearly define the role of the ACU in the payments and warranting process.	<ul style="list-style-type: none"> • TDF process and procedures review. • Awareness presentation to stakeholders of TDF a/c. • SOP formulated or Finance Manual for TDF account payments. • Flow Chart Design for ACU in the payments and warranting process. • Finance Circular issued on TDF processes.
2. TDF Accounts reconciliations (2016 and 2017)	
Responsibilities	Methodology
Support the ACU in ensuring that the TDF Bank Account General Ledger Account is reconciled with the Bank Module Balance.	<ul style="list-style-type: none"> • View and verify 3 months of reconciliation from Treasury. • List outstanding adjustments in the TDF Bank reconciliation. • Check reconciliation format Identify weakness and adjustments. • Highlight the way forward (SOP on reconciliation). • Conduct TDF Bank reconciliation training with Treasury TDF staff and ACU staff.
Provide support and guidance to the reconciliation of project accounts in the TDF for financial year 2016 and 2017.	<ul style="list-style-type: none"> • Compile project listing for 2016-2017. • List monthly variance for 2016-2017. • Work with stakeholders in identifying this variance. • Awareness on the project account reconciliation.
Assist and guide the team with data extraction from the ACCPAC-Sage300 System to prepare proper accounting, financial management and project acquittal reports.	<ul style="list-style-type: none"> • DRM to have view access on their TDF account only and extra report on ACCPAC Sage300 FMIS and Accounting System. • Awareness on the use of ACCPAC. • Awareness presentation on the process and SOP for TDF account. • Presentation on the report preparation including project acquittal reports. • On the job training on extraction of report and report preparation.
Provide support and advice on how to gather minimum documentation such as project planning, appraisal, closure and evaluation reports from ministries for each project in accordance with the rules of the TDF.	<ul style="list-style-type: none"> • Awareness presentation on the SOP and TDF rules. • Contract on DP to be sighted with the regards to the reporting requirements. • Awareness presentation on the report preparation including for all stages in the project reports and minimum documentation. • On the job training on different stage of project report preparation.
3. Training & Capacity Building	
Responsibilities	Methodology
Develop and implement a training program for capacity building and development of relevant staff from the ACU, PBACD and Treasury in TDF financial management.	<ul style="list-style-type: none"> • Awareness presentation will be provided. • SOP on TDF account will be provided. • Monthly meetings will be organized. • Training on the overall process for TDF account will be conducted by ACU on half yearly basis.
Provide on-the-job training, coaching and mentoring of staff in the ACU in applying and adhering to internal controls associated with project appraisal, management, acquittal, reporting and closure processes for the TDF.	<ul style="list-style-type: none"> • Awareness presentation on the process and SOP for TDF rules. • Awareness presentation on report preparation on all stages of project. • On the job training will be provided to ACU and all stakeholders. • Appraisal, Aquittals, completion and Donors Report preparation training.

9.0 FUTURE WORK PLAN AND PROJECT DURATION

The future task and activities yet to be completed is also on the progress summary.

As of today, on the project duration of 40 days, TDFTA has completed 27 working days and 13 days remaining for the completion of this project. Tentative day for completion is of 8th May, 2019. TDFTA will be spending Easter weekend in the Fiji Islands from 18th to the 23rd of April.

10.0 RECOMMENDATION

Recommendations will be listed as we progress further in the implementation of this project.

AIMS	<ul style="list-style-type: none"> • To be updated regularly. • Reconcile with FMIS monthly. <p>Be able to extract report for management.</p>
FMIS/Treasury	<ul style="list-style-type: none"> • Access to be given to Vote Keepers. • To categorize project listing by Implementing Agency. • Design report for Implementing Agencies and ACU. • Monitor spending on TDF allocation. <p>Continue with preparing proper bank reconciliation.</p>
ACU	<ul style="list-style-type: none"> • Conduct awareness of ODA Handbook. • Reconcile project listing by Implementing Agencies and by Donors • Conduct compliance checking with Treasury. • Work in Coordination with Ministry of Foreign Affairs on the project proposal. • Coordinate work with Evaluation Coordinating Unit at the Prime Minister’s Office on evaluation of projects and preparation of report. • Follow up on completed/closed projects. • Follow up on Progress & Acquittals reports.
Vote Keepers/Program Mangers	<ul style="list-style-type: none"> • Process request through compliance. • Prepare project reconciliation. • Continue to submit project appraisal, progress, acquittal and evaluation reports (Appendix 7 – 10).
Internal Audit	<ul style="list-style-type: none"> • Follow up with the 2017 audit issues. • Conduct compliance checks.
Executive Management	Take a lead role in working with DP and promoting the ODA Handbook

TDFTA has listed some of the tasks and responsibilities of the stakeholders of the TDF account. The list above have to be taken into account for the sustainability of the process and procedures of TDF or the TDF rules.

Necani Lagicere

Tuvalu Development Fund Technical Adviser

18/04/2019.

Annex 1. Weekly Updates.

WEEKLY UPDATES		
Week	Resource Personnel	Tasks & Activities
Mar. 7-8th		
	TA	Preliminary Meetings with Stakeholders
Mar. 12-15th		
	ACU Staff	Preliminary Meetings with Stakeholders
	TA	<ul style="list-style-type: none"> Continued on Preliminary and one on one Meetings with Stakeholders Preparation of Inception Report. Read through TDF documents (Legislation, Handbook, Reports etc.). Updated Director PBACD on weekly process.
Mar. 18-22nd		
	ACU	<ul style="list-style-type: none"> Worked on the Checklist for Compliance. <ul style="list-style-type: none"> New Projects & On-going Projects Completion/Close Projects Updating their AIMS: Currently working on the database for TDF projects from the AIMS (Aid Information Management System), the database is in excel and no direct link to ACCPAC/SAGE300. The last update was from 2017 and now working with the two staff to update it. Also trying to link it with SAGE 300 so that the AIMS can be verified. (Someone needs to work with them on their AIMS - it's been mentioned in the Handbook as a system to monitor projects).
	TA	<ul style="list-style-type: none"> Presentation on the ODA overview to the Vote Keepers during their monthly meeting (February) with the Chief Accountant. Completion of Inception Report (<i>Deliverable1</i>). Read through draft Finance Circular. Read through TDF documents (Legislation, Handbook, Reports etc.). Updated Director PBACD on weekly process.
	Treasury	<ul style="list-style-type: none"> Extraction of TDF list of projects. Presentation on FMIS to ACU on Friday: After last Fridays FMIS Treasury presentation of the SAGE 300 to PBACD, we found out that the TDF allocation doesn't have the Ministry identifier. But later we managed to find the field (to link project and implementing ministry) in the system.
Mar. 25-29th		
	TA	<ul style="list-style-type: none"> Presentation on the ODA Overview: Have highlighted the issues with vote keepers and will meet them again this week Thursday and Friday to categorise the projects and start reconciling them. Reconciling in the sense of closing completed projects, working on quarterly and progress reports. Will gauge their support and commitment during this Thursday and Friday TDF categorization of projects. Preparation of presentation on Checklist & Bank Reconciliation. Compiled data for TDF Bank Reconciliation: Had compiled the TDF Bank Statement for 2018-2019 and will collect from Treasury at the end of the week. Will compare with the FMIS monthly balance and list the variance. Then work on

		<p>clarification of the variance. Have started drafting the presentation for Bank Reconciliation Awareness and Training.</p> <ul style="list-style-type: none"> • Drafted the ODA flow chart: Just completed the first draft of the SOP/Flow Chart of the ODA Handbook 2017. Just found out that after the Handbook has been approved there is no awareness and training conducted on it which is the cause of this misunderstanding within the stakeholders. The ODA Handbook 2017 has the processes and procedures as Part B and I'm just mapping out the SOP/Flow Chart from the explanation. (Awareness is needed on the Handbook at all levels in Government). • Presented to the Vote Keepers on the Project Updating exercise (Thur. & Fri.): One third was present during the exercise. • Updated Director PBACD on a weekly process.
	PBACD	Mapping exercise for projects to Implementing Agency.
	Treasury	<ul style="list-style-type: none"> • Updated the FMIS on the mapping exercise. • Designing TDF reports by Agencies.
	Vote Keepers	<p>Question and Answers after the Overview presentation.</p> <p>Divided into two Groups an on 1-hour session for Thursday and Friday - Updating status on their list of projects.</p>
Apr. 1-5th		
	Vote Keepers	Updating status on their list of projects and start filling in Completion/Closed Projects.
	ACU staff	<ul style="list-style-type: none"> • Following up with Vote Keepers project updating exercise. • Follow-up with six Ministries of their Completion/Closed Projects on the job training exercise. • Assisted Ministry of Finance Vote Keepers with filling in Completion/Closed Projects checklist and Appendix 9 and 10.
	TA	<ul style="list-style-type: none"> • Working on TDF Bank reconciliation. • Monitoring the progress on Vote Keepers and ACU staff project updating exercise. • Preparation Bank Reconciliation 2019 (Jan – Feb). • Formulating the ODA Flow Chart. • Finalizing the Compliance Checklist and sending it to Director PBACD for CEO – Finance approval. • Preparation of Bank Reconciliation, Flow Chart and Checklist presentation. • Presented to the Vote Keepers on the Project Updating exercise (Tue. & Wed.): Even though the number was less but their work was 50% completed and we will check on the update on Tuesday next week. • Updated Director PBACD on weekly process.
	Treasury	<ul style="list-style-type: none"> • Extraction of GL Data and cheques listing for TDF Bank reconciliation (2017 Jan – 2019 Feb). • Designing TDF reports by Agencies.
Apr. 8-12th		
	TA	<ul style="list-style-type: none"> • Presentation completed for Compliance checklist and End report (Appendix 9 & 10) to Vote Keepers and Project Managers (<i>Deliverables 4 in Progress</i>). • Preparation and Presentation Completed for Bank reconciliation (<i>Deliverables 4 in Progress</i>). • Completed reconciliation for 2018 Dec to 2019 Mar. (<i>Deliverables 3 completed</i>) • Submitted bank reconciliation working papers to Group Accountant.

		<ul style="list-style-type: none"> • On-going preparation of ODA Cash flow (<i>Deliverables 4 in Progress</i>). • Print documents sample for active completion/close projects. • Manage to close of projects and implementing Ministry submitted their Acquittals reports. (<i>Deliverables 2 Completed</i>). • Checklist for Acquittals and Completed/Closed Report sign by Director PBACD. • Monitor Exercise by ACU and Vote Keepers
	Treasury	<ul style="list-style-type: none"> • Extraction of GL transaction for active completed/closed projects. • Extraction of project listing to be validated by ACU. • Treasury been trained on Bank Reconciliation.
	ACU staff	<ul style="list-style-type: none"> • Following up with Vote Keepers project updating exercise. • Gathering documents for active completed/closed projects to be inactivated in FMIS. • Updated AIMS database.
	Vote Keepers	Updating status on their list of projects and start filling in Completion/Close Projects.
Apr. 15-18th		
	ACU staff	<ul style="list-style-type: none"> • Following up with Vote Keepers project updating exercise. • Gathering documents for active completed/closed projects to be inactivated in FMIS.
	Vote Keepers	<ul style="list-style-type: none"> • Updating status on their list of projects and start filling in Completion/Close Projects. • Validating their list of projects.
	TA	<ul style="list-style-type: none"> • Hand over working documents of TDF Bank Reconciliation to Treasury • Complete the ODA Flow Chart and its presentation. • Present the ODA Flow Chart to the Director and PBACD staff. • Complete the CEO ODA Presentation. • Drafting the Compiling Report presentation – ACU/Vote Keepers and Program Managers.

Annex 2. Report Compilation

Report Compilation		
2018		
1	M01	2018-07-0032 Fusi Alofa Special School
2	B01	2018-11-0072 Commonwealth Heads of Government Meeting(CHOGM)
3	B01	2018-11-0073 Support Tuvalu Delegation to State Visit to Taiwan
4	B01	2018-11-0074 Support Air fares to Participate at Universal Periodic Review
5	M06	2018-11-0075 Tuvalu National Football Team
6	H01	2018-11-0076 Support Travel to Attend 71th World Health Assembly in Geneva
7	G01	2018-11-0085 Reimbursement of funds for QEII Park
8	A01	2018-11-0086 GG and Delegation's trip to 19th Conference of Chief Justice
9	A01	2018-43-0087 GG's Trip to Korea to Attend 2018 HWPL World Peace Summit
2017		
1	G03	2017-11-0087 Financial Support for the construction Convention Centre
2	J01	2017-13-0013 Human Rights Disability Day
3	F01	2017-16-0002 Training CPU Staffs-Introductory Certificate in Dubai
4	B10	2017-44-0011 Tuvalu National Council of Women
5	I02	2017-51-0002 FAO TCP (Agriculture) Boat Fares
2016		
1	H02	2016-08-0102 Tuvalu strategic Plan for NCD 2011-2015
2	B01	2016-11-0061 PM Delegation to the UNCA Meeting in New York
3	B01	2016-11-0062 PM Trip to COP 22 Marrakech, Morocco
Implementing Agency	A01	Office of the Governor General
	B01	Evaluation & Co-ordination
	G01	Corporate Services - Public Utilities
	H01	Corporate Service - Health
	M01	Corporate Services - Educations, Youth and Sports
	M06	Sports
	B10	Department of Women
	F01	Corporate Services - Finance
	G03	Public Works Department
	H02	Health Administration
	I02	Agriculture
J01	Corporate Services - Home Affairs	
Donor	7	
	8	
	11	
	13	
	16	
	43	
	44	
51		
<p>This office visit exercise and compiling reports is important for the following reasons:</p> <ol style="list-style-type: none"> 1. Get to understand the Program Managers and their responsibilities. 2. Understand the Donors reporting format 3. Unpdte ACU filling records and AIM S 4. Understand the reasons for TDF rules 		
		17 Projects

Annex 3. Bank Reconciliation December 2018.

BANK RECONCILIATION				
BANK NAME:		National Bank of Tuvalu		
ACCOUNT NAME:		Tuvalu Development Fund		
ACCOUNT NUMBER:				
MONTH ENDING:		December 31, 2018		
				\$
BALANCE AS PER BANK STATEMENT			31/12/2018	8,057,828.69
<u>Less</u>	<i>Variance from November 2018</i>			225,057.36
	<i>Unpresented Cheques for December 2018</i>			
	000000364858	100.00		
	000000364865	200.00		
	000000364870	25.00		
	000000364877	500.00		
	000000364879	1,000.00		
	000000364885	500.00		
	000000364888	1,125.00		
	000000365803	535.00		
	000000365813	520.00		
	000000365819	130.00		
	000000365821	138.14		
	000000365825	134.29		
	000000365827	68.02		
	000000365828	146.38		
	000000365830	613.89		
	000000365831	713.85		
	000000365833	349.60		
	000000365839	416.00		
	000000365841	161.00		
	000000365843	2,089.26		
	000000365844	3,137.67		
	000000365846	303.95		
	000000365847	246.83		
	000000365849	420.72		
	000000365851	1,719.31		
	000000365852	1,068.06		
	000000365855	280.00		

000000365856	50.00			
000000365858	99.38			
000000365860	78.87			
000000365862	150.00			
000000365863	150.00			
000000365864	150.00			
000000365865	150.00			
000000365866	150.00			
000000365867	150.00			
000000365867	250.00			
000000365868	150.00			
000000365869	100.00			
000000365870	500.00			
000000365871	100.00			
000000365873	1,553.22			
000000365874	385.44			
000000365875	512.54			
000000365876	200.00			
000000367388	100.00			
000000367602	100.00			
000000367605	300.00			
000000367607	510.00			
000000367607	510.00			
000000367609	210.00			
000000367614	961.56			
000000367617	388.78			
000000367620	136.80			
000000367623	125.50			
000000367626	125.58			
000000367629	2,807.30			
000000367632	103.04			
000000367634	78.87			
000000367636	349.60			
000000367651	512.52			
000000367654	713.84			
000000367657	303.94			
000000367659	91.60			
000000367666	8,891.17			
000000367668	300.00			
000000367674	290.00			
000000367675	550.00			
000000367680	20.00			
000000367681	3,000.00			

	000000367683		300.00			
	000000367686		70.00			
	000000367687		37.00			
	000000368692		400.00			
	000000368694		500.00			
	000003658752		<u>570.00</u>		44,878.52	
	<i>GL Credit Posting not in Bank Statement</i>					
	000000005081		228,940.20			
	000000005155		8,347.72			
	000000116964		180.50			
	TR0000000000000000001520		0.30			
	TR0000000000000000001818		20,472.50			
	TR0000000000000000001819		2,035.00			
	TR0000000000000000001821		3.50			
	TR0000000000000000001822		3.50			
	TR0000000000000000001834		<u>0.84</u>		259,984.06	
	<i>Credit (Deposit) in the Bank Statement but not in GL</i>					
	11-Dec		740.00			
	13-Dec		100.00			
	24-Dec		100.00			
	28-Dec		<u>406,775.86</u>		407,715.86	937,635.80
						7,120,192.89
<u>Add</u>	<i>Debit (Payments) in the Bank Statement not in GL</i>					
	364880		3.50			
	364939		5,450.00			
	365806		100.00			
	365872		570.00			
	365877		500.00			
	367692		400.00			
	367694		<u>500.00</u>		7,523.50	
	<i>Debit in GL not in Bank Statement</i>					
	CHQ#367688 (short by)		100.00			
	000000339565-04-04-18		1,059.06			
	000000350492-10-09-18		1,120.00			
	000000350493-10-09-18		1,120.00			
	000000350494-10-09-18		1,120.00			
	000000350495-10-09-18		1,120.00			

	000000364888-07-12-18	1,125.00				
	000000365862-24-12-18	150.00				
	000000365863-24-12-18	150.00				
	000000365864-24-12-18	150.00				
	000000365866-24-12-18	150.00				
	000000365867-24-12-18	150.00				
	000000367607-11-12-18	510.00				
	000000367609-11-12-18	210.00				
	000000367674-14-12-2018	290.00				
	000001296-00001	200.00				
	000001296-00002	300.00				
	000001296-00003	240.00				
	000001299-00001	20,472.50				
	000001299-00002	2,035.00				
	000001306-00001	788.77				
	000001307-00001	405,987.09				
	TR000000000000000000001522	0.16				
	TR000000000000000000001823	3.50				
	TR000000000000000000001838	<u>3,750.00</u>			<u>442,301.08</u>	<u>449,824.58</u>
BALANCE AS PER GENERAL LEDGER					31/12/2018	<u>7,570,017.47</u>

Annex 4. Bank Reconciliation March 2019.

BANK RECONCILIATION					
BANK NAME:		National Bank of Tuvalu			
ACCOUNT NAME:		Tuvalu Development Fund			
ACCOUNT NUMBER:					
MONTH ENDING:		March, 2019			
					T\$
BALANCE AS PER BANK STATEMENT			31/03/2019		7,551,738.31
<i>Less</i>	<i>Variance from February 2018</i>				155,929.35
	Unpresented Cheques for March 2019				
	000000364877	500.00			
	000000364888	1,125.00			
	000000365862	150.00			
	000000365863	150.00			
	000000365864	150.00			
	000000365865	150.00			
	000000365866	150.00			
	000000365867	150.00			
	000000365867	250.00			
	000000365873	1,553.22			
	000000367388	100.00			
	000000367605	300.00			
	000000367607	510.00			
	000000367609	210.00			
	000000367674	290.00			
	000000367686	70.00			
	000000367687	37.00			
	000000368692	400.00			
	000000368694	500.00			
	00000368752	570.00			
	000000359239	320.00			
	000000359241	3,300.00			
	000000359244	4,810.00			
	000000359260	200.00			
	000000359294	70.00			
	000000359298	60.00			
	000000380213	120.00			

00000359129	12,350.00			
00000359131	100.00			
00000380290	690.00			
00000380296	20.00			
00000380297	100.00			
00000359184	40.00			
00000359191	14,435.65			
00000359200	77.28			
00000381116	6,741.37			
00000381408	136.80			
00000381413	150.00			
00000381414	50.00			
00000381428	125.50			
00000381457	120.00			
00000381470	60.00			
00000381475	60.00			
00000381485	77.28			
00000381487	136.80			
00000381490	25,600.89			
00000381497	223.22			
00000386803	2,359.26			
00000386804	1,402.23			
00000386808	116.72			
00000386809	34.37			
00000386811	71.19			
00000386812	325.00			
00000386813	325.00			
00000386815	821.20			
00000386816	173.97			
00000386819	220.62			
00000386820	152.28			
00000386822	3,372.41			
00000386823	49.00			
00000386827	3,380.00			
00000386830	1,628.78			
00000386831	1,019.75			
00000386832	831.50			
00000386833	520.00			
00000386835	630.00			
00000386839	480.00			
00000386840	72.00			
00000386844	300.00			
00000386845	400.00			

00000386847		3,510.00			
00000386851		500.00			
00000386852		1,830.00			
00000386855		273.50			
00000386856		207.00			
00000386859		500.00			
00000386862		500.00			
00000386864		500.00			
00000386865		362.40			
00000386866		250.00			
00000386870		7,977.57			
00000386871		7,030.09			
00000386874		500.00			
00000386875		<u>500.00</u>		120,615.85	
<i>GL Credit Posting not in Bank Statement</i>					
00000005155		8,347.72			
00000116964		180.50			
TR000000000000000000001520		0.30			
TR000000000000000000001822		3.50			
TR000000000000000000001834		0.84			
TR000000000000000000001835		0.59			
TR000000000000000000001842		0.15			
00000329132		155.00			
000001324-00001-09-01-19		3,988.58			
000001324-00002-09-01-19		3,988.58			
000001324-00003-09-01-19		12,032.78			
000000000822		<u>4,364.80</u>		33,063.34	
<i>Credit (Deposit) in the Bank Statement but not in GL</i>					
11-Dec		740.00			
13-Dec		100.00			
24-Dec		100.00			
28-Dec		406,775.86			
15-Mar		200.00			
18-Mar		<u>320.00</u>		<u>08,235.86</u>	<u>717,844.40</u>
					6,833,893.91
<u>Add</u>	<i>Debit (Payments) in the Bank Statement not in GL</i>				
364880		3.50			

364939		5,450.00			
365806		100.00			
365872		570.00			
365877		500.00			
367692		400.00			
367694		500.00			
365876		250.00			
359132		155.00			
381461		200.00			
Tranfer Dr		<u>320.00</u>		8,448.50	
Debit in GL not in Bank Statement					
CHQ #367688 (short by)		100.00			
000000339565-04-04-18		1,059.06			
000000350492-10-09-18		1,120.00			
000000350493-10-09-18		1,120.00			
000000350494-10-09-18		1,120.00			
000000350495-10-09-18		1,120.00			
000000364888-07-12-18		1,125.00			
000000365862-24-12-18		150.00			
000000365863-24-12-18		150.00			
000000365864-24-12-18		150.00			
000000365866-24-12-18		150.00			
000000365867-24-12-18		150.00			
000000367607-11-12-18		510.00			
000000367609-11-12-18		210.00			
000000367674-14-12-2018		290.00			
000001296-00001		200.00			
000001296-00002		300.00			
000001296-00003		240.00			
000001306-00001		788.77			
000001307-00001		405,987.09			
TR000000000000000000001522		0.16			
TR000000000000000000001838		3,750.00			
000000344370-27-04-18		325.00			
TR000000000000000000001836		0.06			
TR000000000000000000001837		0.06			
TR000000000000000000001844		0.15			
TR000000000000000000001845		0.15			
000000363519-13-11-18		2,200.00			
000000359260-17-01-19		200.00			
TR000000000000000000001849		31.85			
000001341-00002		270.00			

	00000345864-22-05-18	1,280.00			
	00000000822-14-03-19	4,364.80			
	000001347-00001	50.00			
	000001364-00001	<u>84.91</u>		<u>428,597.06</u>	<u>437,045.56</u>
BALANCE AS PER GENERAL LEDGER				31/03/2019	<u>7,270,939.47</u>

Annex 5. Minim Requirements List of Projects

2002-2009 List of Activate Projects in the System				
			<i>DR</i>	<i>CR</i>
L01	2002-05-000	Office Equipment & Training Attachment		6,401.86
O06	2003-05-001	National Adaptation Programme of Action (NAPA)	28.99	
O06	2005-05-001	National Biosafety Frame Work		1,318.37
I03	2005-06-003	Vesel Monitoring System Operation (VMS Operation)		11,100.69
H04	2005-08-003	DE- Worming Program in Tuvalu		17.93
M03	2005-18-001	Tuvalu Children Conference		809.75
O06	2005-24-000	3rd Installment- National Biosafety Framework		1,411.77
O06	2006-05-001	GEF Operational Focal Point Activities	155.54	
O10	2006-11-002	Backwages of Nauru Workers		3,143.80
I03	2007-01-003	Tuvalu Turtle Nesting Monitoring Program		0.00
O06	2008-05-003	NATIONAL BIODIVERSITY STRATEGIC ACTION	1,204.00	
M02	2008-11-003	INTERNAT IONAL PRIMARY SCH & SECONDARY SCH GAME		1,407.40
L01	2009-01-003	Ship to Shore		62,039.78
M09	2009-01-003	ECCE Summer School Course		2,023.28
M09	2009-01-004	Pre School Awareness W/shop		1,290.72
M09	2009-01-004	Pre -School Resources	676.23	
M09	2009-01-004	Pre-School Council Meeting		211.14
M02	2009-02-000	TVET		1,595.16
F06	2009-02-001	Upgrading of Accpac Treasury		366.54
G03	2009-04-001	PACC PROJECT (LOIA)		3,085.52
F03	2009-05-003	TUVALU MGD PROJECT		25,127.52
I03	2009-06-004	FISHERIES OBSERVER FEE PROJECT		1,109,147.69
J05	2009-18-003	Cultural Heritage & Identities	137.42	
H01	2009-21-000	Hospital equipment		761.86
C01	2009-22-000	Tuvalu Law Revision	20,539.56	
G02	2009-37-000	Feasibility Study Energy		6,239.27
G02	2009-37-000	Tuvalu Photovoltaic Electricity Network Integration Project		1,212.39
H04	2009-38-000	HIV TRAINNING IN TUVALU		1,832.50
			\$ 20,539.56	\$ 9,284.16

Annex 6. New Projects.

NEW PROJECT CHECKLIST FOR THE ISSUANCE OF TUVALU DEVELOPMENT FUND WARRANT



Implementing Agency:	Project allocation:	Project Duration:
----------------------	---------------------	-------------------

Requirements	Place a ✓ / X / Not Applicable as required	Comments - Recommendation on further actions needed
1. Contact details		
2. Memorandum of Understanding		
3. Contracts/Agreement		
4. ODA Concept Form ¹		
5. Full ODA Project Proposal ²		
6. CBA Work Plan Work plan ³		
7. Project Eligibility Criteria Matrix ⁴		
8. Project Inception Report ⁵		
9. Project Budget		
10. Infrastructure design		

Responsible officer's comments: _____

¹ Appendix 1, Page 15- ODA Handbook
² Appendix 2, Page 19- ODA Handbook
³ Appendix 3, Page 21- ODA Handbook
⁴ Appendix 4, Page 23- ODA Handbook
⁵ Appendix 5, Page 25- ODA Handbook

*Finance Instruction
 Chapter 13
 Development Fund Warrant
 Section 239-265*

*Planning, Budget and Aid Coordination
 Department
 Ministry of Finance and Economic Development
 Government of Tuvalu*

Annex 7. On-Going Projects.

ONGOING PROJECT CHECKLIST - TUVALU DEVELOPMENT FUND



Implementing Agency:	Project allocation:	Project Duration:
-----------------------------	----------------------------	--------------------------

Requirements	Place a v / X / Not Applicable as required	Comments - Recommendation on further actions needed
1. Contact details		
2. Procurement Plan ¹		
3. Quarterly Progress Report ²		
4. Financial Acquittal Report ³		
5. Advance application		

Responsible officer's comments: _____

¹ Appendix 6, Page 26- ODA Handbook
² Appendix 7, Page 28- ODA Handbook
³ Appendix 8, Page 31- ODA Handbook

*Financial Instruction
 Chapter 13
 Development Fund Warrant
 Section 239-265*

*Planning, Budget and Aid Coordination
 Department, Ministry of Finance and
 Economic Development*

Annex 8. Completion/Close Projects.

CLOSE/COMPLETION PROJECT CHECKLIST - TUVALU DEVELOPMENT FUND		
Implementing Agency:	Project Allocation:	Project Duration:



Requirements	Place a v / X / Not Applicable as required	Comments - Recommendation on further actions needed
1. Contact details		
3. Completion Report ¹		
2. Financial Acquittal Report ²		
4. Appraisal/Evaluation report		
5. Number of Site Visit		

Responsible officer's comments: _____

MFED Secretary Signature

Director for PBACD Signature

Government Accountant Signature

¹ Appendix 9, Page 35- ODA Handbook
² Appendix 10, Page 39- ODA Handbook

*Finance Instruction
 Chapter 13
 Development Fund Warrant
 Section 239-265*

*Planning, Budget and Aid Coordination
 Department, Ministry of Finance and
 Economic Development*

Annex 9. Updating Project Status.

Home Affairs - Kalipa [Compatibility Mode] - Excel

File Home Insert Page Layout Formulas Data Review View Add-Ins BI Tools Tell me what you want to do... Sign in Share

Clipboard: Cut, Copy, Paste, Format Painter

Font: ARIAL, 10, Bold, Italic, Underline, Text Color, Background Color

Alignment: Wrap Text, Merge & Center

Number: General, Currency, Percentage, Increase/Decrease

Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

Editing: AutoSum, Fill, Clear, Sort & Filter, Find & Select

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
64																					
65	J02	2011-31-0001	Kaupule Election	Active	B,CR,F	Detail	DONOR														
66																					
67	J02	2013-09-0014	Support to Nukulaelae Local Government	Active	B,CR,F	Detail	DONOR														
68	J02	2013-09-0016	To Purchase Office Equipment for Nui Kaupule	Active	B,CR,F	Detail	DONOR														
69	J02	2013-09-0017	To Purchase Office Equipment for Nanumaga Kuapule	Active	B,CR,F	Detail	DONOR														
70	J02	2013-36-0003	Improving of Office Equipments within the Ekalesi Kelisiano	Inactive	B,CR,F	Detail	DONOR														
71																					
72	J02	2014-10-0020	Niutao Shelter Project - BSRP	Active	B,CR,F	Detail	DONOR														
73	J02	2014-36-0002	Turkey Funding Assistance for Construction of Kaupule Office	Active	B,CR,F	Detail	DONOR														
74																					
75	J02	2015-07-0026	The Project for Improvement of Water Supply System for Nui I	Active	B,CR,F	Detail	DONOR														
76	J02	2015-07-0027	The Project for Improvement of water	Active	B,CR,F	Detail	DONOR														
77	J02	2015-58-0001	Funds for Urban Profiling Activities	Inactive	B,CR,F	Detail	DONOR														
78																					
79	J02	2016-05-0046	LoCal Performance Based Climate Resilient Grant	Active	B,CR,F	Detail	DONOR														
80	J02	2016-07-0028	Improvement of Water Supply System for Vaitupu Island	Active	B,CR,F	Detail	DONOR														
81	J02	2016-07-0029	Improvement of Water Supply System for Nukufetau Island	Active	B,CR,F	Detail	DONOR														
82																					
83	J02	2017-07-0031	Provision of Garbage Truck in Funafuti	Active	B,CR,F	Detail	DONOR														
84																					
85	J02	2018-07-0033	Provision of Water Distribution Truck in Funafuti	Active	B,CR,F	Detail	DONOR														
86	J02	2018-21-0006	Renovation of Nui Kaupule Office	Active	B,CR,F	Detail	DONOR														
87	J02	2018-21-0007	Renovation of Nanumea Kaupule Office	Active	B,CR,F	Detail	DONOR														
88	J02	2018-21-0008	Renovation of Funafuti Kaupule Office	Active	B,CR,F	Detail	DONOR														
89																					

KEY	KEY
1	New Projects
2	Close/Complete Projects
3	Projects (<6 months/1 quarter report)
4	Work In Progress (>6 month<12 months/2 quarter report)
5	Continuous Project (Receives more than 4 quarter reports)

Home Affairs | Project Categorisation | Department Code

Ready | 98% | 10:05 AM 05/04/2019