



INDEPENDENT AUDITOR'S REPORT

To the Speaker of the National Parliament

Report on the Annual Accounts of the Solomon Islands Government for the year ended 31 December 2013

Pursuant to section 108(3) of the Constitution, I am required under Section 39 (1) of the *Public Finance and Audit Act [Cap. 120]* to audit the annual accounts of the Solomon Islands Government, which currently comprise the Statement of Assets and Liabilities, Summary Statement of Consolidated Fund Receipts and Payments, Summary Statement of Consolidated (Development Fund) Receipts and Payments, Statement of Deposits, Statement of Investments, Statement of Advances, Summary of Public Debt Liability and Notes, Summary of Contingent Liabilities and Loan Guarantees, Summary of On Lent Loans (made by SIG), Summary of Special Funds, Comparative Statement of Estimated and Actual Recurrent Revenue and Expenditure, Comparative Statement of Estimated and Actual Development Expenditure, Comparative Statement of Estimated and Actual Development Revenue, Statement of Losses, Abandoned Claims and Ex gratia Payments and accompanying explanatory notes. The accounts for the financial year ended 31 December 2013 are set out in the proceeding pages.

Permanent Secretary for the Ministry of Finance and Treasury's Responsibility for the Financial Statements

The Permanent Secretary of the Ministry of Finance and Treasury is responsible for the preparation and fair presentation of these financial statements in accordance with an applicable financial reporting framework. The Solomon Islands accounts have been prepared under the reporting requirements of the *Public Finance and Audit Act [Cap. 120]*

The Solomon Islands Government also provided to me accounts prepared in accordance with the requirements established under the International Public Sector Accounting Standards [Financial Reporting under the Cash Basis of Accounting]. I have reviewed the format of the financial statements provided therein and found them to be compliant with the requirements of these standards but, due to my inability to form an opinion on the accuracy or completeness of the balances as described in my report below, I have not audited the accounting information disclosed in those accounts.

The Permanent Secretary is responsible for such internal control as he determines necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditors' responsibility

My responsibility is to express an opinion on these financial statements based on the audit. The audit was conducted in accordance with International Standards on Auditing. Those standards require that the auditor comply with ethical requirements and that the auditor plan

and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as the overall presentation of the financial statements.

However, because of the significant matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient and appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

I was unable to satisfy myself that the account balances disclosed in the financial statements were reliable or complete due to the strong likelihood that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

The disclaimer of opinion is attributed to the continued failure in the system of recording and controlling accounting transactions. There were a significant proportion of original procurement documents which were unable to be located during my audit thereby preventing me from verifying a significant portion of expenditure.

I was unable to verify the accuracy and completeness of the 31 December 2013 cash balance due to non-performance of or incomplete bank reconciliations for the ministries. In addition, due to missing documentation and unreliable accounting records, I was unable to obtain sufficient and appropriate audit evidence over all sampled expenditure and revenue transactions. These deficiencies were pervasive across the line Ministries and the Ministry of Finance and Treasury as identified in my audit. Furthermore, I was unable to rely on the comparative balances from the 2012 financial year due to limitation of scope for the audit over the 2013 annual accounts.

Disclaimer of opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements of the Solomon Islands Government for the financial year ended 31 December 2013.

Report on Other Legal and Regulatory Requirement

Lack of Compliance with the Public Finance and Audit Act [Cap 120]

I draw your attention to the fact that the national accounts have not been prepared in compliance with section 38 of the *Public Finance and Audit Act [CAP 120]*. Section 38 requires that within a period of six months after the end of each financial year, there shall be prepared and transmitted to the Auditor General by the Permanent Secretary, signed

statements of accounts showing fully the financial position of Solomon Islands Government at the end of the financial year. The management signed 2013 financial statements were not signed until 31st October 2014.



Peter Lokay
Auditor- General

23 August 2016

Office of the Auditor-General
Solomon Islands



SOLOMON ISLANDS GOVERNMENT

ANNUAL ACCOUNTS

2013

Ministry of Finance & Treasury
HONIARA.




INDEX

Contents

<u>Page</u>	<u>Statement</u>
1	Statement by Principal Officers
2 - 4	I Statement of Assets and Liabilities
5	1A Summary Statement of Consolidated Fund Receipts and Payments
6	IB Summary Statement of Consolidated (Development Fund) Receipts and Payments
7	IC Statement of Deposits
8 - 9	ID Statement of Investments
10	IE Statement of Advances
11 - 12	IF Summary of Public Debt Liability And Notes
13 - 14	IG Summary of Contingent Liabilities and Loan Guarantees
15	IH Summary of On Lent Loans (made by SIG)
16	II Summary of Special Funds
17 - 30	2 Comparative Statement of Estimated and Actual Recurrent Revenue and Expenditure
31 - 45	3 Comparative Statement of Estimated and Actual Development Expenditure
46	3A Comparative Statement of Estimated and Actual Development Revenue
47	4 Statement of Losses, Abandoned Claims and Ex gratia Payments

STATEMENT BY PRINCIPAL OFFICER

To the best of our knowledge and belief, the Annual Accounts set out on pages 2 to 47 present fairly the matters required to be dealt with in accordance with the Public Finance and Audit Act Section 38.


Shadrach Fanega
Permanent Secretary
Ministry of Finance and Treasury


Paula Uluinaceva
Accountant General
Ministry of Finance and Treasury

Dated this 31st day of October 2014
Honiara, Solomon Islands

STATEMENT ONE

STATEMENT OF ASSETS AND LIABILITIES

**SOLOMON ISLANDS GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2013**

Statement 1

<u>2012 (SIS)</u>	<u>ACCUMULATED RESULTS SURPLUS (DEFICIT)</u>	<u>Note</u>	<u>2013 (SIS)</u>	<u>2012 (SIS)</u>	<u>ASSETS</u>	<u>Note</u>	<u>2013 (SIS)</u>
					<u>Current Assets</u>		
					<u>Bank Accounts</u>		
1,837,605,349	Opening Revenue Account Balance		2,562,941,156				
725,335,807	Surplus (Deficit) (Statement 1A)	2	762,544,605	101,165,635	Bank - Headquarters		39,785,763
2,562,941,156	Closing Revenue Account Balance		3,325,485,761	61,018,787	Bank - Sub Accounts		100,272,006
				781,363,942	CBSI		1,060,669,229
(951,284,773)	Opening Development Account balance		(1,534,771,999)	3,016,675	Bank - Overseas		3,865,783
(583,487,226)	Surplus (Deficit) (Statement 1B)	2	(552,483,592)	946,565,040			1,204,592,781
(1,534,771,999)	Closing Development Account balance		(2,087,255,592)				
				3,079,508	Other Assets	7	-
(15,481,389)	Special Fund Surplus(Deficit)	3	24,374,835	93,520,138	Advances (Statement 1E)		102,050,283
(15,481,389)	Closing Special Fund Account balance (Statement 1I)		24,374,835	1,043,164,686	Total Current Assets		1,306,643,064
-	Special Stabex Fund	4	-				
1,012,687,767	TOTAL ACCUMULATED SURPLUS (DEFICIT)		1,262,605,004				
	<u>LIABILITIES</u>				<u>Non-current Assets</u>		
	<u>Current Liabilities</u>	5			- Investment (Statement 1D)	8	-
10,518,029	Deposits (Statement 1C)		6,225,042				
17,602,889	Other Liabilities	6	37,813,018				
28,120,918	Total Current Liabilities		44,038,060				
	<u>Non-Current Liabilities</u>						
2,356,000	Non Current Liability - CBSI Advance (Statement 1F)		-				-
30,476,918	TOTAL LIABILITIES		44,038,060				
1,043,164,686	TOTAL ACCUMULATED SURPLUS (DEFICIT) AND LIABILITIES		1,306,643,064	1,043,164,686	TOTAL ASSETS		1,306,643,064

NOTES TO THE STATEMENT OF ASSETS AND LIABILITIES

1 Statement of Accounting Policies

(a) Basis of Accounting

The Whole of Government Financial Statements have been prepared to satisfy the requirements of Section 38 of the Public Finance & Audit Act [Cap 120]. They have been prepared on a cash basis and in a format which is consistent with the presentation in previous years.

2 Receipts and Payments

Receipts and payments as reported in Statements 1, 2 and 3 refer to consolidated revenue and expenditure for reporting purposes and in accordance with the Financial Instructions definition and section 100 of the Constitution of the Solomon Islands, consolidated funds are:

- (a) Solomon Islands Government revenue (funds transferred from the Solomon Islands recurrent budget)
- (b) Funds transferred directly from Development partners to the Solomon Islands consolidated fund

3 Special Funds totalling \$24,374,835, (\$15,481,389 2012) are summarised in Statement 11. Under Section 100 of the Constitution of the Solomon Islands the Parliament may make provision for the establishment of Special Funds, which shall not form part of the Consolidated Fund.

The receipts, earnings and accruals of Special Funds established under this section and the balance of such funds at the close of each financial year shall not be paid into the Consolidated Fund but shall be retained for the purposes of those funds.

Funds controlled by donors are not reported in these Financial Statements. They include

Funds managed by Development partners, including where the Solomon Islands Government is co-signatory to the fund accounts.

4 Siabex Account account 1998/1999 is not part of Consolidated Funds. Remaining funds have been acquitted.

5 Liabilities (see also Note 8)

The following liabilities are not reported in the Statement of Assets and Liabilities

- 1. The Public Debt Liability of \$1,066,664 168 2013 (\$1,164,475,494 in 2012) is summarised in Statement 1F
- 2. There are Contingent Liabilities of \$73,876,718 in 2013 (\$93,265,359 in 2012) is summarised in Statement 1G
- 3. SIG has On lent Loans totalling \$9,931,095, 2013 (\$11,167,510 in 2012) is summarised in Statement 1H

Due to the lack of available or verifiable information on SIG assets, it is not possible to provide an offsetting figure in the balance sheet for non-current assets. To present only the total liabilities on the face statement would be likely to provide a misleading view of SIG's financial position. Therefore, it is intended to disclose the debt information by way of note until non-current asset information becomes available.

6 Other Liabilities

Other liabilities include moneys owed by the Solomon Island Government as a result of Treasury Bills issued that not yet matured at the end of the financial year, including aslo Goldridge Land owners Royalties account and Forest Bonds

7 Other Assets

1. Other Assets reported in the Statement of Assets & Liabilities
 - Dishonoured Cheques
 - Other Advance accounts
 - Civil Aviation Special Fund- Offshore account

	<u>2012</u>	<u>2013</u>
	-	-
	3,079,508	3,865,783
	<u>3,079,508</u>	<u>3,865,783</u>

8 Non-current assets (see also Note 5)

Due to the structure of the current chart of accounts, the classification of recurrent and development expenditure into operating and capital is not readily available and consequently, the value of non-current assets will be understated.

OAG noted that the "Government owns a significant value of assets in houses, other buildings, land, plant, and equipment in addition to those purchases identified. In addition, donors have contributed significant infrastructure and other assets in kind over many years." It is anticipated that the significant gap in the financial information in relation to the value of SIG's non-current assets will not be capable of being addressed in the short term. A significant investment in accounting software, business process improvement and chart of accounts restructure will be required to create a comprehensive asset register for the whole of government. New Financial Instruction implementation shows some progress in capturing the assets through central payment system, however there still need for training and resources. In relation to the value of SIG investment in State Owned Enterprises, no value for this investment is provided at Statement 1D, as up to this point in time. It is anticipated that this information will be available for reporting in SIG Financial Statements in subsequent periods when such value can be verified.

SOLOMON ISLANDS GOVERNMENT
SUMMARY STATEMENT OF CONSOLIDATED FUND RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 1A

<u>2012(SIS)</u>	<u>Details</u>	<u>2013 (SIS)</u>	<u>2013 (SIS)</u>	<u>2013(SIS)</u>
<u>TOTAL</u>		<u>Recurrent</u>	<u>Budget Support</u>	<u>TOTAL</u>
<u>1,837,605,349</u>	Opening Balance			<u>2,562,941,156</u>
	Less:			
	EXPENDITURE			
689,133,541	Personal Emoluments	743,026,165	31,538,347	774,564,511
393,104,725	Office Expenses, Transport, Travel, Repair & Maintenance	688,330,354	117,442,120	805,772,474
227,922,678	Purchase of Supplies and Services & Utility	120,078,698	26,253	120,104,951
455,796,710	Grants, Training, Subscriptions & Conferences	286,022,991	85,780,250	371,803,242
178,005,537	Debt Service Charges	209,087,753	-	209,087,753
220,685,619	Specialist Costs & Capex	110,007,366	40,112,783	150,120,148
2,164,648,810	TOTAL EXPENDITURE	2,156,553,326	274,899,753	2,431,453,079
	Plus:			
<u>2,889,984,617</u>	Recurrent Revenue	<u>2,878,630,526</u>	<u>315,367,157</u>	<u>3,193,997,683</u>
<u>725,335,807</u>	SURPLUS (DEFICIT) FOR YEAR	<u>722,077,201</u>	<u>40,467,404</u>	<u>762,544,605</u>
<u>2,562,941,156</u>	BALANCE (to Consolidated Fund)			<u>3,325,485,761</u>

NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS

Details of Revenue and Expenditure by Ministry is detailed in Statement 2

SOLOMON ISLANDS GOVERNMENT
SUMMARY STATEMENT OF CONSOLIDATED (DEVELOPMENT FUND) RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

	2012 (SIS)	2013 (SIS)
Details		
Opening Balance	(951,284,772)	(1,534,771,998)
Expenditure (by sector)		
General Public Service	103,081,186	120,647,023
Public Order and Safety	30,913,556	14,777,617
Economic Affairs	359,851,988	321,806,402
Environmental Protection	8,560,457	6,081,269
Housing and Community Amenities	7,168,941	115,597,319
Health	14,538,160	28,182,212
Recreation, Culture and Religion	84,948,201	-
Education	63,174,876	85,702,324
Social Protection	6,159,046	10,818,500
	-	-
TOTAL EXPENDITURE	678,396,411	703,612,667
Revenue		
Grants	94,909,185	151,129,075
Overseas Loans	-	-
Local Financing	-	-
TOTAL REVENUE	94,909,185	151,129,075
SURPLUS (DEFICIT) FOR YEAR	(583,487,226)	(552,483,592)
BALANCE (at End of Year)	(1,534,771,998)	(2,087,255,591)

NOTES TO THE CONSOLIDATED FUND (DEVELOPMENT) ACCOUNT

¹ Details of Consolidated Revenue and Expenditure by Ministry is reported in Statements 3 and 3A

SOLOMON ISLANDS GOVERNMENT
STATEMENT OF DEPOSITS
AS AT 31 DECEMBER 2013
(Section 26 of the Public Finance and Audit Act)

Statement 1C

<u>2012 (SI\$)</u>	<u>Note</u>	<u>2013(SIS)</u>
10,518,029	I Departments	6,225,042
17,602,889	Other Organisation	37,813,018
<u>28,120,918</u>	TOTAL DEPOSITS	<u>44,038,060</u>

NOTES TO THE STATEMENT OF DEPOSITS

- I Deposits are money's not raised or received for the purposes of the government but deposited with the Government. In accordance with Section 26 of the Public Finance and Audit Act these funds do not form part of the Solomon Island's Government Consolidated Fund.

**SOLOMON ISLANDS GOVERNMENT
STATEMENT OF INVESTMENTS
AS AT 31 DECEMBER 2013**

Statement ID

<u>2012(SIS)</u>	<u>Note</u>	<u>2013 (SIS)</u>
-	Opening Balance	-
-	Receipts for the year	-
-	Disbursements for the year	-
-	1 TOTAL INVESTMENTS AS AT 31 DECEMBER 2012	-

NOTES TO THE STATEMENT OF INVESTMENTS

- 1** The Solomon Islands Government has an interest directly and indirectly in other Entities. On the information available, it is not possible to determine the SBD\$ value of the Solomon Islands Government's investments in SOEs.
A project is currently underway with donor support to bring the SOE financial statements up to date

Directly owned

1 (a)	<i>Solomon Islands Government has a direct interest in the following entities:</i>	<u>% Ownership</u>	<u>Status of the Audited Financial Statement provided by SOES</u>
	Investment Corporation of Solomon Islands	100%	2013 Financial Statement not provided
	Commodities Export and Marketing Authority	100%	Financial Statement up to Year for 2013 (audit in Progress)
	Solomon Islands Broadcasting Corporation	100%	2013 Financial Statement not provided
	Solomon Islands Electricity Authority	100%	Financial Statement up to Year for 2013
	Solomon Islands Home Finance	100%	2013 Financial Statement not provided
	Solomon Islands Ports Authority	100%	Financial Statement up to Year for 2013
	Solomon Islands Postal Corporation	100%	2013 Financial Statement not provided
	Solomon Islands Water Authority	100%	2013 Financial Statement not provided

1 (b) *Indirectly Owned*

The Investment Corporation was established as the Government Entity to hold the interest of Entities on behalf of the Solomon Islands Government.

NOTES TO THE STATEMENT OF INVESTMENTS (CONT'D)

<i>Wholly Owned by the Investment Corporation of Solomon Islands</i>	
Development Bank of Solomon Islands	<u>%</u> Ownership 92%
Sasape Marina Limited	?
Solomon Airlines Limited	100%
Solomon Islands Printers Limited	100%
	under receivership (liquidation)-winding up

<i>Majority Owned by the Investment Corporation of Solomon Islands</i>	<u>%</u> Ownership
Soltai Fishing and Processing Limited	?
	Sold to Tri-Marine (51%) and NPF (29%) and 20% Western Prov

<i>Minority Owned by the Investment Corporation of Solomon Islands</i>	<u>%</u> Ownership
Kolombangara Forest Products Limited	40.0%
Solomon Telekom company Limited	2.7%
	Market Liberalised and 15 year monopoly ends after Telecommunication Act come into effect 2009/2010

2 Events Subsequent to Balance date
(a) None

3 Related Party Disclosure

The National Provident Fund of Solomon Islands ("NPF") owns >50% of Solomon Telekom company Limited
The Solomon Islands Government has a controlling interest over NPF as the Minister of Finance appoints the
NPF Board members with some Government employees appointed as Board members
Minister of Finance also responsible for all SOEs board under the SOE Act

SOLOMON ISLANDS GOVERNMENT
STATEMENT OF ADVANCES
AS AT 31 DECEMBER 2013
(Section 13 of the Public Finance and Audit Act)

Statement 1E

<u>2012 (SIS)</u>	<u>Note</u>
5,466,131	Public Bodies and Institutions
<u>88,054,007</u>	Public Officers
<u>93,520,138</u>	1 TOTAL ADVANCES

<u>2013(SIS)</u>
5,374,940
<u>96,675,343</u>
<u>102,050,283</u>

NOTES TO THE STATEMENT OF ADVANCES

- 1 The advance account includes all imprests and salary advances by public officers, Ministries and Agencies as reported and expensed upon retirement.

**SOLOMON ISLANDS GOVERNMENT
STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2013**

Statement 1F

<u>2012(SIS)</u>	<u>Note</u>	<u>SOURCE OF BORROWING</u>	<u>2013(SIS)</u>
DOMESTIC			
-	1	Trade Creditor Arrears	-
199,364,000		Treasury Bonds	163,065,922
2,356,000		CBSI Advance	-
37,905,000		Treasury Bills	35,870,000
-		Other	9,078,000
<u>239,625,000</u>		TOTAL DOMESTIC DEBT	<u>208,013,922</u>
2 PROMISSORY NOTES			
7,253,639		International Bank for Reconstruction and Development	7,523,639
409,848		Multilateral International Guarantee Agency (MIGA)	102,075
106,936,371		International Monetary Fund	107,059,259
-		Central Bank of Solomon Islands	-
<u>114,599,859</u>		TOTAL PROMISSORY NOTES	<u>114,684,974</u>
3 OVERSEAS			
356,438,769		Asian Development Bank	313,507,727
287,692,255		World Bank	278,486,636
-		EFIC	-
30,012,721		European Development Fund & European Investment Bank	28,349,932
136,106,890		Others	123,620,969
<u>810,250,635</u>		TOTAL OVERSEAS DEBT	<u>743,965,264</u>
<u>1,164,475,494</u>		TOTAL PUBLIC DEBT LIABILITY	<u>1,066,664,160</u>

NOTES TO THE STATEMENT OF PUBLIC DEBIT

1 Trade Creditor Arrears

Solomon Islands Government continues its commitment in paying its arrears, whilst maintaining the Honiara Club Agreement

2 Promissory Notes.

A Promissory Note is a negotiable instrument of a written promise to pay or repay a specified sum of money at a stated time or on demand. The Promissory Notes held by the Solomon Islands Government have been issued in lieu of payment as a result of revaluing the Government's membership (Solomon Island dollar against the Special Drawing Rights ("SDR") with certain organisations. Promissory Notes are controlled and maintained by the Central Bank of Solomon Islands.

3 Overseas Debt

Outstanding Balances Includes Principal and Interest Arrears.

4 Foreign Currency

Debits in foreign currency are reported in the entity's reporting currency (SBD\$) by applying the foreign currency rate as at the reporting date (31 December 2013)

SOLOMON ISLANDS GOVERNMENT
STATEMENT OF CONTINGENT LIABILITIES AND LOAN GUARANTEES
AS AT 31 DECEMBER 2012

Statement 1G

<u>2012 (SIS)</u>	<u>Note</u>	<u>2013 (SIS)</u>
2	DOMESTIC LOAN GUARANTEES	
50,000,000	Commercial Banks	49,203,159
5,545,427	Small Business Rural Finance Scheme	-
-	Development Bank of Solomon Islands	-
<u>55,545,427</u>	TOTAL DOMESTIC LOAN GUARANTEES	<u>49,203,159</u>
3	OTHER GUARANTEES	
7,448,024	Maruba Corporation	4,137,791
-	State-Owned Enterprises	-
-	DBSI	-
-	Provincial Government Debts	-
-	Others	-
<u>7,448,024</u>	TOTAL OTHER GUARANTEES	<u>4,137,791</u>
<u>30,271,908</u>	Claims against SIG before courts	<u>20,535,767</u>
<u>93,265,359</u>	TOTAL CONTINGENT LIABILITIES	<u>73,876,718</u>

NOTES TO THE STATEMENT OF CONTINGENT LIABILITIES

1 Any contingent liabilities of the Solomon Islands Government relating to State Owned Enterprises and Provincial Government have not been disclosed in the Statement of Contingent Liabilities as there was no reliability as to the amount of the liabilities.

2 Domestic Guarantees

2 (a) Commercial Banks

The \$50m being the outstanding balance on loans drawn by Soltuna (Soltai then) in 2010 from NPF for company's restructuring investments. SIG guaranteed this loan.

NOTES TO THE STATEMENT OF CONTINGENT LIABILITIES (Contd)

2 (c) *Small Business Rural Finance Scheme*

The Small business Rural Finance Scheme was established in 2006 and became operational in August 2007 to support small enterprise development in the Solomon Islands. Loans are administered by commercial banks with the scheme run by CBSI. Commercial banks are able to draw down on the amount (\$10million) if loans approved under this scheme default.

3 (a) *Other Guarantees*

Maruha Corporation

The figure disclosed relates to a loan taken out by Investment Corporation of Solomon Islands with Maruha Corporation In Japanese Yen. The contingent liability was restructured and would be repaid in full by 30 March 2015

**SOLOMON ISLANDS GOVERNMENT
STATEMENT OF ON LENT LOANS
AS AT 31 DECEMBER 2012**

Statement 1H

<u>2012 (SIS)</u>	<u>Note</u>	<u>BORROWER</u>	<u>2013 (SIS)</u>
11,167,510	1	Solomon Islands Ports Authority	9,931,095
-		Home Finance Corporation	-
-		Development Bank of Solomon Islands	-
-		Provincial Governments	-
11,167,510		TOTAL ON LENT LOANS	9,931,095

NOTES TO THE STATEMENT OF ON-LENT LOANS

On-lent loans are currently not included in the Statement of Assets and Liabilities.

- 1** Solomon Islands Port Authority Loans denominated in Special Drawing rights ("SDR") have been converted to Solomon Island Dollars using the 31 December 2012 as reported in SI Ports 2013 Financial Statements

**SOLOMON ISLANDS GOVERNMENT
STATEMENT OF SPECIAL FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2013**

Statement 11

2012 (SIS)		Nero Fuel Depot Sinking Fund	Civil Aviation Fund	National Disaster Fund	Correctional Fund	Telecommunications Fund	National Transport Fund	Education Rehab. Fund	2013 (SIS)
74,756,906	Balance (1/1/2013)	2,116,677	5,159,555	165,577	241,641	5,331,960	46,841,882	-	59,857,292
75,313,460	2013 Receipts	-	12,146,410	-	-	8,413,265	71,263,731	-	91,823,405
-	2013 unrealised exchange gain/loss & Adjustments	-	-	-	-	-	-	-	-
90,294,849	2013 Payments	-	6,806,524	-	-	8,413,264	52,228,781	-	67,448,570
59,275,517	Balance (31/12/2013)	2,116,677	10,499,441	165,577	241,641	5,331,960	65,876,831	-	84,232,127

NOTES TO THE STATEMENT OF SPECIAL FUNDS

1 Special funds are established under Section 100(2) of the Constitution and Section 5(i) of the Public Finance and Audit Act and do not form part of the Consolidated Fund.

2 **Civil Aviation Special Fund**

The Special Fund balance reported in this statement as at 31 December 2013 related to both onshore offshore funds. Funds held offshore bank account were SBD\$3,495,819.99 2013 (AUD\$36,957.95), (\$3,251,840.64- 2012).

3 **National Disaster Special Funds - (BSP)**

Although this is a special fund under its own Act, no information is available at the reporting date. Note that the balance include CBSI account and the BSP account respectively. 2013 financial information not received.

4 **Education Rehabilitation Fund - Tsunami**

The special Fund was established for rehabilitation of schools destroyed by Tsunami in the Western Province. Financial report includes the SIG and other Donors contribution. Program closed at the reporting date. Program end Dec 2011 extended to Feb 2012.

5 **Correctional Special Fund.**

This fund was established under the Police and Correctional Act. Its purpose intend to receive the proceeds from the Tider Correctional Farms used as rations for the Prisoners. 2012 financial information not received.

6 **Telecommunications Special Fund**

This fund was established under the Telecommunications Act 2009. Its purpose is to compensate Solomon Telekom fixed line losses under the settlement agreement in given up its monopoly licence. Settlement period is up to 2015.

7 **National Transport Fund**

This fund was established under the National Transport Fund Act 2009. Its purpose is for the developing, maintaining and managing transport infrastructure and services.

STATEMENT TWO

CONSOLIDATED FUND RECEIPTS AND PAYMENTS

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
70 AGRICULTURE AND LIVESTOCK DEVELOPMENT					
6,591,119	Recurrent Revenue	4,736,035	4,736,035	7,764,188	(3,028,153)
12,567,733	Recurrent Expenditure	14,814,595	14,814,595	13,018,741	1,795,854
17,013,995	Employees	17,541,496	17,931,496	15,753,693	2,177,803
29,581,728	Other Charges	32,356,091	32,746,091	28,772,434	3,973,657
(22,990,609)	Total Expenditure	(27,620,056)	(28,010,056)	(21,008,247)	7,001,809
	NET COST OF SERVICE				
71 AUDITOR GENERAL'S OFFICE					
3,451,293	Recurrent Revenue	44,221	44,221	637,736	593,515
986,846	Recurrent Expenditure	1,961,840	1,961,840	1,566,197	395,643
5,127,065	Employees	5,995,929	6,705,929	4,310,954	2,394,975
6,113,911	Other Charges	7,957,769	8,667,769	5,877,151	2,790,618
(2,662,618)	Total Expenditure	(7,913,548)	(8,623,548)	(5,239,415)	3,384,133
	NET COST OF SERVICE				

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

<u>2012</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>(Over)/Under</u>
<u>Actual</u>			<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
	72	EDUCATION AND HUMAN RESOURCE DEVELOPMENT				
102,086,710		Recurrent Revenue	177,143,816	177,143,816	119,522,158	57,621,658
		<u>Recurrent Expenditure</u>				
291,410,198		Employees	306,717,939	336,717,939	351,271,375	(14,553,436)
298,457,991		Other Charges	436,509,793	543,133,813	410,753,514	132,380,299
589,868,189		Total Expenditure	743,227,732	879,851,752	762,024,889	117,826,863
(487,781,480)		NET COST OF SERVICE	(566,083,916)	(702,707,936)	(642,502,731)	60,205,205
	73	FINANCE AND TREASURY				
		Recurrent Revenue	2,491,712,615	2,534,033,967	2,679,259,149	(145,225,182)
		<u>Recurrent Expenditure</u>				
20,575,578		Employees	26,156,209	26,156,209	25,233,285	922,924
77,704,252		Other Charges	117,172,315	138,925,305	114,030,079	24,895,226
98,279,830		Total Expenditure	143,328,524	165,081,514	139,263,364	25,818,150
2,286,720,078		NET COST OF SERVICE	2,348,384,091	2,368,952,453	2,539,995,785	171,043,332

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
74 FOREIGN AFFAIRS AND EXTERNAL TRADE					
546,647	Recurrent Revenue	-	-	70,786,560	(70,786,560)
75 GOVERNOR GENERAL					
<u>Recurrent Expenditure</u>					
4,645,283	Employees	4,153,059	5,257,286	4,876,126	381,160
33,918,483	Other Charges	39,767,649	42,961,342	39,889,316	3,072,026
38,563,766	Total Expenditure	43,920,708	48,218,628	44,765,442	3,453,186
(38,017,119)	NET COST OF SERVICE	(43,920,708)	(48,218,628)	26,021,119	74,239,747
76 HEALTH AND MEDICAL SERVICES					
<u>Recurrent Expenditure</u>					
1,447,555	Employees	2,958,050	2,958,050	1,857,677	1,100,373
6,620,663	Other Charges	7,306,596	7,306,596	5,410,552	1,896,044
8,068,218	Total Expenditure	10,264,646	10,264,646	7,268,229	2,996,417
(8,068,218)	NET COST OF SERVICE	(10,264,646)	(10,264,646)	(7,268,229)	2,996,417
77 OTHER GOVERNMENT SERVICES					
<u>Recurrent Expenditure</u>					
148,472,197	Recurrent Revenue	278,817,432	278,817,432	3,029,149	275,788,283
<u>Recurrent Expenditure</u>					
133,196,523	Employees	147,463,122	147,963,122	138,656,814	9,306,308
253,068,591	Other Charges	402,263,858	404,366,679	262,959,511	141,407,168
386,265,114	Total Expenditure	549,726,980	552,329,801	401,616,326	150,713,475
(237,792,918)	NET COST OF SERVICE	(270,909,548)	(273,512,369)	(398,587,176)	(125,074,807)

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

<u>2012</u> <u>Actual</u>	<u>Head</u> <u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2013</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
77 INFRASTRUCTURE DEVELOPMENT					
12,337,642	Recurrent Revenue	46,612,075	46,612,075	11,902,672	34,709,403
<u>Recurrent Expenditure</u>					
6,666,524	Employees	7,827,323	7,827,323	7,183,929	643,394
48,280,332	Other Charges	56,809,574	59,509,574	52,161,365	7,348,209
54,946,856	Total Expenditure	64,636,897	67,336,897	59,345,294	7,991,603
(42,609,214)	NET COST OF SERVICE	(18,024,822)	(20,724,822)	(47,442,622)	(26,717,800)
78 NATIONAL DEBT SERVICING					
1,361,116	Recurrent Revenue	-	-	-	-
<u>Recurrent Expenditure</u>					
-	Employees	-	-	-	-
146,682,044	Other Charges	278,366,691	278,366,691	209,087,753	69,278,938
146,682,044	Total Expenditure	278,366,691	278,366,691	209,087,753	69,278,938
(145,320,928)	NET COST OF SERVICE	(278,366,691)	(278,366,691)	(209,087,753)	69,278,938
79 NATIONAL PARLIAMENT					
<u>Recurrent Expenditure</u>					
24,141,732	Employees	28,398,016	28,398,016	24,321,093	4,076,923
25,116,905	Other Charges	27,854,410	39,068,595	37,033,652	2,034,943
49,258,637	Total Expenditure	56,252,426	67,466,611	61,354,745	6,111,866
(49,258,637)	NET COST OF SERVICE	(56,252,426)	(67,466,611)	(61,354,745)	6,111,866

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

	<u>2012</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>(Over)/Under</u>
	<u>Actual</u>			<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
80 FORESTRY							
	2,324,950		Recurrent Revenue	2,590,221	2,590,221	2,750,600	(160,379)
			<u>Recurrent Expenditure</u>				
	7,823,498		Employees	9,307,050	9,307,050	8,496,491	810,559
	15,218,499		Other Charges	17,369,378	17,369,378	16,302,184	1,067,194
	23,041,998		Total Expenditure	26,676,428	26,676,428	24,798,675	1,877,753
	(20,717,048)		NET COST OF SERVICE	(24,086,207)	(24,086,207)	(22,048,075)	2,038,132
81 OFFICE OF THE PRIME MINISTER & CABINET							
	128,398		Recurrent Revenue	26,817	26,817	22,300	4,517
			<u>Recurrent Expenditure</u>				
	28,071,575		Employees	21,660,254	21,660,254	21,376,932	283,322
	47,759,692		Other Charges	68,177,158	78,312,319	65,672,015	12,640,304
	75,831,267		Total Expenditure	89,837,412	99,972,573	87,048,947	12,923,626
	(75,702,869)		NET COST OF SERVICE	(89,810,595)	(99,945,756)	(87,026,647)	12,919,109
82 PENSIONS AND GRATUITIES							
			<u>Recurrent Expenditure</u>				
	6,192,966		Employees	5,789,261	5,789,261	6,231,560	(442,299)
	6,192,966		Total Expenditure	5,789,261	5,789,261	6,231,560	(442,299)
	(6,192,966)		NET COST OF SERVICE	(5,789,261)	(5,789,261)	(6,231,560)	(442,299)

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

<u>2012</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>(Over)/Under</u>
<u>Actual</u>			<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
83 POLICE AND NATIONAL SECURITY						
11,012,590		Recurrent Revenue	20,497,779	20,497,779	2,437,280	18,060,499
<u>Recurrent Expenditure</u>						
69,469,679		Employees	74,766,882	74,766,882	72,195,778	2,571,104
95,937,734		Other Charges	105,066,236	112,067,236	83,709,064	28,358,172
165,407,413		Total Expenditure	179,833,118	186,834,118	155,904,842	30,929,276
(154,394,823)		NET COST OF SERVICE	(159,335,339)	(166,336,339)	(153,467,562)	12,868,777
84 PROVINCIAL GOVERNMENT AND INSTITUTIONAL STRENGTHENING						
-		Recurrent Revenue	-	-	-	-
<u>Recurrent Expenditure</u>						
16,325,883		Employees	20,359,714	20,359,714	16,237,010	4,122,704
56,601,432		Other Charges	68,530,157	68,530,157	66,656,227	1,873,930
72,927,316		Total Expenditure	88,889,871	88,889,871	82,893,237	5,996,634
(72,927,316)		NET COST OF SERVICE	(88,889,871)	(88,889,871)	(82,893,237)	5,996,634

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 <u>Actual</u>	Head <u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	2013 <u>Actual</u>	(Over)/Under <u>Estimate</u>
85	LANDS HOUSING AND SURVEY				
8,587,187	Recurrent Revenue	5,233,203	5,233,203	5,264,439	(31,236)
	<u>Recurrent Expenditure</u>				
3,997,009	Employees	5,330,289	5,330,289	4,108,443	1,221,846
21,558,243	Other Charges	14,407,164	14,407,164	10,980,372	3,426,792
25,555,252	Total Expenditure	19,737,453	19,737,453	15,088,815	4,648,638
(16,968,065)	NET COST OF SERVICE	(14,504,250)	(14,504,250)	(9,824,376)	4,679,874
86	DEVELOPMENT PLANNING AND AID COORDINATION				
-	Recurrent Revenue	-	-	-	-
	<u>Recurrent Expenditure</u>				
1,659,169	Employees	2,287,023	2,287,023	2,053,896	233,127
4,288,909	Other Charges	4,782,331	5,144,331	4,667,400	476,931
5,948,077	Total Expenditure	7,069,354	7,431,354	6,721,296	710,058
(5,948,077)	NET COST OF SERVICE	(7,069,354)	(7,431,354)	(6,721,296)	710,058

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 <u>Actual</u>	Head <u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	2013 <u>Actual</u>	(Over)/Under <u>Estimate</u>
87	CULTURE AND TOURISM				
791,654	Recurrent Revenue	7,710	7,710	115,731	(108,021)
	<u>Recurrent Expenditure</u>				
3,791,483	Employees	2,920,918	2,920,918	2,338,820	582,098
119,928,593	Other Charges	14,793,023	16,793,023	15,179,399	1,613,624
123,720,076	Total Expenditure	17,713,941	19,713,941	17,518,218	2,195,723
(122,928,422)	NET COST OF SERVICE	(17,706,231)	(19,706,231)	(17,402,487)	2,303,744
88	COMMERCE, INDUSTRY, EMPLOYMENT AND IMMIGRATION				
17,305,721	Recurrent Revenue	12,456,392	12,456,392	18,116,350	(5,659,958)
	<u>Recurrent Expenditure</u>				
8,845,721	Employees	9,618,216	9,618,216	9,621,672	(3,456)
26,649,189	Other Charges	27,178,945	27,178,945	23,949,284	3,229,661
35,494,910	Total Expenditure	36,797,161	36,797,161	33,570,955	3,226,206
(18,189,189)	NET COST OF SERVICE	(24,340,769)	(24,340,769)	(15,454,606)	8,886,163

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
89 COMMUNICATION AND CIVIL AVIATION					
2,809,235	Recurrent Revenue	10,237,505	10,237,505	3,971,645	6,265,860
Recurrent Expenditure					
10,149,582	Employees	9,357,145	9,357,145	9,458,509	(101,364)
36,962,703	Other Charges	55,378,158	55,378,158	50,243,888	5,134,270
47,112,285	Total Expenditure	64,735,303	64,735,303	59,702,397	5,032,906
(44,303,050)	NET COST OF SERVICE	(54,497,798)	(54,497,798)	(55,730,752)	(1,232,954)
90 FISHERIES AND MARINE RESOURCES					
176,544,659	Recurrent Revenue	128,387,110	128,387,110	178,563,317	(50,176,207)
Recurrent Expenditure					
4,021,876	Employees	4,954,577	5,198,176	4,216,189	981,987
13,588,917	Other Charges	12,575,883	17,810,812	16,115,404	1,695,408
17,610,793	Total Expenditure	17,530,460	23,008,988	20,331,594	2,677,394
158,933,866	NET COST OF SERVICE	110,856,650	105,378,122	158,231,723	52,853,601

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
	91 PUBLIC SERVICE				
68,002	Recurrent Revenue	1,322,509	1,322,509	39,086	1,283,423
	<u>Recurrent Expenditure</u>				
5,753,850	Employees	10,585,637	10,585,637	13,074,493	(2,488,856)
18,656,881	Other Charges	15,958,052	15,958,052	14,872,621	1,085,431
24,410,732	Total Expenditure	26,543,689	26,543,689	27,947,114	(1,403,425)
(24,342,730)	NET COST OF SERVICE	(25,221,180)	(25,221,180)	(27,908,028)	(2,686,848)
	92 JUSTICE AND LEGAL AFFAIRS				
	Recurrent Revenue	260,006	260,006	615,959	(355,953)
	<u>Recurrent Expenditure</u>				
7,713,959	Employees	9,740,563	9,740,563	8,850,952	889,611
14,418,704	Other Charges	16,804,694	16,804,694	15,989,233	815,461
22,132,663	Total Expenditure	26,545,257	26,545,257	24,840,185	1,705,072
(18,606,863)	NET COST OF SERVICE	(26,285,251)	(26,285,251)	(24,224,227)	2,061,024

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
93	HOME AFFAIRS				
2,180,136	Recurrent Revenue	1,545,541	1,545,541	4,358,899	(2,813,358)
	Recurrent Expenditure				
1,513,052	Employees	1,909,385	1,909,385	1,806,830	102,555
25,594,649	Other Charges	78,281,215	76,281,215	47,584,185	28,697,030
27,107,700	Total Expenditure	80,190,600	78,190,600	49,391,015	28,799,585
(24,927,564)	NET COST OF SERVICE	(78,645,059)	(76,645,059)	(45,032,116)	31,612,943
94	NATIONAL UNITY, RECONCILIATION AND PEACE				
-	Recurrent Revenue	-	-	-	-
	Recurrent Expenditure				
2,445,628	Employees	3,131,893	3,131,893	1,690,023	1,441,870
6,203,015	Other Charges	7,317,250	9,154,576	7,554,628	1,599,948
8,648,643	Total Expenditure	10,449,143	12,286,469	9,244,651	3,041,818
(8,648,643)	NET COST OF SERVICE	(10,449,143)	(12,286,469)	(9,244,651)	3,041,818

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
95 MINES, ENERGY AND RURAL ELECTRIFICATION					
3,389,401	Recurrent Revenue	675,782	675,782	3,435,287	(2,759,505)
Recurrent Expenditure					
4,178,022	Employees	4,708,919	4,708,919	4,660,782	48,137
11,734,514	Other Charges	14,423,547	14,764,547	13,209,977	1,554,570
15,912,536	Total Expenditure	19,132,466	19,473,466	17,870,759	1,602,707
(12,523,135)	NET COST OF SERVICE	(18,456,684)	(18,797,684)	(14,435,472)	4,362,212
96 NATIONAL JUDICIARY					
1,048,653	Recurrent Revenue	1,128,592	1,128,592	3,794,459	(2,665,867)
Recurrent Expenditure					
5,634,160	Employees	8,393,062	8,393,062	6,568,407	1,824,655
9,897,105	Other Charges	12,825,275	15,626,975	12,240,135	3,386,840
15,531,265	Total Expenditure	21,218,337	24,020,037	18,808,542	5,211,495
(14,482,612)	NET COST OF SERVICE	(20,089,745)	(22,891,445)	(15,014,083)	7,877,362

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

2012 Actual	Head Ministry	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
97 WOMEN YOUTH & CHILDRENS AFFAIRS					
-	Recurrent Revenue	-	-	-	-
Recurrent Expenditure					
1,462,269	Employees	1,635,790	1,635,790	1,524,243	111,547
9,386,267	Other Charges	10,537,832	10,537,832	8,815,148	1,722,684
10,848,536	Total Expenditure	12,173,622	12,173,622	10,339,391	1,834,231
(10,848,536)	NET COST OF SERVICE	(12,173,622)	(12,173,622)	(10,339,391)	1,834,231
98 RURAL DEVELOPMENT AND INDIGENOUS AFFAIRS					
-	Recurrent Revenue	-	-	-	-
Recurrent Expenditure					
4,132,947	Employees	4,572,122	5,322,122	5,269,224	52,898
6,562,660	Other Charges	10,594,605	10,594,605	7,915,285	2,679,320
10,695,607	Total Expenditure	15,166,727	15,916,727	13,184,509	2,732,218
(10,695,607)	NET COST OF SERVICE	(15,166,727)	(15,916,727)	(13,184,509)	2,732,218

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 2

<u>2012</u> <u>Actual</u>	<u>Head</u> <u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2013</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
99 ENVIRONMENT, CONSERVATION AND METEOROLOGY					
421,600	Recurrent Revenue	175,170	175,170	362,400	(187,230)
<u>Recurrent Expenditure</u>					
5,556,708	Employees	6,658,768	6,658,768	6,799,019	(140,251)
17,333,774	Other Charges	16,214,828	27,064,828	23,841,730	3,223,098
22,890,483	Total Expenditure	22,873,596	33,723,596	30,640,750	3,082,846
(22,468,883)	NET COST OF SERVICE	(22,698,426)	(33,548,426)	(30,278,350)	3,270,076
SOLOMON ISLANDS GOVERNMENT TOTAL					
<u>Recurrent Revenue</u>					
2,889,984,617	Revenue	3,183,610,531	3,225,931,883	3,116,749,364	109,182,519
<u>Recurrent Expenditure</u>					
2,164,648,810	Expenditure	2,718,941,663	2,938,790,314	2,431,453,079	507,337,235
725,335,807	NET SURPLUS (DEFICIT) FOR THE YEAR (Refer Statement 1A)	464,668,868	287,141,569	685,296,286	(398,154,717)

STATEMENT THREE

DEVELOPMENT FUND PAYMENTS

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

Ministry	2012 Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
AGRICULTURE AND LIVESTOCK DEVELOPMENT					
Development Expenditure					
Auluta Oil Palm Project	2,213,544	-	-	-	-
African Giant Snail	1,337,090	-	-	-	-
Bio-security coordination centre	-	-	-	-	-
Cattle Development Project	9,001,571	11,000,000	-	-	-
Cocoa Subsidy	9,100,404	16,700,000	11,000,000	6,726,132	4,273,868
Agriculture Research and Development (Rice, Honey)	-	1,200,000	16,700,000	10,223,741	6,476,259
Malaita Commercial Pig Production	923,181	-	1,200,000	568,334	631,666
National Coffee Development	493,721	-	-	-	-
National Honey Production Program	503,199	-	-	-	-
National Kava Development	374,160	-	-	-	-
National Oil Palm Project	499,429	-	-	-	-
Oil Palm Projects including GPOL	-	3,000,000	3,000,000	2,049,619	950,381
Quarantine Treatment Centre Rehabilitation	691,140	1,500,000	1,500,000	776,427	723,573
Vangunu Oil Palm Project	-	-	-	-	-
Quarantine Regulated Pest Containment Program	1,434,145	2,000,000	2,000,000	1,612,939	387,061
Waisisi oil palm	-	-	-	-	-
Extension Infrastructure	8,582,759	1,500,000	500,000	-	500,000
Rehabilitation of Coconut Industry Program	2,968,857	16,700,000	16,700,000	12,179,586	4,520,414
National Rice Development	909,460	-	-	-	-
Slaughter House Facilities Program	715,264	1,000,000	-	39,287	960,713
Choiseul Oil Palm Program	1,517,932	-	1,000,000	-	-
Cocoa Pod Pest Response Program	873,203	-	-	-	-
Quarantine Staff Housing Project	1,814,006	-	-	-	-
MAL Refurbishment Program	486,686	-	-	-	-
Dept of Livestock & Vet Office Rehab	1,051,080	-	-	-	-
Honiara Commercial Livestock Project	463,451	-	-	-	-
11th Festival of Pacific Arts -Agriculture Support	2,146,084	-	-	-	-
Women in Agriculture Program	1,851,256	2,000,000	2,000,000	1,436,529	563,471
Staff Housing, Office Building & Demo Farms Program	-	-	-	-	-
MINISTRY TOTAL	49,951,621	56,600,000	55,600,000	35,612,594	19,987,406

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

2012	2013	(Over)/Under
Actual	Estimate	Estimate
Ministry		
OFFICE OF THE AUDITOR GENERAL		
Development Expenditure		
Pro Dev Scheme & External Audit Support		
MINISTRY TOTAL	1,280,000	1,280,000
-	1,280,000	-
-	1,280,000	1,280,000
EDUCATION & HUMAN RESOURCES DEVELOPMENT		
Development Expenditure		
SICHE Upgrading Programme	-	-
KG VI Renovation	1,000,000	1,000,000
Support to Primary Education Sector	10,000,000	10,000,000
Publishing of Teaching Materials	6,000,000	6,000,000
Education Tsunami Recovery Programme	-	-
Support to Tertiary Scholarship	17,000,000	17,000,000
Emergency planning	-	-
Support to SI Cubans students	-	-
SIG Contribution to Free Education	-	-
Waimapuru maintenance	-	-
SI Training Award ROC	1,000,000	1,000,000
Provincial Technical College	-	-
SICHE Transition to University	600,000	600,000
Extension of CDD Office - Printery	75,000,000	72,400,000
MINISTRY TOTAL	1,000,000	1,000,000
63,174,876	111,600,000	109,000,000
FINANCE AND TREASURY		
Development Expenditure		
Upgrade of finance system (Maximise)	-	-
Household Income Expenditure	750,000	750,000
ICT Skills Resourcing Program	1,000,000	1,000,000
SIG Metropolitan Area Network	3,000,000	3,000,000
MOFT Treasury Building	38,012,050	38,012,050
Customs IT replacement- ASYCUDA	2,100,000	2,100,000
Customs Cargo Examination Shade project	1,600,000	1,600,000
Customs ICT Hardware Upgrade Program	1,600,000	1,600,000
Customs & Exercise housing Noto	600,000	600,000
Update of Budget system	-	-
IRD- Revenue Management System Upgrade	4,379,250	6,979,250
Aurion Roll Out	11,200,000	11,200,000
MOFT FMIS Project	2,800,000	2,800,000
1,556,954	2,560,604	239,396

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

	2012 Actual		Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Ministry						
Support to IRD Function			2,600,000	3,584,180.57	3,142,788	441,392
Improvement to ICT Capability			1,900,000	500,000.00	-	500,000
Customs & Exercise Office - Pt Cruz	304,248		1,000,000	1,000,000	790,252	209,748
Community Service Obligation	-		24,000,000	24,000,000	23,936,483	63,517
MINISTRY TOTAL	10,019,669		96,541,300	98,725,481	62,036,550	36,688,931
FOREIGN AFFAIRS AND EXTERNAL TRADE						
Development Expenditure						
PNG Chancery in Solomon Islands	-		-	-	-	-
Canberra Chancellery	2,193,867		-	-	-	-
VIP Lounges	253,075.00		500,000	425,482.00	425,482.00	-
SI Chancery Office - Fiji	59,875		500,000	-	-	-
MINISTRY TOTAL	2,506,816		1,000,000	425,482	425,482	-
OFFICE OF THE GOVERNOR GENERAL						
Development Expenditure						
Improvement & Rehabilitation of the Government house	894,123		500,000.00	500,000.00	447,062	52,938
MINISTRY TOTAL	-		-	-	-	-
HEALTH AND MEDICAL SERVICES						
Development Expenditure						
Rural Health clinics - Renovation and Up	1,958,371		-	-	-	-
Renovation of Tataba Health Clinic	-		1,500,000	1,500,000	1,105,632	394,368
NRH Disaster & Emergency Preparedness Project	627,282		-	-	-	-
Radiology Infrastructure & Equipment Project	1,720,297		-	-	-	-
Refurbishment of NMS	-		500,000	-	-	-
NRH Dental Clinic	-		3,000,000	3,000,000	1,500,000	-
Simiri Building	-		500,000	500,000	-	-
Rehabilitation of Kiluifi Hospital	326,193		700,000	700,000	279,367	420,633
Remote Health Clinics Program	186,399		1,500,000	1,500,000	226,216.00	1,273,784
Gizo Hospital Site Work and Water Supply	2,681,889		-	-	-	-
National Referral Hospital upgrading	710,100		3,000,000	3,000,000	735,000	2,265,000
Provincial Health Sector Officers Housin	1,327,629		2,000,000	2,000,000	903,769	1,096,231

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

Ministry	2012 Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Provincial Rural Water Supply & Sanitati	5,000,000	13,000,000	13,000,000	6,772,192	6,227,808
Lambi Clinic Renovation	-	500,000	-	-	-
Buala Ablution Facility Construction	-	500,000	500,000	-	500,000
National Lab Development	-	1,000,000	500,000	-	500,000
SIG Contribution to Gizo Hospital	-	1,000,000	1,000,000	154,430	845,570
MINISTRY TOTAL	14,538,160	28,700,000	27,200,000	11,676,607	15,523,393
INFRASTRUCTURE DEVELOPMENT					
Development Expenditure					
Obligations Under the Emergency Assistan	-	-	-	-	-
SIG Obligation to domestic Maritime	2,447,882	3,000,000	3,000,000	2,977,917	22,083
National Transport Fund Program	17,622,480	40,000,000	40,000,000	30,000,000	10,000,000
SIG Support to Munda Nusatupe Project	-	300,000	300,000	120,916	179,084
MID Engineering complex	1,430,445	1,000,000	-	-	-
Upgrade of marine HQ	1,875,371	2,000,000	2,000,000	356,086	1,643,914
Auki Market & Jetty	12,546	-	-	-	-
Mechanical dept relocation	2,745,967	1,000,000	1,000,000	546,300	453,700
Green terrace redevelopment	5,040,039	2,000,000	2,000,000	1,986,642	13,358
Shipping Grants Initiative	3,604,072	14,000,000	24,000,000	23,900,000	100,000
SIG Contribution to SIRIP	1,837,180	600,000	600,000	32,070	567,930
Ranandi Industrial Estate - Road sealing	-	-	-	-	-
Navigation Aids Installation Project	-	2,000,000	2,000,000	-	2,000,000
Kolobangara New Road	-	2,000,000	2,000,000	-	2,000,000
Central Honiara road	-	-	-	-	-
SIG Contribution to Rapid Employment Program	711,360	1,200,000	1,200,000	702,761	497,239
SIMSA Equipment Upgrading Program	1,980,496	-	-	-	-
Buala-Garanga River Road Project	1,374,694	-	-	-	-
Support to EGC-Malaia	-	-	-	-	-
SIG Rural Transport Infrastructure	8,525,241	48,000,000	48,000,000	24,315,979	23,684,021
SIG Contribution to Transport Sector	1,378,455	1,700,000	1,700,000	1,371,558	328,442
MINISTRY TOTAL	50,586,227	118,800,000	127,800,000	86,310,229	41,489,771
NATIONAL PARLIAMENT					
Development Expenditure					
Parliament House Renovation & Security	2,783,568	2,000,000	2,000,000	2,000,000	-
SI Parliamentary Committee Office	-	1,000,000	1,000,000	931,000	69,000
MINISTRY TOTAL	2,783,568	3,000,000	3,000,000	2,931,000	69,000

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

2012 Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Ministry				
FORESTRY				
Development Expenditure				
-	-	-	-	-
15,753,513	12,000,000	12,000,000	11,074,807	925,193
-	1,000,000	1,000,000	91,854	908,146
-	500,000	500,000	386,279	113,721
-	400,000	99,500	99,500	-
12,416,191	17,000,000	17,000,000	14,158,100	2,841,900
28,169,704	30,900,000	30,599,500	25,810,541	4,788,959
MINISTRY TOTAL				
PRIME MINISTER'S OFFICE				
Development Expenditure				
-	-	-	-	-
-	-	-	-	-
370,850	-	-	-	-
5,132,033	-	-	-	-
-	-	-	-	-
733,639	-	-	-	-
771,643	1,000,000	1,000,000	824,207	175,793
-	-	-	-	-
-	-	-	-	-
777,128	-	-	-	-
-	1,000,000	300,000	-	300,000
-	1,500,000	1,500,000	975,440	524,560
-	3,000,000	3,000,000	-	3,000,000
7,785,294	6,500,000	5,800,000	1,799,647	4,000,353
MINISTRY TOTAL				
POLICE AND NATIONAL SECURITY				
Development Expenditure				
1,819,812	-	-	-	-
2,782,917	-	-	-	-
-	-	-	-	-
1,955,499	10,000,000	9,791,000	8,240,740	1,550,260
2,235,050	-	-	-	-
1,991,863	-	-	-	-
3,561,275	-	-	-	-
1,362,391	-	-	-	-
1,430,725	-	-	-	-
1,500,000	-	-	-	-
-	-	-	-	-

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

	2012 Actual		Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Ministry						
Aola Police Station	1,021,850		-	-	-	-
Pelau Police Station	299,820		-	-	-	-
Vatu Police Station	1,000,000		-	-	-	-
Seghe Police housing	2,926,839		-	-	-	-
MINISTRY TOTAL	23,888,041		10,000,000	9,791,000	8,240,740	1,550,260
PROVINCIAL GOVERNMENT AND INSTITUTIONAL STRENGTHENING						
Development Expenditure						
Provincial Government Support Program	46,865,754	22,500,000	-	22,500,000	25,547,237	(3,047,237)
Malaita Provincial Housing	1,000,000	-	-	-	-	-
Kira Kira Admin building	-	-	-	-	-	-
Isabel Province admin complex	-	-	-	-	-	-
Central Province office complex	-	-	-	-	-	-
Choiseul Township Project	8,000,000	2,000,000	-	2,000,000	-	2,000,000
Dona Township development	600,000	-	-	-	-	-
Provinces Office Complexes	4,000,000	3,000,000	-	3,000,000	3,000,000	-
Provincial Staff Housing Project	1,710,000	-	-	-	-	-
MINISTRY TOTAL	62,175,754	27,500,000	27,500,000	28,547,237	1,047,237	-
LANDS, HOUSING, AND SURVEY						
Development Expenditure						
Honiara Building Assessment and Valuation Project	-	500,000	-	500,000	-	-
University of South Pacific 4th Campus	-	2,500,000	-	2,500,000	2,500,000	-
Auki ports project	800,000	-	-	-	-	-
Lands Provincial staff housing	-	2,000,000	-	2,000,000	-	-
Public Service Housing Site Preparation	3,000,000	1,000,000	-	1,000,000	-	-
Site Development	915,622	1,000,000	-	1,000,000	755,200	-
Honiara & Urban Centers profiling Program	774,307	500,000	-	500,000	345,176	154,823.60
MHL.S Office Extension Project	967,679	1,000,000	-	1,000,000	6,300	993,700.00
Traditional Land Boundary Program	711,332	-	-	-	-	-
Land reform TOL Honiara	-	1,000,000	-	1,000,000	466,928	533,072.00
ICT Server and Database upgrade Project	-	1,000,000	-	1,000,000	313,650	686,350
MINISTRY TOTAL	7,168,941	10,500,000	10,500,000	4,387,254	2,367,946	-

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

2012	Original	Final	2013	(Over)/Under
Actual	Estimate	Estimate	Actual	Estimate
Ministry				
DEVELOPMENT PLANNING AND AID COORDINATION				
Development Expenditure				
-	-	-	-	-
-	30,000,000	30,000,000	29,894,167	105,833
592,330	500,000	500,000	420,665	79,335
1,500,000	-	-	-	-
758,161	800,000	800,000	293,142	506,858
-	-	-	-	-
-	-	-	-	-
2,850,491	31,300,000	31,300,000	30,607,974	692,026
MINISTRY TOTAL				
CULTURE AND TOURISM				
Development Expenditure				
-	-	-	-	-
51,323,480	-	-	-	-
29,287,529	20,000,000	20,000,000	19,853,145	146,855
2,500,000	3,200,000	3,200,000	2,761,414	438,586
-	1,500,000	1,500,000	1,463,749	36,251
-	5,000,000	5,000,000	4,520,308	479,692
1,813,036	-	-	-	-
84,924,046	29,700,000	29,700,000	28,598,615	1,101,385
MINISTRY TOTAL				
COMMERCE, INDUSTRY AND EMPLOYMENT				
Development Expenditure				
99,349	2,000,000	2,000,000	442,499	1,557,501
-	-	-	-	-
670,905	-	-	-	-
17,744	300,000	300,000	-	300,000
-	500,000	500,000	-	500,000
950,235	2,000,000	2,000,000	399,735	1,600,265
18,050	2,000,000	2,000,000	49,194	1,950,806
1,834,511	-	-	-	-
442,000	-	-	-	-
4,032,794	6,800,000	6,800,000	891,428	5,908,572
MINISTRY TOTAL				

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

2012	Ministry	Original	Final	2013	(Over)/Under
Actual		Estimate	Estimate	Actual	Estimate
COMMUNICATION AND AVIATION					
Development Expenditure					
1,887,715	Provincial Air Field upgrading	-	-	-	-
22,327,343	Provincial Airfields	28,000,000	28,000,000	27,232,880	767,120
6,500,000	Purchase of Fire Truck	-	-	-	-
3,000,000	Air control tower	-	-	-	-
-	Henderson runway & Lighting	-	-	-	-
-	Rehabilitation of Marau, Avuvu & babankira airstrip	-	-	-	-
-	Replacement of X-ray machines at International airport	2,500,000	2,500,000	2,014,775	485,225
-	Airspace design	-	-	-	-
-	Relocation & Rehabilitation Program	700,000	700,000	940,469	(240,469)
999,679	Technical Office & Workshop	1,000,000	1,000,000	-	1,000,000
993,951	Domestic Terminal Car Park Project	-	-	-	-
1,499,688	Replacement of Teral Water Pump	-	-	-	-
1,500,000	Tarsel of Airport Parameter	-	-	-	-
1,999,566	Security Fence-New DVO/DME	-	-	-	-
600,695	Upgrade Munda Airport	10,000,000	39,400,000	32,924,462	6,475,538
	Replacement of Navigational Equipment	5,000,000	5,000,000	4,999,638	362
41,308,637	MINISTRY TOTAL	47,200,000	76,600,000	68,112,223	8,487,777
FISHERIES AND MARINE RESOURCES					
Development Expenditure					
990,513.55	Fish Aggregate Device	1,000,000	1,000,000.00	115,230	884,770
-	Rehabilitation of Fisheries Centers	1,700,000	1,700,000	101,079	1,598,921
649,276	Tuna Lom Factories (Suava & Temau)	4,500,000	4,500,000	701,550	3,798,450
15,419.00	Wantok project	1,000,000	1,000,000	7,800	992,200
3,645,295.56	Coastal Fisheries	-	-	-	-
-	MFMR Seafront Reclamation Project	-	-	-	-
947,200	Provincial Fisheries housing	1,000,000	1,000,000.00	982,756	17,244
6,247,703	MINISTRY TOTAL	9,200,000	9,200,000	1,908,415	7,291,585
PUBLIC SERVICE					
Development Expenditure					
12,187,801	New Office Block	17,000,000	23,000,000	22,031,220	968,780
1,972,081	Public Service housing	-	-	-	-
14,159,882	MINISTRY TOTAL	17,000,000	23,000,000	22,031,220	968,780

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

	<u>2012</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2013</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
JUSTICE & LEGAL AFFAIRS						
<u>Development Expenditure</u>						
Provincial Staff housing	261,105	-	-	-	-	-
Staff institutional housing	-	1,000,000	1,000,000	975,800	24,200.00	-
New Office Building =ODPP	-	1,000,000	1,000,000	1,000,000	-	-
MINISTRY TOTAL	261,105		2,000,000	1,975,800	24,200	
MINISTRY OF HOME AFFAIRS						
<u>Development Expenditure</u>						
Sport Stadium Development	-	500,000	500,000	-	500,000	-
Electoral Reform	-	2,000,000	2,000,000	-	2,000,000	-
SIG Contribution to 8 Lane Track	24,155	-	-	-	-	-
Provincial Sports Dev Survey	-	-	-	-	-	-
Sport Stadium Development/Provinces	-	-	-	-	-	-
MINISTRY TOTAL	24,155		2,500,000	-	2,500,000	-
NATIONAL UNITY RECONCILIATION AND PEACE						
<u>Development Expenditure</u>						
National Reconciliation Programme	2,756,080	-	-	-	-	-
Truth and Reconciliation Council	-	-	-	-	-	-
MINISTRY TOTAL	2,756,080		-	-	-	-
MINES, ENERGY AND RURAL ELECTRIFICATION						
<u>Development Expenditure</u>						
Renewable Rural Electricity	825,168	1,000,000	1,000,000	-	1,000,000	-
Renewable Rural Electricity (SIG)	-	-	-	-	-	-
Rural Electrification for Schools and Clinics	5,967,619	4,000,000	4,000,000	3,872,311	127,689	-
Water supply systems in Honiara & Auki	599,055	5,250,000	5,250,000	3,972,093	1,277,907	-
Comm Micro Hydro Feas Studies	9,591,731	1,000,000	1,000,000	222,600	777,400	-
Constituency Renewable Rural Electricity	-	10,000,000	10,000,000	9,711,958	288,042	-

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

	2012 Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Ministry					
Establishment of Drilling Services	-	-	-	-	-
Upgrades of Geo Chem Lab	1,832,145	-	-	-	-
Support for Water Bottling	1,212,449	1,000,000	1,000,000	812,689	187,311
Catchment based risk assessment - Noro	531,257	-	-	-	-
Tina Neabhu Hydro Scheme	3,997,538	-	-	-	-
	-	5,380,000	5,380,000	5,380,000	-
MINISTRY TOTAL	24,556,961	27,630,000	27,630,000	23,971,651	3,658,349
NATIONAL JUDICIARY					
Development Expenditure					
Provincial Court House Ext-Kirakira	-	500,000	500,000	472,516	27,484
NJ Database Project	5,787,232	-	-	-	-
Refurbishment of Lengakiki House	-	700,000	700,000	700,000	-
Extension and repairs to Lata court house	760,000	-	-	-	-
Refurbishment Magistrate Court House	-	800,000	800,000	100,000	700,000
Institutional Housing Program	-	2,000,000	2,000,000	2,000,000	-
Transcript Translation Proj	217,178	-	-	-	-
MINISTRY TOTAL	6,764,410	4,000,000	4,000,000	3,272,516	727,484
WOMEN, YOUTH AND CHILDRENS AFFAIRS					
Development Expenditure					
National Youth Congress Transition Strategic Plan	-	400,000	400,000	400,000	-
Musical Youth Empowerment	13,695	-	-	-	-
CRC & CEDAW Reporting Prog	461,748	1,000,000	1,000,000	1,000,000	-
Family Welfare Protection Bill	424,494	500,000	500,000	500,000	-
Constituency Centres Prog	4,900,000	10,000,000	10,000,000	8,600,000	1,400,000.00
Women in Shared Decision Making	-	250,000	250,000	250,000	-
National Centre for Women, Youth & Children	386,499	500,000	500,000	68,500	(431,500)
MINISTRY TOTAL	6,159,046	12,650,000	12,650,000	10,818,500	968,500
RURAL DEVELOPMENT AND INDEGENOUS AFFAIRS					
Development Expenditure					
Rural Constituencies Livelihood Fund	74,581,823	75,000,000	75,000,000	73,698,715	1,301,285
Rural Constituencies Development Fund (SIG)	5,199,718	5,000,000	5,000,000	3,935,000	1,065,000
Rural Constituencies Development Fund (ROC)	22,700,000	20,000,000	20,000,000	16,000,000	4,000,000
ROC Constituencies Micro Project	9,143,752	10,000,000	10,000,000	7,400,000	2,600,000

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3

Ministry	2012				
	Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
Millinium Development Funds	19,675,000	20,000,000	20,000,000	15,850,000	4,150,000
Constituency water Supply Proj	12,682,573	10,000,000	10,000,000	661,962	9,338,038
Bureau-3 Eco Growth Centers	8,164,984	19,000,000	19,000,000	2,323,400	16,676,600
Economic Growth Centre Scoping	-	7,000,000	7,000,000	3,236,534	3,763,466
Development of MRD Database System	-	1,000,000	1,000,000	497,600	502,400
Constituency Rural Health Centre	-	20,000,000	20,000,000	17,409,374	2,590,626
Constituency Fisheries Enterprise	-	10,000,000	10,000,000	9,971,158	28,842
MINISTRY TOTAL	152,147,850	197,000,000	197,000,000	150,983,743	46,016,257
ENVIRONMENT, CONSERVATION AND METEOROLOGY					
<u>Development Expenditure</u>					
Tingoa Met office	714,282	-	-	-	-
Provincial Emergency centre building	2,345,820	1,000,000	1,000,000	917,826	82,174
NIDMO Provincial Office	-	2,000,000	2,000,000	1,163,232	836,768
Automatic weather stations Henderson/Munda	-	-	-	-	-
Kira Kira Met office	500,000	-	-	-	-
Renovation Met office Henderson	-	1,000,000	570,000	556,650	13,350
Relocation of Met Office - Lata and Auki	254,552	1,000,000	1,000,000	975,040	24,960.00
Youth Environment Program	500,000	-	-	-	-
Met staff Housing	482,850	1,200,000	1,200,000	1,200,000	-
Coral Triangle	670,556	500,000	500,000	450,567	49,433
National Adaptation Plan for A	3,059,997	-	-	-	-
Cultural Heritage Conservation (Gaenahu & Tingoa)	-	1,500,000	1,500,000	1,250,000	-
MECDM Office Building	-	2,500,000	2,500,000	-	-
Environment Infomation Center	-	-	-	-	-
MINISTRY TOTAL	8,560,457	10,700,000	10,270,000	6,513,316	1,006,684
SOLOMON ISLANDS GOVERNMENT TOTAL	678,396,411	901,101,300	939,091,463	703,612,667	235,478,795

STATEMENT THREE A

DEVELOPMENT FUND RECEIPTS

SOLOMON ISLANDS GOVERNMENT
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT REVENUE
FOR THE YEAR ENDED 31 DECEMBER 2013

Statement 3A

	2012 Actual	Original Estimate	Final Estimate	2013 Actual	(Over)/Under Estimate
DEVELOPMENT GRANT					
AUSAID	-	59,871,300.00	59,871,300	17,637,597	42,233,703
NZAID	-	-	-	-	-
UNDP	3,191,234	-	-	-	-
ADB	-	-	-	-	-
EDE/EU	35,889,050	-	-	-	-
WHO	-	-	-	-	-
Republic of China	54,773,219	77,000,000	77,000,000	70,097,952	6,902,048
PNG	-	75,000,000	75,000,000	63,296,000	11,704,000
Others	1,055,681	-	-	97,526	(97,526)
Total Grants	94,909,184	211,871,300	211,871,300	151,129,075	49,135,751
EXTERNAL LOAN FINANCING					
Long Term:					
World Bank	-	-	-	-	-
ADB	-	-	-	-	-
Total Overseas Loans	-	-	-	-	-
TOTAL CONSOLIDATED DEVELOPMENT REVENUE	94,909,185	211,871,300	211,871,300	151,129,075	49,135,751

STATEMENT FOUR

STATEMENT OF LOSSES, ABANDONED CLAIMS AND EX GRATIA PAYMENTS

SOLOMON ISLANDS GOVERNMENT
STATEMENT OF LOSSES, ABANDONED CLAIMS & EX GRATIA PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

<u>2012(SIS)</u>	<u>Number of</u>	<u>Ministry</u>	<u>Ex-gratia Payments</u>	<u>Stores Losses</u>	<u>2013 (SIS)</u>	<u>Number of</u>
<u>Total</u>	<u>Payments</u>				<u>Total</u>	<u>Payments</u>
19,350	3	Finance	-	-	-	-
19,350	3	TOTAL	-	-	-	-

NOTES TO THE STATEMENT OF LOSSES, ABANDON CLAIMS AND EX GRATIA PAYMENTS

- ¹ Exgratia payments related to the claims by Government Members under the Parliamentary Entitlement Regulation and other legal proceedings which the Government liable to settled on behalf of Members of Parliament and Public Officers.