



## **Independent Auditor's Report to the Members of Malaita Provincial Assembly**

### **Report on the Audit of the Financial Statements**

#### **Disclaimer of Opinion**

I was engaged to audit the financial statements of Malaita Provincial Government ("the Provincial Government") which comprise the Statement of Cash Receipt and Cash Payment for the year ended 31 March 2019, and the Statement of Comparison Budget and Actual for the year ended 31 March 2019, and notes to the financial statements, including a summary of significant accounting policies.

I do not express an opinion on the accompanying financial statements of the Provincial Government. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

#### **Basis for Disclaimer of Opinion**

The disclaimer of opinion is attributed to the continuous failure in the system of recording and controlling accounting transactions and insufficient audit evidence to support transactions and accounts. I was unable to confirm or verify by alternative means the transactions, balances and related disclosures with respect to the financial statements. As a result of these matters I was unable to determine whether any adjustments might have been found necessary in respect of the transactions and balances in the financial statements.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management are responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS cash basis, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management are responsible for assessing the Provincial Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Provincial Government or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Provincial Government's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

My responsibility is to conduct an audit of the Provincial Government's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report. However, because of the matters described in the *Basis for Disclaimer of Opinion*

section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of the Provincial Government in accordance with International Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics, and the ethical requirements that are relevant to my audit of the financial statements and I have fulfilled my other ethical responsibilities in accordance with these requirements.

### **Report on Other Legal and regulatory requirements**

In my opinion:

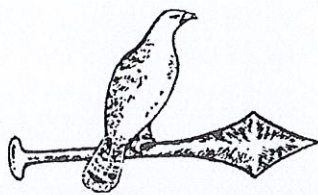
- i) As described in the *Basis for Disclaimer of Opinion* section of our report, proper books of account have not been properly kept by the Provincial Government to enable financial statements to be prepared;
- ii) There has been non-compliance with the Provincial Government's Financial Management Ordinance, 2018 and the Financial Instructions and Stores Instruction, 2018; and
- iii) The Provincial Government did comply with the requirements of the Public Finance and Audit Act (Cap 120) and the Provincial Government Act 1997, which require the financial statements to be submitted to the Office of the Auditor General not later than nine (9) months of the following year to which the financial statements relate. The signed statements were presented to me on 30 December 2019.



Peter Lokay  
Auditor-General

Office of the Auditor-General  
Honiara, Solomon Islands

29 June 2020



**MALAITA PROVINCIAL GOVERNMENT**

**FINANCIAL  
REPORT  
FOR  
THE YEAR  
ENDED  
31st MARCH 2019**

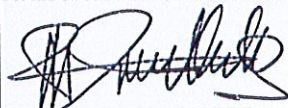




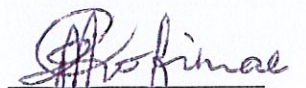
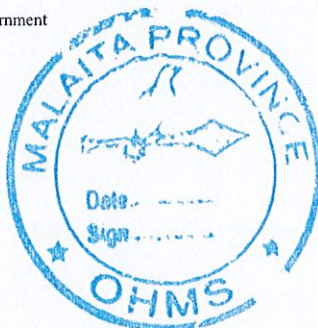
# CERTIFICATE OF THE MALAITA PROVINCIAL GOVERNMENT

In our opinion, the attached Financial Statements for the Year Ended 31st March 2019 are based on properly maintained financial records and present fairly, in all material respects, the information required by section 39(1) of the Provincial Government Act 1997 and in accordance with the Provincial Financial Management Ordinance 2008 and the Provincial Financial and Stores Instruction 2008.

For and on behalf of the Malaita Provincial Government



Premier  
Honourable Daniel Suidani



Provincial Treasurer  
Mr Francis Irofinae

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**MALAITA PROVINCIAL GOVERNMENT  
STATEMENT OF CASH RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

		31 March 2019	31 March 2018
	Note	Cash Controlled by MPG	Cash Controlled by MPG
<b>RECEIPTS</b>	10.		
<i>Fixed Service Grants</i>		11,920,343	18,709,833
<i>SIG - Assembly</i>		90,750	-
<b>Recurrent receipts</b>			
Proceeds of borrowing		1,507,500	1,149,655
Logging fees		1,692,000	2,588,100
<i>Licences and Fees</i>			
Licences - Liquor		127,610	64,110
Licences - Selling outlets		534,225	273,150
Licences - Other		124,580	86,750
Licences - Accommodation		12,750	18,250
Licences - Service industries		14,000	9,167
Licences - Transport		7,050	99,725
Licences - Trading		283,750	145,917
Property Charges		3,825,267	510,448
Other Receipts		277,764	361,151
Shipping		548,182	424,121
Basic Rate		228,193	218,202
<b>Total recurrent receipts</b>		<b>9,182,870</b>	<b>5,948,745</b>
<b>Capital receipts</b>			
Provincial Capacity Development Fund		9,147,326	3,500,000
<b>Total capital receipts</b>		<b>9,147,326</b>	<b>3,500,000</b>
<b>Total receipts for the year</b>		<b>30,341,290</b>	<b>28,158,577</b>
<b>PAYMENTS</b>			
<b>Recurrent Expenditure</b>			
Wages, salaries and employee benefits	11.	7,335,076	9,645,405
Repayment borrowing plus interest		-	2,426,770
Other operating expenses		6,453,375	5,159,363
Appointed members' allowances		2,554,335	2,948,999
Debt Servicing	12.	3,589,668	55,000
Ward development grants		1,649,190	2,309,355
Repair and Maintenance	13.	559,748	680,187
<b>Total recurrent expenditure</b>		<b>22,141,392</b>	<b>23,225,078</b>
<b>Capital Expenditure</b>	14.		
Capital expenditure on assets - development projects		9,621,384	10,819,643
<b>Total capital payments</b>		<b>9,621,384</b>	<b>10,819,643</b>
<b>Total payments for the year</b>		<b>31,762,776</b>	<b>34,044,721</b>
<b>Increase/(decrease) in cash and cash equivalent</b>		<b>(1,421,487)</b>	<b>(5,886,144)</b>

**MALAITA PROVINCIAL GOVERNMENT  
COMPUTATION OF CASH AND CASH EQUIVALENT  
AS AT 31 MARCH 2019**

	31 March 2019	31 March 2018
<b>Bank accounts</b>		
ANZ Bank - Main Account	(109,109)	25,783
BSP Bank - General	1,223	1,065,275
ANZ Bank - Development summit	(5,174)	(5,174)
ANZ Bank - MCDA Account	(6,125)	(30,854)
Malaita Assembly Chamber Acct - Salary	(126,641)	(124,610)
Malaita Province Salary Account	396,245	-
Term Deposit -BSP	2,699,794	-
BSP Bank - PCDF Account	2,952,018	3,382,572
Petty cash - Main Account	101,647	83,651
Petty cash - Central Market	5,999	5,999
Undeposited funds	-	300
Overpaid Wages	(27,137)	(27,290)
Refrigerator	5,000	5,000
Staff Leave Advance	(2,716)	(11,426)
Special Imprest Advance	1,703,947	734,627
Staff Special Advance	155,627	183,686
Suspense Account	2,056,857	2,353,197
<b>Cash equivalent</b>	<b>9,801,453</b>	<b>7,640,735</b>
<b>Less: restricted cash balances</b>		
SIG - PAYE	(2,992,952)	(4,027,622)
National Provident Fund	(833,084)	(1,724,919)
SIG - withholding tax	(38,114)	(27,997)
Other payroll deductions (union fees)	(128,039)	(39,003)
Staff rentals	(4,627)	(8,335)
<b>Total restricted cash</b>	<b>(3,996,815)</b>	<b>(5,827,875)</b>
<b>Cash and cash equivalent available to use</b>	<b>5,804,637</b>	<b>1,812,860</b>
<b>Reconciliation of Movement of Cash</b>		
Opening cash balance	837,634	7,005,979
Prior Year Adjustments	(182,551)	(282,201)
<b>Increase/(decrease) in cash</b>	<b>(1,421,487)</b>	<b>(5,886,144)</b>
<b>Closing cash and cash equivalent</b>	<b>(766,404)</b>	<b>837,634</b>

**MALAITA PROVINCIAL GOVERNMENT**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2019**

**Notes**

**1. Accounting policies**

**Basis of preparation**

The financial statements of Malaita Provincial Government have been prepared in accordance with IPSAS Cash Basis. Malaita Provincial Government has applied this policy consistently from 1 April 2018 to 31 March 2019.

**2. Reporting entity**

The financial statements are for Malaita Provincial Government. The Malaita Province prepares the financial statements as a legal entity as prescribed in the Provincial Government Act (1997) sections 1 and 2, and in accordance with Section 94 of the Malaita Province Financial Management Ordinance of 2008.

**3. Controlling entity**

Malaita Provincial Government has not controlled any entities during the period related to these financial statements.

**4. External assistance**

Third party payments: Malaita Provincial Government did not receive any third party payments during the period related to these financial statements. Malaita Provincial Government received no third party internal payments received during the reporting period.

**5. Restricted cash balances**

This refers to cash that is being held by Malaita Provincial Government that is unavailable for the province to use. It includes the computation of cash equivalent as control of cash over which the province will release control as soon as the cash is transferred. These are normally NPF payments on behalf of direct employees, PAYE deductions withheld from direct employees, and withholding taxation from contracts awarded.

**6. Reporting currency**

The reporting currency is Solomon Islands Dollars (SBD).

**7. Transactions in foreign currency**

There were no transactions conducted by the province which might have required a currency retranslation during the reporting period.

**8. Cash**

Cash available for use is the amount of cash available to the Provincial Executive as at the end of the financial year, excluding restricted cash, but including cash equivalents.

**9. Borrowings**

	2018/19	2017/18
The amount stated in note 19 is the outstanding borrowed amount after repayment was made in the fiscal year 2017/18. The borrowing proceeds were recognised in the financial statements and in the budget in accordance with IPSAS 5 ( <i>original value plus the interest element</i> ). Interest has not been amortised as no borrowings were long term.	-	5,357,567

**10. Receipts**

<i>Licences and fees</i>	2019	2018
<i>Logging fees</i>		
Licence - Logging Export	790,000	1,009,300
Licence - Logging Sub-contractor	100,000	-
Licence - Logging Contractor	802,000	641,500
Timber Rights Grant	-	937,300
	<u>1,692,000</u>	<u>2,588,100</u>
<i>Licences - Selling outlets</i>		
Licence - Wholesale & Retail	344,500	144,000
Licence - Retail Stores	104,425	43,000
Licence - Hardware Sales	42,000	41,500
Licence - Canteen	7,300	5,950
Licence - Fuel Station	15,750	17,700
Licence - Fuel Station -Retail	2,100	-
Licence - Stationery Shop	5,000	2,000



Licence - Electronic Sales	2,000	10,000
Licence - 2nd Hand Clothing Sales	9,650	4,500
Licence - Bakery	-	300
Licence - Restaurant	1,500	4,200
	<u>534,225</u>	<u>273,150</u>
<b><i>Licences - Other</i></b>		
Licence - Building Construction	52,500	36,510
Licence - Agency	21,500	20,000
Licence - Cocoa Local Trading	7,810	-
Licence - Fast Food Bar	6,270	1,600
Licence - Cocoa Export	6,000	2,000
Licence - Security Services	30,500	-
Licence - Piggery Local Sales	-	20,000
Licence - Wildlife	-	1,000
Licence - Hawkers	-	100
Licence - Transfer of Business Name	-	40
Licence - Occasional (Video Show)	-	5,000
Licence - Bee Keeping	-	500
	<u>124,580</u>	<u>86,750</u>
<b><i>Licences - Accommodation</i></b>		
Licence - Motel	10,500	15,000
Licence - Resthouse	2,250	3,250
	<u>12,750</u>	<u>18,250</u>
<b><i>Licences - Service industries</i></b>		
Licence - Tailor	1,500	1,500
Licence - Tyre Repair Service	2,000	2,500
Licence - Computer Service	5,000	-
Licence - Photocopy Service	4,000	4,167
Licence - Consultance Service	1,500	1,000
	<u>14,000</u>	<u>9,167</u>
<b><i>Licences - Transport</i></b>		
Licence - Bus	1,000	14,250
Licence - Pickup Truck	3,000	68,250
Licence - Taxi	3,050	17,225
	<u>7,050</u>	<u>99,725</u>
<b><i>Licences - Trading</i></b>		
Licence - Coconut Local Trading	1,000	-
Licence - Copra Local Trading	4,000	917
Licence - Bech de mer Sales	258,750	145,000
	<u>263,750</u>	<u>145,917</u>
<b><i>Property Charges and Asset sales</i></b>		
Market Fees	269,408	366,447
Market Lockup Rentals	12,296	102,550
Rental of Provincial Buildings	-	17,000
Hire of Assembly Hall	16,500	1,750
Rental of Staff Quarters	11,181	9,393
Property Rates - Residential	1,252	500
Land Administration Fee	-	600
Land Fees	354,159	100
Premium Fee	6,271	450
Property Rates - Commercial	-	5,796
Land Rental Revenue	3,800	3,662
Fence Erection Permits	100	150
Land Provincial Fee	500	250
Inspection Fee	-	200
Consent Fee	300	100
Sale of Government Property	3,150,000	-
Survey Fee	-	1,500
	<u>3,825,767</u>	<u>510,448</u>
<b><i>Other Receipts</i></b>		
Miscellaneous Receipts	-	779
SIG 2nd Appointed Day Grant(MPGIS)	50,000	50,000
Ward Profiling	-	296,340
Adminstration Charges	-	6,942
Building Permit Fees	52,926	4,790
Sale of Livestock	-	2,300

SIG Grant appointed day

150,000

252,926	361,151
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**Shipping**

Passenger Levy	142,035	198,276
Licence - Shipping Services Fees	176,500	182,000
Licence - Stevedoring	1,000	3,000
Wharf Gate Fees	228,647	40,845
	<b>548,182</b>	<b>424,121</b>

**11. Employees benefits**

**2019**      **2018**

Wages, salaries and employee benefits		
Salaries and wages	4,950,171	6,688,312
Housing allowance	815,492	859,939
Superannuation contribution	452,669	1,079,984
Transport allowance	355,780	361,477
Other allowances	361,813	383,714
Overtime	226,888	111,445
Employee leave	172,262	126,015
Retirement/ Redundancy/ LSB	-	24,520
Teachers' housing allowance	-	10,000
	<b>7,335,076</b>	<b>11,729,914</b>

**12. Debt Servicing**

**3,589,668**      **2,426,770**

**Other operating expenses**

House of Chief Meetings	4,480	-
Market Subvention	13,513	311,326
Aquaculture Costs	313,462	33,750
Bank Charges	51,152	81,115
CITREC	155,791	-
Coconut Rehabilitation	8,000	-
Comm. Gov. Support	10,350	-
Committee Meeting Expenses	35,848	81,115
Computer Expenditure	576,002	240,272
Computer/Photocopier Exp	17,850	95,896
Consultancy	1,500	-
Consultancy Costs	47,758	-
Contract Services	3,634	2,400
Council of Chiefs	244,909	45,426
Dev Planning Board Meeting	9,500	-
Ecclesiastical Funds	5,769	81,115
International Youth Day	9,600	42,000
Land Acquisition Costs	21,300	-
Land Rental	1,500	203,583
Land Resettlement Costs	25,738	-
Land Survey Costs	7,390	-
Land Valuation	1,000	-
Legal Expenditure	42,735	203,583
Livestock Purchases	7,000	-
Malaita Cup	3,900	272,730
Marine Resource Management	750	-
Monitoring & Evaluation	50,188	2,850
Netball Tournaments	28,741	-
Office Equip/Furn (minor)	10,781	272,730
Office Expenditure	2,361,173	1,771,017
Other Womens Events	6,900	-
Postage	76,696	17,353
Property Rates	7,500	-
Protective Clothing	2,300	-
Provincial Council of Wome	13,000	-
Provincial Farm Rehabilita	400	-
Provincial Sports Tourmm't	25,000	-
Regional Touring	1,300	-
Retirement/Redundancy/LSB	53,364	-
Sanitation	11,855	15,150
Seaweed Project Assistance	4,500	-
Speakers Entertainment	7,000	5000
Staff Assistance	6,907	106,522

Staff Functions	43,480	19,000
Staff Recruitment Costs	7,000	108,962
Staff Training	36,144	146,095
Staff Uniforms	107,999	-
Station Cleaning & Maint	11,350	-
Storage Shed	1,755	-
Sundry Expenditure	249,158	175,170
Timber right expenses	182,000	573,300
Tools	10,130	-
Tools & Equipments	54,643	-
Tourism Publications	17,000	-
Town Council Opertn Cost	25,850	-
Twn Council Subvention	200	-
Vocational Schools Assist	19,220	-
Water Supply Maintenance	19,754	-
WDD Committee Exp	3,818	-
Workmans Compensation	41,768	-
Youth At Work	20	-
Youth Council Conference	1,520	-
Youth Rallies & Camps	11,500	-
Youth Training	4,500	194,846
	<b>5,136,846</b>	<b>5,102,306</b>

#### *Utilities*

Electricity	251,005	304,241
Water	51,233	475,942
Telephone	205,911	85,789
	<b>508,149</b>	<b>865,972</b>

#### *Travel and transport*

Accommodation	364,678	357,273
Subsistence	119,379	100,130
Fuel	257,848	248,576
Sea and air fares	104,468	102,096
Teachers' travel	-	7,000
Hire of transport	-	7,700
Motor vehicle expenditure	-	-
Regional touring	-	40,671
	<b>846,372</b>	<b>863,445</b>

	<b>2019</b>	<b>2018</b>
<b>13. Repair and maintenance</b>	<b>559,748</b>	<b>680,187</b>

#### **14. Capital expenditure on assets - development projects**

Staff House 2	431,353.57	-
Staff House 3	746,767.30	-
Staff House 4	577,969.22	-
Headquarter & centers upgrade	618,702.33	-
Assembly Chambers Upgrade	236,937.00	-
Onelafa Comm High School	244,999.47	-
Faiako CHS Classroom Bldg	586,586.04	-
Faumamamu CHS Assembly Hall	763,430.23	-
Fo'ondo P/Sch Classroom Bldg	993,502.47	-
Su'u National Secondary School	-	111,864
Busu Community water tank	4,080.00	-
Gounabusu CHS Assembly Hall	618,600.30	-
Hautae P/ School Classroom	374,303.43	-
Maka Primary School	611,216.32	-
Afo fisheries centre rehabilitation	-	200,000
Kiu High School science laboratory	-	100,000
Nanakimae Wtr Tank & R/Catchmt	283,393.76	-
Pipisu RHC Completion	478,074.05	-
ORATAH BEU KOKONUT CRUSHING	75,694.62	-
Fisheries Center Rehabilitatio	474,756.32	-
Uhu Community High School classroom	320,135.14	-
Provincial Staff Hse1 -Constn	-	134,927
HQ New Office Complex	-	2,454,899
SGS Jacob's Ladder	21,224.64	406,479
Gwaidingale CHS Dormitory	57,784.88	1,108,726
Arabala Primary Sch Staff Hse	-	348,828
Busufo'osae Primary Sch S/Hse	-	296,315

Luaniua CHS Classroom	-	1,365,217
Busu Primary School	192,406.02	414,745
Aimela P/Sch Staff House	26,179.60	235,562
Maoro Christian CS Admin & Lib	29,715.13	564,588
Amon Atomea CHS Classroom	-	793,359
Uru'uru Rural Clinic	-	724,635
Waihau Wildlife Conservation	243,907.76	1,115,904
Technical investment services	429,128.21	310,794
Monitoring and evaluation	180,536.40	132,800
	<u>9,621,384</u>	<u>10,819,643</u>

15. Original / final approved budget and comparison of actual and budget amounts

**Malaita Provincial Government: Comparison of Budget and Actual Amounts  
for the year ended 31st March 2019**

	Actual Amount	Final Budget	Original Budget	Difference
<b>Cash Inflows</b>				
Fixed Service Grants	11,920,343	15,523,421	15,525,421	(3,603,078)
Proceeds of borrowing	1,507,500	-	-	1,507,500
Logging fees	1,692,000	1,445,000	1,885,000	247,000
Licences and Fees	1,103,965	501,127	475,552	602,838
Property charges	3,825,267	3,778,350	4,150,386	46,917
Other receipts	277,764	822,940	824,120	(545,176)
Shipping	548,182	449,781	838,000	98,401
Basic rate	228,193	212,592	212,799	15,601
Provincial Capacity Development Fund	9,238,076	27,937,630	29,006,308	(18,699,554)
<b>Total Cash Inflows</b>	<b>30,341,290</b>	<b>50,670,841</b>	<b>52,917,586</b>	<b>(20,329,552)</b>
<b>Cash Outflow</b>				
Wages, Salaries and Employee Benefits	7,335,076	7,652,881	7,652,881	(317,805)
Debt Servicing	3,589,668	-	-	3,589,668
Other Operating Expenses	6,453,375	3,429,271	3,429,271	3,024,104
Appointed Members' Allowances	2,554,335	1,472,065	1,472,065	1,082,270
Repair and Maintenance	559,748	530,000	530,000	-
Ward Development Grants	1,649,190	1,980,000	1,980,000	(330,810)
Capital Expenditure	9,621,384	13,254,497	13,254,497	(3,633,113)
<b>Total Cash Outflow</b>	<b>31,762,776</b>	<b>28,318,714</b>	<b>28,318,714</b>	<b>3,444,062</b>
<b>Net Cash Flow</b>	<b>(1,421,487)</b>	<b>22,352,127</b>	<b>24,598,872</b>	<b>(23,773,614)</b>

16. Related party transactions

During the reporting period, it was presumed that the following officers have exercised significant influence in the operating and financial decision making of and have control over MPG's policies. The MPG is making this disclosure in accordance with IPSAS 20 to ensure proper accountability and transparency in the management of public funds for the period ended 31st March 2019.

Individual Details	Related Parties	Nature of transactions	Amount
Jackson Gege (Provincial Secretary)	Fo'ondo P/Sch Classroom Bldg	Project building	993,502
Allen Bae (Senior Works Officer)	Gounabusu CHS Assembly Hall	Project building	618,600
Rodney Fono (Chief Planning Officer)	Maka Primary School	Project building	611,216
Rodney Fono (Chief Planning Officer)	Pipisu RHC Completion	Project building	478,074
Chris Totorea (Senior Planning Officer)	Faiako CHS Classroom Bldg	Project building	586,586

17. Property, plant and equipment

The asset policy adopted by the Provincial Government is determined by the Province's Financial Management Ordinance 2008 and in its recent revised edition. The list of fixed assets are included in Asset Register. Under IPSAS CASH 17 - MPG Gives an estimates to these class of PPE

Land and Buildings	Furniture and fixtures	Office equipment	Motor Vehicles	Total
76,026,141.44	85,657.95	80,594.00	745,200.00	76,937,593.39

**Land and Operational buildings**

Land is valued at cost as at 31 March 2019, pending determination by an independent valuer for fair value.

- (a) Buildings consist of office buildings and school quarters and school facilities at various locations.
- (b) Buildings are initially recognized at cost, but are subject to revaluation to fair value on an ongoing basis.
- (c) Depreciation is calculated on a straight-line basis over the useful life of the building. Office buildings have a useful life of twenty-five years, and other facilities have a useful life of fifteen years.

**Motor Vehicle**

- (a) Vehicle is measured at cost less depreciation.
- (b) Depreciation is calculated on a straight-line basis over the useful life of the machine.

**Furniture and Fixtures**

- (a) Furniture and fixtures are measured at cost less depreciation.
- (b) Depreciation is calculated on a straight-line basis over the useful life of the furniture and fixtures.
- (c) All items within this class have a useful life of five years

18. Staff advances (analysis by age)

	Total	Less than 6 months	6 months to 1 year	1 year to 2 years
Staff Advances	-	-	-	-
Elected Officials	-	-	-	-
Seconded Staff	-	-	-	-
Direct Employees	155,627	55,623	100,004	-
	<b>155,627</b>	<b>55,623</b>	<b>100,004</b>	<b>-</b>

19. Unacquired imprest (analysis by age)

	Total	2019	2018	2017	2016	2015
Elected Officials	791,889	661,385	68,924	7,480	54,100	-
Seconded Staff	611,613	102,511	113,022	92,865	245,430	57,785
Direct Employees	2,484,682	940,051	696,826	137,355	703,750	6,700
	<b>3,888,184</b>	<b>1,703,947</b>	<b>878,772</b>	<b>237,700</b>	<b>1,003,280</b>	<b>64,485</b>

20. Employee provisions (comparative years)

	2019	2018	2017	2016	2015
SIG - PAYE	2,992,952	4,027,622	2,841,283	2,326,945	-
National Provident Fund	833,084	1,724,919	1,493,239	822,052	57,864
SIG - withholding tax	38,114	27,997	27,643	2,853	33,813
Other payroll deductions (union fees)	128,039	39,003	8,875	8,985	1,668



Staff rentals	5,631	8,335	5,031	-	24,665
	<u>13,482,791</u>	<u>5,827,875</u>	<u>4,376,071</u>	<u>3,160,835</u>	<u>118,010</u>

**21. Borrowing and loans (comparative years)**

It is assumed that some of the borrowed funds were not captured into the MYOB as a result of private arrangements and could not be recorded as *Proceeds from borrowings* as evidenced by huge spending on the Repayment and Outstanding. All repayments were captured and recorded in the FMIS.

	2019	2018	2017	2016
Proceeds from Borrowing and Loans	1,450,000	1,149,655	4,145,712	3,704,560
Outstanding Borrowings and Loans	-	5,357,567	6,506,800	5,042,950
Repayment of Borrowings and Loans	<u>1,598,100</u>	<u>(4,207,912)</u>	<u>(2,361,088)</u>	<u>(1,338,390)</u>
Interest Payment	319,620	(841,582)	(472,218)	(267,678)