



Isabel Provincial Government

**Financial Report
for the year ended
31 March 2020**

<u>Table of Content</u>	<u>Page</u>
Statement of Cash Receipts	1
Statement of Cash Payments	2
Statement of Comparison of budget and actual amount	3
Notes to the Financial Statements	4
Encouraged additional optional disclosures	5
Notes 2 to 5	6
Notes 6 to 10	7
Notes 11 to 17	8
Notes 18 to 20	9
Notes 21	10
Notes 22 to 27	11
Note 28	12
Certificate of the Isabel Provincial Government	13

Santa Isabel Provincial Government
Statement of Cash Receipts and Payments
For the year ended 31st March 2020

		31st March 2020 Receipts/(Payments) Isabel Provincial Government	31st March 2019 Receipts/(Payments) Isabel Provincial Government
	Note	(\$)	(\$)
RECEIPTS			
<i>Recurrent Receipts</i>			
Fixed Service Grants		4,648,234	3,814,252
Dividend Received		35,000	0
<i>Licences and Fees</i>			
Business Licences/Receipts	3	413,154	447,975
Logging Export License		300,000	315,000
Logging Contractor licences		1,940,451	2,192,500
Logging Royalties		4,816,130	5,558,426
Kodili Festival			630,566
Timber rights grant		970,040	870,480
External Assistance	4	256,876	0
Election Grant		999,855	
Hire/rental of provincial property		308,603	225,311
Proceeds from Sales	5	138,905	156,528
25% Community contribution			557,251
Prospecting license		450,000	150,000
Other receipts	6	424,791	189,852
Total Recurrent Receipts for the year		15,702,038	15,108,140
<i>Capital Receipts</i>			
Provincial Capital Development Fund (PCDF)	7	4,552,563	3,910,868
Proceeds from Disposal of PPE			35,459
Total Capital receipts for the year		4,552,563	3,946,327
Total Receipts for the year		20,254,601	19,054,467

Santa Isabel Provincial Government
Statement of Cash Receipts and Payments
For the year ended 31st March 2020

PAYMENTS			
Recurrent Expenditure			
Wages & Salaries	8	(3,264,306)	(2,470,805)
Employees benefits (All employees)	9	(441,087)	(269,687)
SINPF expense		(194,612)	(193,038)
Grant Assistance expenditure (Utilities & Community Assistance)	10	-	(2,023,349)
Appointed Members Allowances		(29,740)	(20,000)
Repairs and maintenance	11	(1,050,395)	(767,465)
5% Royalties payable		(321,546)	(278,914)
Purchase expenses		(308,864)	(230,669)
Consultant/Contract services		(67,827)	(213,516)
Survey cost		(58,915)	(85,638)
Fuel		(377,074)	(396,540)
Office expenses	12	(583,210)	(454,599)
Travel/transport & DSA (Employees)	13	(405,806)	(417,247)
Utilities Expense	14	(597,603)	(698,528)
25% Community Contribution		-	(558,906)
Timber rights		(973,040)	(870,480)
School grant		(484,995)	(439,600)
Other Assistance	15	(264,289)	(253,453)
Operating expense	16	(1,552,377)	(1,917,395)
Kodilli Festival		-	(1,342,048)
Assembly and Executive Expenditure		(192,045)	(139,483)
Ward development committee		(240,000)	(212,255)
Legal Expenses		(28,341)	(226,598)
Provincial Election		(997,736)	
Total Recurrent Expenditure		(12,433,808)	(14,480,213)
Capital expenditures			
Purchase of property, plant and equipment	17		
Isabel Provincial Government (IPG)		(63,650)	(672,723)
Provincial Capacity Development Fund (PCDF)		(3,724,734)	(5,009,227)
Investment Servicing Cost (PCDF)		(194,280)	(371,275)
Ward Development Grant		(4,079,478)	(1,532,874)
W.D - Womens Project		-	(126,000)
Rural Farmers Assistance		-	(223,242)
Total Capital Expenditure		(8,062,143)	(7,935,341)
Total Payments		(20,495,950)	(22,415,554)
Increase/(decrease) in cash and cash equivalents		(241,349)	(3,361,087)
Computation of Cash and Cash Equivalent			
Cash on Hand			
2			
Main cheque account		1,868,442	1,333,470
PCDF account		4,709,878	3,188,205
Special Account		250,413	203,780
IPG Salary Account		1,359,874	1,176,776
IBD-BSP		117,603	117,160
IBD-ANZ		29,430	29,430
Reserve A/c		2,863,627	5,361,796
Standing imprest			30,000
Cash and cash equivalent		11,199,268	11,440,617
Closing cash and cash equivalents		11,199,268	11,440,617
Less Restricted Cash			
2			
National Provident Fund		28,359	0
Inland Revenue (PAYE)		12,632	0
Retention Payments		28,325	0
Cash Available for use		11,129,952	11,440,617
Reconciliation of Movement of Cash			
Opening Cash Balance	2	11,440,617	14,801,704
Increase/(decrease) in cash and cash equivalents		(241,349)	(3,361,087)
Closing Cash and Cash Equivalent		11,199,268	11,440,617

Santa Isabel Provincial Government
Statement of Comparison of budget and actual amount
For the year ended 31st March 2020
Budget approved on the Cash basis

	Actual Amount	Revised Budget 2019/2020	Original Budget 2019/20	Increase/(De- crease) Budget vs Actual	Original Vs Revised budget
Recurrent Receipts	15,702,038	17,867,076	17,097,076	(2,165,038)	
Financed by:					
Local Revenues	7,533,764	8,400,267	8,044,987	(866,503)	Few logging companies have their timber right approved
Fixed Service Grant	4,648,234	4,647,679	4,647,679	555	Has remained the same
Timber Right Hearing	970,040	540,000	700,000	430,040	One timber hearing was cancel
Transfer from Reserves and main account	2,500,000	4,229,130	3,459,130	(1,729,130)	IPG increases BSP Agency cash cover
Receipts from MPGIS - Ward profiling			195,280		No funding available afterward
Receipts from MPGIS - Second appointed Days	50,000	50,000	50,000		The allocation remained the same
Recurrent payments	(12,433,808)	(12,127,075)	(12,127,075)	(306,733)	
Salaries and Wages	(2,596,183)	(3,128,795)	(3,309,162)	532,612	Direct employee recruitment delay until the following FY
Consultancy cost on Architect/Civil Engineer/Quantity Surveyor	(249,999)	(254,972)	(254,972)	4,973	QS salary remained the same
Provincial Accounting/Planning/Procurement Spialists	(418,123)	(555,833)	(690,000)	137,710	Procurement Specialist yet to be recruited
Travel and DSA expenditure of staff	(405,806)	(217,080)	(242,340)	(188,726)	Number of tours have been reduced in few divisions
Assembly and Executive expenditure	(192,045)	(1,566,710)	(798,130)	1,374,665	Number of assembly meeting increases (PAC)
Repairs and Maintenance	(1,050,395)	(949,000)	(1,009,000)	(101,395)	Number repairs have reduced under vehicle and Building
Other Operational Costs	(7,521,257)	(5,454,684)	(5,823,471)	(2,066,573)	Programs anticipated not to implement were cancel
Net Cash inflow on Recurrent Budget	3,268,230	5,740,001	4,970,001	(2,471,771)	
Capital Receipts	4,552,563	7,948,223	7,948,223	(3,395,660)	
Current Year Allocation of PCDF	4,552,563	4,552,563	4,552,563		PCDF current allocation remained the same
Commitment Carried Forward from previous yr (PCDF)	0	3,395,660	3,395,660	(3,395,660)	PCDF brought forward amount remained the same
Capital Payments	(8,062,143)	(13,688,224)	(12,918,224)	5,626,082	
PCDF Funded Projects	(3,919,014)	(8,838,224)	(8,838,224)	4,919,209	
Administration Sector	(1,151,957)	(1,767,645)	(1,767,645)	615,687	No changes done to the capital budget
Works, Transport & Communication Sector	(1,099,434)	(1,364,126)	(1,364,126)	264,692	No changes done to the capital budget
Education Sector	(791,240)	(2,302,353)	(2,273,616)	1,511,113	Has revised up to cater for variation
Health & Medical Sector	(389,273)	(2,735,481)	(2,734,533)	2,346,208	Has revised up to cater for variation
Commerce & Investment (Local Economic Development projects)	(18,251)	(18,251)	(18,251)		No changes done to the capital budget
Local Council	(274,579)	(238,143)	(238,142)	(36,436)	No changes done to the capital budget
General Investment Servicing cost	(194,280)	(412,225)	(441,911)	217,945	Reduced to vire for few projects in education and health sector
IPG Funded Projects	(4,143,128)	(4,850,000)	(4,080,000)	706,872	
Ward Development Grant	(4,079,478)	(4,080,000)	(4,080,000)	522	WDG remained the same
Finance	-	(700,000)		700,000	IPG has increased the BSP Agency Cash cover
Development Planning	(63,650)	(70,000)		6,350	For IT work and upgrate of IT facilities
Surplus/(Deficit) on Capital budget	(3,509,580)	(5,740,001)	(4,970,001)	2,230,421	
Surplus/(Deficit) on Total Budget	(241,349)	0	0	(241,350)	

Notes to the Financial Statements

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the International Public Sector Accounting Standard under The Cash Basis of Accounting (Cash Basis IPSAS)

The accounting policies have been applied consistently throughout the period.

Reporting entity

The financial statements are for the Isabel Provincial Government, which is one of the nine provinces within the Solomon Islands. The financial statements encompass the reporting entity as specified in the relevant legislation (Provincial Government Act 1997) and in accordance with the Provincial Financial management ordinance 2018 and the Provincial financial and stores Instructions 2018.

The principal objective of the Isabel Province is that the people of Isabel shall have equal and maximum access to spiritual, social, economic infrastructure services to enjoy a prosperous life.

Reporting currency

The financial statements are presented in the Solomon Islands currency, the Solomon Island dollar.(\$)

Cash

Cash and cash equivalents comprise cash balances, call deposits, un-audited imprest accounts and restricted cash balances. Bank overdrafts that are repayable on demand and form an integral part of the Province's cash management are included as a component of cash and cash equivalents closing balance.

Controlling entity

For accounting purposes the Isabel Provincial Government is directed by the Solomon Island Government regarding which financial reporting framework to adopt. For the purpose of IPSAS, Isabel Investment Corporation (IIC) is the controlled entity of the Isabel Provincial Government. The provincial Executive has suspended the operation of IIC later during the period. In November 2020 the Provincial Assembly has finally repealed its ordinance and IIC is no longer operational. For the purpose of this report it is not mandatory under IPSAS part 2 to consolidate its financial statements.

External assistance

The Isabel Province receives a benefit from payment made by external third parties (entities external to the Province) for goods and services. These payments do not constitute cash receipts or payments for the Province but do benefit the Province. They are disclosed in the third party column in the notes to financial statements. During the period of reporting there were third party payments from external assistance.

Restricted Cash Balances

Restricted Cash Balances are monies collected on behalf of another entity. This money is then forwarded to the entity on an agreed schedule. This money is not available for use by the Provincial Government. Normally restricted balances include Pay As You Earn tax. (PAYE), National Provident fund (NPF), IPDE saving club, and land owners and retention payments. There was restricted cash during the period of reporting.

Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rate at the date of the transactions. Non- monetary assets and liabilities denominated in foreign currency are recorded at the exchange rate of the date of transaction. There was no foreign currency transactions during the period of reporting.

Classification

Prior year balances have been reclassified to correspond to current year presentation which considered necessary. At the end of this period there was no reclassification of balances. The account balances are correspond accordingly.

Encouraged additional optional disclosures

Property, Plant and Equipments

The asset policy adopted by the Isabel Provincial Government is determined by the Isabel Provinces Financial Management Ordinance 2018 (or relevant policy manual).

The ordinance states that*-----*additional information is disclosed in the notes to the financial statement in Note 21 under Property, Plant and Equipment.

Account Receivable (Un-collected Revenues)

Account receivable or uncollected revenues are business licenses, rates, fees including logging licenses for the period but are not received or collected by the PG as at 31st March.

These revenue receivables are disclosed in note 22 of this financial statement.

Staff advances

The staff of advances are payments of wages and salaries to staff in advance. Payments are then withheld from the officers fortnightly salary. These payments are disclosed in note 8, (wages and salaries (All employees)) and note 23 and 25.

Imprest account

Imprest accounts are cash amount provided to elected officials , seconded staff and monies are disbursed, the amount is transferred from cash at bank to the un-acquitted imprest account. The account is disclosed under note 2 (cash and cash equivalent). When the officer acquits the imprest, the amount is transferred from the un-acquitted account to the relevant payment balance. Any unspent cash that the officer returns is transferred from the un-acquitted account to the cash at bank account. The balance of the un-acquitted account represents outstanding monies that are yet to be acquitted by the responsible officers.

Employee provisions

Employee provisions are liabilities which the provincial Government are required to submit to the relevant agencies. These monies are for NPF, PAYE, Land owners, IPDE saving club. The provision submits this money on a monthly basis.

Related Parties

The Province has adopted the IPSAS 20 related party disclose standard to define related Party transactions. Related parties are disclosed in note 28 (Related parties).

Going Concern and COVID-19 Impact

The following factors have enable the entity to continue its operation in the next 12 months and in the future.

- a) The quarterly service grant from SIG and the capital development fund PCDF
- b) The internal royalty receipts from land resources and the power of licenses , fees rates and charges from businesses and company houses operating within the boundary of the province.
- d) No internal and external non-current liability on borrowing by the province
The Isabel Province is a controlled entity of SIG and without the natural and social disaster the organization is a going concern entity. In the event of the State of Public Emergency due to pandemic such as COVID19 may have unfavourable effect on the entity's revenue sources. It may affect the capacity and ability to drive the entity to greater height in terms of service delivery. The level of service delivery may reduce in the event of public and economy lock-down.
- e) Even though the FSG has not been affected by COVID-19, the PCDF has been reduced to \$25.5m instead of \$30m for the nine provinces meaning any allocation of the 2020 would have 15% impact as a direct result of COVID-19.
The chances that IPG may face serious issues relating to its budget implementation in 2020/21 has been manifested as a result of the virus.

	31st March 2020 Receipts / (Payments) (\$)	31st March 2019 Receipts / (Payments) (\$)	31st March 2020 Receipts/(Payment) by third parties
Note 2. Cash and Cash Equivalent			
Cash on Hand			
Main cheque account	1,868,442	1,333,470	
PCDF account	4,709,878	3,188,205	
Special Account	250,413	203,780	
IPG Salary Account	1,359,874	1,176,776	
IBD-BSP	117,603	117,160	
IBD-ANZ	29,430	29,430	
Reserve A/c	2,863,627	5,361,796	
Standing imprest	0	30,000	
	<u>11,199,268</u>	<u>11,440,617</u>	
Closing cash and cash equivalents	11,199,268	11,440,617	
Less restricted cash balances			
National Provident Fund	28,359	0	
Inland Revenue (PAYE)	12,632	0	
Retention payments	28,325.08	0	
Cash available for use	<u>11,129,952</u>	<u>11,440,617</u>	
Note 3. Licences and fees			
Business Licences	199,154	237,045	
Liquor Licences	160,600	165,880	
Petrol Licences	33,700	30,550	
Transport licences	3,000	11,500	
Saw milling licences	16,700	3,000	
	<u>413,154</u>	<u>447,975</u>	
Note 4. External Assistance			
Global Green Fund-Environment Division			159,225.67
UN-Women - Women Development Division			97,650.00
			<u>256,875.67</u>
Note 5. Proceed From Sales			
Sales from Sanitation	11,030	6,550	
Receipts from Sale of livestock	18,040	66,806	
Sales from fisheries	109,835	83,172	
	<u>138,905</u>	<u>156,528</u>	

	31-Mar-20	31-Mar-19
	Receipts/ (Payments) \$	Receipts/ (Payments) \$
Note 6. Other receipts		
SIG 2nd Appointed Day Grant	50,000	0
Election fee	50,500	
Photocopy charge	4,061	1,234
Administration charges/fees	15,280	16,800
Basic rate	41,574	54,567
Bank Interests	10,391	3,937
Property Rates	420	434
Miscellaneous receipt	252,565	112,880
	<u>424,791</u>	<u>189,852</u>
Note 7. Capital Receipts		
PCDF Funding - (Current)	4,552,563	941,266
PCDF Funding - (Previous)		2,969,602
Plant & Equipment Sales		35,459
	<u>4,552,563</u>	<u>3,946,327</u>
Note 8. Wage & Salaries		
Office of the Premier	(116,326)	(92,230)
Provincial Assembly	(292,560)	(276,379)
Administration	(168,208)	(188,485)
Finance & Treasury	(524,322)	(279,489)
Development Planning	(268,030)	(95,031)
Works	(566,409)	(284,499)
Education and Training	(46,288)	(44,819)
Health and Medical Services	(505,501)	(452,130)
Lands and Housing	(36,710)	(36,781)
Youth,	(43,520)	(43,708)
Sport	(14,647)	(48,286)
Culture	(37,718)	(37,009)
Women Development	(46,760)	(30,830)
Tourism	(47,638)	(46,970)
Agriculture	(172,467)	(155,137)
Fisheries and Marine	(99,320)	(111,533)
Forestry	(66,634)	(24,246)
Environment Conservation	(48,551)	(48,588)
Local Council	(162,696)	(174,653)
	<u>(3,284,306)</u>	<u>(2,470,805)</u>
Note 9. Employee benefits (All employees)		
Overtime	(10,803)	(19,254)
Housing Allowances	(98,603)	(91,511)
Other Allowances	(54,030)	(54,147)
Leave Expenses	(85,150)	(104,775)
Long Service Benefit	(192,501)	-
	<u>(441,087)</u>	<u>(269,687)</u>
Note 10. Grant Assistances		
Utility grant		(480,000)
Community Assistance		(1,543,349)
	<u>-</u>	<u>(2,023,349)</u>

	31-Mar-20			31-Mar-19		
	Receipts/ (Payments)			Receipts/ (Payments)		
Note 11. Repair and Maintenance						
Buildings		(457,474)			(324,569)	
Office equipments		(34,800)			(16,706)	
Motor vehicle		(56,815)			(44,283)	
Infrastructure		(436,692)			(247,264)	
Other plant and equipments		(64,614)			(134,643)	
		<u>(1,050,395)</u>			<u>(767,465)</u>	
Note 12. Office Expense						
Office Expense		(196,459)			(137,830)	
Computer Expense		(28,750)			(41,960)	
Advertisement expense		(12,422)			(2,787)	
Administration Cost		(261,896)			(192,967)	
Office Furniture & Equipment (Minor)		(83,683)			(79,055)	
		<u>(583,210)</u>			<u>(454,599)</u>	
Note 13. Travel & Transport						
Travel Accommodation		(88,028)			(80,075)	
Travel Sea/Airfare		(151,703)			(118,570)	
Travel Subsistence		(166,075)			(218,602)	
		<u>(405,806)</u>			<u>(417,247)</u>	
Note 14. Utility Expense						
Solomon Power		(503,474)			(588,325)	
Solomon Telekom		(94,129)			(110,203)	
		<u>(597,603)</u>			<u>(698,528)</u>	
Note 15. Other Assistance						
ECE Assistance		(14,325)			(62,105)	
IPG Scholarship award		(24,000)				
Youth- Children Affairs		-			(4,243)	
Sports club Assistance		(50,000)			(12,005)	
Tourism-Operators Assistance		(12,500)			(8,087)	
Council of chief		(50,000)			(39,812)	
House of Chief		(60,000)			(70,705)	
Isabel Investment Corporation (Subvention)		-			(40,000)	
Contribution to charity		(15,000)			(510)	
Contribution to culture		(18,351)			(15,986)	
Contribution to Music		(20,113)			-	
		<u>(264,289)</u>			<u>(253,453)</u>	
Note 16. Operating expense						
Training & Workshops		(118,641)			(76,099)	
Office programs/Operation activities		(734,051)			(1,164,241)	
2nd Appointed day		(101,466)			(83,200)	
Boards/Committee Meetings		(339,558)			(94,877)	
Freight		(28,146)			(18,978)	
Bank Cash transfer		-			(480,000)	
Rentals		(228,815)				
Hirings		(1,700)				
		<u>(1,552,377)</u>			<u>(1,917,395)</u>	
Note 17. Capital Expenditure						
	SIG	IPG	PCDF	SIG	IPG	PCDF
Buildings	-	-	(2,343,014)	-	(279,369)	(4,673,353)
Office equipments		-			(41,781)	
Motor vehicle		-	-		-	-
Infrastructure		(63,650)	(1,381,721)		(15,000)	(335,874)
Other plant and equipments		-	-		(336,574)	-
	-	<u>(63,650)</u>	<u>(3,724,734)</u>	-	<u>(672,723)</u>	<u>(5,009,227)</u>

Note 18. Trading Activity

Isabel provincial government does not engage in any trading activities thus no payment made for the period ended 31 March 2020

Note 19. Original and final approved budget and comparison of actual and budget amounts

The approved budget is developed on a similar but slightly different basis (Cash Basis), same classification basis, and for the same period (from 1 April 2019 to 31 March 2020) as for the financial statement.

The original budget was approved by legislative action before 31 March 2019 and there was a amended budget was approved thereafter.

Note 20. Authorisation date

The financial statement were authorised for publication on June 2020 by Hon. Lesly Kikolo, Premier and Mr. John Mark Lokumana, Provincial Secretary.

Encourage additional optional disclosures

Note 21. Property Plant and Equipment

Reconciliation of the opening and closing balances of Capital Property

	Capital Work Inprogress	Buildings	Office equipment \$	Motor Vehicles \$	Infrastructure \$	Other plant and equipment \$	Total \$
Cost							
At 1 April 2019	4,722,866	1,093,935	369,411	1,012,693	0	1,331,090	8,529,995
Acquisitions	3,182,140	542,594	0	0	63,650	0	3,788,384
External assistance	0	0	0	0	0	0	0
Disposal	0	0	0	0	0	0	0
Changes due to Revaluations	0	0	0	0	0	0	0
At 31 March 2020	<u>7,905,006</u>	<u>1,636,528</u>	<u>369,411</u>	<u>1,012,693</u>	<u>63,650</u>	<u>1,331,090</u>	<u>12,318,379</u>

In reference to this note (21) is the copy of the asset register attached as an appendix to this Financial Statement presented in accordance of Section 21 of 2018 Financial Instruction and Store Instruction.

Encourage additional optional disclosures

Note 22. Un-collected Revenue

	2020	2019
	\$	\$
Business Licences	106,360	69,290
Liquor Licences	-	19,800
Logging Licences		
Licensees	25,000	-
Contractors	50,000	180,000
	<u>181,360</u>	<u>269,090</u>

Note 23. Staff advances

	2020	2019
	\$	\$
Elected officials		0
Seconded Staff		0
Direct employee	1,500	2,000
	<u>1,500</u>	<u>2,000</u>

Note 24. Un-acquitted imprest accounts

	2020	2019
	\$	\$
Elected officials	277,500	
Seconded staff	17,756	
Direct employee	16,500	
	<u>311,756</u>	<u></u>

Note 25. Aging of staff advances and Un-acquitted imprests accounts for the 2020 balance

	Total	Less than 3 months	3 months to 6 months	6 months to 1 years	Greater than 1 year
	\$	\$	\$	\$	\$
Staff Advances					
Elected officials					
Seconded staff					
Direct employee	1,500	1,500			
	<u>1,500</u>	<u>1,500</u>	<u></u>	<u></u>	<u></u>
Un-acquitted imprest accounts					
Elected officials	277,500	277,500.00			
Seconded staff	17,756	13,956	3,800	0	0
Direct employee	16,500	15,000	1,500	0	0
	<u>311,756</u>	<u>306,456</u>	<u>5,300</u>	<u></u>	<u></u>

Note 26. Employee provisions

	2020	2019
	\$	\$
National Provident Fund	28,359	-
Paid As You Earn tax	12,632	-
	<u>40,991</u>	<u>-</u>

Note 27. Borrowing and loans

Prior to past financial period the Isabel provincial government does not have any loan from any government organization or private entities for the year ended 31 March 2020

Note 28. Related Parties Transactions

1. During the reporting period \$279,934.25 was paid to AM Construction. The owner of the company is a nephew of an MPA.
2. During the reporting period \$77,480.00 was paid to FN petrol Depo. The owner of the company is an MPA.

CERTIFICATE OF THE ISABEL PROVINCIAL GOVERNMENT

In our opinion, the attached financial statements for the year ended 31 March 2020 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 2018 and the Provincial Financial and Stores Instructions 2018

For and on behalf of the Isabel Provincial Government



.....
Provincial Premier
(Hon. Leslie Kikolo)
(Date: 18 12 / 2020)



.....
Provincial Secretary
(Mr. John Mark Lokumana)
(Date: 18/12/ 2020)