



INDEPENDENT AUDITOR'S REPORT

To the Provincial Assembly of the Western Provincial Government

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the accompanying financial statements of the Western Provincial Government ("Provincial Government"), which comprise the statement of cash receipts and payments as at 31 March 2018, the statement of comparison of budget and actual amounts, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements presents fairly, in all material respects, the statement of cash receipts and payments of the Western Provincial Government for the year ended 31 March 2018 in accordance with International Public Sector Accounting Standard (IPSAS) Cash Basis.

Basis for Qualified Opinion

Investment

Non –consolidation of controlled entity (Western Province Investment Corporation)

The Western Province Government investment arm's financial statements have not been consolidated in the provincial financial statements. This is not complying with International Public Sector Accounting Standard (IPSAS) Cash Basis on 'Consolidated financial statements' para 1.6.5 requires that 'a controlling entity, should issue consolidated financial statements which consolidates all controlled entities'. As a result, I was unable to determine whether any adjustments might have been found necessary in respect of recorded or unrecorded receipts, payments, assets and the elements making up the statement of cash receipts and payments.

I have conducted my audit in accordance with International Standards of Supreme Audit Institutes (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Provincial Government in accordance with the International Standards of Supreme Audit Institutions (ISSAI Code) together with the ethical requirements that are relevant to my audit of the financial statements in Solomon Islands and I have fulfilled my other ethical responsibilities in accordance with these requirements and the ISSAI Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

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

In preparing the financial statements, management is 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 cease operations, or have no realistic alternative but to do so.

Those charge with governance are responsible for overseeing the Western Provincial Government financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not guaranteed that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or aggregate, they could reasonably be expected to influence the economic decisions of users taken on basis of the financial statements.

As part of an audit in accordance with ISSAI, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Authority's internal control.
- Evaluate the appropriateness of accounting policy used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Province's ability to continue as going concern. If I conclude that material uncertainty exist, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underline transactions and events in a manner that achieves fair presentation.

I communicate with management and those charge with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

I also provide management and those charge with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguard.

Report on Other Legal and Regulatory Requirements

I have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of my audit.

In my opinion:

- i) Proper books of account have been kept by the Provincial Government, sufficient to enable the preparation of statement of cash receipts and payments and
- ii) To the best of my knowledge and according to information and explanations given to me, the statement of cash receipts and payments give the information required by the Western Province Financial Management Ordinance 2008 in the manner so required.
- iii) The Province complied with the requirements of the Public Finance and Audit [Cap 120] and the Provincial Government Act 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 28th December 2018.



Peter Lokay
Auditor – General
26th August 2019

Office of the Auditor General
Honiara, Solomon Islands



**WESTERN PROVINCIAL GOVERNMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2018**

[AJUSTED]

Western Provincial Government
Statement of Cash Receipts and Payments for the Year Ended 31st March 2018

		31 March 2018	31 March 2017
Receipts	Note	Cash Controlled by WPG	Cash Controlled By WPG
Fixed Service Grants	5	11,960,870	9,568,696
SIG Budget Support		857,872	3,458,169
Licenses and Fess	3		
Business licence		1,591,166	1,098,727
Petrol Licenses		429,900	276,750
Other Licenses		297,662	425,312
Export licence	4		
Logging Export Licenses		3,163,499	3,455,783
Other Export Licenses		48,250	40,250
Trading Activities (see notes)	6	112,080	166,093
Noro Fuel Depot Lease		2,450,000	2,550,000
WPIC Budget support		470,000	990,000
Property Taxation		1,510,463	286,401
Other Receipts	7	3,233,894	1,449,395
Total Recurrent Receipts for the Year		26,125,656	23,765,576
Capital Receipts			
Provincial Capacity Development Fund	5	2,500,000	8,701,668
SIG capital development fund		-	-
Total Capital Receipts for the Year		2,500,000	8,701,668
Total Receipts for the year		28,625,656	32,467,244

Payments

Wages, salaries and employee benefits	8	3,329,118	3,029,184
Elected Members Allowances	9	2,275,880	3,327,993
Ward Development Grant		3,710,500	3,509,250
Travel and Transport	10	1,051,934	1,367,469
Repairs and Maintenance		675,734	880,828
Utilities		748,831	513,846
House Rent		1,359,710	1,122,400
Other Operating Cost	11	9,742,518	7,596,608
Trading activities expenditure	12	63,865	73,566
Total Recurrent Expenditure		22,958,088	21,421,143

Capital Expenditure

Capital expenditure on assets Dev Projects	13	8,495,228	8,238,079
Investment Servicing Cost for capex		1,317,226	898,447
Total Capital Payments		9,812,454	9,136,526

Total Payments

32,770,542 30,557,669

Increase/(decrease) in cash and cash equivalent

(4,144,886) 1,909,575

Computation of Cash and Cash Equivalent

Cash	2		
ANZ cheque account		325,005	106,503
ANZ - Cheque Account [PCDF]		706,181	7,766,918
ANZ - Cheque Account [WPG-SIG Project Account]		5,603	5,959
ANZ - Cheque Account [Cruise Ship Account]		898,404	-
BSP - General Account		231,708	58,271
BSP - WPPGA Cheque Account		-	(77)
BSP - Special Account		89,808	425
Un-acquitted imprest	18	2,485,516	946,373
Un-acquited Staff - Advances	15	188,699	164,564
Cash and Cash Equivalent		4,930,923	9,048,936
Less: restricted cash balances	20		
Solomon Islands Government - PAYE		95,546	61,381
Solomon Islands Government - Withholding tax		42,289	97,001
SI National Provident Fund - NPF		125,540	149,231
Other payroll deductions [Union Fee]		-	7,950
Cruise Ship Fund		79,060	-
Total Restricted Cash		342,435	315,563
Cash Available for use		4,588,488	8,733,374

Reconciliation of Movement of Cash

Opening Cash Balance		8,733,374	6,823,799
Increase/Decrease in Cash		(4,144,886)	1,909,575
Closing Cash and Cash Equivalent		4,588,488	8,733,374

WESTERN PROVINCIAL GOVERNMENT
Statement of comparison of budget and actual amount
For the year ended 31 March 2018
Budget approved on the cash basis

	Actual amounts	Final budget	Original budget	Difference: Actual amount and final
Receipts				
Taxation				
Licences and Fees	5,530,477	5,675,063	4,524,000	(144,586)
Other Grants and aid	12,818,742	13,994,842	10,105,266	(1,176,100)
Capital receipts	2,500,000	15,598,274	17,381,854	(13,098,274)
Trading activities	112,080	240,000	200,000	(127,920)
Other receipts	7,664,357	8,702,904	5,536,000	(1,038,547)
Total receipts	28,625,656	44,211,083	37,747,120	(15,585,427)
Payments				
Operations	(26,297,515)	(28,045,940)	(20,285,266)	(1,748,425)
Capital expenditure	(5,091,937)	(14,775,645)	(16,315,458)	(9,683,708)
Trading Expenditures	(63,865)	(80,000)	(80,000)	(16,136)
Other payments	(1,317,226)	(1,309,498)	(1,066,396)	7,728
Total payments	(32,770,543)	(44,211,083)	(37,747,120)	(11,440,540)
Net cash flows	(4,144,886)	-	-	(27,025,967)

Notes to Financial Statements

Disclosure Requirements

Accounting Policies

Basis of Preparations

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 through out the period.

Reporting Entity

The financial statements are for the Western Provincial Government, which is one of 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 Provinces Financial Management Ordinance 2008 and the Provincial Financial and Stores

The Principal objectives of the Provincial Government is to provide quality government services to the community of Western Province. The province also has a commercial development arm which owns and administers the Noro Housing Estates.

Controlling Entity

For accounting purposes the Provincial Government is directed by the Solomon Islands Government regarding which financial reporting framework to adopt.

External assistance

The province receive 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 of payments for the Province, but do benefit the Province. They are disclosed in the *Payment by Third Parties* column in the financial statements.

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 (PAYE), National Provident Fund and any other dues collected by the Province and is payable to a third party.
Unremitted balance at year end is recorded as restricted cash. Additional information is disclosed in **Note 2** (Cash and cash equivalents), **Note 7** (Other receipts) and **Note 13** (Other payments)

Reporting Currency

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

Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rate at the date of the transaction. Non monetary assets and liabilities denominated in foreign currency are recorded at the exchange rate at the date of the transaction.

Classification

Prior year balances has been reclassified to correspond to current year presentation where considered necessary.

Cash

2. Cash

Cash and cash equivalents comprise cash balances, call deposits, un-acquitted imprest accounts and form an

Cash on hand

ANZ cheque account	325,005	106,503
ANZ - Cheque Account [PCDF]	706,181	7,766,918
ANZ - Cheque Account [WPG-SIG Project Account]	5,603	5,959
ANZ - Cheque Account [Crusie Ship Account]	898,404	-
BSP - General Account	231,708	58,271
BSP - WPPGA Cheque Account	-	(77)
BSP - Special Account	89,808	425
Un-acquitted imprest	2,485,516	946,373
Un-acquitted imprest - Advances	188,699	164,564
Cash and Cash Equivalent	4,930,923	9,048,937

3. Licences and fees

Business Licences	1,591,166	1,098,727
Liquor licences	286,812	266,812
Petrol licences	429,900	276,750
Transport licences	4,350	18,800
Harbour Fees	6,500	139,700
	2,318,728	1,800,789

4. Export licences

Timber export licences	-	2,000
Fish export licences	48,250	38,250
Logging export licences	3,163,499	3,455,783
Other export licence	-	-
	3,211,749	3,496,033

Total licences and fees

5,530,477	5,296,822
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5. Other Grants and Aids

Solomon Islands governments

Budget support of \$9,568,696 in cash, for the general day to day operation of the Province.

There are no conditions attached to this money or its usage.

SIG Fixed Service Grant	11,960,870	9,568,696
PCDF Funding	2,500,000	13,781,524
SIG Budget Support - Ward Profile	583,972	604,440.00
SIG Budget Support - Cruise Ship	-	2,236,159
SIG Budget Support - Others	273,900	617,570
	15,318,742	26,808,389

6. Trading activities

The province owns the Mile 6 Farm which has a piggery mainly for local sale to local markets as well as a demonstration farm for local farmers to learn. Additionally, the province also sale Ice blocks to fishermen at its Fisheries Centre in Gizo.

Sale of livestock	11,200	44,888
Sale of Ice Blocks	100,880	121,205

112,080	166,093
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Note 7. Other Receipts

Hire/rental of Provincial Property:

Rent of Quarters	36,309	25,515
Timber Hearing	2,172,710	880,320
Hire of Community Hall	500	2,950
Land Rentals	101,636	149,129
Land Fees	28,534	39,164
Admin Charges	39,742	37,982
Other Revenue	114,681	219,087
Water Charges	1,800	500
Basic Rates	6,720	4,690
Tender Document Fee	14,900	7,350
Planning & Building Permit Fee	71,356	81,146
Storage Fee	6	1,512
WPIC - Landing Craft Contribution	645,000	-
	3,233,894	1,449,345

Note 8. Wages, salaries and employee benefits (all employees)

Office of the Premier	(189,197)	(210,898)
Assembly	(180,625)	(151,755)
Administration	(413,552)	(314,508)
Infrastructure Development	(497,149)	(408,974)
Agriculture & Fisheries	(142,471)	(205,302)
Forestry, Lands & Physical Planning	(105,940)	(112,717)
Investment, Business Services & Indigenous Affairs	(55,206)	(51,351)
Education & Human Resource Development	(313,444)	(285,843)
State & Corporate Governance	(631,146)	(613,791)
Planning, Economical Development & Reconstruction	(106,196)	(109,277)
Culture & Tourism	(121,828)	(109,977)
Health, Rural Water Supplies & Sanitation	(115,451)	(119,718)
Finance & Treasury	(243,309)	(224,990)
Mines, Energy & Environment	(33,787)	(37,406)
Youth, Sports & Women Development	(112,006)	(72,678)
Fisheries	(67,811)	-
	(3,329,118)	(3,029,184)

Note 9. Allowances & Grants (Appointed Members)

Appointed members Allowances	(2,275,880)	(3,327,993)
Ward Development grant	(3,710,500)	(3,509,250)
	(5,986,380)	(6,837,243)

Note 10. Travel & Transport

Staff Travel & Transport	(437,298)	(431,691)
Domestic Travel Divisions	(465,377)	(319,302)
Domestic Travel Politicians	(136,800)	(478,036)
Overseas Travel Politicians	(12,459)	(138,440)
	(1,051,934)	(1,367,469)

Note 11. Operating Payments

Freight	(2,056)	(111)
Office Expenses	(483,619)	(365,807)
Telephone, Fax & Email	(214,869)	(181,601)
Advisory Committees	(112,639)	(53,895)
Subventions	(221,940)	(231,490)
Training & Workshops	(158,147)	(132,871)
Replacement of Tools & Equipment	(19,258)	(899)
POL	(14,319)	(8,790)
Hire of Casuals	(10,873)	(600)
Uniform & Protective clothing	-	-

Premier's Gas	-	(1,300)
Premier's Entertainment	(71,375)	(20,462)
Second (2nd) Appointed Day	(766,129)	(365,427)
Premier's Special Discretionary Fund	(243,254)	(120,233)
Premier's Conference	(92,876)	(8,400)
Caucus Meeting	(5,000)	(24,688)
State House Committee	(37,660)	-
Provincial Accounts Committee	(57,020)	(124,030)
MPA's Photo Gallery	(20,000)	-
Speaker's Entertainment	(16,266)	-
Retirement & Redundancy	(143,616)	(8,142)
Recruitment Expenses	(15,600)	(3,700)
Liquor Licensing Board	(12,170)	(23,521)
Promotion & Disciplinary Committee	(1,200)	(5,100)
Provincial Disaster Operation costs	(2,626)	(33,888)
Enforcement Expenses	(6,000)	(800)
Legal Costs	-	(5,610)
Advertisements & Service Messages	(75,542)	-
Contingencies	(1,500)	(31,670)
Timber Hearing	(2,397,164)	(880,320)
Hire of Plant & Vehicle	(400)	-
Project Evaluation	-	(124,030)
Urban Water Supply	-	(200)
Consulting Cost	(33,188)	-
Safety at Sea Training	(16,600)	(1,050)
Search & Rescue	(12,644)	-
Agriculture Show	-	(29,967)
Land Rentals	(990)	(2,520)
Survey Costs	-	(5,000)
Sub-Division	-	(13,800)
Town & Country Planning Board	(25,700)	-
Land Verification	(800)	-
Palm Oil Assessment	-	(16,180)
Monitoring & Evaluation	(73,800)	(31,625)
Promoting Investment Activities	(16,000)	-
Landing Craft Costs	(379,957)	-
Teachers Repartriation	(193,672)	(59,771)
Principals Bi-Annual Conference	(1,120)	-
Community Education Programme	-	-
Outstations Operating Costs	(73,132)	(19,500)
FDC & State Constitution	(97,795)	(24,030)
Ecclesiastical Affairs	(81,914)	(31,138)
Village Organisers Allowances	(95,000)	(87,310)
Provincial Election Cost	(2,947)	-
PCDF Operation Costs	(34,880)	(55,904)
Tender Board	(8,700)	(26,700)
Ward Profiling	(549,914)	(703,585)
Reimbursement of PCDF	-	(217,789)
Strategic Planning	-	(177,594)
Hotel Investment Committee	(2,300)	-
Cruise Ship Committee	(140,072)	-
Tomoko Festival Committee	(12,900)	-
Western Arts Council	(985)	(2,475)
Western Province Tourism Council	(8,850)	-
Tourism Calender of Events	(246,900)	(48,699)
Tourism Programme	(100,720)	(47,148)
Culture Programme	(59,700)	-
Marketing, Promotion & Awareness	(97,150)	-
Cruise Ship	(315,171)	-
Communication Line	(2,750)	-
Water Supply Evaluation & Monitoring	-	(18,460)
Revenue Collection Cost	(291,715)	(204,976)
Bank Charges	(15,543)	(18,608)
Canoe & OBM Maintenance	(8,483)	-

Plan/Budget/PPDC Operation Cost	(25,715)	(58,008)
Debt Service	(1,056,059)	(1,603,597)
Imprest Arrears Retirements	(21,840)	-
Clean Up Campaign	(19,200)	(4,000)
Environment Damage Assessment	(3,120)	(3,000)
Environment Week	(35,000)	-
Solid Waste Management	(52,413)	(38,438)
Climate Change Adaptation	(25,400)	(6,200)
Water Quality Control	(8,650)	(43,026)
Youth Programme	(2,921)	(6,420)
International Youth Day	(3,376)	-
Youth Pilgrimage Programme	(41,284)	-
International Womens Day	(23,800)	-
Women in Business	(34,180)	-
Women's Policy Development & Dissemination	(6,194)	-
Stakeholders Enga Dev with WD	(4,500)	-
Ward Review of Womens Group	(5,160)	-
Provide Support/Assistance to WPCW	(15,479)	-
Family Protection Bill Awareness	(5,000)	-
Sports Development Programme	(164,157)	(83,091)
Western Sports Development Programme	(16,015)	-
Gizo Community Center Face Lift	(2,600)	-
Inshore Fishing Programme	(7,635)	-
Fisheries Materials & Equipment	-	-
Disability Youth Programme	-	(1,680)
Security Services	-	-
Net payments due to cash movements	42,289	(1,147,734)
	(9,742,518)	(7,596,608)

Note. 12 Payments of trading activities

Provincial Farm cost	(42,195)	(52,576)
Fisheries operating costs	(21,670)	(20,990)
	(63,865)	(73,566)

Note 13. Capital Expenditure on Assets Dev Projects

Provincial Staff House	(58,594)	(252,600)
Administration Office Complex - Phase 3	(658,442)	(295,121)
Administration Office Complex -Glass Tinting	-	(42,000)
Administration Office Complex -Air Condition	(2,900)	(137,365)
Administration Office Complex -Sewerage Line	-	(21,044)
Seghe Staff House Renovation	(50,000)	(167,436)
Munda Office Complex - Phase 1	(1,318,913)	(1,885,909)
Noro Provincial Staff House	(59,861)	(217,118)
PS Residence	-	(163,634)
Gizo Town Council Staff House	(1,254,580)	-
WPG Seafront Land Reclamation	-	(139,100)
MSG Building Upgrade	-	(21,000)
PS Residence Fencing	(164,234)	-
Mbilua Cocoa Drier	(170,934)	(294,066)
Gizo Development Business Center	-	(743,886)
JAC Market House	-	(39,497)
Rngi Market House	-	(20,000)
Varese Community High School	-	(14,020)
Toumoa Community High School	-	(26,000)
Toumoa Community High School - Furniture	-	(193,358)
Iriqila Community High School - Furniture	-	(155,322)
BPSS Boys Dormitory Rehab Block 3 & 4	-	(1,003,903)
BPSS Boys Dormitory Rehab Block 5 & 6	(67,127)	(60,414)
BPSS Girlss Dormitory Rehab Phase 1	(134,362)	(149,291)
Beulah PSS Water Supply	(272,894)	(401,240)
Lengana School Classroom	(1,265,065)	-
Sidoko CHS Classroom	(1,121,299)	-

Paradise CHS Classroom	(709,140)	-
Gizo Dump Site Fencing	-	(7,917)
Ughele Clinic Rehabilitation	-	(282,043)
Nusa Roviana Clinic	(900,336)	(100,000)
Ward 4 Water Tanks	-	(28,800)
Ward 17 Water Tanks	-	(32,064)
Ward 15 Water Tanks	-	(72,590)
Ward 19 Water Tanks	-	(255,821)
Hedo Village Water Tank	-	(39,632)
Munda Water Supply Phase 2	-	(164,644)
Women Resource Centre	-	(539,654)
Boro Fishery Centre - Solar System	-	(59,880)
Korovou Fishery Centre - Solar System	-	(59,880)
Bunikalo Fishery Centre	(42,780)	(151,831)
Premier's Hilux (WPG)	(243,768)	-
	(8,495,227)	(8,238,079)

Note 14. Investment Servicing Cost for Capex

General Investment Servicing Cost	(1,317,226)	(898,447)
Others		
	(1,317,226)	(898,447)

Note 17. Original and final approved budget and comparison of actual and budget amounts

The approved budget is developed on a similar but slight different basis {cash basis}, same classification basis, and for the same period (from 1 April 2017 to 31 March 2018) as for the financial statements.

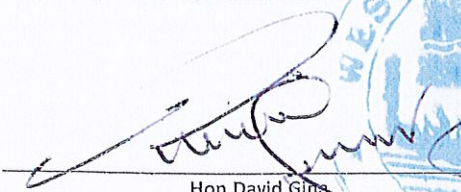
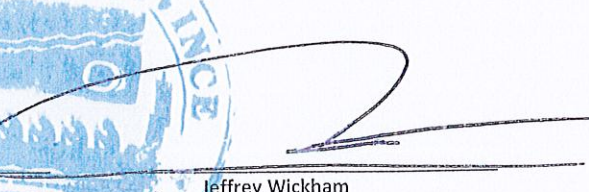
The original budget was approved by legislative action on 27th March 2017 with supplementary amendment on 26th March 2018

The deficit of actual receipts to final budget occurred due mainly to anticipated revenue from Property in the Lands Division not fully realized, though supplemented in 2017/18 Budget

The deficit of actual payments to approved budget is contributed to:
Non implementation of PCDF Projects hence brought forward to 2018/19 FY

Note 15. Authorisation date

The financial statements were authorised for publication on 24th December 2018 by Hon. David Gina, Premier and Jeffrey Wickham, Provincial Secretary.

Hon David Gina
Premier

Jeffrey Wickham
for Provincial Secretary

Encouraged additional optional disclosures**Note 15. Staff advances**

	<u>2017/2018</u>	<u>2016/2017</u>
	\$	\$
Elected Officials	153,757	154,007
Seconded Staff	16,493	1,400
Direct Employees	18,449	9,157
	<u>188,699</u>	<u>164,564</u>

Note 18. Un-acquitted imprest accounts

	<u>2017/2018</u>	<u>2016/2017</u>
	\$	\$
Elected Officials	497,311	235,138
Seconded Staff	381,665	389,464
Direct Employees	1,606,540	321,772
	<u>2,485,516</u>	<u>946,373</u>

Note 19. Aging of Staff Advances and Un-acquitted imprest accounts for the 2018 balance

	<u>Total</u>	<u>Less than 6</u>	<u>6 months to 1</u>	<u>1 year to 2</u>	<u>Greater than 2</u>
	\$	months	year	years	years
	\$	\$	\$	\$	\$
Staff Advances					
Elected Officials	153,757		153,757	-	-
Direct Employees	18,449		18,449	-	-
Seconded Employees	16,493		16,493	-	-
	<u>188,699</u>	-	<u>188,699</u>	-	-
Un-acquitted imprest					
Elected Officials	497,311	-	497,311	-	-
Seconded Staff	381,665	-	381,665	-	-
Direct Employees	1,606,540	-	1,606,540	-	-
	<u>2,485,516</u>	-	<u>2,485,516</u>	-	-

Note 20. Employees provisions

	<u>2017/2018</u>	<u>2016/2017</u>
	\$	\$
National Provident Fund	125,540	149,231
Paid as You Earn Tax	95,546	61,381
Withholding Tax	42,289	-
Cruise Ship Fund	79,060	-
	<u>342,435</u>	<u>210,612</u>

Note 21. Borrowings and loans

There being no borrowing during the report period

Note 22. Related parties

No related party transactions identified during the period

External Assistance

No external assistance recorded