



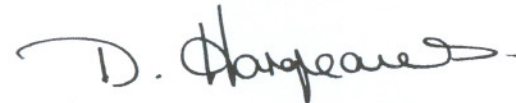
# **SOLOMON ISLANDS GOVERNMENT**

## **ANNUAL ACCOUNTS 2009**

Ministry of Finance & Treasury  
HONIARA.

**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  
\_\_\_\_\_  
Donna Hargreaves  
Accountant General (Actg)  
Ministry of Finance and Treasury

Dated this 2nd day of July 2010  
Honiara, Solomon Islands

# **INDEX**

## **Contents**

<b><u>Page</u></b>	<b><u>Statement</u></b>
1	Statement by Principal Officers
2 - 4	1 Statement of Assets and Liabilities
5	1A Summary Statement of Consolidated Fund Receipts and Payments
6	1B Summary Statement of Consolidated (Development Fund) Receipts and Payments
7	1C Statement of Deposits
8 - 9	1D Statement of Investments
10	1E Statement of Advances
11 - 12	1F Summary of Public Debt Liability And Notes
13 - 14	1G Summary of Contingent Liabilities and Loan Guarantees
15	1H Summary of On Lent Loans (made by SIG)
16	1I 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 ONE**

### **STATEMENT OF ASSETS AND LIABILITIES**

**SOLOMON ISLANDS GOVERNMENT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31 DECEMBER 2009**

Statement 1

2008 (SI\$)	<u>ACCUMULATED RESULTS SURPLUS (DEFICIT)</u>	Note	2009 (SI\$)	2008 (SI\$)	<u>ASSETS</u>	Note	2009 (SI\$)
					<u>Current Assets</u>		
					<u>Bank Accounts</u>		
323,630,301	Opening Revenue Account Balance		<b>486,236,626</b>				
<u>162,606,325</u>	Surplus (Deficit) (Statement 1A)	2	<u><b>154,378,266</b></u>	82,785,819	Bank - Headquarters		<b>36,503,918</b>
<u>486,236,626</u>	Closing Revenue Account Balance		<u><b>640,614,892</b></u>	12,864,554	Bank - Sub Accounts		<b>12,937,056</b>
				55,693,476	CBSI		<b>111,080,047</b>
(45,542,664)	Opening Development Account balance		<b>(249,260,107)</b>	<u>332</u>	Bank - Overseas		<u><b>332</b></u>
<u>(203,717,443)</u>	Surplus (Deficit) (Statement 1B)	2	<u><b>(177,512,258)</b></u>	151,344,181			<b>160,521,353</b>
<u>(249,260,107)</u>	Closing Development Account balance		<u><b>(426,772,365)</b></u>				
				19,364,615	Other Assets	7	<b>2,449,785</b>
<u>(6,575,936)</u>	Special Fund Surplus(Deficit)	3	<u><b>(1,636,102)</b></u>	30,492,818	Advances (Statement 1E)		<u><b>54,433,011</b></u>
<u>(6,575,936)</u>	Closing Special Fund Account balance (Statement 1I)		<u><b>(1,636,102)</b></u>	201,201,614	<b>Total Current Assets</b>		<b>217,404,149</b>
<u>(34,532,428)</u>	Special Stabex Fund	4	<u><b>(34,532,428)</b></u>				
195,868,155	<b>TOTAL ACCUMULATED SURPLUS (DEFICIT)</b>		<b>177,673,996</b>				
	<u>LIABILITIES</u>	5			<u>Non-current Assets</u>		
	<u>Current Liabilities</u>				- Investment (Statement 1D)	8	-
1,732,325	Deposits (Statement 1C)		<b>2,805,453</b>				
<u>(13,422,429)</u>	Other Liabilities	6	<u><b>22,246,299</b></u>				
<u>(11,690,103)</u>	<b>Total Current Liabilities</b>		<b>25,051,752</b>				
	<u>Non- Current Liabilities</u>						
<u>17,023,563</u>	Non Current Liability - CBSI Advance (Statement 1F)		<u><b>14,678,401</b></u>	-			<u>-</u>
<u>5,333,460</u>	<b>TOTAL LIABILITIES</b>		<u><b>39,730,153</b></u>				
<u>201,201,614</u>	<b>TOTAL ACCUMULATED SURPLUS (DEFICIT) AND LIABILITIES</b>		<u><b>217,404,149</b></u>	201,201,614	<b>TOTAL ASSETS</b>		<u><b>217,404,149</b></u>

## **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 \$10,143,865, 2009 (\$8,381,265 in 2008) are summarised in Statement 1I. 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 Stabex Account account 1998/1999 is not part of Consolidated Funds**

### **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 \$1,572,477,852 (\$1,587,642,680 in 2008) is summarised in Statement 1F
- 2. There are Contingent Liabilities of \$100,314,884 (\$85,244,760 in 2008) is summarised in Statement 1G
- 3. SIG has On lent Loans totalling \$12,961,878 (\$26,687,765 in 2008) 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 unclaimed payments worth \$13,430,612. The debit balance included in Statement 1 is due to uncleared amounts in the control account balances. It is anticipated that this will be corrected for the 2010 accounts. Commitments of \$36,011,201 is reported offsite and will be charged against budget for 2010 and sent to Ministries for possible disbursement.

## **7 Other Assets**

1. Other Assets reported in the Statement of Assets & Liabilities	<u>2008</u>	<u>2009</u>
- Dishonoured Cheques	7,578,156	9,364,700
- Other Advance accounts	9,245,263	(9,456,111)
- Solomon Airlines (Receivable)	2,541,196	2,541,196
	<u>19,364,615</u>	<u>2,449,785</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. The OAG performed an audit of assets for the years 2004 to 2007 and identified \$108m of assets purchased over the previous four years which had not been recorded in the Statement of Assets and Liabilities. Also, in the audit of the 2007 Financial Statements, the 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. 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, SOEs have not produced financial statements. A project is currently underway with donor support to bring the SOE financial statements up to date and it is anticipated that this information will be available for reporting in the 2009 SIG Financial Statements.

**SOLOMON ISLANDS GOVERNMENT**  
**SUMMARY STATEMENT OF CONSOLIDATED FUND RECEIPTS & PAYMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 1A

<u>2008(SI\$)</u> <u>TOTAL</u>	<u>Details</u>	<u>2009 (SI\$)</u> <u>Recurrent</u>	<u>Budget Support</u>	<u>2009(SI\$)</u> <u>TOTAL</u>
<u>323,630,301</u>	Opening Balance			<u>486,236,626</u>
	<b>Less:</b>			
	<b>EXPENDITURE</b>			
452,870,232	Personal Emoluments	511,361,351	30,445	<b>511,391,797</b>
226,302,503	Office Expenses, Transport, Travel, Repair & Maintenance & Utility Cost	248,506,359	29,645,239	<b>278,151,598</b>
82,000,839	Purchase of Supplies and Services	104,324,616	48,989,844	<b>153,314,460</b>
240,859,958	Grants, Training, Subscriptions & Conferences	232,008,353	23,924,039	<b>255,932,392</b>
173,994,418	Debt Service Charges	119,846,274	-	<b>119,846,274</b>
<u>136,716,454</u>	Specialist Costs	<u>91,057,932</u>	<u>41,322,577</u>	<u><b>132,380,510</b></u>
<u>1,312,744,403</u>	<b>TOTAL EXPENDITURE</b>	<u>1,307,104,885</u>	<u>143,912,145</u>	<u><b>1,451,017,030</b></u>
	<b>Plus:</b>			
<u>1,475,350,728</u>	Recurrent Revenue	<u>1,467,350,730</u>	<u>138,044,566</u>	<u><b>1,605,395,296</b></u>
<u>162,606,325</u>	<b>SURPLUS (DEFICIT) FOR YEAR</b>	<u>160,245,845</u>	<u>(5,867,579)</u>	<u><b>154,378,266</b></u>
<u>486,236,626</u>	<b>BALANCE (to Consolidated Fund)</b>			<u><b>640,614,892</b></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 2009

Statement 1B

<u>2008 (SIS)</u>	<u>Details</u>	<u>2009 (SIS)</u>
<u>(45,542,664)</u>	Opening Balance	<u>(249,260,106)</u>
	<b>Expenditure (by sector)</b>	
47,704,045	General Public Service	41,097,601
9,228,830	Public Order and Safety	3,954,471
70,509,291	Economic Affairs	182,865,849
2,822,615	Environmental Protection	1,609,268
112,449,207	Housing and Community Amenities	5,105,534
5,455,783	Health	1,023,675
-	Recreation, Culture and Religion	-
44,481,816	Education	58,764,565
4,263,142	Social Protection	-
<u>-</u>		<u>-</u>
<u>296,914,729</u>	TOTAL EXPENDITURE	<u>294,420,963</u>
	<b>Revenue</b>	
93,197,287	Grants	116,908,705
-	Overseas Loans	-
<u>-</u>	Local Financing	<u>-</u>
<u>93,197,287</u>	TOTAL REVENUE	<u>116,908,705</u>
<u>(203,717,443)</u>	SURPLUS (DEFICIT) FOR YEAR	<u>(177,512,258)</u>
<u>(249,260,106)</u>	BALANCE (at End of Year)	<u>(426,772,364)</u>

**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 2009**  
**(Section 26 of the Public Finance and Audit Act)**

Statement 1C

<u>2008 (SI\$)</u>	<u>Note</u>	<u>2009 (SI\$)</u>
756,432	1 Departments	1,458,803
<u>975,894</u>	Other Organisation	<u>1,346,650</u>
<u>1,732,325</u>	<b>TOTAL DEPOSITS</b>	<u><u>2,805,453</u></u>

**NOTES TO THE STATEMENT OF DEPOSITS**

- 1** Deposits are moneys 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 2009**

Statement 1D

<u>2008 (SIS)</u>	<u>Note</u>	<u>2009 (SIS)</u>
-	Opening Balance	-
-	Receipts for the year	-
-	Disbursements for the year	-
-	1 <b>TOTAL INVESTMENTS AS AT 31 DECEMBER 2009</b>	-

**NOTES TO THE STATEMENT OF INVESTMENTS**

- 1** The Solomon Islands Government has an interest directly and indirectly in other Entities. The Financial statements for these entities are not available to allow reporting on the SBD\$ value of the Solomon Islands Government's investments. A project is currently underway with donor support to bring the SOE financial statements up to date and it is anticipated that this information will be available for reporting in the 2009 SIG Financial Statements.

Directly owned

<b>1 (a)</b> <i>Solomon Islands Government has a direct interest in the following entities:</i>	<u>%</u>	<u>Status of the Audited Financial Statement provided by Economic Re</u>
Investment Corporation of Solomon Islands	100%	Financial Statement up to Year 2007
Commodities Export and Marketing Authority	100%	Financial Statement up to Year 2007
Solomon Islands Broadcasting Corporation	100%	Financial Statement up to Year 2007
Solomon Islands Electricity Authority	100%	Financial Statement up to Year 2007
Solomon Islands Home Finance	100%	Sold to NPF in 2009
Solomon Islands Ports Authority	100%	Financial Statement up to Year 2008
Solomon Islands Postal Corporation	100%	Financial Statement up to Year 2007
Solomon Islands Water Authority	100%	Financial Statement up to Year 2007

**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 (CONTD)**

<i>Wholly Owned by the Investment Corporation of Solomon Islands</i>	<u>% Ownership</u>
Development Bank of Solomon Islands	92%
Sasape Marina Limited	100%
Solomon Airlines Limited	100%
Solomon Islands Printers Limited	100%

<i>Majority Owned by the Investment Corporation of Solomon Islands</i>	<u>% Ownership</u>
Soltai Fishing and Processing Limited	51%

<i>Minority Owned by the Investment Corporation of Solomon Islands</i>	<u>% Ownership</u>
Kolombangara Forest Products Limited	40.0%
Solomon Telekom company Limited	2.7%

**2 Events Subsequent to Balance date**

- (a) On 27 April 2009 Home Finance Corporation was sold to National Provident Fund.  
The Government is also considering the sale of Sasape Marina Limited.

**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

**SOLOMON ISLANDS GOVERNMENT**  
**STATEMENT OF ADVANCES**  
**AS AT 31 DECEMBER 2009**  
**(Section 13 of the Public Finance and Audit Act)**

Statement 1E

<u>2008 (SI\$)</u>	<u>Note</u>		<u>2009 (SI\$)</u>
7,324,359		Public Bodies and Institutions	<b>24,116,768</b>
<u>23,168,460</u>		Public Officers	<b><u>30,316,243</u></b>
<u>30,492,818</u>	1	<b>TOTAL ADVANCES</b>	<b><u>54,433,011</u></b>

**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 2009**

**Statement 1F**

<u>2008 (SI\$)</u>	<u>Note</u>	<u>SOURCE OF BORROWING</u>	<u>2009 (SI\$)</u>
<b>DOMESTIC</b>			
6,687,000	1	Trade Creditor Arrears	3,087,000
336,493,224		Treasury Bonds	316,256,027
28,140,000		CBSI Advance	20,210,000
21,824,000		Treasury Bills	29,420,000
744,000		Other	216,219
<u>393,888,224</u>		<b>TOTAL DOMESTIC DEBT</b>	<u>369,189,246</u>
<b>2 PROMISSORY NOTES</b>			
7,832,639		International Bank for Reconstruction and Development	7,832,639
409,848		Multilateral International Guarantee Agency (MIGA)	511,924
117,706,148		International Monetary Fund	117,706,148
-		Central Bank of Solomon Islands	-
<u>125,948,636</u>		<b>TOTAL PROMISSORY NOTES</b>	<u>126,050,712</u>
<b>3 OVERSEAS</b>			
443,514,941		Asian Development Bank	447,143,661
349,769,911		World Bank	352,543,765
-		EFIC	-
77,718,851		European Development Fund & European Investment Bank	80,972,417
<u>212,620,562</u>		Others	<u>196,578,051</u>
<u>1,083,624,265</u>		<b>TOTAL OVERSEAS DEBT</b>	<u>1,077,237,894</u>
<u>1,603,461,125</u>		<b>TOTAL PUBLIC DEBT LIABILITY</b>	<u>1,572,477,852</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 Island's 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**

Debts 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 2009)

**SOLOMON ISLANDS GOVERNMENT**  
**STATEMENT OF CONTINGENT LIABILITIES AND LOAN GUARANTEES**  
**AS AT 31 DECEMBER 2009**

Statement 1G

<u>2008 (SI\$)</u>	<u>Note</u>	<u>2009 (SI\$)</u>
	<b>2 DOMESTIC LOAN GUARANTEES</b>	
67,388,481	Commercial Banks	67,128,910
1,621,656	Small Business Rural Finance Scheme	1,688,000
-	Development Bank of Solomon Islands	-
<u>69,010,137</u>	<b>TOTAL DOMESTIC LOAN GUARANTEES</b>	<u>68,816,910</u>
	<b>3 OTHER GUARANTEES</b>	
16,227,628	Maruha Corporation	16,175,974
-	State-Owned Enterprises	-
-	DBSI	-
-	Provincial Government Debts	-
-	Others	-
<u>16,234,623</u>	<b>TOTAL OTHER GUARANTEES</b>	<u>16,175,974</u>
<u>13,342,096</u>	Claims against SIG before courts	<u>15,322,000</u>
<u><u>98,586,856</u></u>	<b>TOTAL CONTINGENT LIABILITIES</b>	<u><u>100,314,884</u></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 split is \$13,633,663 being the outstanding balance on loans drawn by Solomon Airlines from BSP with the balance \$53,495,248 representing the outstanding balance on loans drawn by SolTai from ANZ

**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 is reported in SBD by applying the foreign currency rate of 0.0872 as at the reporting date .

**3(b)** Minister has agreed to provide KFPL with a 3-month, SBD\$2.4 million, no-interest loan

**3c** The Government formally forgave and released HFL from its debts to SIG. NPF from memory insisted on this as a condition of purchase. In the HFL agreement the amc

**3(d)** Solomon Island Government enter into purchasing the Development Bank of Solomon Islands property for \$4.5 million to repay the EIB loan.

**SOLOMON ISLANDS GOVERNMENT**  
**STATEMENT OF ON LENT LOANS**  
**AS AT 31 DECEMBER 2009**

Statement 1H

<u>2008 (SI\$)</u>	<u>Note</u>	<u>BORROWER</u>	<u>2009 (SI\$)</u>
21,199,388	1	Solomon Islands Ports Authority	12,961,878
2,665,916	2	Home Finance Corporation	-
-	3	Development Bank of Solomon Islands	-
1,483,245	4	Provincial Governments	-
<u>25,348,549</u>		<b>TOTAL ON LENT LOANS</b>	<u>12,961,878</u>

**NOTES TO THE STATEMENT OF ON-LENT LOANS**

On-lent loans are currently not included in the Statement of Assets and Liabilities. It is anticipated that this omission of both asset and corresponding liability amounts will be corrected in the 2009 SIG Annual Accounts.

- 1** Solomon Islands Port Authority Loans denominated in Special Drawing rights ("SDR") have been converted to Solomon Island Dollars using the 31 December 2009 exchange rate of 0.0790, 2009 (0.0817, 2008)
- 2** On 27 April 2009 the Government sold Home Finance to National Provident Fund for \$ 13,866,987.25 include on-lent loan arrangement with SIG & NPF as condition of purchase.
- 4** Certainty of Provincial Government loans continuously been reported the same as efforts to confirm ongoing as Provincial accounts were updated Cabinet has recently approved payments totaling around \$7.3 million for provincial government debt relief. Of this, \$2.8 will be offset against IRD PAYE liabilities and will have no impact on
- 4 (a)** The Government formally forgave and released HFL from its debts to SIG. NPF from memory insisted on this as a condition of purchase. In the HFL agreement the amount listed is \$2,393,156.
- 5** **Events Subsequent to Balance date**

**SOLOMON ISLANDS GOVERNMENT  
STATEMENT OF SPECIAL FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 11

2008 (SIS)		<u>Noro Fuel Depot</u>	<u>Civil Aviation</u>	<u>National Disaster</u>	<u>Correctional</u>	<u>Education Rehab.</u>	<u>2009 (SIS)</u>
		<u>Sinking Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
14,957,201	<b>Balance (1/1/2009)</b>	2,116,677	5,846,003	2,123,247	152,093	-	<b>10,238,020</b>
15,345,121	2009 Receipts	-	10,090,831	3,108,053	89,239	22,004,284	<b>35,292,406</b>
-	2009 unrealised exchange gain/loss						-
21,921,057	2009 Payments	-	11,726,933	2,836,566	150,596	19,518,621	<b>34,232,716</b>
<u>8,381,265</u>	<b>BALANCE (31/12/2009)</b>	<u>2,116,677</u>	<u>4,209,901</u>	<u>2,394,733</u>	<u>90,736</u>	<u>2,485,664</u>	<b>11,297,710</b>

**NOTES TO THE STATEMENT OF SPECIAL FUNDS**

- 1 Special funds are established under Section 100(2) of the Constitution and Section 5(1) 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 2009 related to the onshore funds held.  
Funds held offshore were \$3,185,736 December 2009 (\$3,060,967 December 2008) were disclosed in the notes to the Special Fund
- 3 **National Disaster Special Funds - (BSP)**  
Although this is a special fund under its own Act, the information is now available at the reporting date.  
Note that the balance include CBSI account and the BSP account respectively.
- 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.
- 5 **Correctional Special Fund.**  
This fund was established under the Police and Correctional Act. Its purpose intend to receive the proceeds from the Tetere Correctional Farms used as rations for the Prisoners

## **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 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>70 AGRICULTURE AND LIVESTOCK DEVELOPMENT</b>						
<u>1,499,511</u>		Recurrent Revenue	<u>1,236,330</u>	<u>1,236,330</u>	<u>3,679,962</u>	<u>(2,443,632)</u>
		<u>Recurrent Expenditure</u>				
10,276,507		Employees	13,024,782	13,024,782	<b>10,789,722</b>	2,235,060
<u>8,853,184</u>		Other Charges	<u>12,700,510</u>	<u>11,430,459</u>	<u>10,605,988</u>	<u>824,471</u>
<u>19,129,692</u>		Total Expenditure	<u>25,725,292</u>	<u>24,455,241</u>	<u>21,395,710</u>	<u>3,059,531</u>
<u>(17,630,181)</u>		NET COST OF SERVICE	<u>(24,488,962)</u>	<u>(23,218,911)</u>	<u>(17,715,748)</u>	<u>5,503,163</u>
<b>71 AUDITOR GENERAL'S OFFICE</b>						
<u>500,282</u>		Recurrent Revenue	<u>960,000</u>	<u>960,000</u>	<u>408,064</u>	<u>(551,936)</u>
		<u>Recurrent Expenditure</u>				
1,016,641		Employees	1,702,232	1,702,232	<b>1,071,390</b>	630,842
<u>1,840,552</u>		Other Charges	<u>3,828,756</u>	<u>3,445,881</u>	<u>2,028,192</u>	<u>1,417,688</u>
<u>2,857,193</u>		Total Expenditure	<u>5,530,988</u>	<u>5,148,113</u>	<u>3,099,582</u>	<u>2,048,530</u>
<u>(2,356,911)</u>		NET COST OF SERVICE	<u>(4,570,988)</u>	<u>(4,188,113)</u>	<u>(2,691,518)</u>	<u>1,496,594</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>72</b>	<b>EDUCATION AND HUMAN RESOURCE DEVELOPMENT</b>				
<u>1,451,057</u>		Recurrent Revenue	<u>42,797,426</u>	<u>42,797,426</u>	<u>59,059,484</u>	<u>(16,262,058)</u>
		<u>Recurrent Expenditure</u>				
173,484,920		Employees	240,312,309	240,312,309	<b>216,352,473</b>	23,959,836
<u>137,946,019</u>		Other Charges	<u>150,111,798</u>	<u>154,251,618</u>	<u>197,907,938</u>	<u>(43,656,320)</u>
<u>311,430,939</u>		Total Expenditure	<u>390,424,107</u>	<u>394,563,927</u>	<u>414,260,411</u>	<u>(19,696,484)</u>
<u>(309,979,882)</u>		NET COST OF SERVICE	<u>(347,626,681)</u>	<u>(351,766,501)</u>	<u>(355,200,927)</u>	<u>(3,434,426)</u>
	<b>73</b>	<b>FINANCE AND TREASURY</b>				
<u>1,226,810,718</u>		Recurrent Revenue	<u>1,476,610,002</u>	<u>1,476,610,002</u>	<u>1,307,305,718</u>	<u>169,304,284</u>
		<u>Recurrent Expenditure</u>				
12,380,331		Employees	15,951,379	15,951,379	<b>12,942,379</b>	3,009,000
<u>47,575,173</u>		Other Charges	<u>75,626,297</u>	<u>89,063,669</u>	<u>74,883,329</u>	<u>14,180,340</u>
<u>59,955,503</u>		Total Expenditure	<u>91,577,676</u>	<u>105,015,048</u>	<u>87,825,708</u>	<u>17,189,340</u>
<u>1,166,855,215</u>		NET COST OF SERVICE	<u>1,385,032,326</u>	<u>1,371,594,954</u>	<u>1,219,480,010</u>	<u>(152,114,945)</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>74</b>	<b>FOREIGN AFFAIRS AND EXTERNAL TRADE</b>				
-		Recurrent Revenue	-	-	-	-
		<u>Recurrent Expenditure</u>				
5,108,702		Employees	2,560,284	2,560,284	<b>4,579,274</b>	(2,018,990)
18,038,427		Other Charges	21,826,093	19,740,571	<b>24,169,861</b>	(4,429,290)
23,147,130		Total Expenditure	24,386,377	22,300,855	<b>28,749,134</b>	(6,448,279)
(23,147,130)		NET COST OF SERVICE	(24,386,377)	(22,300,855)	<b>(28,749,134)</b>	(6,448,279)
	<b>75</b>	<b>GOVERNOR GENERAL</b>				
		<u>Recurrent Expenditure</u>				
1,007,825		Employees	1,019,985	1,019,985	<b>1,194,944</b>	(174,959)
4,046,712		Other Charges	3,979,145	4,181,231	<b>3,790,137</b>	391,094
5,054,537		Total Expenditure	4,999,130	5,201,216	<b>4,985,081</b>	216,135
(5,054,537)		NET COST OF SERVICE	(4,999,130)	(5,201,216)	<b>(4,985,081)</b>	216,135
	<b>76</b>	<b>HEALTH AND MEDICAL SERVICES</b>				
194,358		Recurrent Revenue	60,188,000	60,188,000	<b>80,217,650</b>	(20,029,650)
		<u>Recurrent Expenditure</u>				
100,773,388		Employees	125,764,048	125,764,048	<b>107,432,160</b>	18,331,888
70,402,976		Other Charges	83,193,456	74,859,116	<b>168,931,571</b>	(94,072,455)
171,176,364		Total Expenditure	208,957,504	200,623,164	<b>276,363,731</b>	(75,740,567)
(170,982,006)		NET COST OF SERVICE	(148,769,504)	(140,435,164)	<b>(196,146,081)</b>	(55,710,916)

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>77</b>	<b>INFRASTRUCTURE DEVELOPMENT</b>				
<u>1,244,539</u>		Recurrent Revenue	<u>1,564,900</u>	<u>1,564,900</u>	<u>1,749,932</u>	<u>(185,032)</u>
		<u>Recurrent Expenditure</u>				
<u>5,217,272</u>		Employees	<u>5,501,169</u>	<u>5,501,169</u>	<u>4,966,818</u>	<u>534,351</u>
<u>45,600,365</u>		Other Charges	<u>46,446,428</u>	<u>41,801,786</u>	<u>42,837,655</u>	<u>(1,035,869)</u>
<u>50,817,637</u>		Total Expenditure	<u>51,947,597</u>	<u>47,302,955</u>	<u>47,804,473</u>	<u>(501,518)</u>
<u>(49,573,097)</u>		NET COST OF SERVICE	<u>(50,382,697)</u>	<u>(45,738,055)</u>	<u>(46,054,542)</u>	<u>(316,486)</u>
	<b>78</b>	<b>NATIONAL DEBT SERVICING</b>				
<u>2,281,339</u>		Recurrent Revenue	<u>-</u>	<u>-</u>	<u>4,356,480</u>	<u>(4,356,480)</u>
		<u>Recurrent Expenditure</u>				
<u>-</u>		Employees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>170,913,926</u>		Other Charges	<u>164,160,582</u>	<u>164,160,582</u>	<u>98,145,124</u>	<u>66,015,458</u>
<u>170,913,926</u>		Total Expenditure	<u>164,160,582</u>	<u>164,160,582</u>	<u>98,145,124</u>	<u>66,015,458</u>
<u>(168,632,587)</u>		NET COST OF SERVICE	<u>(164,160,582)</u>	<u>(164,160,582)</u>	<u>(93,788,644)</u>	<u>70,371,938</u>
	<b>79</b>	<b>NATIONAL PARLIAMENT</b>				
		<u>Recurrent Expenditure</u>				
<u>13,052,826</u>		Employees	<u>5,462,018</u>	<u>5,462,018</u>	<u>13,019,001</u>	<u>(7,556,983)</u>
<u>14,705,110</u>		Other Charges	<u>17,547,814</u>	<u>29,777,962</u>	<u>17,678,667</u>	<u>12,099,295</u>
<u>27,757,936</u>		Total Expenditure	<u>23,009,832</u>	<u>35,239,980</u>	<u>30,697,668</u>	<u>4,542,313</u>
<u>(27,757,936)</u>		NET COST OF SERVICE	<u>(23,009,832)</u>	<u>(35,239,980)</u>	<u>(30,697,668)</u>	<u>4,542,313</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>80 FORESTRY</b>						
1,096,480		Recurrent Revenue	2,825,000	2,825,000	<b>1,585,700</b>	1,239,300
		<u>Recurrent Expenditure</u>				
6,142,559		Employees	6,139,158	6,139,158	<b>6,589,933</b>	(450,775)
5,696,398		Other Charges	11,022,237	12,810,015	<b>9,116,878</b>	3,693,137
11,838,958		Total Expenditure	17,161,395	18,949,173	<b>15,706,811</b>	3,242,362
(10,742,478)		NET COST OF SERVICE	(14,336,395)	(16,124,173)	<b>(14,121,111)</b>	2,003,062
<b>81 OFFICE OF THE PRIME MINISTER &amp; CABINET</b>						
28,273		Recurrent Revenue	88,000	88,000	<b>120,876</b>	(32,876)
		<u>Recurrent Expenditure</u>				
14,782,542		Employees	17,949,295	17,949,295	<b>18,053,981</b>	(104,686)
36,388,362		Other Charges	38,927,876	50,225,091	<b>43,853,851</b>	6,371,240
51,170,904		Total Expenditure	56,877,171	68,174,386	<b>61,907,832</b>	6,266,554
(51,142,631)		NET COST OF SERVICE	(56,789,171)	(68,086,386)	<b>(61,786,956)</b>	6,299,430
<b>82 PENSIONS AND GRATUITIES</b>						
		<u>Recurrent Expenditure</u>				
6,046,472		Other Charges	11,123,737	11,123,737	<b>2,893,281</b>	8,230,456
6,046,472		Total Expenditure	11,123,737	11,123,737	<b>2,893,281</b>	8,230,456
(6,046,472)		NET COST OF SERVICE	(11,123,737)	(11,123,737)	<b>(2,893,281)</b>	8,230,456

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>83 POLICE AND NATIONAL SECURITY</b>						
405,785		Recurrent Revenue	600,000	600,000	463,002	136,998
		<u>Recurrent Expenditure</u>				
54,221,001		Employees	61,508,916	61,508,916	63,927,630	(2,418,714)
45,930,405		Other Charges	58,593,031	56,733,730	48,035,396	8,698,334
100,151,406		Total Expenditure	120,101,947	118,242,646	111,963,026	6,279,620
(99,745,621)		NET COST OF SERVICE	(119,501,947)	(117,642,646)	(111,500,023)	6,142,622
<b>84 PROVINCIAL GOVERNMENT AND INSTITUTIONAL STRENGTHENING</b>						
-		Recurrent Revenue	-	-	-	-
		<u>Recurrent Expenditure</u>				
5,627,863		Employees	4,748,331	4,748,331	3,786,285	962,046
42,557,701		Other Charges	54,182,643	51,883,383	52,096,788	(213,405)
48,185,564		Total Expenditure	58,930,974	56,631,714	55,883,073	748,642
(48,185,564)		NET COST OF SERVICE	(58,930,974)	(56,631,714)	(55,883,073)	748,642

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>85</b>	<b>LANDS HOUSING AND SURVEY</b>				
<u>5,270,130</u>		Recurrent Revenue	<u>17,065,063</u>	<u>17,065,063</u>	<u>4,329,024</u>	<u>12,736,039</u>
		<u>Recurrent Expenditure</u>				
<u>2,150,075</u>		Employees	<u>5,417,954</u>	<u>5,417,954</u>	<u>2,941,188</u>	<u>2,476,766</u>
<u>10,604,981</u>		Other Charges	<u>12,401,300</u>	<u>12,001,170</u>	<u>9,365,804</u>	<u>2,635,366</u>
<u>12,755,056</u>		Total Expenditure	<u>17,819,254</u>	<u>17,419,124</u>	<u>12,306,992</u>	<u>5,112,131</u>
<u>(7,484,926)</u>		NET COST OF SERVICE	<u>(754,191)</u>	<u>(354,061)</u>	<u>(7,977,968)</u>	<u>(7,623,908)</u>
	<b>86</b>	<b>DEVELOPMENT PLANNING AND AID COORDINATION</b>				
<u>-</u>		Recurrent Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>Recurrent Expenditure</u>				
<u>917,659</u>		Employees	<u>1,487,263</u>	<u>1,487,263</u>	<u>1,191,165</u>	<u>296,098</u>
<u>2,249,675</u>		Other Charges	<u>4,114,337</u>	<u>3,702,904</u>	<u>2,905,746</u>	<u>797,157</u>
<u>3,167,334</u>		Total Expenditure	<u>5,601,600</u>	<u>5,190,167</u>	<u>4,096,912</u>	<u>1,093,255</u>
<u>(3,167,334)</u>		NET COST OF SERVICE	<u>(5,601,600)</u>	<u>(5,190,167)</u>	<u>(4,096,912)</u>	<u>1,093,255</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>87</b>	<b>CULTURE AND TOURISM</b>				
<u>14,370</u>		Recurrent Revenue	<u>11,845</u>	<u>11,845</u>	<u>18,865</u>	<u>(7,020)</u>
		<u>Recurrent Expenditure</u>				
<u>1,079,074</u>		Employees	<u>1,992,571</u>	<u>1,992,571</u>	<u>1,613,236</u>	<u>379,335</u>
<u>5,693,234</u>		Other Charges	<u>7,017,296</u>	<u>6,315,571</u>	<u>5,450,917</u>	<u>864,654</u>
<u>6,772,308</u>		Total Expenditure	<u>9,009,867</u>	<u>8,308,142</u>	<u>7,064,154</u>	<u>1,243,989</u>
<u>(6,757,938)</u>		NET COST OF SERVICE	<u>(8,998,022)</u>	<u>(8,296,297)</u>	<u>(7,045,289)</u>	<u>1,251,009</u>
	<b>88</b>	<b>COMMERCE, INDUSTRY, EMPLOYMENT AND IMMIGRATION</b>				
<u>7,835,743</u>		Recurrent Revenue	<u>7,915,300</u>	<u>7,915,300</u>	<u>8,300,975</u>	<u>(385,675)</u>
		<u>Recurrent Expenditure</u>				
<u>3,519,648</u>		Employees	<u>5,824,653</u>	<u>6,661,536</u>	<u>3,994,131</u>	<u>2,667,405</u>
<u>21,869,885</u>		Other Charges	<u>17,395,692</u>	<u>17,599,033</u>	<u>15,858,957</u>	<u>1,740,076</u>
<u>25,389,533</u>		Total Expenditure	<u>23,220,345</u>	<u>24,260,569</u>	<u>19,853,088</u>	<u>4,407,480</u>
<u>(17,553,790)</u>		NET COST OF SERVICE	<u>(15,305,045)</u>	<u>(16,345,269)</u>	<u>(11,552,113)</u>	<u>4,793,155</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>89</b>	<b>COMMUNICATION AND CIVIL AVIATION</b>				
<u>17,214,220</u>		Recurrent Revenue	<u>24,219,797</u>	<u>24,219,797</u>	<u>18,221,806</u>	<u>5,997,991</u>
		<u>Recurrent Expenditure</u>				
<u>3,227,370</u>		Employees	<u>5,137,263</u>	<u>5,137,263</u>	<u>4,365,483</u>	<u>771,780</u>
<u>20,874,201</u>		Other Charges	<u>18,222,001</u>	<u>16,399,800</u>	<u>20,025,490</u>	<u>(3,625,690)</u>
<u>24,101,571</u>		Total Expenditure	<u>23,359,264</u>	<u>21,537,063</u>	<u>24,390,973</u>	<u>(2,853,910)</u>
<u>(6,887,351)</u>		NET COST OF SERVICE	<u>860,533</u>	<u>2,682,734</u>	<u>(6,169,167)</u>	<u>(8,851,901)</u>
	<b>90</b>	<b>FISHERIES AND MARINE RESOURCES</b>				
<u>95,439,514</u>		Recurrent Revenue	<u>102,332,000</u>	<u>102,332,000</u>	<u>108,925,508</u>	<u>(6,593,508)</u>
		<u>Recurrent Expenditure</u>				
<u>2,583,986</u>		Employees	<u>3,406,342</u>	<u>3,406,342</u>	<u>2,922,963</u>	<u>483,379</u>
<u>5,773,525</u>		Other Charges	<u>8,929,467</u>	<u>8,036,520</u>	<u>7,241,921</u>	<u>794,599</u>
<u>8,357,511</u>		Total Expenditure	<u>12,335,809</u>	<u>11,442,862</u>	<u>10,164,884</u>	<u>1,277,978</u>
<u>87,082,003</u>		NET COST OF SERVICE	<u>89,996,191</u>	<u>90,889,138</u>	<u>98,760,625</u>	<u>7,871,487</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>91</b>	<b>PUBLIC SERVICE</b>				
<u>1,617,132</u>		Recurrent Revenue	<u>1,210,000</u>	<u>1,210,000</u>	<u>1,671,056</u>	<u>(461,056)</u>
		<u>Recurrent Expenditure</u>				
<u>9,400,086</u>		Employees	<u>4,800,735</u>	<u>4,800,735</u>	<u>3,097,179</u>	<u>1,703,556</u>
<u>11,893,446</u>		Other Charges	<u>15,825,282</u>	<u>18,742,754</u>	<u>12,244,466</u>	<u>6,498,288</u>
<u>21,293,533</u>		Total Expenditure	<u>20,626,017</u>	<u>23,543,489</u>	<u>15,341,645</u>	<u>8,201,844</u>
<u>(19,676,400)</u>		NET COST OF SERVICE	<u>(19,416,017)</u>	<u>(22,333,489)</u>	<u>(13,670,589)</u>	<u>8,662,901</u>
	<b>92</b>	<b>JUSTICE AND LEGAL AFFAIRS</b>				
<u>699,486</u>		Recurrent Revenue	<u>1,320,000</u>	<u>1,320,000</u>	<u>810,236</u>	<u>509,764</u>
		<u>Recurrent Expenditure</u>				
<u>4,952,565</u>		Employees	<u>8,123,992</u>	<u>8,123,992</u>	<u>5,405,165</u>	<u>2,718,827</u>
<u>8,815,435</u>		Other Charges	<u>12,573,496</u>	<u>11,426,148</u>	<u>8,099,113</u>	<u>3,327,036</u>
<u>13,768,000</u>		Total Expenditure	<u>20,697,488</u>	<u>19,550,140</u>	<u>13,504,278</u>	<u>6,045,863</u>
<u>(13,068,514)</u>		NET COST OF SERVICE	<u>(19,377,488)</u>	<u>(18,230,140)</u>	<u>(12,694,041)</u>	<u>5,536,099</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>93</b>	<b>HOME AFFAIRS</b>				
<u>753,775</u>		Recurrent Revenue	<u>450,000</u>	<u>450,000</u>	<u>1,274,607</u>	<u>(824,607)</u>
		<u>Recurrent Expenditure</u>				
<u>1,889,820</u>		Employees	<u>2,448,512</u>	<u>2,448,512</u>	<u>2,255,992</u>	<u>192,520</u>
<u>27,325,786</u>		Other Charges	<u>19,611,833</u>	<u>67,149,650</u>	<u>27,718,717</u>	<u>39,430,933</u>
<u>29,215,606</u>		Total Expenditure	<u>22,060,345</u>	<u>69,598,162</u>	<u>29,974,708</u>	<u>39,623,454</u>
<u>(28,461,831)</u>		NET COST OF SERVICE	<u>(21,610,345)</u>	<u>(69,148,162)</u>	<u>(28,700,101)</u>	<u>40,448,061</u>
	<b>94</b>	<b>NATIONAL UNITY, RECONCILIATION AND PEACE</b>				
<u>-</u>		Recurrent Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>Recurrent Expenditure</u>				
<u>396,771</u>		Employees	<u>1,908,556</u>	<u>1,908,556</u>	<u>1,703,047</u>	<u>205,509</u>
<u>2,642,344</u>		Other Charges	<u>6,024,961</u>	<u>5,922,464</u>	<u>6,010,610</u>	<u>(88,146)</u>
<u>3,039,115</u>		Total Expenditure	<u>7,933,517</u>	<u>7,831,020</u>	<u>7,713,657</u>	<u>117,363</u>
<u>(3,039,115)</u>		NET COST OF SERVICE	<u>(7,933,517)</u>	<u>(7,831,020)</u>	<u>(7,713,657)</u>	<u>117,363</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>95</b>	<b>MINES, ENERGY AND RUAL ELECTRIFICATION</b>				
950,919		Recurrent Revenue	771,650	771,650	2,044,348	(1,272,698)
		<u>Recurrent Expenditure</u>				
1,251,430		Employees	3,254,011	3,254,011	1,823,648	1,430,363
7,452,905		Other Charges	9,155,628	8,475,099	9,151,903	(676,804)
8,704,334		Total Expenditure	12,409,639	11,729,110	10,975,552	753,558
(7,753,415)		NET COST OF SERVICE	(11,637,989)	(10,957,460)	(8,931,204)	2,026,256
	<b>96</b>	<b>NATIONAL JUDICIARY</b>				
399,354		Recurrent Revenue	430,005	430,005	502,788	(72,783)
		<u>Recurrent Expenditure</u>				
4,893,213		Employees	7,744,509	7,276,509	4,841,950	2,434,559
4,388,667		Other Charges	7,027,037	6,324,333	5,881,222	443,112
9,281,880		Total Expenditure	14,771,546	13,600,842	10,723,171	2,877,671
(8,882,526)		NET COST OF SERVICE	(14,341,541)	(13,170,837)	(10,220,383)	2,950,454

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>97</b>	<b>WOMEN YOUTH &amp; CHILDRENS AFFAIRS</b>				
-		Recurrent Revenue	-	-	-	-
		<u>Recurrent Expenditure</u>				
541,748		Employees	1,433,257	1,433,257	<b>1,011,763</b>	421,494
4,868,771		Other Charges	7,032,750	6,641,939	<b>4,376,570</b>	2,265,369
5,410,518		Total Expenditure	8,466,007	8,075,196	<b>5,388,334</b>	2,686,862
(5,410,518)		NET COST OF SERVICE	(8,466,007)	(8,075,196)	<b>(5,388,334)</b>	2,686,862
	<b>98</b>	<b>RURAL DEVELOPMENT AND INDIGENOUS AFFAIRS</b>				
-		Recurrent Revenue	-	-	-	-
		<u>Recurrent Expenditure</u>				
4,213,986		Employees	3,827,221	2,990,338	<b>3,154,340</b>	(164,002)
3,399,749		Other Charges	9,125,854	6,273,360	<b>2,905,884</b>	3,367,476
7,613,736		Total Expenditure	12,953,075	9,263,698	<b>6,060,225</b>	3,203,474
(7,613,736)		NET COST OF SERVICE	(12,953,075)	(9,263,698)	<b>(6,060,225)</b>	3,203,474

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL RECURRENT REVENUE AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 2

<u>2008</u> <u>Actual</u>	<u>Head</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>99 ENVIRONMENT, CONSERVATION AND METEOROLOGY</b>						
173,650		Recurrent Revenue	10,500	10,500	<b>349,213</b>	(338,713)
		<u>Recurrent Expenditure</u>				
2,713,953		Employees	3,723,208	3,723,208	<b>3,471,276</b>	251,932
7,934,444		Other Charges	9,961,074	8,964,971	<b>8,306,537</b>	658,433
10,648,398		Total Expenditure	13,684,282	12,688,179	<b>11,777,814</b>	910,365
(10,474,748)		NET COST OF SERVICE	(13,673,782)	(12,677,679)	<b>(11,428,601)</b>	1,249,078
<b>SOLOMON ISLANDS GOVERNMENT TOTAL</b>						
		<u>Recurrent Revenue</u>				
1,365,880,635		Revenue	1,742,605,818	1,742,605,818	<b>1,605,395,296</b>	137,210,522
		<u>Recurrent Expenditure</u>				
1,249,152,591		Expenditure	1,479,862,364	1,541,170,500	<b>1,451,017,030</b>	90,153,470
		<b>NET SURPLUS (DEFICIT) FOR THE YEAR</b>				
116,728,044		<b>(Refer Statement 1A)</b>	262,743,454	201,435,318	<b>154,378,266</b>	47,057,053

## **STATEMENT THREE**

### **DEVELOPMENT FUND PAYMENTS**

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>AGRICULTURE AND LIVESTOCK DEVELOPMENT</b>					
<u>Development Expenditure</u>					
4,709,840	Oil Palm Projects(Inc.Aluta & Basin)	2,000,000	4,635,000	<b>2,897,769</b>	1,737,231
843,481	Oil Palm Projects - GPPOL	1,000,000	650,000	<b>1,605,597</b>	(955,597)
1,067,661	Vangunu Oil Palm	500,000	500,000	<b>328,069</b>	171,931
522,190	National Coffee Production	-	-	-	-
32,652	Repair to Fumigation chamber	-	-	-	-
497,065	African Giant Snail control	1,000,000	1,000,000	-	1,000,000
0	Provincial Slaughter Houses	1,000,000	1,000,000	<b>98,776</b>	901,224
968,243	National Cattle Development Project	8,000,000	8,000,000	-	8,000,000
0	Cocoa and Coconut Processing	3,000,000	3,000,000	-	3,000,000
840,945	Field Experimental Stations	-	-	<b>27,715</b>	(27,715)
7,881,962	Rural Rice projects	15,000,000	15,000,000	<b>6,831,727</b>	8,168,273
1,400,495	Coconut and Cocoa Rehabilitation	2,000,000	2,000,000	<b>1,605,444</b>	394,556
139,910	National Honey Production Program	-	-	-	-
-	Oil Palm Out Growers including GPPOL	-	1,000,000	<b>761,582</b>	238,418
-	Oil Palm Out Growers	1,000,000	1,000,000	-	1,000,000
-	Malaita Commercial Pig Production	1,500,000	1,500,000	-	1,500,000
-	Cocoa Credit Facility	3,000,000	3,000,000	-	3,000,000
-	Develop of Exotic and Indigenous Crop	1,000,000	1,000,000	<b>431,350</b>	568,650
<u>18,904,444</u>	<b>MINISTRY TOTAL</b>	<u>40,000,000</u>	<u>43,285,000</u>	<u><b>14,588,029</b></u>	<u>28,696,971</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>EDUCATION &amp; HUMAN RESOURCES DEVELOPMENT</b>				
	<u>Development Expenditure</u>				
-	USP Campus - Expansion Programme	3,000,000	3,000,000	<b>2,355,000</b>	645,000
2,500,000	SICHE Upgrading Programme	3,000,000	3,000,000	<b>3,000,000</b>	-
2,031,627	KG VI Renovation	2,500,000	2,500,000	<b>2,320,479</b>	179,521
520,191	Waimapuru & ERU Maintenance	900,000	900,000	-	900,000
9,000,000	Tsunami Education Rehabilitation	10,000,000	10,000,000	<b>5,418,586</b>	4,581,414
13,813,670	Publishing of teaching materials	4,000,000	4,000,000	<b>4,135,196</b>	(135,196)
-	NZ Support to Free Education	-	-	<b>14,980,000</b>	(14,980,000)
-	Free Education -ROC Component	-	-	<b>4,966,350</b>	(4,966,350)
-	SIG Contribution to Free Education	5,000,000	5,000,000	<b>5,000,000</b>	-
-	Queen Elizabeth School	350,000	350,000	-	350,000
-	Design of New MEHRD Building	500,000	500,000	-	500,000
16,616,329	SI Training Award ROC	16,700,000	16,700,000	<b>16,588,953</b>	111,047
44,481,816	<b>MINISTRY TOTAL</b>	45,950,000	45,950,000	<b>58,764,565</b>	(12,814,565)

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	(Over)/Under <u>Estimate</u>
<b>FINANCE AND TREASURY</b>					
<u>Development Expenditure</u>					
1,102,722	Rehabilitation of Customs Building	800,000	-	-	800,000
4,950,000	SOE Debt Assistance	-	-	-	-
-	Upgrade of Finance System (Maximise)	1,500,000	1,500,000	<b>61,806</b>	1,438,194
-	Drafting of WTO/ GATT Valuation Legislat	1,000,000	1,000,000	-	1,000,000
697,795	National Village Resources Survey	-	52,000	<b>22,498</b>	29,502
-	Rural Credit & Banking Extention Scheme	2,000,000	2,000,000	-	2,000,000
159,920	Department of Finance Building	2,000,000	2,000,000	<b>842,152</b>	1,157,848
212,112	National Population Census	-	2,984,000	<b>3,564,231</b>	(580,231)
-	National Populat.& Housing Cenus-AUSAID	-	1,733,897	<b>1,391,428</b>	342,469
-	National Population & Housing Census-EU	-	7,359,797	-	7,359,797
-	National Population & Housing Census	5,000,000	11,900,000	<b>12,158,324</b>	(258,324)
-	Secured Transaction ( office establishme	400,000	400,000	-	400,000
-	Acqutition & Implement of new Payroll S	1,500,000	1,500,000	<b>1,645,470</b>	(145,470)
-		-	-	-	-
<u>7,122,549</u>	<b>MINISTRY TOTAL</b>	<u>14,200,000</u>	<u>32,429,694</u>	<u><b>19,685,908</b></u>	<u>12,743,786</u>
<b>FOREIGN AFFAIRS AND EXTERNAL TRADE</b>					
<u>Development Expenditure</u>					
872,456	Suva Chancellery	-	-	-	-
312,561	Productive Sector Investment	-	-	-	-
1,260,000	Canberra Chancellery	6,000,000	12,000,000	<b>5,000,000</b>	7,000,000
64,120	VIP Lounges	500,000	500,000	-	500,000
<u>4,881,637</u>	Port Moresby Chancellery	<u>450,000</u>	<u>450,000</u>	<u>-</u>	<u>450,000</u>
<u>7,390,774</u>	<b>MINISTRY TOTAL</b>	<u>6,950,000</u>	<u>12,950,000</u>	<u><b>5,000,000</b></u>	<u>7,950,000</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b><u>HEALTH AND MEDICAL SERVICES</u></b>				
	<u>Development Expenditure</u>				
97,305	Support to People with Disabilities	-	-	-	-
-	Rural Health Clinics - renovation	3,000,000	3,000,000	<b>345,000</b>	2,655,000
-	Grove Mini Hospital	1,000,000	1,000,000	-	1,000,000
-	Gizo Hospital	2,000,000	2,000,000	<b>182,000</b>	1,818,000
-	National Referral Hospital	3,500,000	3,500,000	-	3,500,000
-	Provincial Health Sector Officers Housin	3,000,000	-	<b>40,000</b>	2,960,000
4,674,420	Provincial Rural Water Supply & Sanitati	4,000,000	4,000,000	<b>4,295,969</b>	(295,969)
144,608	Tulagi Hospital Rehabilitaion & Upgrade	-	-	-	-
120,861	Primary Health Care	-	-	<b>496,675</b>	(496,675)
418,589	Health Sector Staff Housing - Choiseul	-	-	-	-
<u>5,455,783</u>	<b>MINISTRY TOTAL</b>	<u>16,500,000</u>	<u>13,500,000</u>	<u><b>5,359,644</b></u>	<u>8,140,356</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>INFRASTRUCTURE DEVELOPMENT</b>					
<u>Development Expenditure</u>					
1,373,677	Upgrade Marine HQ	1,000,000	1,000,000	-	1,000,000
5,970,252	Obligations under SIEAP	4,000,000	4,000,000	<b>5,813,678</b>	(1,813,678)
172,027	National Transport Strategy -Preparatory	-	-	-	-
5,380,000	Provincial Shipping Grant	-	-	-	-
676,538	Betu - Gozoruru roads (Isabel)	-	-	-	-
10,244,473	Rural Road Development	10,000,000	3,914,644	<b>4,586,625</b>	(671,981)
-	Shipping for Temotu Pele	1,750,000	-	<b>1,762,940</b>	(12,940)
-	Shipping for Temotu VATUD	1,750,000	-	-	1,750,000
-	Central Province Ship	1,500,000	1,500,000	-	1,500,000
-	Poisugu Komate Road	500,000	500,000	-	500,000
-	Improvement of Mbabanakira Road	500,000	500,000	-	500,000
-	Purchase of a Rescue Vessel	3,000,000	3,000,000	-	3,000,000
-	Rural Boat Building	1,000,000	1,000,000	-	1,000,000
-	Renbell Provincial Office	1,000,000	1,000,000	-	1,000,000
2,572,871	Ranadi Industrial Estate - Road sealing	2,000,000	2,000,000	<b>782,181</b>	1,217,820
624,892	Relocation of Workshop	1,500,000	1,500,000	-	1,500,000
517,940	Haervo - Visina - Koregu road upgrade	1,000,000	1,000,000	<b>1,617,400</b>	(617,400)
1,228,323	Kaivanga-Kolomola-Koqe road upgrade	1,000,000	3,747,858	<b>4,497,858</b>	(750,000)
250,598	Auki wreck removal	250,000	250,000	<b>91,703</b>	158,298
29,011,591	<b>MINISTRY TOTAL</b>	<b>31,750,000</b>	<b>24,912,502</b>	<b>19,152,384</b>	<b>5,760,118</b>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>NATIONAL PARLIAMENT</b>				
	<u>Development Expenditure</u>				
2,039,181	Parliament House Renovation & Security	1,500,000	2,500,000	<b>2,294,555</b>	205,445
437,778	Office Complex for Parliamentarian	-	-	-	-
<u>2,476,959</u>	<b>MINISTRY TOTAL</b>	<u>1,500,000</u>	<u>2,500,000</u>	<u><b>2,294,555</b></u>	<u>205,445</u>
	<b>FORESTRY</b>				
	<u>Development Expenditure</u>				
16,167,382	Reforestation Projects	5,000,000	5,000,000	<b>1,025,181</b>	3,974,819
-	Strategic Support to Reforestation	10,000,000	10,000,000	<b>7,709,552</b>	2,290,448
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>16,167,382</u>	<b>MINISTRY TOTAL</b>	<u>15,000,000</u>	<u>15,000,000</u>	<u><b>8,734,733</b></u>	<u>6,265,267</u>
	<b>PRIME MINISTER'S OFFICE</b>				
	<u>Development Expenditure</u>				
-	Assistance to Non State Actors	-	-	<b>250,000</b>	(250,000)
-	Calendar Printing Project	-	-	-	-
-	Upgrading of Office Building	600,000	600,000	-	600,000
-	Political Party Integrity Bill	1,000,000	1,000,000	<b>204,522</b>	795,478
-	Commission of Enquiry Guadalcanal Land D	1,000,000	1,000,000	-	1,000,000
2,925,916	Support to Constitutional Reform	1,000,000	1,000,000	-	1,000,000
472,029	Capacity Building & Strengthening Programme	600,000	600,000	-	600,000
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,397,945</u>	<b>MINISTRY TOTAL</b>	<u>4,200,000</u>	<u>4,200,000</u>	<u><b>454,522</b></u>	<u>3,745,478</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2009</u>	<u>(Over)/Under</u>
<u>Actual</u>		<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
	<b>POLICE AND NATIONAL SECURITY</b>				
	<u>Development Expenditure</u>				
457,054	Buala Police Post	800,000	800,000	552,273	247,727
-	KGVI Police post	1,000,000	1,000,000	-	1,000,000
-	Auki Police Housing	1,500,000	1,500,000	-	1,500,000
417,779	Gizo Police post	2,000,000	2,000,000	986,901	1,013,099
4,327,565	Naha Prison Officers Housing	3,500,000	3,500,000	490,728	3,009,272
372,887	Marau Police post	1,000,000	1,000,000	717,090	282,910
994,334	Tetere Prison Officers Housing	-	1,000,000	656,177	343,823
-	Lofang Police Station	500,000	500,000	132,586	367,414
-	Prov Prison Rehab & upgrading in Kirakir	1,000,000	1,000,000	0	1,000,000
1,873,041	Police Housing	1,700,000	1,700,000	0	1,700,000
-		-	-	-	-
8,442,659	<b>MINISTRY TOTAL</b>	13,000,000	14,000,000	3,535,754	10,464,246

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2009</u>	<u>(Over)/Under</u>
<u>Actual</u>		<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
<b>PROVINCIAL GOVERNMENT AND INSTITUTIONAL STRENGTHENING</b>					
<u>Development Expenditure</u>					
	Malaita Provincial Housing	1,500,000	1,500,000		1,500,000
1,000,000	Choiseul Township Project	3,500,000	3,500,000	-	3,500,000
4,899,144	Rehabilitation of Provincial Government	2,000,000	2,000,000	<b>2,000,000</b>	-
-		-	-	-	-
<u>5,899,144</u>	<b>MINISTRY TOTAL</b>	<u>7,000,000</u>	<u>7,000,000</u>	<u><b>2,000,000</b></u>	<u>5,000,000</u>
<b>LANDS, HOUSING AND SURVEY</b>					
<u>Development Expenditure</u>					
317,815	Unauthorised Public Land Registrarion	1,000,000	1,000,000	<b>442,152.15</b>	557,848
-	MLHS Office Extension	1,000,000	1,000,000	-	1,000,000
<u>317,815</u>	<b>MINISTRY TOTAL</b>	<u>2,000,000</u>	<u>2,000,000</u>	<u><b>442,152</b></u>	<u>1,557,848</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2009</u>	<u>(Over)/Under</u>
<u>Actual</u>		<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
<b>DEVELOPMENT PLANNING AND AID COORDINATION</b>					
<u>Development Expenditure</u>					
19,750,000	Millennium Constituency Dev Fund	20,000,000	20,000,000	<b>20,450,000</b>	(450,000)
594,855	National Institutional & Capacity Buildi	-	-	-	-
154,244	Institutional Capacity building - provinces	600,000	600,000	<b>482,494</b>	117,506
-	Ministry Network System	500,000	500,000	-	500,000
-		-	-	-	-
<u>20,499,100</u>	<b>MINISTRY TOTAL</b>	<u>21,100,000</u>	<u>21,100,000</u>	<u><b>20,932,494</b></u>	<u>167,506</u>
<b>CULTURE AND TOURISM</b>					
<u>Development Expenditure</u>					
798,917	Training for Tourism Ind. Dev of SICHE	1,000,000	1,000,000	<b>752,381</b>	247,619
5,110,395	New Heritage Centre	1,200,000	1,200,000	<b>28,502</b>	1,171,498
1,933,219	Eco-Tourism Grants	2,000,000	2,000,000	<b>1,368,989</b>	631,011
480,812	Anuha Tourist project	-	-	-	-
-	Balalai WW2 Relics	500,000	500,000	<b>32,187</b>	467,813
-		-	-	-	-
<u>8,323,343</u>	<b>MINISTRY TOTAL</b>	<u>4,700,000</u>	<u>4,700,000</u>	<u><b>2,182,060</b></u>	<u>2,517,940</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>COMMERCE, INDUSTRY AND EMPLOYMENT</b>					
<u>Development Expenditure</u>					
792,815	Noro Industrial Development	2,000,000	2,000,000	<b>31,970</b>	1,968,030
93,800	Website & Data Registry	-	-	-	-
954,995	National Technical training programme	1,500,000	1,500,000	-	1,500,000
985,283	New HQ Complex	-	-	-	-
-	trade Dispute Panel Office	500,000	500,000	-	500,000
-	Suava Port Development	2,000,000	2,000,000	<b>194,201</b>	1,805,799
860,905	Bina Industrial & Sea Port Deveopment	3,000,000	3,000,000	<b>159,253</b>	2,840,747
259,419	Improvement of Labour Offices Council	-	-	-	-
<u>3,947,216</u>	<b>MINISTRY TOTAL</b>	<u>9,000,000</u>	<u>9,000,000</u>	<u><b>385,423</b></u>	<u>8,614,577</u>
 <b>COMMUNICATION AND AVIATION</b>					
<u>Development Expenditure</u>					
2,116,400	Air Field upgrading	2,000,000	2,000,000	<b>1,845,805</b>	154,195
2,942,257	Provincial Airfields	2,000,000	2,000,000	<b>1,940,189</b>	59,811
-	Domestic Terminal	3,000,000	3,000,000	<b>3,460,893</b>	(460,893)
-	Western Province International Airfield	1,000,000	1,000,000	<b>169,500</b>	830,500
454,380	Replacement of Navigational Equipment	6,000,000	6,000,000	<b>6,217,144</b>	(217,144)
<u>5,513,037</u>	<b>MINISTRY TOTAL</b>	<u>14,000,000</u>	<u>14,000,000</u>	<u><b>13,633,530</b></u>	<u>366,470</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
<b>FISHERIES AND MARINE RESOURCES</b>					
<u>Development Expenditure</u>					
235,351	Office relocation	-	-	-	-
316,274	Dolphin Assessments	-	1,000,000	<b>335,045</b>	664,955
525,974	Tuna Loin Factories (Suava & Tenrau)	2,000,000	2,000,000	<b>142,470</b>	1,857,530
-	Pole and Line Boats	3,000,000	3,000,000	<b>423,125</b>	2,576,875
-	Pearl Farming Investments	1,000,000	1,000,000	-	1,000,000
<u>2,917,490</u>	Rural Fisheries Enterprises	<u>6,000,000</u>	<u>6,000,000</u>	<u><b>5,217,386</b></u>	<u>782,614</u>
<u>3,995,088</u>	<b>MINISTRY TOTAL</b>	<u>12,000,000</u>	<u>13,000,000</u>	<u><b>6,118,026</b></u>	<u>6,881,974</u>
 <b>PUBLIC SERVICE</b>					
<u>Development Expenditure</u>					
822,078	New Office Block	3,000,000	3,000,000	<b>328,280</b>	2,671,720
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>822,078</u>	<b>MINISTRY TOTAL</b>	<u>3,000,000</u>	<u>3,000,000</u>	<u><b>328,280</b></u>	<u>2,671,720</u>
 <b>LAW AND JUSTICE</b>					
<u>Development Expenditure</u>					
-	SIPEU Land Deal	1,500,000	1,500,000	-	1,500,000
<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<b>MINISTRY TOTAL</b>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>	<u>1,500,000</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>HOME AFFAIRS</b>				
	<u>Development Expenditure</u>				
-	Housing for Provincial Disaster Management	1,200,000	1,200,000	-	1,200,000
-		-	-	-	-
-	<b>MINISTRY TOTAL</b>	1,200,000	1,200,000	-	1,200,000
	<b>NATIONAL UNITY RECONCILIATION AND PEACE</b>				
	<u>Development Expenditure</u>				
2,108,303	National Reconciliation Programme	5,000,000	5,000,000	2,889,245	2,110,755
-	Truth and Reconciliation Council	5,000,000	5,000,000	99,172	4,900,828
-		-	-	-	-
2,108,303	<b>MINISTRY TOTAL</b>	10,000,000	10,000,000	2,988,417	7,011,583
	<b>MINES, ENERGY AND RURAL ELECTRIFICATION</b>				
	<u>Development Expenditure</u>				
218,148	Renewable Rural Electricity	1,000,000	1,000,000	369,578	630,422
57,309	Goldridge relocation scheme	-	-	-	-
100,000	Huro (Makira) and Rualae (Malaita) Hydro	800,000	800,000	220,803	579,197
179,700	Energy conservation	-	-	-	-
179,081	Honiara water source	350,000	350,000	309,565	40,435
3,662,151	Rural Electrification (phase 1)	-	-	1,954,865	(1,954,865)
-	Rural Electrification phase 1 (Provincia	-	-	1,130,622	(1,130,622)
-	Rural Electrification Project (Provincia	-	2,980,051	11,920,206	(8,940,155)
-	Rural Electrification phase 1 (Provincia	1,500,000	1,500,000	1,942,012	(442,012)
-	Tina Ngalibiu Hydro Scheme	1,500,000	1,500,000	737,950	762,050
-	Support to SIWA to purchase a back up Ge	500,000	500,000	500,000	-

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
-		-	-	-	-
4,396,389	<b>MINISTRY TOTAL</b>	5,650,000	8,630,051	<b>19,085,600</b>	- 10,455,549

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u> <u>Actual</u>	<u>Ministry</u>	<u>Original</u> <u>Estimate</u>	<u>Final</u> <u>Estimate</u>	<u>2009</u> <u>Actual</u>	<u>(Over)/Under</u> <u>Estimate</u>
	<b>NATIONAL JUDICIARY</b>				
	<u>Development Expenditure</u>				
99,145	Magistrates Housing - Auki	650,000	650,000	<b>418,716</b>	231,284
15,872	Refurbishment of Court House	700,000	700,000	-	700,000
65,000	Secure Magistrate Housing Kirakira	750,000	750,000	-	750,000
606,154	Support to Justice	-	-	-	-
-		-	-	-	-
<u>786,172</u>	<b>MINISTRY TOTAL</b>	<u>2,100,000</u>	<u>2,100,000</u>	<u><b>418,716</b></u>	<u>1,681,284</u>
	 <b>WOMEN, YOUTH AND CHILDRENS AFFAIRS</b>				
	<u>Development Expenditure</u>				
999,454	Musical Youth Empowerment	1,200,000	1,200,000	-	1,200,000
1,098,076	Policy and Planning Project	1,000,000	1,000,000	-	1,000,000
-	National Centre for Women	3,000,000	3,000,000	-	3,000,000
-		-	-	-	-
<u>2,097,530</u>	<b>MINISTRY TOTAL</b>	<u>5,200,000</u>	<u>5,200,000</u>	<u>-</u>	<u>5,200,000</u>

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3

<u>2008</u>	<u>Ministry</u>	<u>Original</u>	<u>Final</u>	<u>2009</u>	<u>(Over)/Under</u>
<u>Actual</u>		<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
	<b>RURAL DEVELOPMENT AND INDEGINOUS AFFAIRS</b>				
	<u>Development Expenditure</u>				
44,594,963	Rural Constituencies Livelihood Fund	50,000,000	57,000,000	<b>52,476,901</b>	4,523,099
12,500,000	Rural Constituencies Development Fund (SIG)	-	-	<b>3,900,000</b>	(3,900,000)
19,600,000	Rural Constituencies Development Fund (ROC)	20,000,000	20,000,000	<b>20,150,000</b>	(150,000)
9,800,000	ROC Constituencies Micro Project	10,000,000	10,000,000	<b>10,200,000</b>	(200,000)
6,050,000	Rural Advancement Programme	-	-	-	-
-		-	-	-	-
<u>92,544,963</u>	<b>MINISTRY TOTAL</b>	<u>80,000,000</u>	<u>87,000,000</u>	<u><b>86,726,901</b></u>	<u>273,099</u>
	<b>ENVIRONMENT, CONSERVATION AND METEOROLOGY</b>				
	<u>Development Expenditure</u>				
169,736	Meteorology Office renovation	500,000	500,000	-	500,000
485,955	Environmental Issues	-	-	-	-
286,235	Buala and Lake Tegano Meteorology station	1,000,000	1,000,000	-	1,000,000
-	Endangered Species	500,000	500,000	-	500,000
-	Coral Triangle	500,000	870,000	<b>470,657</b>	399,343
-	Relocation of Lata Meteorology station	150,000	150,000	-	150,000
1,010,546	National Adaptation Plan for A	-	-	<b>1,138,610</b>	(1,138,610)
860,178	Second National Communication	-	-	-	-
<u>2,812,651</u>	<b>MINISTRY TOTAL</b>	<u>2,650,000</u>	<u>3,020,000</u>	<u><b>1,609,268</b></u>	<u>1,410,732</u>
<u>296,914,729</u>	<b>SOLOMON ISLANDS GOVERNMENT TOTAL</b>	<u>370,150,000</u>	<u>401,177,247</u>	<u><b>294,420,963</b></u>	<u>106,756,284</u>

## **STATEMENT THREE A**

### **DEVELOPMENT FUND RECEIPTS**

**SOLOMON ISLANDS GOVERNMENT**  
**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL DEVELOPMENT REVENUE**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 3A

<u>2008</u>		<u>Original</u>	<u>Final</u>	<u>2009</u>	<u>(Over)/Under</u>
<u>Actual</u>		<u>Estimate</u>	<u>Estimate</u>	<u>Actual</u>	<u>Estimate</u>
<b>DEVELOPMENT GRANT</b>					
-	AUSAID	-	-	<b>2,505,444</b>	(2,505,444)
-	NZAID	15,000,000	15,000,000	<b>14,980,000</b>	20,000
1,130,856	UNDP	-	-	<b>1,755,395</b>	(1,755,395)
739,868	GEF	-	-	-	-
-	EDF/EU	-	7,359,797	<b>7,359,797</b>	-
<u>91,326,562</u>	Republic of China	<u>81,900,000</u>	<u>81,900,000</u>	<b><u>90,308,069</u></b>	<u>(8,408,069)</u>
<u>93,197,287</u>	<b>Total Grants</b>	<u>96,900,000</u>	<u>104,259,797</u>	<b><u>116,908,705</u></b>	<u>(12,648,908)</u>
<b>EXTERNAL LOAN FINANCING</b>					
<b>Long Term:</b>					
-	World Bank	-	-	-	-
-	ADB	-	-	-	-
<u>-</u>	<b>Total Overseas Loans</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>93,197,287</u>	<b>TOTAL CONSOLIDATED DEVELOPMENT REVENUE</b>	<u>96,900,000</u>	<u>104,259,797</u>	<b><u>116,908,705</u></b>	<u>(12,648,908)</u>

## **STATEMENT FOUR**

**STATEMENT OF LOSSES, ABANDONED CLAIMS**

**AND EX GRATIA PAYMMENTS**

**SOLOMON ISLANDS GOVERNMENT**  
**STATEMENT OF LOSSES, ABANDONED CLAIMS & EX GRATIA PAYMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2009**

Statement 4

<u>2008 (SIS)</u>	<u>Number of</u>	<u>Ministry</u>		<u>Ex-gratia Payments</u>	<u>Stores Losses</u>	<u>2009 (SIS)</u>	<u>Number of</u>
<u>Total</u>	<u>Payments</u>					<u>Total</u>	<u>Payments</u>
84,000	2	Finance		565,312	-	565,312	27
84,000	2	<b>TOTAL</b>		<b>565,312</b>	<b>-</b>	<b>565,312</b>	<b>27</b>

**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.