

SUPPLEMENT to the Solomon Islands Gazette

Wednesday 4th March, 2015

S.I. No.11

[Legal Notice No. 14]

**BIOSECURITY ACT 2013
(NO. 3 of 2013)**

NOTICE OF COMMENCEMENT

IN exercise of the powers conferred upon me by section 1 of the Biosecurity Act, I, Honourable Augustine Auga, Minister of Agriculture and Livestock, do hereby appoint the 25th day of March 2015 as the date on which the said Act shall come into operation.

Dated at Honiara this fourth day of March, 2015.

Hon. Augustine Auga, MP
Minister of Agriculture and Livestock

SUPPLEMENT to the Solomon Islands GazetteThursday 12th March, 2015

S.I. No.13

[Legal Notice No. 16]

CUSTOMS AND EXCISE ACT
(Cap. 121)**COMPTROLLER'S DIRECTIONS**
(Section 273)

IN exercise of the powers conferred on me by Section 273 of the Customs and Excise Act (CAP. 121) and rule 3 of the associated rules, I, **Nathan Kama**, Comptroller of Customs and Excise do hereby make the following Directions:-

1. These Directions shall come into effect on a date to be appointed by the Comptroller of Customs by notice in the *Gazette*.
2. The Second Schedule of the Customs Rules (CAP.121) is amended by deleting the following references in the prescribed forms:

C3 – List of unmanifested cargo
 C4 – Ship's Report Inwards
 C5 – General Declaration for Aircraft
 C13 – Entry Outwards/Content-ship
 C15 – Import Entry for Home Consumption
 C17 – Entry for warehousing
 C18 – Transhipment Shipping Bill
 C19 – Permit to remove goods prior to entry
 C25 – Shipping Bill for goods for exportation or ships/aircraft stores.
 C26 – Invoice declaration
 C29– Transfer of warehouse goods
 C30 – Entry ex warehouse for removal of goods for re-warehousing
 C32 – Landing certificate
 C34 – Licence to carry un-customed goods coastwise
 C35 – Cargo Book
 C40 – Certificate of Export
 C41 – Declaration by settler
 C42 – Shipping Bill ex-warehouse for goods for exportation or ships/aircraft stores

- C43 – Air cargo docket
- C44 – Claim for exemption from import duties
- C45 – Licence to export goods
- C46 – Declaration of articles in possession – Aircraft & ship's crew
- C47 – Application for remission of duty

3. The references deleted pursuant to paragraph 2 shall be substituted with the following:

- C99 – Single Administrative Document (SAD)

Made at Honiara this twentieth-seventh day of October, 2014.

Nathan Kama
Comptroller of Customs and Excise

[Legal Notice No. 17]

**CUSTOMS AND EXCISE ACT
(CAP. 121)**

**CUSTOMS AND EXCISE (EXPORT DUTY RATES FOR BAUXITE)
(AMENDMENT) (NO. 2) ORDER 2015**

IN exercise of the powers conferred upon me by section 7 of the Customs and Excise Act, I hereby make the following Order:

1. This Order may be cited as the Customs and Excise (Export Duty Rates for Bauxite) (Amendment) (No.2) Order 2015.
2. This Order exclusively applies to any bauxite minerals extracted from any land in Rennell and Bellona Province.
3. The First Schedule to the Customs and Excise Act (Cap.121) is amended by inserting, under the Schedule entitled "EXPORT CLASSIFICATION AND TARIFF", after item no. 2604.0000 the following:
 - (a) "2606.0000" under the column entitled "Item No. of Commodity";
 - (b) "Aluminium ores and concentrates" under the column entitled "Commodity";
 - (c) "kg" under the column entitled "Units of Quantity"; and
 - (d) "20%" under the column entitled "Rate of Export Duty".

DATED AT HONIARA this eleventh day of March, 2015.

HON. SNYDER RINI
Minister for Finance and Treasury

SUPPLEMENT to the Solomon Islands Gazette

Tuesday 17th March, 2015

S.I. No.14

[Legal Notice No. 18]

**RENNELL AND BELLONA PROVINCIAL GOVERNMENT
FINANCIAL MANAGEMENT ORDINANCE 2014**

**AN ORDINANCE AS REQUIRED BY SECTION 34(4) OF
THE PROVINCIAL GOVERNMENT ACT 1997, TO
PROVIDE FOR THE PROPER MANAGEMENT OF
PROVINCIAL FUNDS AND PROPERTY OF
RENNELL AND BELLONA PROVINCE**

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Part I – Preliminary

- | | |
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| Citation | 1. This Ordinance may be cited as the Rennell and Bellona Provincial Government Financial Management Ordinance 2014. |
| Commence-
ment | 2. This Ordinance shall come into effect when assented to by the Minister in accordance with Section 30 of the Provincial Government Act 1997 and shall apply to all financial transactions and business of Rennell and Bellona Province and administrative units and to the management of all public monies and public property of the Rennell and Bellona Provincial Government. |
| Application of
this Ordinance | <p>3. (1) This Ordinance applies to all financial transactions and business of Rennell and Bellona Province and administrative units and to the management of all public monies and public property of the Rennell and Bellona Provincial Government.</p> <p>(2) For the purpose of ensuring compliance with the provisions of subsection (1) the Provincial Executive shall issue written instructions, to be called Financial Instructions and Stores Instructions, for the better carrying out of the provisions and purposes of this Ordinance.</p> <p>(3) If this Ordinance conflicts with any law of the Solomon Islands, then the law of the Solomon Islands must be followed and not this Ordinance. Any person becoming aware of such a conflict will immediately notify the Provincial Secretary and Minister responsible for Provincial Government in writing.</p> <p>(4) This Ordinance cannot prevent the law of the Solomon Islands from being applied.</p> <p>(5) Where there is a conflict between this Ordinance and any earlier Financial Management Ordinance, Instructions or circular, this Ordinance shall prevail.</p> |
| Accounting
Officer -
Overall
Responsibility
for Control of
Funds on a
Daily Basis | <p>4. (1) Subject to Section 36 of the Provincial Government Act 1997, this ordinance expressly appoints the Provincial Secretary as the Provincial Accounting Officer and the Provincial Treasurer as his or her deputy in that regard.</p> <p>(2) The Provincial Secretary has the overall responsibility to control and account for all funds received and paid by the Province on a daily basis and to report and account to the Provincial Executive, Provincial Assembly, the Auditor-General and the MPG as required.</p> |

5. In this Ordinance, unless the context otherwise requires -

“Account Code” means a code used to detail each type of revenue and expenditure within the Provincial Government. Account codes are categorised into account types, such as income and expenditure but also reflect the divisions of the Provincial Government.

“Account Code Control Card” means the record of all the money the Province has spent or plans to spend; and so will also show how much is left to spend for that Financial Year. It may be prepared on a computer, with the Accounting Officer’s approval.

“Accountable Stationery” means any official stationery of the Province which requires control over its distribution, including such items as receipt books, tickets books and so on.

“Accountant General” means the person designated as such.

“Accounting Officer” means the Provincial Secretary. The terms Accounting Officer and Provincial Secretary may be used interchangeably in this Ordinance but have the same meaning. The Accounting Officer has overall daily responsibility to control and account for all funds received and paid by the Province.

Refer to Part X for the appointment and responsibilities of the Accounting Officer.

“Act” means the Provincial Government Act 1997.

“Administration” means the entire administrative set-up of the Province.

“Adopted estimate” means the original estimate for the Province for a financial year including any amendments to the estimate adopted by the Province.

“Advance of Salary” means Provincial money that is given to an employee of the Province in advance of his or her usual salary payment. An advance of salary is repaid by way of a deduction from the employee’s salary.

“Advertising” means promoting to the public an idea, goods or services by using a medium commonly used for promoting ideas, goods or services and for which a fee is paid.

Examples of mediums commonly used for promoting ideas, goods or services – newspaper and radio

“Allocation” means the total dollar amount of spending allowed for each account code in the estimate.

“Appropriation Ordinance” means the official document that authorises the Province to spend in that financial year. The appropriation ordinance applies until the last day of the financial year only and then needs to be replaced with a fresh annual Appropriation Ordinance.

“Approved for Payment” means the process of approving a Payment Voucher or Local Purchase Order for payment.

“Arrears” means any transaction, revenue or expenditure, not yet completed by the Province and considered to be overdue.

“Arrears of Expenditure” means payments due to be made, but not yet paid, by the Province.

“Arrears of Revenue” means revenue owed to the Province, but not yet collected.

“Asset” means Provincial property.

“Asset Register / Asset Registers” means records of all Provincial assets.

“Auditor-General” means the person holding the position within the Office of the Auditor General.

“Bank Account” means an account with a bank or other financial institution.

“Buying Goods and Services” means buying goods and services for use by the Province.

“Cash Flow Estimate” means an estimate of actual spending to be made in each month of the Financial Year.

“Cash in Transit” means cash, cheques, postal orders, money orders and other negotiable documents of value being remitted or transferred from one office or place to another.

“Commitment” means any payment that has been approved and recorded by the Province, but not yet paid.

“Conflict of Interest” means any situation where a provincial employee’s or elected official’s decision is influenced by opportunities for personal financial gain or other personal advantage.

“Control Measure”, for managing a risk, means a measure that may be adopted for reducing the risk.

“Delegate” means any provincial employee formally appointed to carry out the duties of the Accounting Officer.

“Delegation” means transfer of authority to another person.

“Depreciable Amount” for an asset, means the depreciable amount for the asset.

“De-reservation” means where the Premier or member of the Provincial Executive responsible for Finance allows reserved funds to be spent.

“De-reservation Warrant” means the document that authorises the Province to spend that part of their Accounting Warrant that was at first withheld from spending. General warrants apply until the last day of the financial year only; and then need to be replaced with a fresh annual Warrant.

“Division” means a business unit of the Provincial Government. Examples may include, amongst others, “work division” and “finance division”.

“Document” means all forms of physical and electronic documents.

“Estimate” means the Estimates of Recurrent and Development Revenue and Expenditure, or budget book, prepared each year for approval by the Provincial Assembly and the Minister.

“Estimate Control” means continual checking of spending against the allocation for each account code to make sure overspending does not occur.

“Estimate Transfer” means the complete or partial transfer of allocations between account codes.

“Estimate Transfer Warrant” means the official document that authorises divisions to transfer estimate allocations from one account code to another. Warrants apply until the last day of the financial year only, and then need to be replaced with a fresh annual Warrant.

“Expenditure” means spending.

“Files” means storage of documents.

“Financial Year” means the 12 month period between 1st April and 31st March.

“General Ledger” means an accounting book summarising all of the province’s financial transactions. The general ledger is used to help prepare financial statements and other reports.

Imprest means Provincial money that is given into the personal care of a provincial employee or elected member to make Provincial payments. An imprest can only be used for the reason that it was requested. If it is not used for that reason and/or the provincial employee or elected member does not repay the money to the Province, then the amount of the Imprest will be taken out of the provincial employee's salary or paid from the Member's allowance.

Imprest Fund means the fund which is established to advance Provincial money to an authorised provincial employee or elected member. The authorised provincial employee is responsible for the security, use, accounting and reporting of these funds, as required by this Ordinance. The authorised provincial employee or elected member will be asked to repay any money that cannot be accounted for out of the advance.

Imprest Holder means any provincial employee or elected member receiving a Provincial advance in the form of an Imprest Fund.

Imprest Warrant means the official document used to give an advance of provincial money called an Imprest Fund into the personal care of a provincial employee or elected member. The provincial employee or elected member receiving the advance is called the Imprest Holder.

Journal means an entry in a double-entry system, listing all transactions and indicating the accounts to which they belong.

Journal Entry means recording of financial data pertaining to a financial transaction in a journal such that the debits equal the credits.

Land and Building means land, buildings and enclosures which are owned, rented or occupied, by the Administration.

Ledger means an accounting book where transactions are listed by individual accounts.

Loss means any loss of Provincial monies, whether caused by accident, negligence, theft, deficiency, fraudulent payment, suppression of revenue, irrecoverable revenue, misappropriation, misuse or unauthorized damage or destruction.

Member means an elected official of the Province.

Minister means the Minister responsible for Provincial Government (MPG).

Money/ies includes cash, cheques, postal and money orders, stamps and other negotiable documents of monetary value.

"Official Certificate", of the Province, means a certificate that has been signed by both of the following persons –

- (a) The Provincial Secretary of the Province;
- (b) The Premier of the Province.

"Official Receipt" means a receipt duly issued using any of that revenue earning books used by the Provincial administration. Such books include all receipts, licences, certificates, permits, tickets and any similar devices, used for the collection and recording of revenue.

"Operating Bank Account", for the Province, means a bank account used only for amounts accredited to the Provincial Fund.

"Original Estimate", of the Province, for a financial year, means the estimate adopted by the Province for the financial year.

"Organisation" means any Partnerships and Companies, or other business association or society, whether incorporated or unincorporated.

"Payment Voucher" means a piece of substantiating evidence in an approved format which is duly completed and authorised. A payment voucher is required before the payment of any Provincial funds is made.

"Pre-numbered Forms" means receipt books, licence books, Local Purchase Orders (LPO), requests for payment, and any pre-numbered document used in the receiving or spending of public money.

"Provincial Employee" means anybody working for the Provincial Administration, either as a direct employee or seconded from a Central Ministry.

"Provincial Fund" means the fund used to account for all assets and liabilities of the Province, except those particularly assigned for other purposes in another more specialised fund. It is the primary operating fund of the Province. Most of the usual activities of the Province are supported by the Provincial Fund, such as the purchase of supplies and meeting operating expenditure.

"Provincial Secretary" means the person who is ultimately responsible for all books, deeds, records and other documents of the Provincial Government, for the daily control of all funds for services provided by the Provincial Government and for the collection and disbursement of all other Provincial Government monies with which the Provincial Government is charged. The Provincial Secretary is responsible for ensuring that provincial employees have clear instructions (which must conform to this Ordinance) for carrying out all aspects of the financial side of his or her duties. The terms Provincial Secretary and Accounting Officer may be used interchangeably in this Ordinance but have the same meaning.

Refer to Part X of this Ordinance for the appointment and responsibilities of the Provincial Secretary.

"Provincial Treasurer" means the provincial employee of the Provincial Government who is in charge of finance.

Refer to Part X of this Ordinance for the appointment and responsibilities of the Provincial Treasurer.

"Provincial Money" means all revenue or money raised for providing Provincial functions and services and any other money held by any person for or on behalf of the Administration. This includes any borrowing, loans, donor funds, grants or gifts placed into Provincial control.

"Registers" means any set of Provincial records maintained to hold and organise core or significant provincial information.

"Replenish or Replenishment" means a payment that brings the amount of an Imprest Fund up to the original amount of the advance. The Imprest Holder needs to give a replenishment report with all supporting documentation. Documents need to show how the original Imprest Fund was spent before replenishment will be paid out to the Imprest Holder.

"Reserved Funds" means funds allocated under a Warrant that have been withheld and cannot be spent until the Premier or member of the Provincial Executive responsible for finance gives the approval to do so in the form of a De-reservation Warrant.

"Responsible Provincial Employee" means the provincial employee of the Province responsible for that task.

"Revenue Account Code" means the accounting code used in the Estimate or Budget book to describe the types of revenue that are to be collected by the Province during the year.

"Revenue Collector" means any provincial employee who officially receives any revenue or other public money and who must give a receipt, keep an official cash book and account for all money received.

"Risk Management" means the establishment of policies, procedures and practices to identify, analyse, quantify, monitor, and control financial and other exposures of the Province so as to minimize potential losses.

"Special / Development Fund" means a fund created by the Assembly, which is held and managed separately from the Provincial Fund. It may have its own accounting procedures, but needs to be reported on along with other funds.

"Sub-Accountant" means a provincial employee posted to a sub-station authorised to receive, hold and make payments of public money; keep a cash book and account for transactions.

"Subsidiary Ledger" means details of an account that support the amount in the general ledger.

"Treasury information" means accounting records held in the treasury / finance unit, which are the official Province records.

"Unacceptable Charge" means any payment that in the opinion of the administration is for obviously excessive price(s) or corrupt or fraudulent activity. The reasons for a refusal to pay an unacceptable charge must be documented and signed by the Provincial Secretary.

"Unallocated Stores" are stores the cost of which is charged to a Stores Control Account pending later charge to the relevant Division and item of expenditure.

"Warrant" means a document that gives the holder the right to act in the way described in the Warrant. Warrants apply until the last day of the financial year only; and then need to be replaced with a fresh annual Warrant.

"Year" means Financial Year.

Part II – Annual Estimate

- Preparation of Draft Estimate 6. The draft estimate will be prepared by the Accounting Officer and Provincial Treasurer, before being submitted to the Provincial Executive for endorsement. The draft submitted shall take into account all of the Provincial Executive and relevant Committee decisions regarding the proposed Provincial Government activities and income and expenditure levels for the year of estimate.
- Consultation by Provincial Treasurer 7. The Accounting Officer and Provincial Treasurer will consult as necessary with other provincial employees to obtain the required information for inclusion in the estimate.
- Form of Estimate 8. The annual estimate of revenue and expenditure shall be in such form as the Accounting Officer or Executive may from time to time direct; provided that the following is included:
- (a) A staff budget showing all employees of the Provincial Government by name and post designation, current grade and salary and any provisions for increases or adjustments;
 - (b) The sources and the amount to be collected from each source of revenue;
 - (c) The scope of each division showing a summary of the revenue and expenditure account codes, together with monetary values, used within the division. This statement will include sufficient detail of the services to be provided in order to properly inform members of the divisions' nature and scope;
 - (d) A Capital Expenditure Estimate showing:
 - (a) Accounting code that expenditure will be charged to;
 - (b) Name of the capital project;
 - (c) Amount spent to the end of previous estimate year;
 - (d) Amount budgeted for the project in the previous estimate year;
 - (e) Approved budget for the current estimate year;
 - (f) Expected estimate for the next two years (following the current estimate year);
 - (g) Current year revised estimate (if adopted);
 - (h) Amount of current year's estimate spent to date (if revised estimate requested);
 - (i) Method of financing; and
 - (j) Additional annual recurrent costs (both running and financial costs) of the project;

- (e) A Detailed estimate (in account code order) for each recurrent income and expenditure item showing:
- (a) Income / expenditure account code;
 - (b) Description;
 - (c) Amount spent to the end of previous estimate year;
 - (d) Amount budgeted for the account code in the previous estimate year;
 - (e) Approved budget for the account code in the current estimate year;
 - (f) Expected budget for each account code for the next two years (following the current estimate year);
 - (g) Current year revised estimate (if adopted); and
 - (h) Amount of current year's estimate spent to date (if revised estimate requested);
- (f) A statement of propose rate levy and anticipated income from each classification of levy;
- (g) Explanatory notes as required to substantiate all items included in the estimate.
9. (1) Division must complete their proposals for items to be included in the estimate before the end of November each year. Timetable for Preparation and Approval
- (2) The Provincial Treasurer will complete the draft estimate by the end of January and submit, through the Provincial Secretary, the complete document to the Provincial Executive in February.
- (3) The estimate will be approved by the full Provincial Assembly at the annual budget meeting by the end of the third week in March, in the form of an Appropriation Ordinance, and submitted to the Minister responsible for Provincial Governments (MPG) for assent.
- (4) The approved estimate will be open to public inspection and the Province will ensure that the public are advised that they can view the estimate as soon as possible after approval has been received.
10. The Appropriation Ordinance in respect to each year shall lapse and cease to have effect at the close of that financial year. Lapse of Funds
- Part III – Method of Authorising and Making Issues from the Provincial Fund**
11. (1) No Appropriation Ordinance has effect until it is passed by the Provincial Assembly and consented to by the Minister responsible for Provincial Governments (MPG). Authority for Expenditure

(2) No payment from Provincial funds will be made unless authority has been given by either approval of the Annual or Supplementary estimates.

(3) The authority to incur expenditure is vested in the Provincial Assembly and the Accounting Officer shall not make any payment nor accept any charge in his or her accounts, whether provided for in the estimates or not, unless authorised to do so by a General or other Warrant issued under Section 36 of the Provincial Government Act.

(4) All disbursements of Provincial money shall be made under authority of the Provincial Executive by the Accounting Officer either personally or by a provincial employee acting on his or her instructions or written delegation.

(5) Expenditure from the Provincial Fund shall not be issued or committed except under the authority of a duly completed and authorised warrant.

(6) Where provision has been made in the estimates but authority to incur expenditure has been excluded from the Warrant specific authority must be obtained before expenditure may be incurred.

Approved
Estimates

12. The estimates contained in the Appropriation Ordinance shall be known as the approved estimates of revenue and expenditure for the financial year.

Delegation of
Authority

13. (1) The Provincial Executive may delegate to a committee power to authorise expenditure in accordance with approved estimates to such limits and on such services as may be specified.

(2) No delegation of responsibility may exceed 50% of the total amount for that activity as specified in the approved estimate.

Wise and
Effective use
of Funds

14. Even though an amount appears in the estimates and has been approved by the General Warrant the Accounting Officer must use Provincial monies prudently and effectively and should not fully spend an appropriation if this is not necessary. The Accounting Officer may not in any case incur budgeted expenditure unless the finance approved for the purpose is available.

Allocation of
Expenditure

15. All expenditure will be allocated strictly in accordance with the account codes shown in the approved estimates.

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| 16. | Money should not be spent unless the approving provincial employee is satisfied that the expenditure is necessary and the subject or purpose of the expenditure can not be achieved by some other more economical or efficient means. | Necessity for Economy |
| 17. | The actual date of payment must be the one recorded in the accounts. Expenditure properly chargeable in any financial year must be accounted for within that financial year. | Recording Date of Payment |
| 18. | All provincial employees are required to ensure that all expenditure incurred and chargeable against account codes of the year are as far as possible paid within the financial year to which it is properly chargeable. | Settlement within Financial Year |

Part IV – Management and Reallocation of Funds

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| 19. | The Provincial Treasurer will undertake a monthly review of expenditure and provide the review to the Provincial Secretary. The Provincial Secretary will submit each review to be presented to the Provincial Executive for its consideration, together with his or her own comments on the month under review. | Monthly Reporting of Expenditure |
| 20. | <p>Subject to this part, supplementary approval is required from the Provincial Assembly for:</p> <ul style="list-style-type: none"> (a) All payments on account of functions or services for which provision is not made in the estimates; and (b) All payments in excess of the amounts provided for in the estimates. | Supplemental Approvals and Estimates |
| 21. | <p>All requests for supplementary approval must be submitted to the Provincial Assembly via the Provincial Executive and be supported by a Supplementary Estimate showing for each expenditure account code involved:</p> <ul style="list-style-type: none"> (a) Original estimate; (b) Amount spent to date; (c) Amount of the recommended payment giving rise to the supplementary approval request; (d) Total supplementary estimate required for the financial year; and (e) Method of financing the supplementary estimate (e.g. estimate transfer between account codes, increased charges and so on). Where an estimate transfer is proposed details of the estimate and anticipated underspend on the account code from which the transfer is to be made must be given. | Supplemental Approvals - Report Requirement |

No Supplementary Expenditure Without Prior Approval

22. No supplementary expenditure may be committed until approval is obtained from the Provincial Assembly.

Amendment to Budget Allocations From Supplementary Approval

23. If a supplementary estimate is financed by a budget transfer from another account code, the reduction of such account code must be reflected in the estimates and expenditure controlled to the reduced figure.

Estimate Transfer - Between Divisions and Development Projects of Greater than 10% or to a New Service Within a Division

24. Where it appears to the Provincial Executive to be in the public interest to increase:

- (a) By greater than 10% the amount allocated to a particular Division of the Province; or
- (b) By greater than 10% the amount allocated to a development project; or to
- (c) Allocate funds for the provision of new services within a division.

the Executive may, by an order in writing, reallocate funds by a corresponding reduction of the funds allocated to another division or development project; provided that -

- (a) The total funds appropriated to the affected divisions are not exceeded; and
- (b) The total funds appropriated to all development projects are not exceeded; and
- (c) The scope of any new service provided falls within the scope of the division concerned; and
- (d) The relevant order is laid before the Assembly at its next meeting and may be subject to a negative resolution.

Estimate Transfer - Between Divisions and Development Projects of Less Than 10%

25. Where it appears to the Provincial Executive to be in the public interest to increase:

- (a) By less than 10% the amount allocated to a particular Division of the Province; or
- (b) By less than 10% the amount allocated to a development project.

the Executive may, by written resolution, reallocate funds by a corresponding reduction of the funds allocated to another division or development project; provided that -

- (a) The total funds appropriated to the affected divisions are not exceeded; and
- (b) The total funds appropriated to all development projects are not exceeded.

26. Where it appears to the Accounting Officer to be in the public interest to increase the amount allocated to individual account codes within a Division.

Estimate
Transfer -
Between
Account Cod
in the Same
Division

The Accounting Officer may, by warrant under the Premier's and Accounting Officer's own hands, reallocate funds by a corresponding reduction of the funds allocated to another account code, within the same Division, provided that -

- (a) The total funds appropriated to applicable account codes are not exceeded; and
- (b) The total funds reallocated do not exceed 10% of the affected account codes approved estimate amounts.

Part V – Use of Funds before Appropriation Ordinance

27. The monies of the Provincial Fund shall not be issued or committed except under the authority of a warrant given in accordance with Section 36 of the Provincial Government Act, after the enacting of an Appropriation Ordinance. Provided that the Premier may authorise the ordering of stores in advance of appropriation to ensure the continuance of existing services.

Continuance
Existing
Services

28. (1) If, at the commencement of any financial year, the Appropriation Ordinance for that year shall not have come into operation, the Provincial Assembly may, by resolution, empower the member of the Provincial Executive responsible for Finance to authorise the issue of moneys from the Provincial Fund for the purpose of meeting expenditure at a level not exceeding the level of expenditure in the previous financial year, until the expiration of four months from the beginning of the financial year or until the coming into operation of the Appropriation Ordinance which ever is the sooner.

Delay in
Approval of
Estimate

(2) Where the Assembly passes such a resolution as per subsection (1), the member of the Provincial Executive responsible for Finance shall issue a General Warrant to the Provincial Secretary, authorising the latter to issue and pay from the Provincial Fund such sums of money set out within the estimates, but within the limits stipulated by the resolution. Thus the maximum that can be warranted is one third of the previous year's estimate for each division.

(3) Copies of all General Warrants shall be forwarded to the Auditor General and MPG.

- Supplementary Appropriation 29. Any issues from the Provincial Fund authorised by a warrant made under Section 28 shall be included in a Supplementary Appropriation Ordinance submitted to the Assembly at its next meeting. Upon appropriation of the monies concerned the warrant shall cease to have effect.

Part VI – Use of Bank Accounts and Investment of Money

- Maintenance of Bank Accounts 30. (1) The Provincial Treasurer shall be authorised by the Provincial Secretary and Executive to maintain bank accounts on behalf of the Province at a designated bank or banks.
- (2) All monies of the Provincial Fund and of Provincial Special funds and monies held in accordance with Section 60 shall be deposited promptly in the Provincial Government bank accounts, provided that money surplus to current requirements may be invested in accordance with Section 31.
- Investment of Funds 31. The Provincial Secretary may authorise the investment of monies which are not required to finance current expenditure, provided that such investment is made in accordance with the prior written Provincial Executive policy regarding such investments.
- Restriction on Investment in Commerce 32. Monies of the Provincial Fund and monies held under Section 60 shall only be invested with banks or in Solomon Island Government securities.
- Use of Bank Accounts 33. The use of a Provincial Government bank account for other than official transactions is prohibited. In no circumstances may Provincial Government money be lodged in a private bank account or any private money lodged in a Provincial Government bank account.
- Signatures for Withdrawals from Provincial Government Bank Accounts 34. (1) The Accounting Officer will decide on cheque signatories but, in all cases, cheques must include the signatures of both the Provincial Secretary and the Provincial Treasurer or his or her authorised deputies.
- (2) The Accounting Officer may resolve that in addition to the above two signatories - withdrawals over a specified sum must be signed by a third signatory (such as Chairman of the Accounts Committee).
- (3) Immediately upon a signatory to a provincial bank account ceasing to be a provincial employee the Accounting Officer will contact the relevant financial institution/s to instruct them to remove that person from the authorised signature list and replace them with an alternative signatory.

35. (1) Under no circumstances are blank cheques to be signed by any signatory to the Provincial bank account/s until such time as a completed payment voucher is presented to support the drawing of the cheque. Prohibition of the Signing of Blank and Post-Dated Cheques
- (2) Under no circumstances are post-dated cheques to be signed by any signatory to the Provincial bank account/s.
36. Alterations to cheques drawn on Provincial Government bank accounts must be signed in full, not just initialled, by all signatories. Alterations to Cheques
37. Cheque books, when not in use, must be kept under lock and key in a strongroom, safe or steel cabinet under the sole custody of the Provincial Treasurer or his or her delegated representative. Care must be taken at all times to ensure that cheques cannot be extracted for fraudulent purposes. Custody of Cheque Book
38. (1) All bank accounts must be reconciled with the balance in the cashbook/s within 1 week of the receipt of the bank statement. The reconciliation statements must detail all outstanding cheques, outstanding debits and credits and fully explain any differences between the balances. A copy of the reconciliation statement must accompany the monthly trial balance. Reconciliation with Bank
- (2) Bank statements must be obtained as frequently as possible, and at least monthly. It is essential that statements must be reconciled with the cashbook/s within 1 week of the receipt of the bank statement.
- (3) Action must be taken to make the necessary entries in the accounts to rectify differences between the bank statements and cashbooks, as soon as the differences have been identified.

Part VII – Making of Advances and Imprests

39. Except as expressly provided in this part, no Provincial Government money shall be made use of for any private purpose whatsoever. Provincial employees are strictly prohibited from advancing or lending any Provincial money for which they are responsible, except as provided in this part. Prohibition of Advances and Imprests
40. The Accounting Officer is prohibited from charging payments to an advance or imprest account unless authorised so to do in accordance with this Ordinance. Expenditure not to be Charged to Advances or Imprests Unless Authorised

- Authority for Advances of Salary 41. (1) Advances of salary out of the Provincial Fund are only available to individual direct provincial employees and are to be made within any policies or limits approved by the Executive and subject to this Ordinance. All advances of salary must be approved in advance by the Provincial Secretary and the Provincial Treasurer or his or her duly authorised representatives, who has been given previous authority in writing.
- (2) All advances of salary must be made on official approved forms in triplicate, one copy of which will be placed on the individual's personnel file and one copy retained in the Provincial Treasurer's office. The third copy shall support the payment voucher.
- (3) The application form shall include space for the signatures of the recipient, the cashier and the authorising provincial employee referred to in subsection (1).
- Use of Advances of Salary 42. Advances of salary are only available to direct provincial employees for his or her personal use.
- Amount Available to be Advanced on Salaries 43. Advances of salary to direct provincial employees are limited to a total of 1 month of the direct provincial employee's net salary.
- Recording of Advances of Salary 44. All advances of salary will be collectively recorded against a staff advance account code in the general ledger. An individual advance account, in a subsidiary ledger, will be opened by the Provincial Treasurer for each direct provincial employee who is indebted to the Provincial Government. Payments and receipts will be entered as part of the normal ledger posting procedures.
- Reconciling of Advances of Salary 45. The balance of the staff advance of salary account code will be reconciled to all staff's individual advance accounts in the subsidiary ledger at least monthly.
- Debts Due to the Provincial Government 46. (1) Whenever an overpayment (e.g. of salary) to a provincial employee is discovered, or when a provincial employee is surcharged, the Accounting Officer will:
- (a) Immediately notify the provincial employee concerned;
 - (b) Propose a method and schedule to recover the overpayment or surcharge; and
 - (c) Give the employee an opportunity to make representations about whether the proposed recovery is appropriate and/or the rate at which the recovery is proposed to be made.

(2) Where a mutually agreed proposal can not be reached, the matter will be immediately referred to the Commissioner of Labour or to the courts for consideration.

(3) Immediately upon mutual agreement being reached, as per subsection (1), or upon receiving a directive from the Commissioner of Labour or the courts, as per subsection (2) the full amount of the overpayment or surcharge will be debited to the staff advance of salary account code and a record made in the individual advance account in the subsidiary ledger. The credit entry of this transaction will be to the account code in which the overpayment or surcharge occurred.

47. (1) Where a mutually pre-agreed advance of salary has been made repayments shall commence in the pay period immediately following the pay period in which the advance of salary was made. The repayments shall be in equal instalments over a number of pay periods, until such time as the advance of salary is paid in full.

Clearance of
Advances of
Salary

(2) Where an overpayment of salary to a provincial employee is discovered, or when a provincial employee is surcharged, repayments shall commence in the pay period immediately following the pay period in which the amount of the advance or surcharge is debited to the staff advance of salary account code, as per Section 46 (3). The repayments shall be in equal instalments over a number of pay periods, until such time as the advance of salary is paid in full.

(3) The regular repayment amount will not exceed one third, $\frac{1}{3}$, of the gross salary payable to the direct provincial employee within a period.

(4) When a direct provincial employee's service with the Provincial Government finishes, for whatever reason, it is the duty of the Provincial Treasurer to ensure that all monies due to the Provincial Government are deducted from the provincial employee's final pay. The Provincial Secretary is responsible for informing the Provincial Treasurer of the impending departure of a provincial employee. The Provincial Treasurer must be given notification of an impending departure of a Provincial Government employee to enable them to obtain and prepare a liabilities schedule so as to calculate the amount due, if any, from the provincial employee.

(5) The completion of repayment shall result in the copies of the advance of salary form, held by the Provincial Treasurer and within the individual's personnel file, being endorsed to that effect.

- Authorising Provincial Employees and Members Liable - Advance of Salary 48. The provincial employees authorising advances of salary will be held personally liable for the recovery of any advances of salary not made accordance to this Ordinance or any policy or limit set by the Provincial Executive.
- Refund of Overpayment 49. When the amount recovered from a provincial employee's advance account is in excess of the amount of the advance, a refund on an ordinary payment voucher will be prepared and the amount refunded.
- Imprest -General 50. Imprests are sums advanced to Provincial Government employees and members to enable them to meet anticipated official expenditure on Provincial Government business.
- Requirement to Retire Imprest Accounts 51. Imprests must be paid back to the Provincial Government immediately that the necessity for it ceases. All disbursements out of imprests must be accurately recorded and at any time the total disbursements, as supported by vouchers and so on, plus the cash remaining must agree with the imprest amount.
- Standing / Petty Cash Imprests 52. (1) A standing imprest is one issued to a provincial employee on a semi-permanent basis to enable them to make cash payments for duly certified cash payment vouchers presented to them.
- (2) Only a provincial employee designated as the payment cashier will maintain a standing imprest which will be designated as a petty cash imprest account.
- (3) The petty cash imprest will be limited to an amount not exceeding \$1,000.
- (4) The petty cash imprest holder will limit the amount payable from this source to \$100. Claims for reimbursement of expenses greater than \$100 are to be made through the cheque payment process as specified in Provincial Financial Instructions and Stores Instructions.
- Temporary Imprests 53. (1) Temporary imprests are issued for specific purposes and must be retired immediately that their necessity for such purposes ceases. They must not be used for any other purpose other than for which they were issued, even if the other purpose is also official Provincial Government business.
- (2) An imprest advance will be made on written authority of the Provincial Secretary on receipt of an application from the provincial employee concerned through their head of division, or on receipt of an application from the member concerned duly endorsed by the Premier or member of the Provincial Executive responsible for Finance.

- (3) The amount of the imprest will be limited to a reasonable estimate of the costs to be incurred.
- (4) The Provincial Treasurer is responsible for ensuring that an imprest is accounted for within one week of its necessity ceasing.
54. (1) The imprest holder is responsible for accounting for the imprest issued to him or her, including the submission of all necessary claim forms, receipted invoices and so on. Imprest Hold Responsible for Retirement
- (2) Any claims which cannot be substantiated will not be allowed as a charge in the accounts and any such sums will be recovered from the provincial employee or member concerned.
- (3) Imprests for the Provincial Secretary will be authorised by the Provincial Treasurer.
55. No imprest may be advanced to a provincial employee or member where a previous imprest is still outstanding. Outstanding Imprests
56. (1) Where a temporary imprest account provided to a direct provincial employee is not cleared within the specified time, being 1 week after the need for the imprest ceases. Repayment of the outstanding imprest will become payable from the salary of the applicable direct provincial employee. Clearance of Outstanding Temporary Imprest Accounts - Direct Provincial Employees
- (2) When a temporary imprest amount becomes payable from the salary of a direct employee, as specified in subsection (1), the Accounting Officer will:
- (a) Immediately notify the provincial employee concerned;
 - (b) Propose a method and schedule to recover the outstanding temporary imprest amount; and
 - (c) Give the employee an opportunity to make representations about whether the proposed recovery is appropriate and/or the rate at which the recovery is proposed to be made.
- (3) Where a mutually agreed proposal can not be reached, the matter will be immediately referred to the Commissioner of Labour or to the courts for consideration.
- (4) Subject to subsection (2) and (3) repayments shall commence in the pay period immediately following the pay period in which the imprest was payable. The repayments shall be in equal instalments over a number of pay periods, until such time as the imprest is paid in full.

(5) Subject to subsection (2) and (3) the regular repayment amount will not exceed one third, $\frac{1}{3}$, of the gross salary payable to the direct provincial employee within a period.

(6) When an elected member or a seconded provincial employee's term or service with the Provincial Government finishes, for whatever reason, it is the duty of the Provincial Treasurer to ensure that all monies due to the Provincial Government are notified to the Permanent Secretary of the Central Ministry. The Provincial Secretary is responsible for informing the Provincial Treasurer of the impending departure of the elected member or seconded employee. The Provincial Treasurer must be given notification of an impending departure of the elected member or seconded employee to enable them to prepare and submit a liabilities schedule to the Permanent Secretary of the Central Ministry.

Authorising
Provincial
Employees and
Members
Liable -
Temporary
Imprests

58. The provincial employee or member authorising a temporary imprest will be held personally liable for the recovery of any temporary imprests not made according to this Ordinance or any policy or limit set by the Provincial Executive.

Part VIII – Acceptance of Deposits

Cheques
Which May be
Accepted

59. (1) All cheques received by provincial employees on behalf of the Provincial Government, whether in payment of revenue due or otherwise, shall be handled strictly in accordance with the Provincial Financial Instructions and Stores Instructions.

(2) Where any provincial employee receives a cheque that appears on its face to be irregular or not to comply with the Financial Instructions and Stores Instructions requirements, he or she should refer to the Provincial Treasurer or his or her delegate for a decision on whether to accept the cheque, and if so, for any conditions to be notified to the presenter regarding receipt or acceptance.

Acceptance

60. (1) The Provincial Treasurer shall maintain separate records of monies received or held which do not form part of the Provincial Fund or a provincial special fund.

(2) The authority of the Provincial Treasurer to receive and hold monies which do not form part of the Provincial Fund or a provincial special fund shall be restricted to -

- (a) Monies legally due and payable to Provincial members, provincial employees and agents, where payment cannot be immediately effected;
- (b) Monies due to but withheld from contractors under the terms of a contract;
- (c) Monies held in trust where the Assembly, the Executive, or a member of the Assembly or Executive in his or her official capacity is a trustee; and
- (d) Monies received in advance for the provision of works or services by the Executive under an agency or contractual agreement.

(3) Monies held by the Provincial Treasurer which do not form part of the Provincial Fund or a Provincial Special Fund shall not be applied to the purposes of the Provincial Fund or of any provincial special fund.

(4) Monies held by the Provincial Treasurer which do not form part of the Provincial Fund or a Provincial Special Fund shall, if they remain unclaimed after five years, be paid into the Provincial Fund.

(5) Provided that if any person entitled thereto shall subsequently prove to the satisfaction of the administration their claim to such monies, the Provincial Treasurer shall thereupon authorise the release of the monies from the Provincial Fund.

Part IX – Creation and Control of Special Funds

61. (1) The Provincial Executive may establish special funds for the furtherance of any of the functions, services or projects of the Province.

Power to
Create Specia
Funds

(2) Provided that no monies due to or forming part of the Provincial Fund may be paid to a special fund without prior appropriation by the Assembly in an Appropriation Ordinance.

62. The Provincial Executive shall make rules for the proper management and control of each special fund established and the rules shall include -

Special /
Development
Fund Rules

- (a) A clear statement of the aims and purposes of the fund; and
- (b) The appointment of the Provincial Secretary as Accounting Officer for the fund.

**Part X – Appointment, Duties and Responsibilities of Staff Charged
with Accounting Tasks**

Appointment
of Provincial
Treasurer

63. The MPG and the Public Service Commission shall appoint the Provincial Treasurer in consultation with the Provincial Executive.

Duties of
Provincial
Treasurer

64. (1) The Treasurer shall be responsible for the day-to-day financial transactions of the Provincial Government and for the receipt and payment of all monies. This responsibility is exercised notwithstanding that the Provincial Secretary is the Provincial Accounting Officer.

(2) It shall be the duty of the Provincial Treasurer, as head of the Treasury division of the Provincial Government:

- (a) To see that a proper system of accounts is established and see that proper records of the Province's financial statements are kept in books approved by the Province for such purpose;
- (b) To exercise supervision and full control over receipt of the Province's revenue and, as far as possible, to secure its punctual collection;
- (c) To bring promptly to account, under proper account codes, all monies whether revenue or other receipts, paid into the Treasury or to the Cashier/s;
- (d) To see that proper provision is made and to take all possible precautions for the safe-keeping of all Provincial monies;
- (e) To exercise supervision over all the provincial employees entrusted with the receipt or expenditure of the Province's money and to take precautions, by maintenance of efficient checks, including surprise inspections, against the occurrence of misappropriation or negligence;
- (f) To supervise the expenditure and other disbursements of the Province; to take care that no payment is made which is not covered by proper authority, expressed or referred to on the voucher relating to it. In case of any apparent defect in the payment of expenditure or disbursement resulting from the full utilisation or absence of a budget allocation to call attention, in writing, to the matter;
- (g) To promptly record in the accounts, under the proper account code, all disbursements of Province;
- (h) To prepare bank reconciliation for each bank account held by the Province at regular intervals, not exceeding 1 calendar month;

- (i) To prepare a monthly report for the Provincial Executive showing
 - The revenue and expenditure for the month;
 - The yearly cumulative totals for each account code against the budgeted amount; and
 - The bank reconciliation report for the month;
 - (j) To promptly submit the Financial Statements, and any other necessary returns, for audit or inspection in the format specified by the MPG, Section 94;
 - (k) To bring to the notice of the Provincial Executive repeated carelessness on the part of a subordinate. No provincial employee shall be relieved of his or her financial responsibilities should they delegate unduly to his or her subordinate financial work which should have been performed or scrutinised themselves;
 - (l) To report, in writing, any material irregularity connected with the Province's accounts or monies that may have been brought to his or her notice; and
 - (m) To supervise the work of all provincial employees under his or her control and ensure that all sections of this Ordinance and Financial Instructions and Stores Instructions are strictly and properly observed.
65. The Provincial Treasurer shall be responsible for ensuring that the following checks are carried out at least once a month:
- (a) Verification of all entries in the cash books and subsidiary cash books since the last examination with the revenue earning receipt books and payment vouchers;
 - (b) Reconciliation of all bank balances with the bank statements;
 - (c) Examination of the payment vouchers for correctness of authorities, allocations, rates, calculations, postings and receipt signatures and ensure that vouchers are properly filed;
 - (d) Checking any contra entries, also bank credits or debits appearing in the cash book, with the bank statements;
 - (e) Checking revenue received to the ledger;
 - (f) Checking payment vouchers to the ledger;
 - (g) Examination of journal entries and check to the ledgers;
 - (h) Posting of ledgers and checking totals to date;
 - (i) Checking the monthly comparative statement of revenue and expenditure and the Trial Balance; and
 - (j) Reconciliation of control accounts to subsidiary records.

Provincial
Treasurer to
Check
Provincial
Government
Monthly
Accounts

- Surprise Survey of Cash 66. The Provincial Treasurer should ensure that a surprise survey of cash is frequently carried out as follows:
- (a) Take over the key of the safe or cash box from any collector, cashier or other person in charge of cash and count the cash in the presence of the responsible provincial employee who must remain in the room until the key is return to them. Enter the total of cash counted on a pre-prepared cash inspection form;
 - (b) Ascertain from the Accountable Stationery Register whether any receipt or licence books or other documents exchangeable for cash have been issued since the last check and see that they are produced;
 - (c) Enter all receipts issued since the last pay-in on the pre-prepared cash inspection form and total them; and
 - (d) Compare all totals of cash counted and receipts issued.
- Provincial Treasurer to be Available to Attend Executive and Assembly 67. The Provincial Treasurer shall be available for all meetings of the Assembly and the Executive and no action of financial consequence may be taken until the Provincial Treasurer or Provincial Secretary has advised the Assembly or Executive on the financial consequences of that matter.
- Provincial Treasurer to be Available to Attend Committee Meetings 68. The Provincial Treasurer shall be available for all meetings of committees of the Assembly and the Executive and no action of financial consequence may be taken until the Provincial Treasurer or Provincial Secretary has advised the committee on the financial consequences of any matter under consideration.
- Provincial Treasurers' Financial Reporting 69. (1) For each meeting of the Executive the Provincial Treasurer shall prepare a financial report for submission to the Executive showing the following:
- (a) The reconciled bank balance of all Provincial Government Accounts;
 - (b) The revenue and expenditure since the previous Executive meeting; and
 - (c) The yearly cumulative totals for each account code against the budgeted amount.
- (2) The financial report submitted by the Provincial Treasurer shall also include an explanation of the current state of the Provincial finances, containing a reference to any current or future commitments of financial consequence to the Executive.
- Appointment of Accounting Officer/ Provincial Secretary 70. The MPG and the Public Service Commission shall appoint the Provincial Secretary in consultation with the Provincial Executive.

71. It is the duty of the Provincial Secretary:

Duties of
Provincial
Secretary

- (a) To be satisfied that a proper system of accounts exists in the Provincial Government;
- (b) To satisfy themselves that adequate arrangements exist for the safe-keeping of cash, and stocks of revenue earning books and all other accountable stationery;
- (d) To be satisfied that proper supervision is exercised over the receipt and disbursement of Provincial Government Funds and to take all possible precautions against the occurrence of fraud or negligence by ensuring the prescribed checks as laid down in this Ordinance are carried out;
- (d) To see that estimates of expenditure and supplementary estimates of additional expenditure are approved by the Provincial Executive, passed by the Assembly and are consented to by the Minister responsible for Provincial Governments (MPG) before any expenditure is incurred;
- (e) To supervise the preparation of the annual estimates (revenue and expenditure) and the annual financial statements;
- (f) To be satisfied that books of account and registers are maintained in accordance with Financial Instructions and Stores Instructions and approved systems;
- (g) To be satisfied that the control over revenue earning books as required by sections of this Ordinance and Financial Instructions and Stores Instructions are maintained; and
- (h) To ensure that inventories of all permanent assets are accurately maintained.

72. (1) Provincial employees must not in any circumstance mix Provincial Government and private money. They must not apply Provincial Government's money to any purpose not duly authorised, nor must they lend, advance or exchange any sum for which they are accountable. They must see that all Provincial Government monies or other assets entrusted to them are kept in a safe place.

Financial
Responsibility
of Provincial
Employees

(2) All provincial employees are responsible for the due performance of his or her financial duties, for the proper collection and custody of all Provincial Government money received by them or under his or her authority, and for any inaccuracies in accounts rendered by them. No provincial employee will be relieved from any portion of his or her responsibilities if they delegate to his or her sub-ordinate the performance of duties which they should have performed themselves.

(3) All decisions of the Provincial Executive, Provincial Secretary and/or Provincial Treasurer relating to finance must be circulated to all provincial employees especially those whose duties are affected by the decisions.

Duties of
Provincial
Employees

73. It is the duty of provincial employees having financial responsibilities in connection with his or her official duties to observe the following requirements in so far as they may be applicable to his or her particular duties:
- (a) To fully acquaint themselves with the Province's Financial Management Ordinance, and Financial Instructions and Stores Instructions and to take care that all are duly observed;
 - (b) Correctly to assess revenue in accordance with the relevant law or by-law and to secure its punctual collection;
 - (c) Promptly to bring to account, under proper account code headings all monies collected;
 - (d) To ensure that proper provision is made for the safe-keeping of Provincial Government money, official receipts, requisitions, cheque books, Local Purchase Order books and all other accountable documents and assets under his or her charge;
 - (e) To exercise supervision over all provincial employees under his or her authority entrusted with the receipt and expenditure of Provincial Government money and to take precautions, by the maintenance of efficient and regular checks, against the occurrence of misappropriation or negligence;
 - (f) To ensure that no payment is made without proper authority being obtained and, where appropriate quoted on the voucher;
 - (g) To check daily all cash in his or her charge and to verify the amounts with the balances shown in his or her records;
 - (h) Promptly to bring to account as revenue any cash found in his or her records and to report this to the Provincial Treasurer;
 - (i) Promptly to make good any deficiency not caused by misappropriation in cash or other Provincial Government assets for which they are responsible and to report all other losses and deficiencies in writing to the Provincial Treasurer with a copy to the Provincial Secretary;
 - (j) To charge promptly in his or her accounts under the proper account code headings and sub-headings all disbursements of Provincial Government money in accordance with the current estimates;

- (k) To submit any financial statements required by law or the Minister responsible for Provincial Governments (MPG);
- (l) To see that all books of account, registers, records and so on are maintained in accordance with Financial Instructions and Stores Instructions, and posted and kept up-to-date, when not in use, are kept in safe custody;
- (m) To report to the Provincial Treasurer and Provincial Secretary of the Provincial Government any apparent defect in the system of revenue collection or any apparent waste or extravagance in expenditure which comes to his or her notice;
- (n) To produce, when required, all assets, securities, books of account, vouchers or other documents in his or her charge for inspection by the Provincial Treasurer, their authorised assistant, the Auditor General or their officers, or any other duly authorised personnel;
- (o) To reply promptly and fully to all financial and other queries raised by the Provincial Treasurer, Provincial Secretary, Premier, Minister responsible for Provincial Governments (MPG), or by the Auditor General giving the particulars or information required; and
- (p) To acquaint themselves with such laws, Ordinances, Financial Instructions and Stores Instructions, Provincial Executive and Assembly decisions and circulars as relate to his or her financial duties.

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| 74. | The Provincial Treasurer shall be provided with sufficient staff to enable him or her to perform his or her duties under this Ordinance. | Treasury Staf |
| 75. | <p>(1) The Auditor General is responsible for regular inspections of the accounts of the Provincial Government. Provincial Secretaries will likewise cause surprise checks to be conducted on the accounts of the Provincial Government.</p> <p>(2) The Auditor General has the right to report any breaches of the Financial Management Ordinance to relevant authorities.</p> | Role of the Auditor General |
| 76. | The responsibility of the Auditor General does not absolve any provincial employee from his or her responsibility. | Continuing Responsibility |
| 77. | All temporary and non-established provincial employees are prohibited from handling cash. | Provincial Employees Prohibited from Handling Cash |

Part XI – Quotation and Tenders

- Authority to Employees Prohibited from Handling Cash 78. The Provincial has authority to procure all works, supplies and services up to a value of \$500,000.
- Central Tender Board Approval 79. Procurements greater than \$500,000 require Central Tender Board approval.
- Quotation and Tender Requirements Contained in the Financial Instructions and Stores Instructions 80. Requirements in relation to the quotation and tender process, as well as other procurement issues, are included in the Financial Instructions and Stores Instructions.
- Persons Who This Part Applies To 81. This part of the Ordinance expressly applies to both provincial employees and elected members.

Part XII – Procurement Procedures of Goods and Services and the Use of Stores

- Requirements Contained in the Financial Instructions and Stores Instructions 82. Requirements in relation to the procurements procedures and use of stores, as well as other procurement issues, are included in the Financial Instructions and Stores Instructions.
- Persons Who This Part Applies To 83. This part of the Ordinance expressly applies to both provincial employees and elected members.

Part XIII – Sale or Disposal of Provincial Government Property, Shares and Assets

- Items Valued at Less Than \$1,000 84. Where an asset is not used or is no longer needed, and where the value does not exceed \$1,000, it may be sold or destroyed on the authority of the Accounting Officer.
- Items Valued at Greater Than \$1,000 85. Where the value of Provincial Government property, shares or assets is greater than \$1,000 the Provincial Government property, shares or assets may be sold or destroyed only after Provincial Tender Board approval.
- Prohibition From Selling or Disposing of Non-Provincial Government Property 86. No person within the Provincial Government has the authority to sell or otherwise dispose of any property, shares or assets which are not owned by the Provincial Government.
- Persons Who This Part Applies To 87. This part of the Ordinance expressly applies to both provincial employees and elected members.

Part XIV – Borrowing of Funds

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| 88. | No funds are to be borrowed for any reason or from any source unless they comply with Section 40 of the Provincial Government Act 1997. | Borrowing to Comply with Provincial Government Act |
| 89. | For the purpose of section 88, an authorised lender refers to a regulated entity under the Credit Union Act or the Financial Institutions Act. | Authorised Lender |

Part XV – Accounts Committee

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|-----|---|--|
| 90. | (1) An Accounts Committee will be a standing committee set up under Schedule 2, Section 9 of the Provincial Government Act 1997, to examine and report to the Assembly on the accounts and reports laid before the Assembly by the Auditor-General. | Meaning and Duties of Accounts Committee |
| | (2) The Accounts Committee will consist of not less than three members appointed by the Provincial Assembly, the majority of which will <u>not be</u> members of the Provincial Executive. | |

Part XVI – Offences and Penalties

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|-----|---|----------|
| 91. | An offence is committed under this Ordinance amongst others if: | Offences |
| | (1) The Accounting Officer intentionally or recklessly without reasonable excuse: | |
| | (a) Fails to comply with any sections of this Ordinance without reasonable excuse; | |
| | (b) Incurs expenditure for which there is either insufficient or no provision in the approved estimates; | |
| | (c) Makes commitments without available cash for payments; | |
| | (d) Fails to ensure that a budget is prepared within the prescribed time and manner; | |
| | (e) Fails to be up-to date with salary payments; | |
| | (2) An elected member or provincial employee, intentionally or recklessly fails to comply with any section of this Ordinance; | |
| | (3) An elected member or provincial employee intentionally or recklessly sells or otherwise disposes of Provincial property, shares and assets in contravention of Part XIII of this Ordinance; | |

(4) The Provincial Treasurer intentionally or recklessly and without reasonable excuse;

- (a) Fails to produce monthly financial reports for submission to the Executive in the specified time;
- (b) Fails to ensure that revenue collectors carry out his or her duties properly to ensure that all revenue due to the administration is promptly collected in the approved manner and banked intact;
- (c) Fails to keep proper books of account and to balance the accounts for the year and produce statements of final accounts within six months from the end of the year;

(5) A senior provincial employee intentionally or recklessly gives wrong instructions to a junior provincial employee leading to financial loss to the Provincial Government;

(6) A provincial employee intentionally or recklessly and without reasonable excuse:

- (a) Fails to ensure safe custody of public money, documents and books of account;
- (b) Fails to account for Government funds;
- (c) Fails to be responsible for the due performance of financial duties, for the proper revenue collection and custody of all administration money, stores, and assets receivable.

Penalties 92.

(1) Any provincial employee or elected member who commits an offence under Section 91 shall be liable to disciplinary action as imposed by Provincial Staff Instructions, Leadership Code Commission and Public Service Commission Regulations or other relevant regulations.

(2) In addition to subsection (1), where a loss or deficiency of Provincial Government funds or assets occurs and the Provincial Executive or the Minister is satisfied after due enquiry, that the negligence or misconduct of a provincial employee or elected member caused or contributed to the loss or deficiency:

- (i) The amount of the loss or deficiency;
- (ii) The value of the property destroyed; or
- (iii) The cost of replacing or repairing the damage to that property,

as the case may be,

Shall be a debt due to the Provincial Government and should be recovered from the provincial employee or elected member through an action in a court of competent jurisdiction.

(3) In this section, reference to a provincial employee includes a person who has been a provincial employee but is now retired.

(4) In this section, reference to an elected member includes a person who was, but is no longer a member of the Provincial Assembly.

(5) Where the negligence or misconduct of the provincial employee or elected member is not the sole cause of any loss, deficiency or destruction resulting in an action, the amount recoverable from the provincial employee or elected member may be restricted to only the cost of replacing or repairing the loss, deficiency, damage or destruction that the Court considers, after due enquiry, to be just and equitable, having regard to the contribution made by the provincial employee or elected member to that loss, deficiency, damage or destruction.

Part XVII – Miscellaneous

- | | | |
|-----|---|--|
| 93. | The Financial Instructions and Stores Instructions published by order of Section 3(2) of this Ordinance shall be legally binding on all elected members and provincial employees. | Financial Instructions and Stores Instructions |
| 94. | The format of the Annual Financial Statements to be submitted to the Auditor General each year will be in the format specified by the MPG. | Format of Financial Statements |
| 95. | The Provincial Government will prepare and present any other report requested by the MPG in the required format. The format of such reports is to be determined by the MPG. | Format of Other Reports |
| 96. | The Provincial Government's annual financial statements will be prepared and lodged with the Auditor General within 6 months of the end of the Financial Year. | Timing of Financial Statements at Audit |
| 97. | Once the audit of the annual financial statements is completed such documents will be open to public inspection. The Provincial Government will ensure that the public are advised that they can view the audited financial statements as soon as possible after the documents are returned from the Auditor General. | Inspection of Financial Statements by the Public |

Part XVIII – Repeal

- | | | |
|-----|--|--------|
| 98. | The previous Financial Management Ordinances of Rennell and Bellona Province is hereby repealed. | Repeal |
|-----|--|--------|

Approved by the Rennell and Bellona Provincial Assembly this day of 2015.

Clerk to the Assembly

Date

Speaker to the Assembly

Date

Premier of Rennell and Bellona Province

Date

Assented to by the Honourable Minister for Provincial Government and Institutional Strengthening this day of 2015.

Minister for Provincial Government
& Institutional Strengthening

Date

Honiara, Solomon Islands
Printed under the authority of the
Solomon Islands Government
Printed by Pacific Printers Limited.

SUPPLEMENT to the Solomon Islands GazetteFriday 27th March, 2015

S.I. No.15

[Legal Notice No. 19]

**FOREST RESOURCES AND TIMBER UTILISATION ACT
(Cap. 40)****EXEMPTION ORDER**

IN exercise of the powers conferred upon me by section 4(1)(c) of the Forest Resources and Timber Utilisation Act (Cap.40), I **Bodo Dettke**, Minister for Forestry and Research hereby make this Order –

1. That Land referred to in Schedule 1 of this Order is exempted from the provisions of section 4 of the Forest Resources and Timber Utilisation Act (Cap.40) and the provisions of the Forest Resources and Timber Utilisation (Protected Species) Regulations 2012 including any subsequent amendments therein.
2. That Lands are to be used for Agriculture purposes (Coconut Plantation) shall not exceed 500 hectares and to be certified by the Ministry of Agriculture and Livestock Development.
3. All felling of logs in the specified lands shall comply with the terms and conditions of special permit to be issued by the Commissioner of Forest.
4. Logs felled under clause 3 of this Order including any logs that are considered as protected species under Regulation 4 of the Forest Resources and Timber Utilisation (Protected Species) Regulation 2012, shall be exported and sold in processed form pursuant to the law of Solomon Islands.
5. Records of logs felled, exported or sold shall be furnished to the Commissioner of Forest within 14 days of the export or sale of such logs.
6. After 90 days of the commencement of the land preparation and sale of logs from the above area, the purpose sought under this Order must be commenced immediately.
7. Any person who contravenes any of the clauses in this Order is deemed to have committed an offence under section 4 of the Act, as if the exemption were not granted under this Order.

Made at Honiara this twenty-seventh day of March, 2015.

HON. BODO DETTKE
Minister for Forestry and Research

SCHEDULE 1

The land referred to in Clause 1 of this Order is described as –

- (a) Mandou Customary Land, Parara Island, Western Province

SUPPLEMENT to the Solomon Islands Gazette

Monday 30th March, 2015

S.I. No.16

[Legal Notice No. 20]

CUSTOMS AND EXCISE ACT
(Cap. 121)

CUSTOMS AND EXCISE (EXPORT DUTY RATES FOR ROUND LOGS) (AMENDMENT) ORDER 2015

IN exercise of the powers conferred upon me by section 7 of the Customs and Excise Act, I hereby make the following Order:

1. This Order may be cited as the Customs and Excise (Export Duty Rates for Round Logs) (Amendment) Order 2015 and is deemed to have commenced on the 1st day of January 2015 and expires on the 31st day of March 2015.
2. This Order does not have the effect of allowing the export of species which are prohibited for export as round logs under the Forest Resources and Timber Utilization Act (Cap.40) or any other Act.
3. The export duty payable on the export of round logs shall be calculated and determined according to the Schedule to this Order.
4. The First Schedule to the Customs and Excise Act (Cap.121), under the Schedule entitled "**EXPORTS CLASSIFICATION AND TARIFF**" with 44.03 as the item number of commodity, is amended by replacing the rates of Legal Notice No.95 of 2014 with the rates in the Schedule to this Order.

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SCHEDULE

Rates payable in US\$ per m³

No.	Species	Regular Grade (USD/M ³)	Small Grade (USD/M ³)	Super Small Grade (USD/M ³)	Low Grade (USD/M ³)
1	Palaquim (Pencil Cedar)	40	35	35	29
2	Calophyllum	41	37	35	29
3	Pometia (Tuan Akwa)	41	37	35	29
4	Planchonella	40	35	35	29
5	Schizomeria (Beabea)	36	33	32	28
6	Dillenia	33	30	29	27
7	Gonostylus (Ramin)	35	33	30	27
8	Terminalia brassii	34	32	29	25
9	Terminalia (Except T. brassii)	30	28	27	24
10	Terminalia Calamansanai	30	28	27	24
11	Canarium (Gnali)	32	29	28	27
12	Burkella	32	29	27	27
13	Celtis	30	28	27	24
14	Alstonia (Milky pine)	30	28	27	24
15	Dysoxylum	30	28	28	24
16	Eugenia (Water gum)	32	29	27	27
17	Endosepernum	30	28	27	24
18	Amoora	30	28	27	24
19	Camptosperma	32	29	28	27
20	Maranthes	28	27	24	21
21	Parinari	28	27	24	21
22	Other*	41	37	35	29

*The rates for these species are as stated under item 22 of the above table or 25% of the FOB value (whichever is higher).

DATED AT HONIARA this twenty-fifth day of March, 2015.

HON. SNYDER RINI, MP
Minister for Finance and Treasury

Honiara, Solomon Islands
Printed under the authority of the
Solomon Islands Government

Printed by Pacific Printers Limited.

SUPPLEMENT to the Solomon Islands Gazette

Monday 30th March, 2015

S.I. No.17

[Legal Notice No. 21]

**PORTS ACT
(Cap.161)**

**THE LEVY OF RATES AND DUES
(PORTS OF HONIARA AND NORO) RULES 2015**

IN exercise of the powers conferred by sections 72, 73 of the Ports Act, with the approval of the Minister read with section 11 of the State Owned Enterprise Act 2007, the Authority hereby makes the following Rules –

1. These Rules may be cited as the Levy of Rates and Dues (Ports of Honiara and Noro) Rules 2015 and shall come into force on the date of publication in the *Gazette*.
2. The rates and dues set out on the Schedules shall be levied by or paid to Solomon Islands Ports Authority in respect of the various matters specified in it, when the work or appliances so specifies are provided or the services so specified are provided at the Ports of Honiara and Noro.
3. Notwithstanding anything in these Rules it shall be lawful for the Authority to enter into any special agreement in respect of any matter in accordance with the charges specified on the Schedules of Rates and Dues hereto.
4. The levy of Rates and Dues (Ports of Honiara and Noro) Rules 2010 (Legal Notice No.4 of 2011) is hereby revoked.

Dated at Honiara this twentieth-third day of March, 2015.

NOLLEN LENI
CHAIRMAN, SOLOMON ISLANDS PORTS AUTHORITY

Terms	Definitions
Anchorage	Any vessel that anchors within the Port limit shall be charged for the time of anchorage.
Berthage	For the occupancy of any wharf, Jetty or land barge ramp other than a lay-up berth under the Jurisdiction of the Authority.
Berth Reservation	A 7 days clear notice should be given for any request for berth reservation. No refund is given if the vessel is unable to take up the reservation.
Bundering	Vessel tie up berth at the floating buoys for the purpose of fuel or gas discharged.
Environmental Fee	A compulsory environment fee shall be charged each quarter.
Dangerous Goods	Goods that are classified dangerous under the International Maritime Dangerous Goods (IMDG) Codes. This is in the form of explosives, compressed gasses, flammable liquids and solids, radioactive materials, corrosives and other associated materials identified under class 1 to class 9 of the IMDG Codes.
Delay Fees	Any vessel arriving more than sixty minutes after the notified time of arrival shall be charged for the time spent waiting for the vessel's arrival. In the case of late arrival, for any personnel made ready for arrival of a vessel at the notified time of arrival of the vessel until redeployed or the arrival of the vessel provided that this charge shall not apply to any personnel or equipment connected with pilotage.
Disposal of Cargo	Removing of cargo condemned by either health or customs authorities.
Foreign Vessel	A foreign registered vessel principally employed in voyages involving calling at the ports in the Solomon Islands and other ports throughout the world.
Freezer Cargo Hook-Up	Connecting freezer containers to available allocated power supply connections for the purpose of keeping and maintaining the quality of perishable or refrigerated food items at the ports premises.
Fuel Leakage & Discharge	Discharging of fuel (intentional or unintentional) in waters under the jurisdiction of the Authority due to vessel leakage or other means.

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Gate Pass	A valid pass to permit access to the Customss & Excise control area in the port premises. This is in the form of Customer ID cards and vehicle pass issued by Ports Authority.
Gross Registered Tonnage (GRT)	The official registered total gross tonnage of a vessel.
Harbour Removal	Removing of vessel within the compulsory Pilotage District from Anchorage to berth or vise versa.
Handling Cargo	Handling of incoming and outgoing cargo including transshipment cargo, containerized, break bulk, palletized General Cargo Delivery to or from vessel including sorting, tallying, stacking, clearance and delivering.
Length Overall (LOA)	The official registered length overall of a vessel.
Local Vessel	A vessel registered or licensed in the Solomon Islands principally employed in voyages involving calling at the ports in the Solomon Islands.
Manifest Document Processing	Any Manifest document that does not have both weight and volume measurement declared will not be processed through the Authority cargo clearance processing system. Additional charges incurred will be at the cost of the consignee or the cargo agent.
Non-Containerized Cargo	Cargoes not transported inside a container, including break bulk, palletized, sling cargo and in any other forms.
Out-Port Pilotage	Pilotage services discharged other than the declared Ports of Solomon Islands.
Overtime Recovery	Overtime costs incurred during vessel operation. This applies to vessels requesting services on the weekends, public holidays and odd working hours on normal working days on a per shift bases. The shift costs shall be advised by notice to agents from time to time.
Passenger Levy	Fees charge on passengers for passenger ship principally engaged in cruising.

Pilot Detained Fee	Any vessel detaining a pilot more than sixty minutes beyond its notified time of departure or removal shall be charged for the whole period of the pilot detention.
Pollution Cleaning	Removal of oil spillage, plastic bags or other non-biodegradable materials or fluids in the waters or land under the jurisdiction of the Authority.
Pollution Cleaning Costs	For any cost relating to materials, labour and equipment used in containing and cleaning up any pollution occurring in any waters or on any land under the jurisdiction of the Authority.
Port Dues	For the first entry in each quarter into the Port of Honiara and Noro and the use of any Authority facility or land to which the Authority holds title during each quarter and for the purpose of this charge quarters commences on 1 st October, 1 st January, 1 st April, 1 st July.
Port limit	Land or Sea area that are within the jurisdiction of the Solomon Islands Port Authority in the declared Port of Honiara and Noro.
Revenue Tone (RT)	Total calculated weight or cubic measurement as appeared in the Manifest Document whichever is greater.
Surcharge	Additional charge calculated from the original charge.
Surcharge Pilotage	Additional pilotage charge calculated for Inward and out ward pilotage services between 1630 and 0800 hours on working days, with the exception of public holidays and weekend days where it is applied on any given time.
Storage Cargo	All cargo deposited in port yard, warehouse or any transit location including containerized cargo held or within the custom controlled area. A free storage period of FIVE (5) Days from the date of inward clearance of ship from which cargo is discharged and in the case of incoming cargo or for the First FIVE (5) Days from date of delivery in port area in the case of outgoing cargo.

Storage Container	All size Containers either full or empty held within the custom controlled area. A storage free period of TEN (10) Days is granted after a day of vessel unloading or discharged. There after storagfe is calculated, exclusive of the period when delivered out of the port.
Under Declaration of Manifested Cargo Volumes and Weight Measurements.	Manifest documents appearing or suspented of under-declaring their cargo volumes and weight measurements are to be physically investigated and verified by the Authority. Appropriate penalties are charged as specified in the penalty section of the tariff.
Vessel Delay Fee	Any vessel arriving more than sixty minutes after the notified time of arrival shall be charged for the time spent waiting for the vessel's arrival.
Yearly quarters	For the purposes of charges, quarters shall commence on 1 st October, 1 st January, 1 st April and 1 st July.

All charges levied are in pursuant to section 57 of SHIP DUES and also in pursuant to section 60 of LEVY OF RATES.

- A. SHIP DUES (pursuant to section 57), where by the master of the vessel is liable to pay vessel dues for vessels principally employed in voyages involving calling at ports outside the Solomon Islands.
- B. LEVY OF RATES (pursuant to section 60) where levies shall be calculated in accordance with the Revenue Tones (RT) measurements appearing in ship's manifest (or amendments thereof) whichever gives the greater product charge.

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SCHEDULE**Solomon Islands Ports Authority Levy on Rates and Dues
(Ports of Honiara and Noro)****Part A: Ship Dues****Section 1. Port Dues – Quarterly Charged**

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
Foreign Vessels	Port Dues - Vessel LOA	\$15.20	Per metre of LOA
	Port Dues - Vessel GRT	\$0.25	Per GRT (6000-24999)
		\$0.20	Per GRT(25000)upwards)
Local Vessels	Environmental Fee	\$190	Per quarter
	Port Dues - Vessel LOA	\$1	Per metre of LOA

Section 2. Pilotage

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
2.1 Foreign Vessels Vessel LOA	Pilotage	\$28.50	Per metre of LOA Per Occasion
	Harbour Removal	\$22.80	Per metre of LOA Per Occasion
Vessels with GRT<=5,999 tones	a) Surcharge - Pilotage Weekdays 1630 to 0000 Hours	100%	of the pilotage rate
	b) Surcharge – Pilotage Weekdays 0000 to 0800 Hours	150%	of the pilotage rate
	c) Surcharge – Pilotage Weekend and public holidays	200%	of the pilotage rate
2.2 Local Vessels – Vessels LOA	local vessels with LOA>=40m	\$16.50	Per metre of LOA
2.3 Pilotage - Vessel GRT	Pilotage GRT(6000-9999)	\$1.35	Per GRT
	GRT(10,000-19,999)	\$1.22	Per GRT
Container - Vessels with GRT>=6,000 tones & upwards	GRT(20,000-29,999)	\$1.20	Per GRT
	GRT(30,000-upward)	\$1.18	Per GRT
	Harbour Removal	40%	Of the calculated pilotage charged.
2.4 Pilotage -Vessel GRT	Pilotage GRT(6000-9999)	\$0.74	Per GRT
	GRT(10,000-19,999)	\$0.65	Per GRT
Tanker - Vessels with GRT>=6,000 tones & upwards	GRT(20,000-29,999)	\$0.62	Per GRT
	GRT(30,000-upward)	\$0.60	Per GRT
	Harbour Removal	40%	Of the calcalated pilotage charged.
2.5 Landing	Landing	\$330	Per occasion
2.6 Launch Hire	Launch Hire	\$1520	Per hour
2.7 Lines Boat	Lines Boat	\$760	Per occasion

Section 3. Berthage

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
3.1 Foreign Vessel - LOA (0-5999 GRT)	a) Berthage - Overseas vessel	\$4.75	Per metre of LOA per hour
	b) Berthage - Foreign Registered Vessel operating locally.	\$5.50	Per metre of LOA per hour
	c) Anchorage	\$12.35	Per metre of LOA per day
	d) Bunkering	\$12.35	Per metre LOA per hour
3.2 Locally Registered Vessel	a) wharf, Jetty or land barge ramp occupation	\$0.85	Per metre of LOA per hour
	b) Layup berth	\$1	Per metre of LOA per period of 12 hours or part thereof.

3.3 Foreign Vessel GRT (6,000 & upwards)	Berthage – Overseas vessel GRT 6,000-14,999	\$0.10	Per GRT per hour
	GRT 15,000-upwards	\$0.05	Per GRT per hour
	a) Bunkering	\$0.15	Per GRT per hour
	b) Anchorage	\$0.15	Per GRT per day
3.4 Wharf Cleaning	a) Maximum	\$2090	Per occasion
	b) Minimum	\$1045	Per occasion

Section 4. Handling - Container & Cargo

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
4.1 Moving Containers Cell to Cell Via Wharf	a) Container 40ft	\$730	Per Unit
	b) Container 20ft	\$722	Per Unit
4.2 Moving Containers from Cell to Cell	a) Container 40ft	\$730	Per Unit
	b) Container 20ft	\$722	Per Unit
4.3 Stevedoring	a) General Break Bulk In	\$38.95	Per RT
	b) General Break Bulk Out	\$38.95	Per RT
	c) Empty Container – 20ft	\$665	Per Unit
	d) Empty Container – 40ft	\$672	Per Unit
	e) FCL Container – 20ft	\$665	Per Unit
	f) LCL Container – 20ft	\$665	Per Unit
	g) FCL Container – 40ft	\$672	Per Unit
	h) LCL Container – 40ft	\$672	Per Unit
	i) FCL 20ft – Transhipment	\$380	Per Unit
	j) LCL 20ft – Transhipment	\$380	Per Unit
	k) FCL 40ft – Transhipment	\$380	Per Unit
	l) LCL 40ft – Transhipment	\$380	Per Unit
	m) Non-Containerized Cargo - Transhipment	\$29.45	Per RT

Section 5. Tonnage Due – Cargo

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
5.1 Tonnage Due	a) Handled In	\$11.97	Per RT
	b) Handled Out	\$7.03	Per RT
	c) NOT Handled In	\$11.40	Per RT
	d) NOT Handled Out	\$6.65	Per RT
	e) Handled In – Transhipment	\$7.03	Per RT
	f) Handled Out – Transhipment	\$7.03	Per RT

Section 6. Overtime Recovery

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>
6.1 Overtime Recovery	a) Week days on odd working hours	Calculated charge varies according to vessel manning level.
	b) Weekends and public holidays.	
6.2 Ration	Ration for workers	

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Section 7. Miscellaneous

<u>Service Category</u>	<u>Service Description</u>	<u>Rate</u>	<u>Unit</u>
7.1 Container Cleaning (Dry)	Container – 20ft	\$220	Per Unit
	Container – 40ft	\$440	Per Unit
7.2 Container Washing	20ft Container	\$840	Per Unit
	40ft Container	\$1,260	Per Unit
7.3 Freezer Cargo Hook Up Fee	Hook Up	\$200	Per hook
	Plus Electricity (Calculated at SIEA current commercial rate)		
	Plus 25% Surcharge		
7.4 Fumigation Fee	20ft	\$300	Per Unit
	40ft	\$400	Per Unit
7.5 Unstuffing	20ft	\$500	Per Unit
On special arrangement or occasions only	40ft	\$1000	Per Unit
7.6 Fresh Water	Charged at current SIWA commercial Rate Per Kilolitre		
	Plus Connection Fee		
	- Overseas Vessel	\$500	Per Connection
	- Local Vessel	\$100	Per Connection
	Plus overtime fee	\$19	Per Hour
7.7 Port Reception Facilities	Labour \$250		
7.8 Container Search	a) Within Town Boundary	\$500	Per Unit
	b) Outside of Town	\$800	Per Unit
7.9 Sea Transport	shall be charged to the Shipping Agent for boats providing such service to foreign vessels within the ports limits.	\$2500	Per Year per boatowner.
7.10 Disposal of Cargo (condemned by either health or customs authorities)	Equipment hourly hire rates will also be charged to Agent	\$6,000	Per occasion
7.11 Passenger – Cruise Vessels	Passenger manifested on arrival	\$5 per person	
	Minimum Charge	\$1000	
	Maximum Charge	\$2000	
	First half hour free then thereafter		
7.12 Vessel Delay - Delay Fee	i) all personnel at \$30.00 per hour or part thereof per person and ii) Equipment deployed at \$2,000 hourly hire rates for each hour or par thereof.		
7.13 Working Vessel Delayed	i) In the case of the working of a vessel being delayed for any personnel and equipment made ready by the Authority to work the vessel at the time notified to world by the Authority until redeployed or work commences. As in section 7.12 except the first half hour shall also be charged.		

Section 1. Storage Cargo & Container

Particulars	Day	Rate	Unit
1.1 Cargo in Warehouse and all transit excluding copra	6	\$4	Per day or per thereof
	7	\$4.60	
	8	\$5.20	
	9-14	\$6	
	15-21	\$8	
	22-30	\$9	
1.2 Cargo Deposited in Yard	31 and subsequent days	\$10	
1.3 Cargo in Container in Yard			Storage shall be charged in accordance with section 1.1 with the exception that the rates applicable shall be 75% thereof.
1.4 Cargo in Bon Warehouse			Storage shall be charged in accordance with section 1.1 with the exception that the rates applicable shall be 75% thereof.
1.5 Pre-Arranged Storage			Storage shall be charge in accordance with section 1.1 plus \$2.00 per tone or part thereof.
1.6 Container in Yard - Full or Empty	Container - All sizes	\$30	Per Unit per day
1.7 Container in Yard - Full or Empty	Container - 20ft	\$19.38	Per Unit per day
1.8 Transshipment Container in Yard (Full or Empty)	Container - 40ft	\$22.80	Per Unit per day
1.9 Transshipment Cargo in Yard	Container - 20ft	\$19.38	Per Unit per day
	Container - 40ft	\$22.80	Per Unit per day
1.10 Dangerous cargo in Warehouse or Port Yard	Break Bulk Cargo	\$1	Per RT per day
	Containerized Cargo	\$1	Per RT per day
	Class 1	\$300	Per RT per day
	Class 2 - 4	\$30	Per RT per day
	Class 5 - 9	\$20	Per RT per day

Section 2. Handling Cargo & Container

Particulars	Rate Incoming	Rate Outgoing	Unit
2.1 Break-Bulk cargo	LCL Cargo \$25	\$22	Per RT
	Palm Kernel	\$25	\$25 Per RT
	Bulk grain	\$10.50	Per RT
	Less than 0.5 tone	\$15	Per RT
	Less than 1.0 tone	\$18	Per RT
2.2 Palletised & Unitised	Flour, Fertilizer & cement	\$24	Per RT
2.3	Motor Cars, Lorries	\$26	Per RT
2.4 Heavy Lifts	Heavy lifts other than motor car, lorries & tractors	\$55	Per RT
2.5 Timbers	Bundled timber in uniform	\$25	Per RT
2.6 Container 20ft	Full Container Load (FCL)	\$20	Per RT
2.7 Container 40ft	Full Container Load (FCL)	\$25	Per RT
2.8 Dangerous Goods	Class 1	\$250	Per RT
	Class 2 - 4	\$70	Per RT
	Class 5 - 9	\$50	Per RT
2.9 Cargo Removal to Queens Warehouse	Maximum	\$20	Per RT
	Minimum	\$10.50	Per RT

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2.10 Break-Bulk Cargo - Transshipment	a) General Cargo	\$1	\$1	Per RT
2.11 Containerized Cargo - Transshipment	b) General Cargo	\$1	\$1	Per RT
2.12 Empty Containers All sizes	a) 20 ft	\$20	\$20	Per Unit
	b) 40ft	\$20	\$20	Per Unit

Section 3. Wharfage

Particulars		Rate	Rate	Unit
		Incoming	Outgoing	
	20ft	\$10.50	\$10.50	Per RT
3.1 Containers	40ft	\$15.50	\$15.50	Per RT
3.2 Break Bulk Cargo	a) General Cargo	\$10.50	\$10.50	Per RT
3.3 Cargo Not Handle In	a) General Cargo	\$10.50	\$10.50	Per RT
3.4 Cargo Not Handle Out	a) General Cargo	\$10.50	\$10.50	Per RT

Section 4. Single Lifts – Containers

Single lift applies only in the Port Area. For the hire of the Authority's equipment during normal working hour including drivers/Crew

LIFT

	Rate	Unit
FCL/LCL - 40ft	\$8000	Per lift
FCL/LCL - 20ft	\$660	Per lift
Empty - 40ft	\$350	Per lift
- 20ft	\$350	Per lift

Section 5. Persons ID & Motor Vehicles Pass**Vehicle Descriptions**

Vehicle Descriptions	Rate	Unit
5.1 Prime Movers and invalid carriages & others	\$2000	Per year
5.2 Side lifts with trailer and head & others	\$2000	Per year
5.3 Heavy duty commercial vehicles (3 tone to 5tone)	\$1500	Per year
5.4 Light goods commercial vehicles (1 to 2 tone)	\$1000	Per year
5.5 Private cars & clearance vehicles	\$350	Per year
5.6 Temporary pass - Private Cars	\$50	Per day per Car
5.7 Temporary pass-Persons ID Pass	\$50	Per day per person
5.8 1 Year Pass - Persons ID Card	\$100	Per person

Section 6. Extra - Attendance Service**Days & Times**

Days & Times	Rate	Unit
Week days-after normal working hours	\$75	Per hour
Saturdays	\$150	Per hour
Sundays	\$225	Per hour
Public Holidays	\$300	Per hour

Section 7. Inter-Island Cargo

Particulars	Items	Rate	Unit
7.1 Storage With the Authority's permission on the Authority's facilities or property	All Drum	Empty or Full	\$5 Per drum/day
	Petrol	Seizure Fee	\$150
		Labour	\$10 Per hour or part thereof
		Equipment	At hourly rates

Charges shall be levied after the first two calendar days from either the date of deposit or also for \$1.00 incoming goods the date of departure of the vessel from which discharges as the Authority decides at the rate per ton per day or part thereof. A Surcharge of 100% charge is made to any storage of any dangerous goods stored in port facilities.

Section 8. Levy on Fuel Jetty & Fuel pipe

Service Category	Service Type	Rate	Unit
8.1 Fuel Jetty	For the use of the local jetty to supply fuel to vessels.	\$0.075	Per litre of fuel
8.2 Tankers Fuel Pipe	For the fuel pipe that passes through ports land or area of jurisdiction.	\$0.75	Per litre of fuel discharged per vessel call.

Section 9. Pollution Cleaning, Fuel Discharge

Particulars	Rate	
9.1 Pollution Cleaning Costs	All Cost - Materials, Labour and Equipment Hourly Hire Rates plus 20% surcharge	
9.2 Fuel Leakage & Discharge	Local Vessels	\$20,000 per occasion
	Overseas Vessel Plus Cleaning Cost	\$250,000 per occasion
9.3 Bilges Water Discharge	Only applies to local vessels.	\$1000 Per Year/vessel.

Section 10. Container or Cargo Storage Period**Particulars****Storage Allowed Period - 60 days**

All containers (Full or empty) or any general cargo or any other cargo are given only a period of 60 days from the date of arrival to be stored at the Authority's premises or storage location. Cargo Agents are to ensure that they take notice of this storage limit period and take appropriate measures. Any containers or cargo that violates or goes beyond this period are subjected to a surcharge of 75%. This applied to all cargoes or containers including transshipment cargoes or containers. The Authority may confiscate or seize the container, equipments or any other cargo that stored far beyond the given period without written notice to the Cargo Agent.

Section 11. Penalties & Charges

The Authority has sanctioned the following penalties in cases where cargo volumes and weight measurements are appeared to be falsely or under declared and are charged as follows.

Description of Events & Situations	Cargo Type	Penalty
11.1 Under declaration of Manifested Cargo Volumes and Weights.	a) FCL/LCL – 20ft	To be calculated at 30 cubic metre or 25 tones appropriate whichever is greater charge. To be calculated at 70 cubic metre or 35 tones appropriate whichever is greater charge.
	b) FCL/LCL – 40ft	
	Break Bulk (Machines & Equipments including General Cargo and others).	To be calculated with manifested volume or weights declared (whichever is greater) plus actual measurement calculated by the Authority. A further 75% surcharge is also applied on the calculated charge.
1.2 Undeclared Cargo Volumes and Weights	Manifest Documents that do not have both Cargo volume and weight measurement declared cannot be processed through the Authority cargo clearance processing system.	

Section 12. Hiring of Equipment and Surface Craft

When hiring any item under this part, hirers who do not have reconized account with the Authority must lodged a deposit as requested. The per lift rate below is only applicable to Break Bulk cargo lifting and is applicable to lifts in the Port Area.

Equipments/Machines

	Rate	Unit
Fork Lift 2.5 tone to 3 tone	\$100	Per lift
Forklift 4 tone to 5 tone	\$200	Per lift
Forklift 7 tones	\$350	Per lift
Forklift 8 tones	\$350	Per lift
Forklift 10 tones	\$350	Per lift
Forklift 12 tones	\$350	Per lift
Forklift 13 tones	\$350	Per lift
Toplift 48 tones - Omega 01	\$800	Per lift
Toplift 54 tones - omgega	\$800	Per lift
Reachstacker 45 tones	\$800	Per lift
Crane 45 tones	\$2400	Per hour
Compressor	\$240	Per hour
Front End Loader	\$600	Per hour
Arblift	\$275	Per hour
Bulldozer Trimmer	\$220	Per hour
Bobcat	\$220	Per hour
Hand operated power roller & compactor	\$220	Per hour
Heavy Trailer 20 footer	\$150	Per hour
Heavy Trailer 40 footer	\$300	Per hour
Terminal Tractor & Trailer	\$550	Per hour
Terminal Tractor & Trailer	\$750	Per hour
Welder	\$180	Per hour
OBM & Canoe	\$800	Per hour
Launch Hire	\$1520	Per hour
Tugboat	\$2400	Per hour
Sidelifter (Inside of town)	\$750	Per lift
Sidelifter (outside of town)	\$2000	Per lift
Spreader, Gears and Equipment	\$2000	Per day
Slings, hook nets etc	\$600	Per day

Other equipment not listed above at rates to be negotiated before hire commences.

A surcharge of 75% is levied on all plant hired outside official working hours. The hirer shall be charged for any part of the first hour as one hour then the charge is calculated on a pro-rata basis.

**Section 13. Miscellaneous Equipment Hire
Equipments & Machines**

	Rate	Unit
Fire Pump	\$100	Per hour or part thereof
Weighbridge (Mechanical)	\$100	Per weigh
Weighbridge (Digital)	\$200	Per weigh (special rate for copra)

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Pallets		\$50	Per day or part thereof
Chainsaw		\$120	Per hour
Jack hammer		\$120	Per hour
Concrete Vibrator		\$120	Per hour
Concrete Vibrating Screeder		\$150	Per hour
Concrete Saw		\$120	Per hour
Penalty Charge	Above 20 ft		
Loading and unloading		\$380	Per hour
of over height & over	Above 40ft	\$760	Per hour
length cargo or			
containers			

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SUPPLEMENT to the Solomon Islands Gazette

Tuesday 31st March, 2015

S.I. No.18

[Legal Notice No. 22]

**FISHERIES ACT 1998
(NO. 6 OF 1998)**

**FISHERIES (BECHE-DE-MER) (AMENDMENT)
REGULATIONS 2015**

IN exercise of the powers conferred upon me by section 59 of the Fisheries Act 1998, I make these Regulations –

1. These Regulations may be cited as the Fisheries (Beche-de-Mer) (Amendment) Regulations 2015 and shall commence on the date of publication in the *Gazette*.
2. Regulation 3(1) of the Fisheries (Amendment) Regulation 2014* is hereby amended by deleting 31st March 2015 and replacing with 30th May 2015.

MADE AT HONIARA this 31st day of March, 2015.

HON. JOHN MANENIARU, MP
Minister for Fisheries and Marine Resources

*LN.112 of 2014

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SUPPLEMENT to the Solomon Islands Gazette

Tuesday 31st March, 2015

S.I. No.19

[Legal Notice No. 23]

THE CONSTITUTIONAL OFFICES (TERMS AND CONDITIONS OF SERVICE) ACT

THE CONSTITUTIONAL OFFICES (TERMS AND CONDITIONS OF SERVICE) (CONSTITUTIONAL COMMISSIONS STANDARD RATE) (AMENDMENT) REGULATIONS 2015

IN exercise of the powers conferred by section 3 of the Constitutional Offices (Terms and Conditions of Service) Act, the Prime Minister hereby makes the following regulations –

Citation

1. These Regulations may be cited as the Constitutional Offices (Terms and Conditions of Service) (Constitutional Commissions Standard Rate) (Amendment) Regulations 2015.

Amendment of rate

2. The Constitutional Offices (Terms and Conditions of Service) (Constitutional Commission Standard Rate) Regulations 1994 (L.N. 149 of 1994) are hereby amended in regulation 2 by deleting the rate of “\$400.00” and substituting therefor the rate “\$1,000.00”.

DATED AT HONIARA this twenty-seventh day of March, 2015.

HON. MANASSEH D. SOGAVARE
PRIME MINISTER

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SUPPLEMENT to the Solomon Islands Gazette

Tuesday 31st March, 2015

S.I. No.20

[Legal Notice No. 24]

**THE CIVIL AVIATION ACT 2008
(NO. 7 of 2008)**

APPOINTMENT OF ACTING DIRECTOR

IN exercise of the powers conferred upon me by section 15(1) of the Civil Aviation Act 2008, I, **Hon. Walter Folotalu**, Minister for Communication and Aviation on the recommendation of the Authority hereby appoint –

GEORGE SATU

as the Acting Director of Civil Aviation and his appointment is deemed to be effective from the 1st of April 2013.

Made at Honiara this twenty-seventh day of March, 2015.

HON. COMMINS ASTON MEWA
Minister for Communication and Aviation

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