

# MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES & BIOSECURITY

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## INTRODUCTION

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The Ministry of Agriculture, Quarantine, Livestock, Forestry and Fisheries' primary role is to ensure that the nation's agriculture, livestock, forestry and aquatic resources are sustainable and managed efficiently and that these resources make a significant contribution to economic growth and the well-being of the people of Vanuatu.

The key activities of the Ministry are as follows:

1. To secure self-sufficiency through sustainable agricultural, forestry and fisheries production systems;
2. To develop commercial products for local and export markets;
3. To protect Vanuatu from exotic animal and plant pests and enforce quality standard requirements;
4. To conserve, develop and manage the biodiversity and genetic resources of Vanuatu
5. To provide effective and efficient services to clients.

The Ministry's recurrent expenditure budget for 2017 is VT636,028,831 as compared to VT610,726,981 in 2016 indicating an increase of 4.1 per cent (VT25,301,850). However, supplementary budget of 2017 added to the annual budget to an amount of VT766,328,831. Furthermore, the revenue projection for 2017 is at VT746,155,000. This document reports on the financial management performance of this Ministry, specifically focusing on expenditure and revenue collection against budget allocations.

## SUMMARY OF KEY FINDINGS

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### **Expenditure Trends**

With **the third quarter** of the year elapsed, the Ministry's overall **expenditure amounts to 64.9%** of its annual budget. This could mean a positive sign of proper spending since the Ministry was expected to spend around 75% of its annual budget at the end of the second quarter.

The Chart of Accounts breakdown (Table 1) reveals that many accounts have overspent (light grey) and spending without a budget (light red). It is interesting to note that mostly the same accounts that overspent in 2016, also overspent in 2017. Given this, it is advised that the Ministry adjust and reconsider their budget allocations to these accounts for the following year to accommodate the recurrently higher expenditure on these accounts.

### ***Payroll Expenditure***

The table below shows the respective budgets in respect to payroll budget spent by end of the third quarter. Payroll has spent 26% or VT198,292,473 of its annual budget.

Payroll Spending	Percentage of Payroll Spend
Quarter 3 PAYR Budget	92%
Annual PAYR Budget	64%
Total Annual Budget ( <i>PAYR+OVER</i> )	39%

There was only one unbudgeted account under the payroll account as shown below;

Account	Description	Total QTR 3 Spending
8AAO	Other Allowances	370,000
8AAS	Special Allowances	336,000
8AWD	Daily Rated Wages	1,277,834
Total Unbudgeted PAYR		1,983,834

Total unbudgeted payroll indicated an amount of VT1.98 million. However, it comprises of just 0.6% of the third quarter budget.

Table below shows that only two accounts indicated over spending of their annual allocated budgets. They were contracted wages and acting allowances which both totalled up to around VT38.7 million or 8% of total annual payroll budget by the end of the third quarter.

Account	Description	Total QTR 3 Spending	QTR 3 Budget	Under/(Over)	2017 Annual Budget	% of Annual Spent at end QTR 3
8AAA	Acting Allowances	12,372,785	3,611,293	(8,761,492)	4,941,740	250.4%
8AWC	Contract Wages	31,949,986	-	(31,949,986)	2,000,000	1597.5%
Total Overspending		44,322,771	3,611,293	-40,711,478	6,941,740	638.5%

Contract wages was not budgeted for specific quarter but was allocated VT2 million for the whole year. However, at the end of the third quarter of 2017, a total of 29.9 million was used in excess for this purpose.

### ***Operational Expenditure***

**Operational expenses** by the end of the third quarter reached 66.8% of their annual budget with VT 197.7 million.

In particular, the following accounts that indicated significant overspendings were:

Account	Over Spent amount (VT)
Subsistence Allowances	3,692,371
International Accommodation	350,965
Consultants Fees	2,031,411
Security Services	818,037
Vehicles Hire	679,194
Office Cleaning	512,609
Printing – Communications	762,066
Leases – Land	60,000
General – Materials	13,531,516
Refunds	2,431,932
Incidentals	2,432,490
Official Entertainment	4,432,874
Termination Payment	3,220,093
Maintenance Contract	2,050,273
Vehicles Repairs & Maintenance	1,540,817
Other Suppliers	25,602,207
Local Travel	19,145,690
International Workshops	90,448
Value Added Tax	5,077,661
Buildings – Renovation	289,746
Equipment – Computer	1,185,447
<b>Total overspent amount</b>	<b>89,937,847</b>

With respect to the above table, it shows that ten accounts indicated overspending totalling a value of VT 89.9 which indicated a boost in overspending since the end of the second quarter incurred total of around VT15.8 million.

An amount of VT 25.5 million of unbudgeted expenditures was made up to end of the third quarter of which was concentrated in the following accounts:

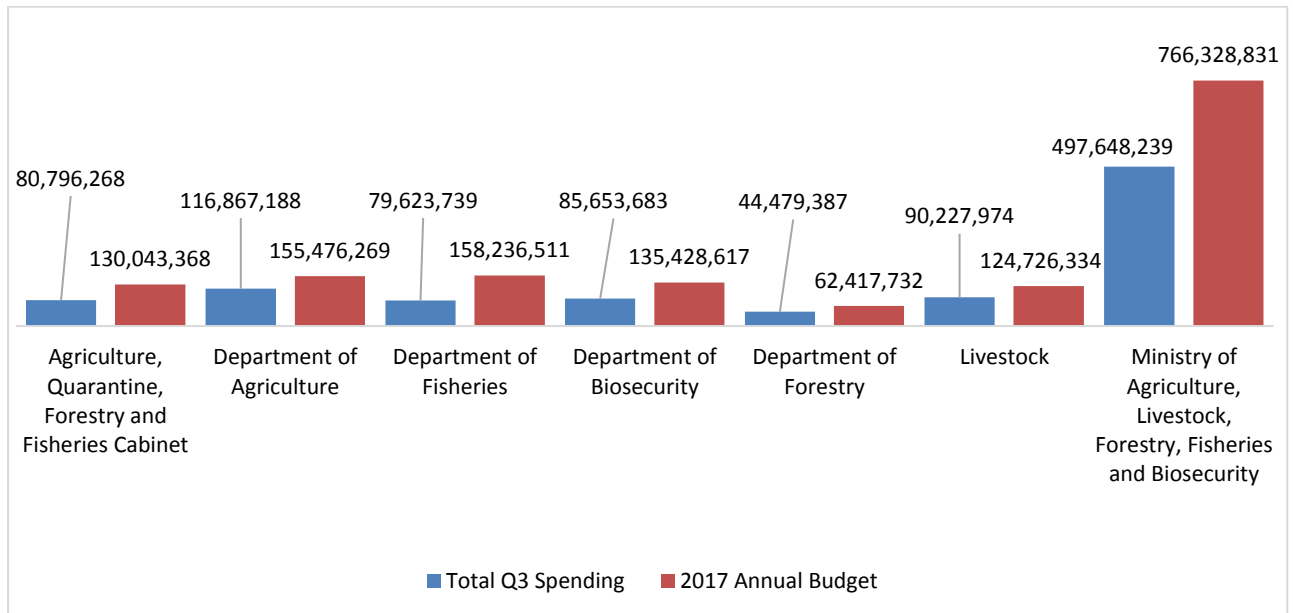
Account	Unbudgeted Spending (VT)
Compensation Damages	3,511,979
Freight Fuel	37,333
Internet and Satellite Communications	113,580
Advertising and Marketing	284,547
Road Material	8,462
Court Costs	2,666,667
Government Contributions	18,492,697
Vehicle Servicing	177,647
Distribution Supplies	10,800
Lighting Utilities	33,972

Equipment - Specialised	147,333
Houses - Renovation	69,681
<b>Total Unbudgeted spending</b>	<b>25,554,698</b>

The amount of VT25.5 million constitutes an 8.6 percentage of annual operation budget which also indicates that the Ministry has spent a very small proportion of its operation budget on unbudgeted accounts and had maintained unbudgeted spending to minimal level by the end of quarter 3. This was also maintained since the end of the two previous quarters.

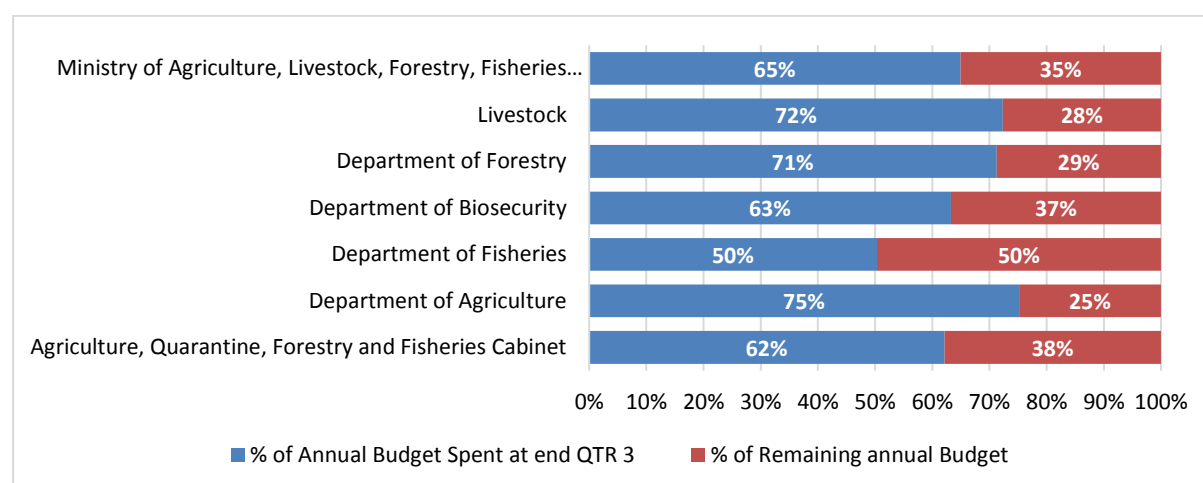
### ***Expenditure by Programme***

Figure 1 below shows total expenditure by programme at the end of quarter 3. In fact, total average spending at end Q3 indicated that all cost centres are still on track with 66% of respective annual budget spent.



**Figure 1** Total Expenditure by the end of Q3 by Cost Centre; illustrating total spending by end of the third quarter against annual budget under each programmes. For source data see **Table 2**.

Figure 2 below shows the percentage of annual budget being spent with remaining percentage under each cost centres by end of the second quarter.



**Figure 2** Percentage of Total Expenditure by the end of Q3 by Cost Centre; illustrating total spending by at end of the third quarter against annual budget under each programmes. For source data see **Table 2**

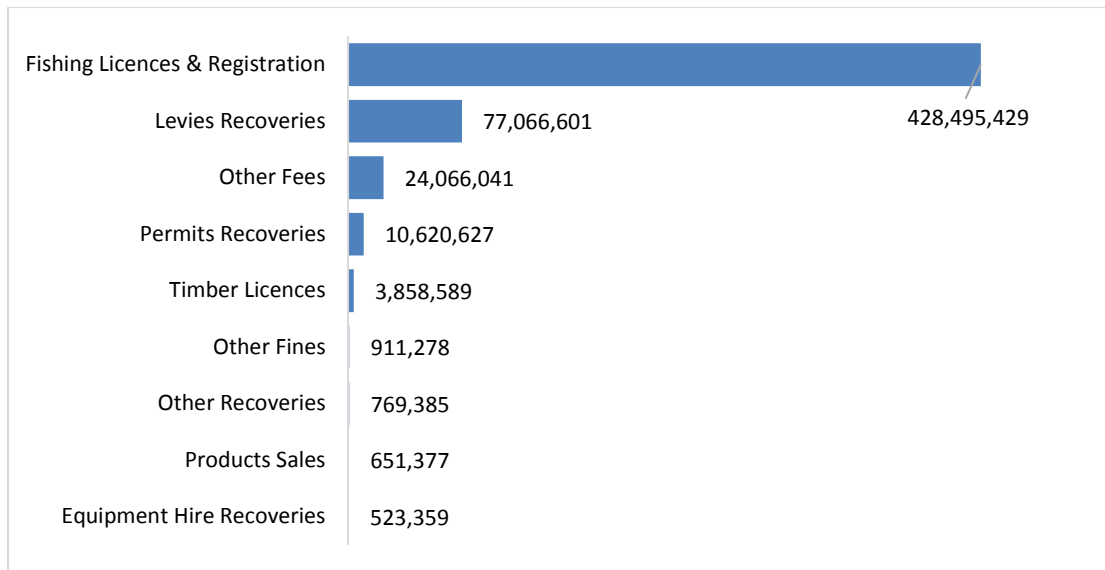
According to the share of spending, all departments are within the third quartile. This should be an indicator that some might incur positive balances by year end.

### Revenue Trends

The 2017 revenue budget has increased from VT 443 million in 2016 to VT 746 million in 2017 indicating a significant increase of 68%. The third quarter of the year had elapsed to which the Ministry's revenue collection at end of the quarter was at VT 547.6 million indicating around 73.4% of the annual expected revenue (see Table 3).

By comparison, at the same point in time in 2016, the Ministry had collected 99.9% of its total revenue or (VT442.8million) out of VT443 annual target of 2016. In terms of percentage, corresponding quarter of 2016 has obtained more expected collection. However, in monetary terms, collection in the current year's third quarter has shown an improvement of VT104.7 million. At the given rate of 73.4% of the third quarter of 2017, the ministry is certain to collect the expected revenue budget target.

Figure 3 depicts the value of collection by major revenue accounts. According to the revenue accounts collection against their respective annual targets, fishing licenses and registration has collected VT428 million. This represents 78% of collected revenue at the end of the third quarter as well as 57% of total annual expected revenue while Levies Recoveries followed by contributing around 14% or VT77 million. Others contributed less than VT500 thousand are not included in the chart (*Fig 3*) below.



**Figure 3** Revenue collection over VT500,000 by the end of Q3 by Cost Centre; For source data see **Table 2**

### **Virements**

There were 138 Virements made by end of the third quarter of 2017 totalling VT100 million. The details of 2017 second quarter are shown in *Table 4*.

# Tables

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**Table 1** *Expenditure by Chart of Account*

Account	Description	Total QTR 3 Spending	QTR 3 Budget	Under/(Over)	2017 Annual Budget	% of Annual Spent at end QTR 3
	<b>Personnel Expenses</b>					
8AAA	Acting Allowances	12,372,785	3,611,293	(8,761,492)	4,941,740	250.4%
8AAB	Responsibility Allowance	1,399,767	1,212,466	(187,301)	1,659,140	84.4%
8AAF	Family Allowance	3,783,300	5,665,777	1,882,477	7,810,833	48.4%
8AAG	Gratuitie Allowances	230,418	-	(230,418)	3,731,112	6.2%
8AAH	Housing Allowances	26,112,957	32,547,037	6,434,080	44,638,078	58.5%
8AAO	Other Allowances	370,000	-	(370,000)	-	
8AAP	Home Island Passage Allowances	958,738	807,502	(151,236)	1,105,000	86.8%
8AAS	Special Allowances	336,000	-	(336,000)	-	
8ASP	Provident Fund	9,639,982	10,766,028	1,126,046	15,232,493	63.3%
8AWC	Contract Wages	31,949,986	-	(31,949,986)	2,000,000	1597.5%
8AWD	Daily Rated Wages	1,277,834	-	(1,277,834)	-	
8AWL	Leave expense	(79,613)	-	79,613	-	
8AWO	Overtime Wages	9,604,573	9,244,238	(360,335)	14,550,000	66.0%
8AWP	Permanent Wages	201,919,796	249,417,454	47,497,658	347,608,215	58.1%
PAYR	Payroll expenses	-	13,014,378	13,014,378	27,197,301	0.0%
	<b>Personnel Expenses</b>	<b>299,876,523</b>	<b>326,286,173</b>	<b>26,409,650</b>	<b>470,473,912</b>	<b>63.7%</b>

	<b>Operating Expenses</b>					
8CAB	Subsistence Allowances	10,771,030	7,078,659	(3,692,371)	10,032,841	107.4%
8CAF	Food Allowances	13,600	199,616	186,016	249,516	5.5%
8CBI	International Accommodation	575,965	225,000	(350,965)	300,000	192.0%
8CBL	Local Accommodation	1,653,650	761,827	(891,823)	2,102,600	78.6%
8CCI	International Courses	86,276	1,069,287	983,011	1,349,107	6.4%
8CCL	Local Courses	87,738	2,619,157	2,531,419	9,417,072	0.9%
8CDC	Compensation Damages	3,511,979	-	(3,511,979)	-	
8CEC	Consultants Fees	2,406,333	374,922	(2,031,411)	500,000	481.3%
8CES	Security Services	1,552,977	734,940	(818,037)	980,000	158.5%
8CET	Other Fees	449,575	206,238	(243,337)	2,275,000	19.8%
8CFO	Freight Fuel	37,333	-	(37,333)	-	
8CFS	Ship and Boat Fuel	-	33,750	33,750	45,000	0.0%
8CFV	Vehicles Fuel	7,116,467	7,393,171	276,704	9,635,082	73.9%
8CGM	Mail Carriage Freight	10,800	209,920	199,120	274,905	3.9%
8CGO	Other Charges - Freight	72,948	964,607	891,659	1,240,747	5.9%
8CGR	Transport - Freight	2,022,664	474,182	(1,548,482)	6,325,373	32.0%
8CGS	Storage - Freight	33,799	63,750	29,951	85,000	39.8%
8CHD	Drug Distribution - Medical	71,849	517,500	445,651	690,000	10.4%
8CHL	Local Medical Treatment	14,075	35,982	21,907	48,000	29.3%
8CIB	Boat Hire	-	56,250	56,250	75,000	0.0%
8CIE	Equipment Hire	525,314	428,780	(96,534)	569,100	92.3%
8CIF	Facilities Hire	760,396	1,134,257	373,861	5,007,900	15.2%
8CIV	Vehicles Hire	1,010,441	331,247	(679,194)	775,000	130.4%
8CJO	Office Cleaning	1,084,023	571,414	(512,609)	754,778	143.6%



8CKD	Advertising - Communications	1,977,964	564,180	(1,413,784)	2,746,120	72.0%
8CKI	Internet and Satellite Communications	113,580	-	(113,580)	-	
8CKM	Advertising and Marketing	284,547	-	(284,547)	-	
8CKP	Postage - Communications	28,266	541,797	513,531	683,200	4.1%
8CKR	Printing - Communications	1,553,037	790,971	(762,066)	1,044,915	148.6%
8CKS	Stationery - Communications	2,398,711	2,511,784	113,073	3,263,055	73.5%
8CKT	Telephone / Fax - Communications	3,987,022	3,827,582	(159,440)	5,011,789	79.6%
8CLL	Leases - Land	100,000	40,000	(60,000)	50,000	200.0%
8CMG	General - Materials	18,152,141	4,620,625	(13,531,516)	9,351,235	194.1%
8CMO	Office - Materials	334,724	1,252,046	917,322	1,660,316	20.2%
8CMR	Road Material	8,462	-	(8,462)	-	
8CNO	Office Rental	-	187,497	187,497	250,000	0.0%
8CNT	Other Rental	23,778	82,500	58,722	110,000	21.6%
8COC	Court Costs	2,666,667	-	(2,666,667)	-	
8COD	Research & Development	32,000	9,269,253	9,237,253	12,359,049	0.3%
8COF	Refunds	2,631,932	200,000	(2,431,932)	200,000	1316.0%
8COG	Government Contributions	18,492,697	-	(18,492,697)	-	
8COI	Incidentals	3,967,948	1,535,458	(2,432,490)	2,524,986	157.1%
8COO	International Organisation Fees	-	300,000	300,000	390,000	0.0%
8COP	Official Entertainment	5,098,308	665,434	(4,432,874)	5,077,132	100.4%
8COR	Recruitment Costs	4,444	5,252,848	5,248,404	6,566,065	0.1%
8COS	Insurance	-	1,025,000	1,025,000	1,300,000	0.0%
8COT	Termination Payment	3,315,293	95,200	(3,220,093)	119,000	2786.0%
8COU	Uniforms	1,190,778	493,641	(697,137)	1,654,550	72.0%
8CRB	Buildings Repairs & Maintenance	1,255,772	3,009,131	1,753,359	5,882,889	21.3%
8CRE	Equipment Repairs & Maintenance	2,185,404	2,671,604	486,200	4,053,999	53.9%

8CRH	Houses Repairs & Maintenance	538,949	1,279,830	740,881	1,605,413	33.6%
8CRM	Maintenance Contract	3,744,756	1,694,483	(2,050,273)	2,161,998	173.2%
8CRV	Vehicles Repairs & Maintenance	5,342,753	3,801,936	(1,540,817)	4,922,617	108.5%
8CRW	Vehicle Servicing	177,647	-	(177,647)	-	
8CSD	Distribution Supplies	10800	0	-10800	-	
8CSF	Food - Suppliers	1,157,350	225,000	(932,350)	3,300,000	35.1%
8CSM	Medicines Suppliers	-	112,500	112,500	150,000	0.0%
8CSO	Other Suppliers	25,672,443	70,236	(25,602,207)	3,993,643	642.8%
8CTI	International Travel	2,041,892	1,959,305	(82,587)	4,585,950	44.5%
8CTL	Local Travel	26,132,446	6,986,756	(19,145,690)	16,874,175	154.9%
8CUE	Electricity Utilities	5,532,564	8,607,575	3,075,011	11,291,341	49.0%
8CUL	Lighting Utilities	33,972	-	(33,972)	-	
8CUW	Water Utilities	462,972	2,275,878	1,812,906	2,950,829	15.7%
8CWI	International Workshops	132,857	42,409	(90,448)	53,011	250.6%
8CWL	Local Workshops	155,000	437,950	282,950	569,000	27.2%
8CZV	Value Added Tax	13,255,935	8,178,274	(5,077,661)	11,094,954	119.5%
8EBR	Buildings - Renovation	1,009,570	719,824	(289,746)	929,616	108.6%
8EEA	Equipment - Aditional General	3,518,375	2,210,591	(1,307,784)	4,837,712	72.7%
8EEC	Equipment - Computer	2,061,791	876,344	(1,185,447)	1,159,210	177.9%
8EEP	Equipment - Photocopiers	55,911	69,840	13,929	87,300	64.0%
8EER	Equipment - Replacement General	105,329	222,466	117,137	293,391	35.9%
8EES	Equipment - Specialised	147,333	-	(147,333)	-	
8EFH	Furniture - Housing Furniture	-	-	-	-	
8EFO	Furniture - Office Furniture	349,244	292,500	(56,744)	390,000	89.5%
8EHN	Houses - New Houses	(44,444)	-	44,444	-	
8EHR	Houses - Renovation	69,681	-	(69,681)	-	

8EVA	Vehicle - Additional Vehicle	2,430,933	2,569,889	138,956	3,321,739	73.2%
8EVR	Vehicle - Replacement	-	1,000,000	1,000,000	1,000,000	0.0%
8FCB	Bank Charges	13,750	112,500	98,750	150,000	9.2%
OVER	Overhead expenses	-	22,102,704	22,102,704	103,102,699	0.0%
	<b>Operating Expenses</b>	<b>197,771,716</b>	<b>130,269,797</b>	<b>(67,501,919)</b>	<b>295,854,919</b>	<b>66.8%</b>
	<b>Total Expenditure</b>	<b>497,648,239</b>	<b>456,555,970</b>	<b>(41,092,269)</b>	<b>766,328,831</b>	<b>64.9%</b>

Source: Smart-Stream Vision Report

**Table 2***Expenditure by Cost Centre*

Code	Description	Total Spending at end QTR 3	Budget to Date	Under/(Over) Budget	Annual Budget	% of Annual Budget Spent at end QTR 2
<b>M08</b>	<b>Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity</b>					
<b>46</b>	<b>Agriculture, Quarantine, Forestry and Fisheries Cabinet</b>					
46AA	Cabinet Operations	26,937,899	26,890,934	(46,965)	41,490,402	64.9%
46AB	Agricultural College	-	(2,000,000)	(2,000,000)	-	
46BA	Office of the Director General	53,858,369	55,869,658	2,011,289	88,552,966	60.8%
<b>46</b>	<b>Agriculture, Quarantine, Forestry and Fisheries Cabinet</b>	<b>80,796,268</b>	<b>80,760,592</b>	<b>-35,676</b>	<b>130,043,368</b>	<b>62.1%</b>
<b>47</b>	<b>Department of Agriculture</b>					
47CD	Central Administration	63,521,786	33,731,278	(29,790,508)	75,894,606	83.7%
47CH	Tafea Province	10,123,546	10,216,039	92,493	14,449,056	70.1%
47CI	Penama Province	6,275,204	6,669,920	394,716	9,921,979	63.2%
47CJ	Torba Province	4,319,477	5,074,184	754,707	7,589,193	56.9%
47CL	Shefa Province	8,291,785	9,373,932	1,082,147	13,135,050	63.1%
47CM	Malampa Province	9,515,671	9,944,867	429,196	14,044,090	67.8%
47CN	Sanma Province	14,819,719	14,656,456	(163,263)	20,442,295	72.5%
<b>47</b>	<b>Department of Agriculture</b>	<b>116,867,188</b>	<b>89,666,676</b>	<b>-27,200,512</b>	<b>155,476,269</b>	<b>75.2%</b>
<b>48</b>	<b>Department of Fisheries</b>					
48EA	Sustainability Section	129,990	-	(129,990)	-	
48EF	Fisheries Administration	19,872,708	16,248,648	(3,624,060)	58,468,429	34.0%

48EH	Fisheries Research and Aquaculture	12,633,715	16,053,603	3,419,888	22,146,228	57.0%
48EI	Fisheries Compliance and Licensing	19,114,724	22,972,566	3,857,842	31,565,880	60.6%
48EJ	Provincial Fisheries Centre - SHEFA	1,809,572	2,976,475	1,166,903	4,201,625	43.1%
48EK	Provincial Fisheries Centre - SANMA	2,773,804	2,895,159	121,355	3,948,016	70.3%
48EL	Provincial Fisheries Centre - MALAMPA	1,508,911	1,638,355	129,444	2,080,656	72.5%
48EM	Provincial Fisheries Centre - TORBA	1,314,499	1,402,246	87,747	1,904,696	69.0%
48EN	Provincial Fisheries Centre - PENAMA	1,158,509	1,255,781	97,272	1,704,656	68.0%
48EO	Provincial Fisheries Centre - TAFEA	991,720	1,384,504	392,784	1,880,656	52.7%
48EP	Fisheries Boat Yard	4,540,674	4,746,979	206,305	6,464,282	70.2%
48EQ	Fisheries Policy and Management	2,668,848	4,438,607	1,769,759	6,207,287	43.0%
48ER	Seafood Verification	6,900,616	8,572,284	1,671,668	11,797,472	58.5%
48ES	Northern Administration	4,205,449	4,373,143	167,694	5,866,628	71.7%
<b>48</b>	<b>Department of Fisheries</b>	<b>79,623,739</b>	<b>88,958,350</b>	<b>9,334,611</b>	<b>158,236,511</b>	<b>50.3%</b>
<b>49</b>	<b>Department of Biosecurity</b>					
49DA	Policy & Administration	19,680,479	18,950,355	(730,124)	38,614,975	51.0%
49DB	Veterinary Contracts	17,069,650	17,076,790	7,140	25,807,565	66.1%
49DC	Biosecurity Southern Operations	19,564,370	19,822,744	258,374	27,500,624	71.1%
49DD	Biosecurity Northern Operations	12,971,691	13,175,168	203,477	16,841,886	77.0%
49DE	Livestock Division	-	-	-	-	
49DG	Plant Health	6,374,255	6,570,950	196,695	9,889,506	64.5%
49DI	Animal Health & Meat Inspection	5,764,765	6,352,916	588,151	10,805,455	53.4%
49DJ	Southern Outpost	2,892,077	3,138,895	246,818	4,127,529	70.1%
49DK	Northern Outpost	1,336,396	1,377,416	41,020	1,841,077	72.6%
<b>49</b>	<b>Department of Biosecurity</b>	<b>85,653,683</b>	<b>86,465,234</b>	<b>811,551</b>	<b>135,428,617</b>	<b>63.2%</b>
<b>72</b>	<b>Department of Forestry</b>					

72FA	Sustainability	-	-	-	5,300,000	0.0%
72FB	Value Adding and Processing	-	-	-	-	
72FC	Research	718,960	-	(718,960)	-	
72FD	Central Policy Administration	23,493,707	22,214,769	(1,278,938)	29,799,555	78.8%
72FE	Shefa Forestry Production	4,942,581	5,010,055	67,474	6,750,626	73.2%
72FF	Tafea Forestry Production	2,475,972	2,359,548	(116,424)	3,181,484	77.8%
72FG	Malampa Forestry Production	2,890,462	2,807,798	(82,664)	3,766,464	76.7%
72FH	Penama Forestry Production	711,332	827,357	116,025	1,103,750	64.4%
72FI	Sanma Forestry Production	8,318,627	8,324,530	5,903	11,202,007	74.3%
72FJ	Torba Forestry Production	927,746	980,886	53,140	1,313,846	70.6%
<b>72</b>	<b>Department of Forestry</b>	<b>44,479,387</b>	<b>42,524,943</b>	<b>-1,954,444</b>	<b>62,417,732</b>	<b>71.3%</b>
<b>89</b>	<b>Livestock</b>					
89AA	Office Administration Vila	37,114,974	17,328,126	(19,786,848)	44,711,361	83.0%
89AB	Office Administration Santo	8,184,135	8,269,852	85,717	11,175,540	73.2%
89AC	Livestock Production Malampa	2,691,438	3,058,250	366,812	4,174,748	64.5%
89AD	Livestock Production Tafea	2,071,477	2,544,086	472,609	3,460,610	59.9%
89AE	Livestock Production Torba	2,149,559	2,470,083	320,524	3,367,328	63.8%
89AF	Livestock Production Sanma	4,164,989	4,258,922	93,933	5,802,455	71.8%
89AG	Livestock Production Penama	3,240,805	3,407,809	167,004	4,640,294	69.8%
89AH	Livestock Production Shefa	26,781,027	22,850,617	(3,930,410)	41,954,301	63.8%
89AI	Animal Health & Laboratory	3,829,570	3,992,430	162,860	5,439,697	70.4%
<b>89</b>	<b>Livestock</b>	<b>90,227,974</b>	<b>68,180,175</b>	<b>-22,047,799</b>	<b>124,726,334</b>	<b>72.3%</b>
<b>M08</b>	<b>Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity</b>	<b>497,648,239</b>	<b>456,555,970</b>	<b>-41,092,269</b>	<b>766,328,831</b>	<b>64.9%</b>
	<b>REPORT TOTAL</b>	<b>497,648,239</b>	<b>456,555,970</b>	<b>-41,092,269</b>	<b>766,328,831</b>	<b>64.9%</b>

Source: Smart-Stream Vision Report

**Table 3: Revenue Collection**

Account	Description	Revenue	Budget	Over/(Under)	Cash Received	Budget	% of Revenue Budget Collected
	<b>Revenue</b>						
7LCR	Parcel Dues Charges	0	37,503	(37,503)	0	50,000	0.0%
7LCV	Miscellaneous Charges	( 11,556)	403,747	(415,303)	( 11,556)	525,000	-2.2%
7LSO	Other Sales	49,723	264,006	(214,283)	49,723	340,000	14.6%
7LSP	Products Sales	651,377	1,216,259	(564,882)	651,377	1,595,000	40.8%
7NDT	Other Asset Disposals	84,378	200,000	(115,622)	84,378	250,000	33.8%
7NFO	Other Fees	29,474,947	23,131,288	6,343,659	24,066,041	30,450,000	79.0%
7NFR	Repairs Fees	440,484	2,000,000	(1,559,516)	433,373	2,500,000	17.3%
7NFT	Training Fees	0	180,000	(180,000)	0	240,000	0.0%
7NIO	Other Fines	785,945	6,648,997	(5,863,052)	911,278	8,750,000	10.4%
7NOA	Application Charges Recoveries	68,511	4,000	64,511	68,511	5,000	1370.2%
7NOE	Equipment Hire Recoveries	523,359	681,250	(157,891)	523,359	875,000	59.8%
7NOI	Inspections Recoveries	0	5,112,988	(5,112,988)	0	6,800,000	0.0%
7NOL	Levies Recoveries	80,334,788	51,679,985	28,654,803	77,066,601	68,080,000	113.2%
7NOO	Other Recoveries	735,603	622,494	113,109	769,385	830,000	92.7%
7NOP	Permits Recoveries	10,964,049	14,408,741	(3,444,692)	10,620,627	19,000,000	55.9%
7NOR	Rents & Leases Recoveries	32,500	40,000	(7,500)	32,500	50,000	65.0%
7NTO	Other Items Revenue	1,000	0	1,000	1,000	0	
7NTP	Publications Revenue	0	127,494	(127,494)	0	170,000	0.0%
7TLF	Fishing Licences & Registration	428,515,429	449,998,200	(21,482,771)	428,495,429	600,000,000	71.4%
7TLT	Timber Licences	3,858,589	4,516,000	(657,411)	3,858,589	5,645,000	68.4%
7TVA	Value Added Tax	889	0	889	0	0	
	<b>Revenue</b>	<b>556,510,015</b>	<b>561,272,952</b>	<b>(4,762,937)</b>	<b>547,620,615</b>	<b>746,155,000</b>	<b>73.4%</b>

Source: Smart-Stream Vision Report

**Table 4: Virements by end of Quarter 3 of 2017**

Period	Vired Out				Vired In				Amount
	Fund	Department	Activity	Account	Fund	Department	Activity	Account	
Jan-Sept	2	46BA	MABA	PAYR	2	46BA	MABA	OVER	4,253,101
Jan-Sept	2	46BA	MABA	PAYR	2	46BA	MABA	OVER	1,413,000
Jan-Sept	2	46BA	MABA	OVER	2	46BA	MABA	PAYR	1,413,000
Jan-Sept	2	46BA	MABA	PAYR	2	46BA	MABA	OVER	1,413,000
Jan-Sept	2	46BA	MABA	PAYR	2	89AA	MABB	PAYR	12,000,000
Jan-Sept	2	46AB	MAAB	OVER	2	46AA	MAAA	OVER	2,000,000
Jan-Sept	2	47CD	MACD	PAYR	2	47CD	MACD	OVER	12,000,000
Jan-Sept	2	47CD	MACD	OVER	2	47CN	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CM	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CL	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CJ	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CI	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CH	MACA	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CD	MACD	PAYR	2,142,857
Jan-Sept	2	47CD	MACD	OVER	2	47CD	MACD	PAYR	813,379



Jan-Sept	2	47CL	MACA	OVER	2	47CL	MACA	PAYR	430,259
Jan-Sept	2	47CN	MACA	PAYR	2	47CN	MACA	OVER	42,098
Jan-Sept	2	47CN	MACA	OVER	2	47CN	MACA	PAYR	1,542,180
Jan-Sept	2	47CM	MACA	OVER	2	47CM	MACA	PAYR	369,096
Jan-Sept	2	47CJ	MACA	OVER	2	47CJ	MACA	PAYR	541,014
Jan-Sept	2	47CI	MACA	OVER	2	47CI	MACA	PAYR	548,832
Jan-Sept	2	47CH	MACA	OVER	2	47CH	MACA	PAYR	1,237,812
Jan-Sept	2	47CD	MACD	OVER	2	47CD	MACD	PAYR	153,699
Jan-Sept	2	48EF	MAEF	PAYR	2	48EL	MAEJ	PAYR	400,000
Jan-Sept	2	48EF	MAEF	PAYR	2	48ES	MAEF	PAYR	100,000
Jan-Sept	2	48EH	MAEH	PAYR	2	48EH	MAEH	OVER	1,500,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DJ	MADC	PAYR	21,094
Jan-Sept	2	49DG	MADG	PAYR	2	49DD	MADD	PAYR	324,810
Jan-Sept	2	49DG	MADG	PAYR	2	49DI	MADB	PAYR	20,000
Jan-Sept	2	49DB	MADB	PAYR	2	49DK	MADD	PAYR	70,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DJ	MADC	PAYR	180,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DD	MADD	PAYR	180,000

Jan-Sept	2	49DI	MADB	PAYR	2	49DD	MADD	PAYR	200,000
Jan-Sept	2	49DI	MADB	PAYR	2	49DD	MADD	PAYR	700,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DA	MADA	OVER	300,000
Jan-Sept	2	49DA	MADA	PAYR	2	49DD	MADD	PAYR	30,808
Jan-Sept	2	49DA	MADA	PAYR	2	49DD	MADD	PAYR	270,000
Jan-Sept	2	49DB	MADB	PAYR	2	49DC	MADC	PAYR	500,000
Jan-Sept	2	49DI	MADB	PAYR	2	49DC	MADC	PAYR	1,000,000
Jan-Sept	2	49DB	MADB	PAYR	2	49DD	MADD	PAYR	600,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DD	MADD	PAYR	500,000
Jan-Sept	2	49DI	MADB	PAYR	2	49DA	MADA	OVER	2,760,000
Jan-Sept	2	49DG	MADG	PAYR	2	49DA	MADA	OVER	1,240,000
Jan-Sept	2	89AA	MABB	PAYR	2	46BA	MABA	PAYR	12,000,000
Jan-Sept	2	89AA	MABB	PAYR	2	46BA	MABA	PAYR	12,000,000
Jan-Sept	2	89AA	MABB	OVER	2	46BA	MABA	OVER	10,000,000
<b>TOTAL</b>									<b>100,067,181</b>

Source: Smart-Stream Vision Report