

JUDICIARY

INTRODUCTION

The Judiciary represents the third branch of the State. Under the Constitution, the Judiciary is vested with the mandate to administer justice independently within the Constitution and the laws of Vanuatu.

The Main objective and areas of Service delivery for the Judiciary are specified within the Article 47 [1] of the Constitution which states that,
“The administration of justice is vested in the judiciary, who are subject only to the Constitution and the law. The function of the judiciary is to resolve proceedings according to law.”

Therefore, the Budget program of the Judiciary is to administer justice all two broad aspects of the phrase:

1. A case by case basis
2. and the administration of justice in the institutional sense, that is, the judicial administration that provides the support and backup to the judicial functions of the Courts.

SUMMARY OF KEY FINDINGS

The Judiciary has a total of 1 program activity and 49 active cost centers.

Analysis shows that the Judiciary had already spent 21.91 percent of its annual budget in the first quarter of the year, and at that current rate of spending, Judiciary is likely to underspend its allocated annual budget by 12.37 percent.

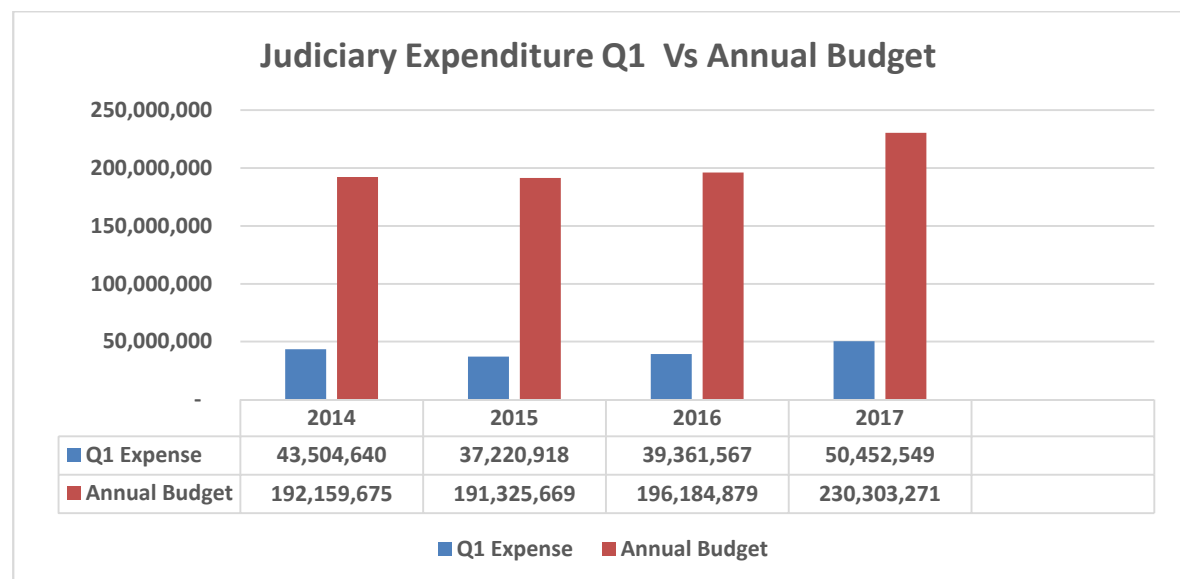


Figure 1: Judiciary Expenditure Q1 versus the annual budget.

Figure 1 shows the expenditure trend of quarter 1 (Q1) of 2017 against the annual budget and for the same period in the last three years. Percentage of expenditure in the first quarter ranges from 20 to 23 percent over the years.

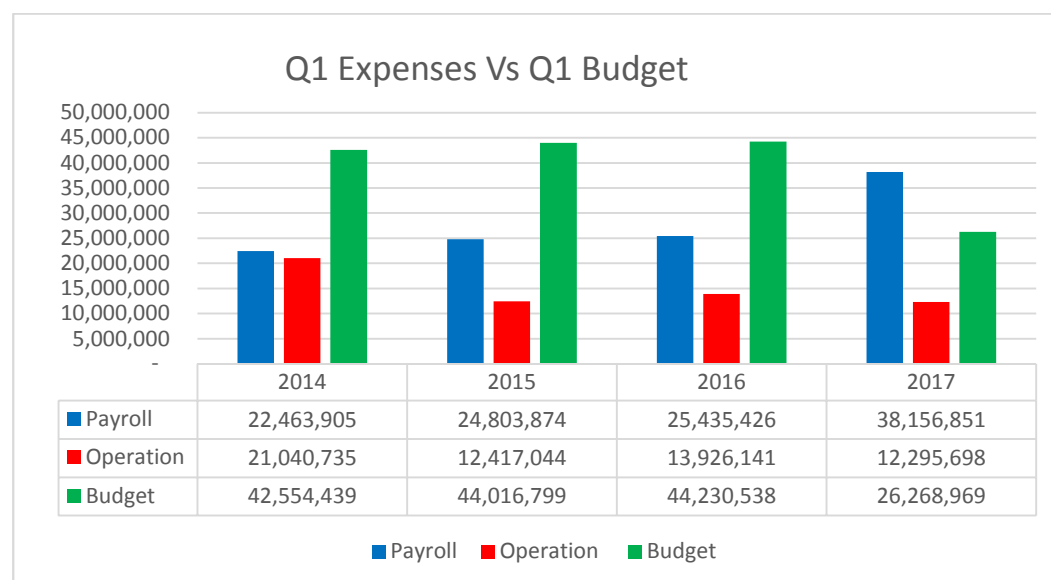


Figure 2: Q1 Expenditures versus Q1 budget

Figure 2 shows Judiciary quarter 1 expenses against quarter 1 budget for 2017 and for the same period in the last three years. Judiciary had overspent its quarter 1 budget by 92.06 percent. For the last three years in the same quarter, percentage of spending ranges from 84.56 to 102.23 percent.

Judiciary had allocated 67.96 percent of its annual budget to payroll and 32.04 percent was allocated to operation.

Analysis shows that the Judiciary had spent 24.38 percent of its payroll annual budget and with that current rate of spending, it is estimated that Judiciary will most likely to overspend its payroll annual budget by 4.89 percent.

Judiciary had already spent 16.66 percent of its operation annual budget in the first quarter of 2017. With that current rate of spending it is most likely that 33.34 percent will be underspent by the end of the year.

Q1 Expenditures by Cost centres

Code	Cost Centre	Q1 Expenses	Q1 Budget	% of the Q1 Budget Spent	Annual Budget	% of the Annual Budget Spent
1401	Human Resource	578,531	189,257	305.69%	2,505,168	7.55%
1402	Account / Finance	1,516,433	(24,779,353)	-6.12%	9,580,308	-258.65%
1403	Assets	2,420,598	1,518,684	159.39%	6,074,748	25.00%
1404	Information Technology	19,000	817,686	2.32%	3,401,335	24.04%
1405	Library / Archive	609,661	289,188	210.82%	2,454,278	11.78%

1406	Security	47,020	(249,423)	-18.85%	132,513	-188.23%
1407	Supreme Court Hall of Justice	-	121,251	0.00%	485,000	25.00%
1410	Court of Appeal Registry	5,623,245	6,781,897	82.92%	19,376,848	35.00%
1420	Chief Justice Office	3,034,805	2,924,504	103.77%	16,055,450	18.22%
1421	Principal Registry	3,643,291	1,683,732	216.38%	22,260,791	7.56%
1422	Port Vila Registry	9,893,755	16,772,413	58.99%	38,192,099	43.92%
1423	Luganville Registry	2,378,417	3,711,358	64.08%	12,127,462	30.60%
1424	Isangel Registry	136,914	(280,733)	-48.77%	155,371	-180.69%
1425	Sola Registry	140,024	(290,056)	-48.27%	160,036	-181.24%
1426	Ambore Registry	150,122	(320,381)	-46.86%	175,183	-182.88%
1427	Lakatoro Registry	135,124	(325,375)	-41.53%	170,186	-191.19%
1428	Regional Conferences	-	(1,477,808)	0.00%	227,192	-650.47%
1430	Chief Magistrate Office	1,594,421	2,681,013	59.47%	8,249,935	32.50%
1431	Port Vila MCt Office Registry	4,736,287	3,925,680	120.65%	16,880,767	23.26%
1432	Lakatoro MC Registry	1,363,868	1,361,257	100.19%	6,198,118	21.96%
1433	Isangel MC Registry	1,178,246	1,302,235	90.48%	5,747,663	22.66%
1434	Luganville MC Registry	2,536,292	2,711,556	93.54%	11,922,828	22.74%
1435	Sola MC Registry	79,837	(270,496)	-29.52%	135,252	-199.99%
1436	Amobore MC Registry	118,228	(301,869)	-39.17%	150,939	-199.99%
1440	Senior Administrator Office	648,871	188,883	343.53%	6,656,638	2.84%
1441	Efate Island Court	752,652	416,352	180.77%	3,275,098	12.71%
1442	Santo, Malo Island Court	484,615	8,840	5482.07%	1,908,354	0.46%
1443	Tanna Island Court	458,784	35,057	1308.68%	1,812,373	1.93%
1444	Ambae Island Court	512,976	289,208	177.37%	1,898,517	15.23%
1445	Pentecost Island Court	481,959	77,484	622.01%	1,877,589	4.13%
1446	Malekula Island Court	474,034	318,129	149.01%	2,136,281	14.89%
1447	Tonga Island Court	423,080	149,401	283.18%	1,936,236	7.72%
1448	Ambrym Island Court	468,280	575,903	81.31%	2,400,242	23.99%
1449	Epi Island Court	473,502	524,988	90.19%	2,205,542	23.80%
1450	Banks Torres Island Court	439,399	542,895	80.94%	2,218,227	24.47%
1460	Efate Island Court	14,600	141,126	10.35%	564,500	25.00%
1461	Santo Malo Island Court	43,110	122,751	35.12%	491,000	25.00%
1462	Tanna Island Court	20,000	123,126	16.24%	492,500	25.00%

1463	Ambae Island Court	12,750	105,171	12.12%	420,675	25.00%
1464	Pentecost Island Court	10,000	116,499	8.58%	466,000	25.00%
1465	Malekula Island Court	10,000	114,378	8.74%	457,500	25.00%
1466	Tongoa Island Court	10,000	110,289	9.07%	441,150	25.00%
1467	Erromango Island Court	10,000	104,376	9.58%	417,500	25.00%
1468	Banks Torres Island Court	10,000	104,376	9.58%	417,500	25.00%
1469	Land Appeals	-	155,010	0.00%	620,050	25.00%
1480	Sheriff Office	1,907,971	2,101,887	90.77%	8,799,046	23.89%
1490	Judicial Development & Training	753,597	786,427	95.83%	3,330,499	23.61%
1491	Staff Training & Development	60,000	305,001	19.67%	1,220,000	25.00%
1492	Court Management System	38,250	255,195	14.99%	1,020,784	25.00%
	Total Expenditure	50,452,549	26,268,969		230,303,271	

Table 1: Q1 Expenditures by Cost centres

Table 1 shows Q1 expenditures by the cost centres of Judiciary. Port Vila Registry (1422) had the highest expenditure of VT 9.9 million, followed by Court of Appeal (1410) of Registry with an expenditure of VT 5.7 million and Port Vila Magistrate (1431) with an expenditure of VT 4.8 million. Negative budget indicates that funds had been advanced from future periods (after March) and then vired to another cost centre.

MAJOR EXPENDITURE ITEMS

Judiciary major expenditure items over one million vatu in the payroll expenses include permanent wages, housing allowances and provident fund.

The major expenditure items over one million vatu in operation include sitting allowances, other rentals and vehicle replacement.

UNBUDGETED SPENDING

Judiciary's unbudgeted spending in the payroll includes the following chart of accounts: housing allowances (8AAH), provident fund (8ASP) and permanent wages (8AWP).

The total unbudgeted spending was VT 10,707,325. Staff allowances and entitlements were not budgeted for thus caused the payroll deficit. Q1 payroll deficit is quite high and will be accumulating each payroll unless new funds are injected in the payroll budget otherwise it will affect the operation budget and then service delivery will be affected.

Judiciary's unbudgeted spending in the operation includes the following chart of accounts: Vehicle Fuel (8CFV), Drug Distribution (8CHD), Vehicles Hire (8CIV), Advertising (8CKD), printing (8CKR), other rental (8CNT), official entertainment (8COP), uniforms (8COU), Vehicles repairs (8CRV), VAT (8CZV), Computer (8EEC), vehicle replacement (8EVR) and bank charges (8FCB). The total unbudgeted spending was VT 2,357,492

VIREMENT

There was 63 virements processed in the first quarter for an amount of VT 58,234,307.

REVENUE

Table 3 shows the revenue collected against the budget in Q1.

Account	Description	Revenue	Budget	Over/(Under)	Cash Received
	Revenue				
7TFC	Court Fines	3,721,200	5,144,979	(1,423,779)	3,750,445
	Revenue	3,721,200	5,144,979	(1,423,779)	3,750,445
	Total Revenue and Receipts	3,721,200	5,144,979	(1,423,779)	3,750,445

Table 2: Table showing revenue collected against Q1 budget.

With the current rate of collecting revenue, the revenue target will not be met by the end of the year.

ACCOUNTABLE IMPREST

Table 3 shows outstanding imprest at the end of Q1.

DEPT/OFFICER	Amount Advanced	Amount Paid	Amount outstanding
Judiciary	39,600	0	39,600

Table 3: Q1 Outstanding Imprest

TABLES

Table 4: Ministry Expenditure by Chart of Accounts

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAB	Responsibility Allowance	205,200	-	205,200	207,690	2,490
8AAF	Family Allowance	-	-	-	570,456	570,456
8AAH	Housing Allowances	2,975,862	-	2,975,862	2,302,764	(673,098)
8AAP	Home Island Passage Allowances	-	-	-	381,915	381,915
8ASP	Provident Fund	1,188,634	-	1,188,634	989,220	(199,414)
8AWP	Permanent Wages	33,787,155	-	33,787,155	23,952,342	(9,834,813)
PAYR	Payroll expenses	-	-	-	(19,137,391)	(19,137,391)
	Personnel Expenses	38,156,851	-	38,156,851	9,266,996	(28,889,855)
	Operating Expenses					(10,707,325)
8CAB	Subsistence Allowances	240,000	-	240,000	1,054,617	814,617
8CAS	Sitting Allowances	4,158,000	-	4,158,000	5,590,039	1,432,039
8CBL	Local Accommodation	(2,934)	385,600	382,666	1,102,887	720,221
8CCL	Local Courses	-	-	-	23,751	23,751
8CEM	Software Maintenance Fees	-	-	-	375,000	375,000
8CET	Other Fees	(3,398,600)	3,405,600	7,000	8,001	1,001
8CFV	Vehicles Fuel	276,066	62,222	338,288	295,302	(42,986)
8CGM	Mail Carriage Freight	-	-	-	5,001	5,001
8CGO	Other Charges - Freight	-	-	-	9,249	9,249
8CGR	Transport - Freight	56,120	-	56,120	122,454	66,334
8CGS	Storage - Freight	-	-	-	16,974	16,974
8CHD	Drug Distribution - Medical	800	-	800	-	(800)
8CHL	Local Medical Treatment	-	-	-	40,002	40,002
8CIF	Facilities Hire	12,000	-	12,000	75,696	63,696
8CIV	Vehicles Hire	270,453	210,240	480,693	193,999	(286,694)
8CJO	Office Cleaning	113,150	-	113,150	238,911	125,761

8CKD	Advertising - Communications	28,125	-	28,125	17,499	(10,626)
8CKL	Translation Communications	-	-	-	67,750	67,750
8CKP	Postage - Communications	1,911	-	1,911	52,251	50,340
8CKR	Printing - Communications	101,054	-	101,054	66,580	(34,474)
8CKS	Stationery - Communications	(201,044)	685,772	484,728	606,520	121,792
8CKT	Telephone / Fax - Communications	157,480	-	157,480	364,798	207,318
8CMO	Office - Materials	-	-	-	67,776	67,776
8CNO	Office Rental	33,333	180,000	213,333	219,624	6,291
8CNT	Other Rental	1,342,225	-	1,342,225	965,430	(376,795)
8COD	Research & Development	-	-	-	32,499	32,499
8COF	Refunds	-	-	-	120,925	120,925
8COI	Incidentals	-	-	-	140,028	140,028
8COP	Official Entertainment	763,312	5,520	768,832	599,847	(168,985)
8COS	Insurance	-	-	-	19,626	19,626
8COU	Uniforms	31,111	-	31,111	-	(31,111)
8CRB	Buildings Repairs & Maintenance	4,444	-	4,444	206,247	201,803
8CRE	Equipment Repairs & Maintenance	21,343	-	21,343	190,662	169,319
8CRH	Houses Repairs & Maintenance	-	-	-	58,500	58,500
8CRM	Maintenance Contract	-	-	-	-	-
8CRV	Vehicles Repairs & Maintenance	53,330	150,288	203,618	171,255	(32,363)
8CSM	Medicines Suppliers	-	-	-	6,249	6,249
8CTI	International Travel	40,680	439,280	479,960	466,123	(13,837)
8CTL	Local Travel	254,928	58,223	313,151	1,228,053	914,902
8CUC	Gas - Cooking Utilities	7,822	-	7,822	28,752	20,930
8CUE	Electricity Utilities	81,627	6,216	87,843	461,073	373,230
8CUL	Lighting Utilities	1,733	-	1,733	226,002	224,269
8CUW	Water Utilities	1,404	-	1,404	136,014	134,610
8CZV	Value Added Tax	597,283	278,587	875,870	742,763	(133,107)
8EBN	Buildings - New	-	-	-	71,250	71,250
8EEA	Equipment - Additional General	-	-	-	96,999	96,999

8EEC	Equipment - Computer	-	111,996	111,996	96,999	(14,997)
8EEP	Equipment - Photocopiers	-	-	-	96,999	96,999
8EER	Equipment - Replacement General	-	-	-	99,999	99,999
8EFO	Furniture - Office Furniture	44,444	-	44,444	124,998	80,554
8EVR	Vehicle - Replacement	333,333	888,889	1,222,222	-	(1,222,222)
8FCB	Bank Charges	2,332	-	2,332	-	(2,332)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	5,427,265	6,868,433	12,295,698	17,001,973	4,706,275
	Total Expenditure	43,584,116	6,868,433	50,452,549	26,268,969	(24,183,580)

Source: Finance & Treasury

Table 5: Expenditure by Programme

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
1401	Human Resource					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	18,162	-	18,162	(2,088)	
8AWP	Permanent Wages	454,116	-	454,116	390,792	(63,324)
PAYR	Payroll expenses	-	-	-	62,026	62,026
	Personnel Expenses	534,831	-	534,831	528,433	(6,398)
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	17,499	17,499
8CET	Other Fees	(29,825)	29,825	-	-	-
8CFV	Vehicles Fuel	13,332	-	13,332	7,500	(5,832)
8CGO	Other Charges - Freight	-	-	-	6,249	6,249
8CGR	Transport - Freight	-	-	-	6,249	6,249
8CHL	Local Medical Treatment	-	-	-	7,500	7,500
8CJO	Office Cleaning	6,844	-	6,844	11,250	4,406
8CKD	Advertising - Communications	-	-	-	9,999	9,999
8CKP	Postage - Communications	-	-	-	5,001	5,001
8CKS	Stationery - Communications	(62,818)	62,818	-	9,699	9,699

8CKT	Telephone / Fax - Communications	-	-	-	12,126	12,126
8CNT	Other Rental	-	-	-	7,500	7,500
8COP	Official Entertainment	8,000	-	8,000	7,500	(500)
8CRE	Equipment Repairs & Maintenance	-	-	-	7,500	7,500
8CTL	Local Travel	12,000	-	12,000	11,250	(750)
8CUE	Electricity Utilities	-	-	-	7,500	7,500
8CUL	Lighting Utilities	-	-	-	6,750	6,750
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	(4,329)	7,853	3,524	12,120	8,596
OVER	Overhead expenses	-	-	-	(499,868)	(499,868)
	Operating Expenses	(56,796)	100,496	43,700	(339,176)	(382,876)
1401	Human Resource	478,035	100,496	578,531	189,257	(389,274)
1402	Account / Finance					
	Personnel Expenses					
8AAB	Responsibility Allowance	13,800	-	13,800	-	(13,800)
8AAF	Family Allowance	-	-	-	16,614	16,614
8AAH	Housing Allowances	146,259	-	146,259	124,626	(21,633)
8AAP	Home Island Passage Allowances	-	-	-	23,076	23,076
8ASP	Provident Fund	47,928	-	47,928	41,373	(6,555)
8AWP	Permanent Wages	1,184,466	-	1,184,466	1,017,690	(166,776)
PAYR	Payroll expenses	-	-	-	(26,169,958)	(26,169,958)
	Personnel Expenses	1,392,453	-	1,392,453	(24,946,579)	(26,339,032)
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	17,499	17,499
8CET	Other Fees	(52,858)	52,858	-	-	-
8CFV	Vehicles Fuel	4,444	-	4,444	6,645	2,201
8CGR	Transport - Freight	1,111	-	1,111	4,749	3,638
8CHD	Drug Distribution - Medical	800	-	800	-	(800)
8CHL	Local Medical Treatment	-	-	-	2,499	2,499
8CJO	Office Cleaning	17,555	-	17,555	9,501	(8,054)
8CKL	Translation Communications	-	-	-	5,001	5,001
8CKP	Postage - Communications	-	-	-	501	501
8CKR	Printing - Communications	-	-	-	3,000	3,000
8CKS	Stationery - Communications	30,181	-	30,181	32,826	2,645
8CKT	Telephone / Fax - Communications	7,484	-	7,484	6,249	(1,235)

8CMO	Office - Materials	-	-	-	8,751	8,751
8CNO	Office Rental	-	-	-	9,999	9,999
8COP	Official Entertainment	21,889	-	21,889	9,999	(11,890)
8CRE	Equipment Repairs & Maintenance	267	-	267	-	(267)
8CRV	Vehicles Repairs & Maintenance	1,689	-	1,689	-	(1,689)
8CTL	Local Travel	26,778	-	26,778	8,751	(18,027)
8CUE	Electricity Utilities	227	-	227	15,000	14,773
8CUL	Lighting Utilities	-	-	-	7,500	7,500
8CUW	Water Utilities	-	-	-	8,751	8,751
8CZV	Value Added Tax	11,555	-	11,555	10,005	(1,550)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	71,122	52,858	123,980	167,226	43,246
1402	Account / Finance	1,463,575	52,858	1,516,433	(24,779,353)	(26,295,786)
1403	Assets					
	Operating Expenses					
8CAB	Subsistence Allowances	60,000	-	60,000	6,249	(53,751)
8CBL	Local Accommodation	21,333	-	21,333	-	(21,333)
8CET	Other Fees	(17,325)	17,325	-	-	-
8CFV	Vehicles Fuel	69,053	-	69,053	-	(69,053)
8CGR	Transport - Freight	12,000	-	12,000	-	(12,000)
8CIV	Vehicles Hire	38,453	-	38,453	24,249	(14,204)
8CJO	Office Cleaning	-	-	-	43,500	43,500
8CKR	Printing - Communications	5,947	-	5,947	-	(5,947)
8CKS	Stationery - Communications	7,911	-	7,911	35,625	27,714
8CKT	Telephone / Fax - Communications	7,333	-	7,333	12,126	4,793
8CMO	Office - Materials	-	-	-	48,501	48,501
8CNO	Office Rental	-	-	-	36,375	36,375
8CNT	Other Rental	54,450	-	54,450	36,375	(18,075)
8COI	Incidentals	-	-	-	48,501	48,501
8COP	Official Entertainment	74,489	-	74,489	48,501	(25,988)
8CRB	Buildings Repairs & Maintenance	-	-	-	192,498	192,498
8CRE	Equipment Repairs & Maintenance	12,409	-	12,409	93,750	81,341
8CRH	Houses Repairs & Maintenance	-	-	-	48,501	48,501
8CRV	Vehicles Repairs & Maintenance	51,641	150,288	201,929	120,501	(81,428)
8CTL	Local Travel	59,231	-	59,231	12,126	(47,105)
8CUE	Electricity Utilities	46,420	-	46,420	-	(46,420)
8CUL	Lighting Utilities	-	-	-	145,500	145,500

8CZV	Value Added Tax	121,904	137,963	259,867	49,812	(210,055)
8EEA	Equipment - Additional General	-	-	-	96,999	96,999
8EEC	Equipment - Computer	-	111,996	111,996	96,999	(14,997)
8EEP	Equipment - Photocopiers	-	-	-	96,999	96,999
8EER	Equipment - Replacement General	-	-	-	99,999	99,999
8EFO	Furniture - Office Furniture	44,444	-	44,444	124,998	80,554
8EVR	Vehicle - Replacement	444,444	888,889	1,333,333	-	(1,333,333)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	1,114,137	1,306,461	2,420,598	1,518,684	(901,914)
1403	Assets	1,114,137	1,306,461	2,420,598	1,518,684	(901,914)
1404	Information Technology					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	-	-	-	41,541	41,541
8ASP	Provident Fund	-	-	-	13,470	13,470
8AWP	Permanent Wages	-	-	-	325,662	325,662
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	-	-	-	391,749	391,749
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	7,500	7,500
8CEM	Software Maintenance Fees	-	-	-	375,000	375,000
8CET	Other Fees	(411,249)	411,249	-	-	-
8CFV	Vehicles Fuel	-	-	-	-	-
8CKS	Stationery - Communications	-	8,000	8,000	-	(8,000)
8CKT	Telephone / Fax - Communications	8,889	-	8,889	5,721	(3,168)
8CRE	Equipment Repairs & Maintenance	-	-	-	24,999	24,999
8CZV	Value Added Tax	1,111	1,000	2,111	12,717	10,606
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(401,249)	420,249	19,000	425,937	406,937
1404	Information Technology	(401,249)	420,249	19,000	817,686	798,686
1405	Library / Archive					

	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	18,162	-	18,162	16,074	(2,088)
8AWP	Permanent Wages	454,116	-	454,116	390,792	(63,324)
PAYR	Payroll expenses	-	-	-	62,026	62,026
	Personnel Expenses	534,831	-	534,831	528,433	(6,398)
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	5,001	5,001
8CET	Other Fees	(14,838)	18,838	4,000	-	(4,000)
8CFV	Vehicles Fuel	-	-	-	2,499	2,499
8CGR	Transport - Freight	889	-	889	5,001	4,112
8CGS	Storage - Freight	-	-	-	16,974	16,974
8CHL	Local Medical Treatment	-	-	-	5,001	5,001
8CJO	Office Cleaning	809	-	809	-	(809)
8CKD	Advertising - Communications	28,125	-	28,125	-	(28,125)
8CKR	Printing - Communications	889	-	889	-	(889)
8CKS	Stationery - Communications	6,418	-	6,418	19,617	13,199
8CKT	Telephone / Fax - Communications	3,769	-	3,769	8,751	4,982
8COP	Official Entertainment	22,778	1,964	24,742	6,999	(17,743)
8CRE	Equipment Repairs & Maintenance	311	-	311	-	(311)
8CTL	Local Travel	133	-	133	-	(133)
8CUE	Electricity Utilities	-	-	-	12,501	12,501
8CUL	Lighting Utilities	-	-	-	7,500	7,500
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	4,499	246	4,745	13,080	8,335
OVER	Overhead expenses	-	-	-	(349,669)	(349,669)
	Operating Expenses	53,782	21,048	74,830	(239,245)	(314,075)
1405	Library / Archive	588,613	21,048	609,661	289,188	(320,473)
1406	Security					
	Operating Expenses					
8CET	Other Fees	(41,702)	41,702	-	-	-
8CFV	Vehicles Fuel	-	-	-	9,999	9,999
8CJO	Office Cleaning	5,067	-	5,067	12,126	7,059

8CKT	Telephone / Fax - Communications	13,333	-	13,333	14,250	917
8COI	Incidentals	-	-	-	12,000	12,000
8COP	Official Entertainment	-	-	-	5,625	5,625
8CRH	Houses Repairs & Maintenance	-	-	-	9,999	9,999
8CUE	Electricity Utilities	23,396	-	23,396	48,501	25,105
8CZV	Value Added Tax	5,224	-	5,224	14,811	9,587
OVER	Overhead expenses	-	-	-	(376,734)	(376,734)
	Operating Expenses	5,318	41,702	47,020	(249,423)	(296,443)
1406	Security	5,318	41,702	47,020	(249,423)	(296,443)
1407	Supreme Court Hall of Justice					
	Operating Expenses					
8CJO	Office Cleaning	-	-	-	37,500	37,500
8CZV	Value Added Tax	-	-	-	12,501	12,501
8EBN	Buildings - New	-	-	-	71,250	71,250
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	-	-	-	121,251	121,251
1407	Supreme Court Hall of Justice	-	-	-	121,251	121,251
1410	Court of Appeal Registry					
	Operating Expenses					
8CAS	Sitting Allowances	4,120,500	-	4,120,500	5,062,540	942,040
8CBL	Local Accommodation	311,111	-	311,111	698,355	387,244
8CFV	Vehicles Fuel	-	40,000	40,000	21,000	(19,000)
8CIV	Vehicles Hire	232,000	210,240	442,240	169,750	(272,490)
8CKL	Translation Communications	-	-	-	49,000	49,000
8CKR	Printing - Communications	-	-	-	28,000	28,000
8CKS	Stationery - Communications	(305,064)	518,620	213,556	28,000	(185,556)
8CKT	Telephone / Fax - Communications	13,333	-	13,333	17,500	4,167
8COF	Refunds	-	-	-	120,925	120,925
8COP	Official Entertainment	59,615	-	59,615	84,000	24,385
8CRV	Vehicles Repairs & Maintenance	-	-	-	-	-
8CTI	International Travel	40,680	254,680	295,360	424,375	129,015
8CTL	Local Travel	-	-	-	-	-

8CZV	Value Added Tax	180,667	57,974	238,641	78,452	(160,189)
8EVR	Vehicle - Replacement	(111,111)	-	(111,111)	-	111,111
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	4,541,731	1,081,514	5,623,245	6,781,897	1,158,652
1410	Court of Appeal Registry	4,541,731	1,081,514	5,623,245	6,781,897	1,158,652
1420	Chief Justice Office					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	125,106	-	125,106	83,085	(42,021)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	109,822	-	109,822	81,324	(28,498)
8AWP	Permanent Wages	2,745,587	-	2,745,587	2,010,957	(734,630)
PAYR	Payroll expenses	-	-	-	1,214,881	1,214,881
	Personnel Expenses	2,980,515	-	2,980,515	3,420,478	439,963
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CFV	Vehicles Fuel	8,889	-	8,889	5,001	(3,888)
8CHL	Local Medical Treatment	-	-	-	5,001	5,001
8CJO	Office Cleaning	20,000	-	20,000	12,501	(7,499)
8CKS	Stationery - Communications	-	10,924	10,924	5,001	(5,923)
8CKT	Telephone / Fax - Communications	-	-	-	12,501	12,501
8CNT	Other Rental	-	-	-	17,499	17,499
8COP	Official Entertainment	7,112	3,556	10,668	12,501	1,833
8COS	Insurance	-	-	-	7,500	7,500
8CRB	Buildings Repairs & Maintenance	-	-	-	7,500	7,500
8CRE	Equipment Repairs & Maintenance	-	-	-	5,163	5,163
8CRV	Vehicles Repairs & Maintenance	-	-	-	3,750	3,750
8CTI	International Travel	-	-	-	17,499	17,499
8CTL	Local Travel	-	-	-	24,999	24,999
8CUC	Gas - Cooking Utilities	-	-	-	12,501	12,501
8CUE	Electricity Utilities	-	-	-	24,999	24,999
8CUL	Lighting Utilities	-	-	-	7,500	7,500
8CUW	Water Utilities	-	-	-	12,501	12,501
8CZV	Value Added Tax	(3,935)	7,744	3,809	9,999	6,190

OVER	Overhead expenses	-	-	-	(724,889)	(724,889)
	Operating Expenses	32,066	22,224	54,290	(495,974)	(550,264)
1420	Chief Justice Office	3,012,581	22,224	3,034,805	2,924,504	(110,301)
1421	Principal Registry					
	Personnel Expenses					
8AAB	Responsibility Allowance	41,328	-	41,328	-	(41,328)
8AAF	Family Allowance	-	-	-	60,924	60,924
8AAH	Housing Allowances	347,721	-	347,721	249,252	(98,469)
8AAP	Home Island Passage Allowances	-	-	-	54,231	54,231
8ASP	Provident Fund	107,616	-	107,616	82,551	(25,065)
8AWP	Permanent Wages	2,649,072	-	2,649,072	2,002,815	(646,257)
PAYR	Payroll expenses	-	-	-	803,186	803,186
	Personnel Expenses	3,145,737	-	3,145,737	3,252,959	107,222
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	18,750	18,750
8CBL	Local Accommodation	-	-	-	37,500	37,500
8CET	Other Fees	(8,073)	8,073	-	-	-
8CFV	Vehicles Fuel	-	-	-	7,500	7,500
8CGR	Transport - Freight	-	-	-	16,251	16,251
8CHL	Local Medical Treatment	-	-	-	7,500	7,500
8CJO	Office Cleaning	-	-	-	5,001	5,001
8CKP	Postage - Communications	-	-	-	5,001	5,001
8CKS	Stationery - Communications	8,889	-	8,889	9,999	1,110
8CKT	Telephone / Fax - Communications	-	-	-	24,999	24,999
8CNT	Other Rental	260,048	-	260,048	449,997	189,949
8COP	Official Entertainment	133,333	-	133,333	24,999	(108,334)
8COU	Uniforms	31,111	-	31,111	-	(31,111)
8CRV	Vehicles Repairs & Maintenance	-	-	-	12,501	12,501
8CTL	Local Travel	10,000	-	10,000	37,500	27,500
8CUE	Electricity Utilities	-	-	-	37,500	37,500
8CUL	Lighting Utilities	-	-	-	5,001	5,001
8CUW	Water Utilities	-	-	-	8,751	8,751
8CZV	Value Added Tax	54,173	-	54,173	22,581	(31,592)
OVER	Overhead expenses	-	-	-	(2,300,558)	(2,300,558)
	Operating Expenses	489,481	8,073	497,554	(1,569,227)	(2,066,781)

1421	Principal Registry	3,635,218	8,073	3,643,291	1,683,732	(1,959,559)
1422	Port Vila Registry					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	66,462	66,462
8AAH	Housing Allowances	375,318	-	375,318	346,173	(29,145)
8AAP	Home Island Passage Allowances	-	-	-	43,845	43,845
8ASP	Provident Fund	195,108	-	195,108	193,821	(1,287)
8AWP	Permanent Wages	9,153,790	-	9,153,790	4,779,078	(4,374,712)
PAYR	Payroll expenses	-	-	-	732,694	732,694
	Personnel Expenses	9,724,216	-	9,724,216	6,162,073	(3,562,143)
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	43,749	43,749
8CBL	Local Accommodation	(335,378)	385,600	50,222	37,500	(12,722)
8CET	Other Fees	(1,803,091)	1,803,091	-	-	-
8CFV	Vehicles Fuel	8,889	-	8,889	9,999	1,110
8CHL	Local Medical Treatment	-	-	-	7,500	7,500
8CIF	Facilities Hire	-	-	-	5,001	5,001
8CJO	Office Cleaning	-	-	-	3,750	3,750
8CKL	Translation Communications	-	-	-	6,249	6,249
8CKR	Printing - Communications	-	-	-	6,249	6,249
8CKS	Stationery - Communications	-	-	-	12,501	12,501
8CKT	Telephone / Fax - Communications	26,666	-	26,666	12,501	(14,165)
8CNO	Office Rental	(180,000)	180,000	-	24,999	24,999
8CNT	Other Rental	-	-	-	39,999	39,999
8COP	Official Entertainment	66,372	-	66,372	12,501	(53,871)
8CRB	Buildings Repairs & Maintenance	-	-	-	6,249	6,249
8CRE	Equipment Repairs & Maintenance	-	-	-	6,249	6,249
8CRM	Maintenance Contrac	-	-	-	-	-
8CRV	Vehicles Repairs & Maintenance	-	-	-	8,751	8,751
8CSM	Medicines Suppliers	-	-	-	6,249	6,249
8CTL	Local Travel	-	-	-	24,999	24,999
8CUC	Gas - Cooking Utilities	-	-	-	7,500	7,500
8CUE	Electricity Utilities	-	-	-	24,999	24,999
8CUW	Water Utilities	-	-	-	12,501	12,501

8CZV	Value Added Tax	(30,810)	48,200	17,390	19,122	1,732
OVER	Overhead expenses	-	-	-	10,271,223	10,271,223
	Operating Expenses	(2,247,352)	2,416,891	169,539	10,610,340	10,440,801
1422	Port Vila Registry	7,476,864	2,416,891	9,893,755	16,772,413	6,878,658
1423	Luganville Registry					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	78,990	-	78,990	41,595	(37,395)
8AWP	Permanent Wages	1,974,636	-	1,974,636	1,017,690	(956,946)
PAYR	Payroll expenses	-	-	-	1,042,880	1,042,880
	Personnel Expenses	2,116,179	-	2,116,179	2,173,937	57,758
	Operating Expenses					
8CAB	Subsistence Allowances	15,000	-	15,000	37,749	22,749
8CBL	Local Accommodation	-	-	-	24,999	24,999
8CFV	Vehicles Fuel	27,222	-	27,222	12,000	(15,222)
8CGR	Transport - Freight	10,000	-	10,000	9,999	(1)
8CJO	Office Cleaning	-	-	-	7,500	7,500
8CKL	Translation Communications	-	-	-	7,500	7,500
8CKP	Postage - Communications	-	-	-	2,499	2,499
8CKR	Printing - Communications	8,889	-	8,889	-	(8,889)
8CKS	Stationery - Communications	-	-	-	7,500	7,500
8CKT	Telephone / Fax - Communications	-	-	-	5,001	5,001
8CNO	Office Rental	80,000	-	80,000	74,001	(5,999)
8CNT	Other Rental	27,826	-	27,826	37,500	9,674
8COP	Official Entertainment	58,937	-	58,937	8,751	(50,186)
8CTL	Local Travel	9,630	-	9,630	24,999	15,369
8CUC	Gas - Cooking Utilities	-	-	-	5,001	5,001
8CUE	Electricity Utilities	-	-	-	9,999	9,999
8CUL	Lighting Utilities	-	-	-	6,249	6,249
8CUW	Water Utilities	-	-	-	8,751	8,751
8CZV	Value Added Tax	24,734	-	24,734	13,914	(10,820)
OVER	Overhead expenses	-	-	-	1,233,509	1,233,509
	Operating Expenses	262,238	-	262,238	1,537,421	1,275,183

1423	Luganville Registry	2,378,417	-	2,378,417	3,711,358	1,332,941
1424	Isangel Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	10,000	-	10,000	31,251	21,251
8CKR	Printing - Communications	8,889	-	8,889	-	(8,889)
8CKS	Stationery - Communications	-	-	-	36,375	36,375
8CKT	Telephone / Fax - Communications	-	-	-	12,126	12,126
8CNT	Other Rental	60,851	-	60,851	-	(60,851)
8COI	Incidentals	-	-	-	12,126	12,126
8COP	Official Entertainment	38,457	-	38,457	-	(38,457)
8CTL	Local Travel	10,000	-	10,000	37,125	27,125
8CZV	Value Added Tax	8,717	-	8,717	16,368	7,651
OVER	Overhead expenses	-	-	-	(426,104)	(426,104)
	Operating Expenses	136,914	-	136,914	(280,733)	(417,647)
1424	Isangel Registry	136,914	-	136,914	(280,733)	(417,647)
1425	Sola Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	10,000	-	10,000	24,999	14,999
8CET	Other Fees	(5,555)	5,555	-	-	-
8CKR	Printing - Communications	8,889	-	8,889	-	(8,889)
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8CKT	Telephone / Fax - Communications	-	-	-	12,126	12,126
8CNT	Other Rental	54,411	-	54,411	11,883	(42,528)
8COI	Incidentals	-	-	-	12,126	12,126
8COP	Official Entertainment	35,566	-	35,566	12,126	(23,440)
8CTL	Local Travel	10,000	-	10,000	49,251	39,251
8CUC	Gas - Cooking Utilities	7,822	-	7,822	-	(7,822)
8CZV	Value Added Tax	13,336	-	13,336	15,399	2,063
OVER	Overhead expenses	-	-	-	(440,092)	(440,092)
	Operating Expenses	134,469	5,555	140,024	(290,056)	(430,080)
1425	Sola Registry	134,469	5,555	140,024	(290,056)	(430,080)

1426	Ambore Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	10,000	-	10,000	24,999	14,999
8CFV	Vehicles Fuel	4,444	-	4,444	-	(4,444)
8CKR	Printing - Communications	8,889	-	8,889	-	(8,889)
8CKS	Stationery - Communications	-	-	-	9,249	9,249
8CKT	Telephone / Fax - Communications	-	-	-	24,249	24,249
8CNO	Office Rental	-	-	-	24,999	24,999
8CNT	Other Rental	58,721	-	58,721	-	(58,721)
8COP	Official Entertainment	46,263	-	46,263	12,126	(34,137)
8CTL	Local Travel	10,000	-	10,000	51,375	41,375
8CZV	Value Added Tax	11,805	-	11,805	18,186	6,381
OVER	Overhead expenses	-	-	-	(485,564)	(485,564)
	Operating Expenses	150,122	-	150,122	(320,381)	(470,503)
1426	Ambore Registry	150,122	-	150,122	(320,381)	(470,503)
1427	Lakatoro Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	5,000	-	5,000	24,999	19,999
8CBL	Local Accommodation	-	-	-	24,999	24,999
8CET	Other Fees	(31,536)	31,536	-	-	-
8CKR	Printing - Communications	8,444	-	8,444	-	(8,444)
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8CKT	Telephone / Fax - Communications	-	-	-	12,126	12,126
8CNT	Other Rental	54,263	-	54,263	-	(54,263)
8COI	Incidentals	-	-	-	24,249	24,249
8COP	Official Entertainment	45,562	-	45,562	12,126	(33,436)
8CTL	Local Travel	-	12,459	12,459	36,375	23,916
8CZV	Value Added Tax	7,839	1,557	9,396	18,186	8,790
OVER	Overhead expenses	-	-	-	(490,561)	(490,561)
	Operating Expenses	89,572	45,552	135,124	(325,375)	(460,499)
1427	Lakatoro Registry	89,572	45,552	135,124	(325,375)	(460,499)
1428	Regional Conferences					

	Operating Expenses					
OVER	Overhead expenses	-	-	-	(1,477,808)	(1,477,808)
	Operating Expenses	-	-	-	(1,477,808)	(1,477,808)
1428	Regional Conferences	-	-	-	(1,477,808)	(1,477,808)
1430	Chief Magistrate Office					
	Personnel Expenses					
8AAB	Responsibility Allowance	37,518	-	37,518	41,538	4,020
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	13,845	13,845
8ASP	Provident Fund	52,956	-	52,956	36,417	(16,539)
8AWP	Permanent Wages	1,286,394	-	1,286,394	846,720	(439,674)
PAYR	Payroll expenses	-	-	-	484,045	484,045
	Personnel Expenses	1,439,421	-	1,439,421	1,486,261	46,840
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	15,501	15,501
8CFV	Vehicles Fuel	17,777	4,444	22,221	30,000	7,779
8CJO	Office Cleaning	-	-	-	7,251	7,251
8CKS	Stationery - Communications	-	8,889	8,889	12,501	3,612
8CKT	Telephone / Fax - Communications	-	-	-	12,501	12,501
8CNT	Other Rental	106,667	-	106,667	87,501	(19,166)
8COP	Official Entertainment	-	-	-	7,275	7,275
8CRE	Equipment Repairs & Maintenance	-	-	-	4,974	4,974
8CRV	Vehicles Repairs & Maintenance	-	-	-	7,500	7,500
8CTL	Local Travel	-	-	-	12,501	12,501
8CUE	Electricity Utilities	-	-	-	24,999	24,999
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	15,556	1,667	17,223	12,627	(4,596)
OVER	Overhead expenses	-	-	-	952,121	952,121
	Operating Expenses	140,000	15,000	155,000	1,194,752	1,039,752
1430	Chief Magistrate Office	1,579,421	15,000	1,594,421	2,681,013	1,086,592
1431	Port Vila MCt Office Registry					

	Personnel Expenses					
8AAB	Responsibility Allowance	37,518	-	37,518	41,538	4,020
8AAF	Family Allowance	-	-	-	72,000	72,000
8AAH	Housing Allowances	402,915	-	402,915	391,872	(11,043)
8AAP	Home Island Passage Allowances	-	-	-	49,614	49,614
8ASP	Provident Fund	162,840	-	162,840	125,688	(37,152)
8AWP	Permanent Wages	4,033,398	-	4,033,398	3,028,650	(1,004,748)
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	4,636,671	-	4,636,671	3,709,362	(927,309)
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	17,499	17,499
8CAS	Sitting Allowances	-	-	-	5,001	5,001
8CFV	Vehicles Fuel	8,889	-	8,889	-	(8,889)
8CGM	Mail Carriage Freight	-	-	-	5,001	5,001
8CGR	Transport - Freight	-	-	-	5,001	5,001
8CHL	Local Medical Treatment	-	-	-	5,001	5,001
8CJO	Office Cleaning	-	-	-	7,500	7,500
8CKD	Advertising - Communications	-	-	-	7,500	7,500
8CKP	Postage - Communications	-	-	-	3,750	3,750
8CKR	Printing - Communications	2,751	-	2,751	-	(2,751)
8CKS	Stationery - Communications	-	-	-	12,501	12,501
8CKT	Telephone / Fax - Communications	17,778	-	17,778	15,000	(2,778)
8CNT	Other Rental	17,778	-	17,778	42,501	24,723
8COP	Official Entertainment	46,077	-	46,077	7,500	(38,577)
8CTL	Local Travel	-	-	-	22,500	22,500
8CUE	Electricity Utilities	-	-	-	15,000	15,000
8CUL	Lighting Utilities	-	-	-	3,750	3,750
8CUW	Water Utilities	-	-	-	9,999	9,999
8CZV	Value Added Tax	6,343	-	6,343	11,844	5,501
OVER	Overhead expenses	-	-	-	19,470	19,470
	Operating Expenses	99,616	-	99,616	216,318	116,702
1431	Port Vila MCt Office Registry	4,736,287	-	4,736,287	3,925,680	(810,607)
1432	Lakatoro MC Registry					

	Personnel Expenses					
8AAB	Responsibility Allowance	37,518	-	37,518	41,538	4,020
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	62,553	-	62,553	96,924	34,371
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	43,218	-	43,218	35,439	(7,779)
8AWP	Permanent Wages	1,042,908	-	1,042,908	822,294	(220,614)
PAYR	Payroll expenses	-	-	-	259,451	259,451
	Personnel Expenses	1,186,197	-	1,186,197	1,284,725	98,528
	Operating Expenses					
8CAB	Subsistence Allowances	70,000	-	70,000	20,001	(49,999)
8CAS	Sitting Allowances	-	-	-	12,501	12,501
8CET	Other Fees	-	-	-	3,000	3,000
8CFV	Vehicles Fuel	1,600	-	1,600	6,249	4,649
8CGR	Transport - Freight	1,111	-	1,111	5,001	3,890
8CIF	Facilities Hire	12,000	-	12,000	3,750	(8,250)
8CJO	Office Cleaning	533	-	533	501	(32)
8CKP	Postage - Communications	1,333	-	1,333	3,000	1,667
8CKR	Printing - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	12,071	-	12,071	15,249	3,178
8CKT	Telephone / Fax - Communications	1,778	-	1,778	12,501	10,723
8CNT	Other Rental	26,667	-	26,667	12,501	(14,166)
8COP	Official Entertainment	34,548	-	34,548	8,751	(25,797)
8COU	Uniforms	-	-	-	-	-
8CRV	Vehicles Repairs & Maintenance	-	-	-	5,751	5,751
8CTL	Local Travel	6,489	-	6,489	32,499	26,010
8CUE	Electricity Utilities	(6,216)	6,216	-	12,501	12,501
8CUL	Lighting Utilities	1,733	-	1,733	-	(1,733)
8CZV	Value Added Tax	6,031	777	6,808	14,241	7,433
8FCB	Bank Charges	1,000	-	1,000	-	(1,000)
OVER	Overhead expenses	-	-	-	(95,215)	(95,215)
	Operating Expenses	170,678	6,993	177,671	76,532	(101,139)
1432	Lakatoro MC Registry	1,356,875	6,993	1,363,868	1,361,257	(2,611)
1433	Isangel MC Registry					
	Personnel Expenses					

8AAB	Responsibility Allowance	-	-	-	41,538	41,538
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	90,150	-	90,150	41,541	(48,609)
8AAP	Home Island Passage Allowances	-	-	-	11,538	11,538
8ASP	Provident Fund	37,080	-	37,080	32,835	(4,245)
8AWP	Permanent Wages	927,024	-	927,024	757,161	(169,863)
PAYR	Payroll expenses	-	-	-	252,829	252,829
	Personnel Expenses	1,054,254	-	1,054,254	1,159,597	105,343
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	32,499	32,499
8CAS	Sitting Allowances	15,000	-	15,000	-	(15,000)
8CET	Other Fees	3,000	-	3,000	-	(3,000)
8CFV	Vehicles Fuel	-	-	-	5,001	5,001
8CGR	Transport - Freight	-	-	-	3,750	3,750
8CJO	Office Cleaning	-	-	-	5,001	5,001
8CKP	Postage - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	7,911	-	7,911	5,001	(2,910)
8CKT	Telephone / Fax - Communications	-	-	-	5,001	5,001
8CNT	Other Rental	26,667	-	26,667	33,750	7,083
8COP	Official Entertainment	43,143	-	43,143	6,249	(36,894)
8COU	Uniforms	-	-	-	-	-
8CTL	Local Travel	15,111	6,177	21,288	22,500	1,212
8CUE	Electricity Utilities	-	-	-	7,500	7,500
8CUW	Water Utilities	-	-	-	12,636	12,636
8CZV	Value Added Tax	6,211	772	6,983	-	(6,983)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	117,043	6,949	123,992	142,638	18,646
1433	Isangel MC Registry	1,171,297	6,949	1,178,246	1,302,235	123,989
1434	Luganville MC Registry					
	Personnel Expenses					
8AAB	Responsibility Allowance	37,518	-	37,518	41,538	4,020
8AAF	Family Allowance	-	-	-	44,307	44,307
8AAH	Housing Allowances	187,659	-	187,659	221,547	33,888
8AAP	Home Island Passage Allowances	-	-	-	28,845	28,845
8ASP	Provident Fund	84,534	-	84,534	68,889	(15,645)

8AWP	Permanent Wages	2,075,862	-	2,075,862	1,636,401	(439,461)
PAYR	Payroll expenses	-	-	-	510,816	510,816
	Personnel Expenses	2,385,573	-	2,385,573	2,552,343	166,770
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CFV	Vehicles Fuel	-	-	-	15,000	15,000
8CGR	Transport - Freight	-	-	-	9,999	9,999
8CIF	Facilities Hire	-	-	-	9,999	9,999
8CJO	Office Cleaning	-	-	-	5,001	5,001
8CKP	Postage - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	-	-	-	12,501	12,501
8CKT	Telephone / Fax - Communications	-	-	-	6,249	6,249
8CNO	Office Rental	89,905	-	89,905	-	(89,905)
8CNT	Other Rental	26,667	-	26,667	75,000	48,333
8COP	Official Entertainment	-	-	-	3,750	3,750
8COU	Uniforms	-	-	-	-	-
8CTL	Local Travel	(9,500)	8,889	(611)	22,500	23,111
8CUE	Electricity Utilities	16,956	-	16,956	15,000	(1,956)
8CUL	Lighting Utilities	-	-	-	5,001	5,001
8CUW	Water Utilities	-	-	-	6,249	6,249
8CZV	Value Added Tax	16,691	1,111	17,802	14,931	(2,871)
OVER	Overhead expenses	-	-	-	(70,716)	(70,716)
	Operating Expenses	140,719	10,000	150,719	159,213	8,494
1434	Luganville MC Registry	2,526,292	10,000	2,536,292	2,711,556	175,264
1435	Sola MC Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	37,500	37,500
8CET	Other Fees	(34,561)	34,561	-	-	-
8CFV	Vehicles Fuel	-	-	-	8,751	8,751
8CKS	Stationery - Communications	-	871	871	12,126	11,255
8CKT	Telephone / Fax - Communications	4,444	-	4,444	-	(4,444)
8CNO	Office Rental	30,095	-	30,095	-	(30,095)
8CNT	Other Rental	26,667	-	26,667	12,126	(14,541)
8COP	Official Entertainment	-	-	-	9,999	9,999
8COU	Uniforms	-	-	-	-	-

8CTL	Local Travel	-	8,889	8,889	30,276	21,387
8CUE	Electricity Utilities	-	-	-	16,974	16,974
8CZV	Value Added Tax	7,651	1,220	8,871	7,500	(1,371)
OVER	Overhead expenses	-	-	-	(405,748)	(405,748)
	Operating Expenses	34,296	45,541	79,837	(270,496)	(350,333)
1435	Sola MC Registry	34,296	45,541	79,837	(270,496)	(350,333)
1436	Amobore MC Registry					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	37,500	37,500
8CET	Other Fees	(27,535)	27,535	-	-	-
8CFV	Vehicles Fuel	889	-	889	-	(889)
8CGR	Transport - Freight	1,111	-	1,111	4,851	3,740
8CIF	Facilities Hire	-	-	-	4,851	4,851
8CJO	Office Cleaning	15,867	-	15,867	-	(15,867)
8CKS	Stationery - Communications	21,729	8,889	30,618	7,275	(23,343)
8CKT	Telephone / Fax - Communications	533	-	533	-	(533)
8CNO	Office Rental	-	-	-	11,751	11,751
8CNT	Other Rental	44,723	-	44,723	14,550	(30,173)
8COP	Official Entertainment	1,618	-	1,618	5,001	3,383
8COU	Uniforms	-	-	-	-	-
8CTL	Local Travel	-	8,889	8,889	24,999	16,110
8CUE	Electricity Utilities	844	-	844	21,975	21,131
8CZV	Value Added Tax	10,914	2,222	13,136	18,186	5,050
OVER	Overhead expenses	-	-	-	(452,808)	(452,808)
	Operating Expenses	70,693	47,535	118,228	(301,869)	(420,097)
1436	Amobore MC Registry	70,693	47,535	118,228	(301,869)	(420,097)
1440	Senior Administrator Office					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	9,231	9,231
8ASP	Provident Fund	18,162	-	18,162	16,074	(2,088)
8AWP	Permanent Wages	454,116	-	454,116	390,792	(63,324)

PAYR	Payroll expenses	-	-	-	84,071	84,071
	Personnel Expenses	534,831	-	534,831	552,785	17,954
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	-	-	-	9,999	9,999
8CBL	Local Accommodation	-	-	-	9,999	9,999
8CET	Other Fees	(60,185)	60,185	-	-	-
8CFV	Vehicles Fuel	29,333	8,889	38,222	12,501	(25,721)
8CGR	Transport - Freight	8,827	-	8,827	3,750	(5,077)
8CIF	Facilities Hire	-	-	-	11,250	11,250
8CJO	Office Cleaning	-	-	-	5,001	5,001
8CKP	Postage - Communications	-	-	-	9,999	9,999
8CKS	Stationery - Communications	17,778	17,778	35,556	9,999	(25,557)
8CKT	Telephone / Fax - Communications	1,876	-	1,876	12,501	10,625
8CNT	Other Rental	8,889	-	8,889	-	(8,889)
8COI	Incidentals	-	-	-	11,250	11,250
8COP	Official Entertainment	2,222	-	2,222	9,999	7,777
8CTL	Local Travel	5,778	-	5,778	45,000	39,222
8CUE	Electricity Utilities	-	-	-	9,999	9,999
8CUL	Lighting Utilities	-	-	-	7,500	7,500
8CUW	Water Utilities	-	-	-	6,249	6,249
8CZV	Value Added Tax	9,337	3,333	12,670	16,092	3,422
OVER	Overhead expenses	-	-	-	(579,989)	(579,989)
	Operating Expenses	23,855	90,185	114,040	(363,902)	(477,942)
1440	Senior Administrator Office	558,686	90,185	648,871	188,883	(459,988)
1441	Efate Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	22,155	22,155
8AAH	Housing Allowances	125,106	-	125,106	83,085	(42,021)
8AAP	Home Island Passage Allowances	-	-	-	13,845	13,845
8ASP	Provident Fund	22,104	-	22,104	18,147	(3,957)
8AWP	Permanent Wages	552,642	-	552,642	431,502	(121,140)
PAYR	Payroll expenses	-	-	-	162,536	162,536
	Personnel Expenses	699,852	-	699,852	731,270	31,418

	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	12,501	12,501
8CAS	Sitting Allowances	-	-	-	22,500	22,500
8CBL	Local Accommodation	-	-	-	5,001	5,001
8CET	Other Fees	(52,479)	52,479	-	-	-
8CFV	Vehicles Fuel	8,888	-	8,888	12,501	3,613
8CKP	Postage - Communications	-	-	-	2,499	2,499
8CKS	Stationery - Communications	1,150	24,005	25,155	31,248	6,093
8CKT	Telephone / Fax - Communications	-	-	-	5,001	5,001
8CNT	Other Rental	8,889	-	8,889	-	(8,889)
8CRE	Equipment Repairs & Maintenance	4,000	-	4,000	-	(4,000)
8CRV	Vehicles Repairs & Maintenance	-	-	-	-	-
8CTL	Local Travel	-	-	-	24,999	24,999
8CUE	Electricity Utilities	-	-	-	12,000	12,000
8CUL	Lighting Utilities	-	-	-	3,750	3,750
8CUW	Water Utilities	-	-	-	12,126	12,126
8CZV	Value Added Tax	5,868	-	5,868	13,338	7,470
OVER	Overhead expenses	-	-	-	(472,382)	(472,382)
	Operating Expenses	(23,684)	76,484	52,800	(314,918)	(367,718)
1441	Efate Island Court	676,168	76,484	752,652	416,352	(336,300)
1442	Santo, Malo Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	12,372	-	12,372	10,212	(2,160)
8AWP	Permanent Wages	309,324	-	309,324	244,245	(65,079)
PAYR	Payroll expenses	-	-	-	85,875	85,875
	Personnel Expenses	384,249	-	384,249	401,025	16,776
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	12,501	12,501
8CAS	Sitting Allowances	-	-	-	22,500	22,500
8CBL	Local Accommodation	-	-	-	9,699	9,699
8CET	Other Fees	(90,269)	90,269	-	-	-

8CFV	Vehicles Fuel	-	-	-	19,776	19,776
8CGR	Transport - Freight	-	-	-	4,851	4,851
8CJO	Office Cleaning	-	-	-	7,275	7,275
8CKP	Postage - Communications	-	-	-	5,001	5,001
8CKS	Stationery - Communications	-	-	-	9,999	9,999
8CKT	Telephone / Fax - Communications	-	-	-	7,500	7,500
8CNO	Office Rental	13,333	-	13,333	-	(13,333)
8CNT	Other Rental	66,992	-	66,992	-	(66,992)
8COP	Official Entertainment	-	-	-	12,501	12,501
8CRE	Equipment Repairs & Maintenance	-	-	-	8,025	8,025
8CTL	Local Travel	-	8,889	8,889	37,875	28,986
8CUE	Electricity Utilities	-	-	-	22,500	22,500
8CZV	Value Added Tax	10,041	1,111	11,152	16,095	4,943
OVER	Overhead expenses	-	-	-	(588,283)	(588,283)
	Operating Expenses	97	100,269	100,366	(392,185)	(492,551)
1442	Santo, Malo Island Court	384,346	100,269	484,615	8,840	(475,775)
1443	Tanna Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	34,956	-	34,956	-	(34,956)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	12,372	-	12,372	11,841	(531)
8AWP	Permanent Wages	309,324	-	309,324	284,955	(24,369)
PAYR	Payroll expenses	-	-	-	71,223	71,223
	Personnel Expenses	356,652	-	356,652	387,171	30,519
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	26,250	26,250
8CAS	Sitting Allowances	-	-	-	18,750	18,750
8CBL	Local Accommodation	-	-	-	17,499	17,499
8CET	Other Fees	(62,177)	62,177	-	-	-
8CFV	Vehicles Fuel	-	-	-	7,500	7,500
8CGR	Transport - Freight	1,360	-	1,360	3,750	2,390
8CIF	Facilities Hire	-	-	-	2,499	2,499
8CJO	Office Cleaning	10,178	-	10,178	7,500	(2,678)
8CKS	Stationery - Communications	-	-	-	12,126	12,126

8CKT	Telephone / Fax - Communications	4,444	-	4,444	5,001	557
8CNT	Other Rental	61,055	-	61,055	-	(61,055)
8COP	Official Entertainment	5,000	-	5,000	7,500	2,500
8CTL	Local Travel	4,978	4,031	9,009	43,251	34,242
8CUE	Electricity Utilities	-	-	-	12,126	12,126
8CUW	Water Utilities	1,404	-	1,404	-	(1,404)
8CZV	Value Added Tax	9,178	504	9,682	12,309	2,627
OVER	Overhead expenses	-	-	-	(528,175)	(528,175)
	Operating Expenses	35,420	66,712	102,132	(352,114)	(454,246)
1443	Tanna Island Court	392,072	66,712	458,784	35,057	(423,727)
1444	Ambae Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	12,372	-	12,372	10,212	(2,160)
8AWP	Permanent Wages	309,324	-	309,324	244,245	(65,079)
PAYR	Payroll expenses	-	-	-	346,584	346,584
	Personnel Expenses	384,249	-	384,249	661,734	277,485
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	7,500	-	7,500	12,501	5,001
8CBL	Local Accommodation	-	-	-	14,550	14,550
8CET	Other Fees	(67,283)	67,283	-	-	-
8CFV	Vehicles Fuel	4,533	-	4,533	7,500	2,967
8CGR	Transport - Freight	2,000	-	2,000	5,001	3,001
8CJO	Office Cleaning	-	-	-	3,750	3,750
8CKR	Printing - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	32,702	-	32,702	9,999	(22,703)
8CKT	Telephone / Fax - Communications	1,867	-	1,867	11,250	9,383
8CNO	Office Rental	-	-	-	24,999	24,999
8CNT	Other Rental	55,188	-	55,188	9,999	(45,189)
8COI	Incidentals	-	-	-	12,501	12,501
8COP	Official Entertainment	900	-	900	5,001	4,101
8CTL	Local Travel	11,500	-	11,500	16,974	5,474
8CUE	Electricity Utilities	-	-	-	11,250	11,250

8CZV	Value Added Tax	12,093	-	12,093	12,237	144
8FCB	Bank Charges	444	-	444	-	(444)
OVER	Overhead expenses	-	-	-	(558,787)	(558,787)
	Operating Expenses	61,444	67,283	128,727	(372,526)	(501,253)
1444	Ambae Island Court	445,693	67,283	512,976	289,208	(223,768)
1445	Pentecost Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	12,372	-	12,372	12,492	120
8AWP	Permanent Wages	309,324	-	309,324	301,236	(8,088)
PAYR	Payroll expenses	-	-	-	25,122	25,122
	Personnel Expenses	384,249	-	384,249	398,391	14,142
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	20,001	20,001
8CAS	Sitting Allowances	-	-	-	7,500	7,500
8CBL	Local Accommodation	-	-	-	9,999	9,999
8CET	Other Fees	(59,723)	59,723	-	-	-
8CFV	Vehicles Fuel	10,667	-	10,667	7,500	(3,167)
8CGR	Transport - Freight	3,667	-	3,667	6,249	2,582
8CIF	Facilities Hire	-	-	-	5,001	5,001
8CJO	Office Cleaning	1,500	-	1,500	7,500	6,000
8CKR	Printing - Communications	-	-	-	5,001	5,001
8CKS	Stationery - Communications	-	-	-	6,249	6,249
8CKT	Telephone / Fax - Communications	8,177	-	8,177	6,249	(1,928)
8CNT	Other Rental	47,542	-	47,542	-	(47,542)
8COP	Official Entertainment	-	-	-	8,751	8,751
8CRE	Equipment Repairs & Maintenance	4,000	-	4,000	7,500	3,500
8CTL	Local Travel	11,022	-	11,022	37,500	26,478
8CUE	Electricity Utilities	-	-	-	7,500	7,500
8CUL	Lighting Utilities	-	-	-	5,001	5,001
8CZV	Value Added Tax	10,691	-	10,691	12,954	2,263
8FCB	Bank Charges	444	-	444	-	(444)
OVER	Overhead expenses	-	-	-	(481,362)	(481,362)

	Operating Expenses	37,987	59,723	97,710	(320,907)	(418,617)
1445	Pentecost Island Court	422,236	59,723	481,959	77,484	(404,475)
1446	Malekula Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	11,880	-	11,880	10,863	(1,017)
8AWP	Permanent Wages	296,952	-	296,952	260,529	(36,423)
PAYR	Payroll expenses	-	-	-	55,450	55,450
	Personnel Expenses	371,385	-	371,385	386,383	14,998
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	20,001	20,001
8CAS	Sitting Allowances	-	-	-	37,500	37,500
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(65,087)	65,087	-	-	-
8CFV	Vehicles Fuel	1,707	-	1,707	3,750	2,043
8CGR	Transport - Freight	-	-	-	3,000	3,000
8CIF	Facilities Hire	-	-	-	3,750	3,750
8CJO	Office Cleaning	4,089	-	4,089	5,001	912
8CKP	Postage - Communications	578	-	578	3,750	3,172
8CKS	Stationery - Communications	8,320	-	8,320	7,500	(820)
8CKT	Telephone / Fax - Communications	2,489	-	2,489	5,001	2,512
8CNT	Other Rental	54,150	-	54,150	11,250	(42,900)
8COP	Official Entertainment	3,022	-	3,022	11,250	8,228
8CRE	Equipment Repairs & Maintenance	-	-	-	3,750	3,750
8CTL	Local Travel	16,889	-	16,889	39,999	23,110
8CUE	Electricity Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	11,405	-	11,405	7,629	(3,776)
OVER	Overhead expenses	-	-	-	(251,011)	(251,011)
	Operating Expenses	37,562	65,087	102,649	(68,254)	(170,903)
1446	Malekula Island Court	408,947	65,087	474,034	318,129	(155,905)

1447	Tongoa Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	5,538	5,538
8AAH	Housing Allowances	34,956	-	34,956	-	(34,956)
8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	12,372	-	12,372	10,644	(1,728)
8AWP	Permanent Wages	309,324	-	309,324	260,529	(48,795)
PAYR	Payroll expenses	-	-	-	103,330	103,330
	Personnel Expenses	356,652	-	356,652	388,117	31,465
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	22,500	22,500
8CAS	Sitting Allowances	-	-	-	20,001	20,001
8CBL	Local Accommodation	-	-	-	12,501	12,501
8CET	Other Fees	(45,448)	45,448	-	-	-
8CFV	Vehicles Fuel	-	-	-	5,001	5,001
8CGR	Transport - Freight	-	-	-	3,750	3,750
8CIF	Facilities Hire	-	-	-	3,750	3,750
8CJO	Office Cleaning	-	-	-	3,750	3,750
8CKR	Printing - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	-	-	-	7,500	7,500
8CKT	Telephone / Fax - Communications	5,333	-	5,333	7,500	2,167
8CNT	Other Rental	53,714	-	53,714	24,999	(28,715)
8COP	Official Entertainment	-	-	-	7,500	7,500
8CRE	Equipment Repairs & Maintenance	-	-	-	5,001	5,001
8CTL	Local Travel	-	-	-	27,501	27,501
8CUE	Electricity Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	7,381	-	7,381	18,780	11,399
OVER	Overhead expenses	-	-	-	(420,000)	(420,000)
	Operating Expenses	20,980	45,448	66,428	(238,716)	(305,144)
1447	Tongoa Island Court	377,632	45,448	423,080	149,401	(273,679)
1448	Ambrym Island Court					
	Personnel Expenses					
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)

8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	12,372	-	12,372	10,422	(1,950)
8AWP	Permanent Wages	309,324	-	309,324	260,529	(48,795)
PAYR	Payroll expenses	-	-	-	71,567	71,567
	Personnel Expenses	384,249	-	384,249	392,135	7,886
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	7,500	-	7,500	17,499	9,999
8CBL	Local Accommodation	-	-	-	12,501	12,501
8CET	Other Fees	(61,637)	61,637	-	-	-
8CFV	Vehicles Fuel	1,067	-	1,067	5,001	3,934
8CGR	Transport - Freight	1,111	-	1,111	5,001	3,890
8CJO	Office Cleaning	4,000	-	4,000	3,750	(250)
8CKR	Printing - Communications	5,689	-	5,689	9,999	4,310
8CKS	Stationery - Communications	-	-	-	7,500	7,500
8CKT	Telephone / Fax - Communications	8,888	-	8,888	6,249	(2,639)
8CNT	Other Rental	47,183	-	47,183	9,999	(37,184)
8COP	Official Entertainment	-	-	-	12,501	12,501
8CRE	Equipment Repairs & Maintenance	356	-	356	3,750	3,394
8CTL	Local Travel	178	-	178	36,249	36,071
8CUC	Gas - Cooking Utilities	-	-	-	3,750	3,750
8CUE	Electricity Utilities	-	-	-	11,250	11,250
8CZV	Value Added Tax	8,059	-	8,059	13,770	5,711
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	22,394	61,637	84,031	183,768	99,737
1448	Ambrym Island Court	406,643	61,637	468,280	575,903	107,623
1449	Epi Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	5,538	5,538
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)
8AAP	Home Island Passage Allowances	-	-	-	6,924	6,924
8ASP	Provident Fund	12,372	-	12,372	10,968	(1,404)
8AWP	Permanent Wages	309,324	-	309,324	268,671	(40,653)
PAYR	Payroll expenses	-	-	-	61,587	61,587

	Personnel Expenses	384,249	-	384,249	395,229	10,980
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	20,001	20,001
8CAS	Sitting Allowances	-	-	-	15,000	15,000
8CBL	Local Accommodation	-	-	-	12,501	12,501
8CET	Other Fees	(45,881)	45,881	-	-	-
8CGR	Transport - Freight	1,022	-	1,022	3,750	2,728
8CJO	Office Cleaning	1,000	-	1,000	5,001	4,001
8CKR	Printing - Communications	-	-	-	3,081	3,081
8CKS	Stationery - Communications	8,000	-	8,000	12,501	4,501
8CKT	Telephone / Fax - Communications	10,622	-	10,622	6,249	(4,373)
8CNT	Other Rental	38,447	-	38,447	-	(38,447)
8COP	Official Entertainment	-	-	-	8,751	8,751
8CRB	Buildings Repairs & Maintenance	4,444	-	4,444	-	(4,444)
8CTL	Local Travel	15,467	-	15,467	35,001	19,534
8CZV	Value Added Tax	9,807	-	9,807	7,923	(1,884)
8FCB	Bank Charges	444	-	444	-	(444)
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	43,372	45,881	89,253	129,759	40,506
1449	Epi Island Court	427,621	45,881	473,502	524,988	51,486
1450	Banks Torres Island Court					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	5,538	5,538
8AAH	Housing Allowances	34,956	-	34,956	-	(34,956)
8AAP	Home Island Passage Allowances	-	-	-	9,231	9,231
8ASP	Provident Fund	11,880	-	11,880	10,644	(1,236)
8AWP	Permanent Wages	296,952	-	296,952	260,529	(36,423)
PAYR	Payroll expenses	-	-	-	67,719	67,719
	Personnel Expenses	343,788	-	343,788	353,661	9,873
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	7,500	-	7,500	12,501	5,001
8CBL	Local Accommodation	-	-	-	9,999	9,999

8CET	Other Fees	(49,883)	49,883	-	5,001	5,001
8CFV	Vehicles Fuel	1,111	-	1,111	5,001	3,890
8CGO	Other Charges - Freight	-	-	-	3,000	3,000
8CGR	Transport - Freight	5,244	-	5,244	7,500	2,256
8CIF	Facilities Hire	-	-	-	7,500	7,500
8CJO	Office Cleaning	11,298	-	11,298	7,500	(3,798)
8CKP	Postage - Communications	-	-	-	3,750	3,750
8CKS	Stationery - Communications	-	-	-	7,500	7,500
8CKT	Telephone / Fax - Communications	6,222	-	6,222	6,249	27
8CNT	Other Rental	53,770	-	53,770	7,500	(46,270)
8COP	Official Entertainment	1,787	-	1,787	12,501	10,714
8CRE	Equipment Repairs & Maintenance	-	-	-	12,501	12,501
8CTL	Local Travel	-	-	-	37,500	37,500
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	8,679	-	8,679	11,232	2,553
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	45,728	49,883	95,611	189,234	93,623
1450	Banks Torres Island Court	389,516	49,883	439,399	542,895	103,496
1460	Efate Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	31,251	31,251
8CAS	Sitting Allowances	-	-	-	24,999	24,999
8CBL	Local Accommodation	-	-	-	19,401	19,401
8CET	Other Fees	(47,038)	47,038	-	-	-
8CKS	Stationery - Communications	-	-	-	9,699	9,699
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	4,600	4,600	-	(4,600)
8CTL	Local Travel	8,889	-	8,889	36,375	27,486
8CZV	Value Added Tax	1,111	-	1,111	12,126	11,015
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(37,038)	51,638	14,600	141,126	126,526
1460	Efate Island Court	(37,038)	51,638	14,600	141,126	126,526
1461	Santo Malo Island Court					

	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	-	-	-	24,999	24,999
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(40,913)	40,913	-	-	-
8CFV	Vehicles Fuel	-	-	-	12,126	12,126
8CGR	Transport - Freight	5,556	-	5,556	-	(5,556)
8CJO	Office Cleaning	14,410	-	14,410	-	(14,410)
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8COP	Official Entertainment	2,178	-	2,178	-	(2,178)
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	8,889	-	8,889	24,249	15,360
8CZV	Value Added Tax	2,077	-	2,077	12,126	10,049
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(7,803)	50,913	43,110	122,751	79,641
1461	Santo Malo Island Court	(7,803)	50,913	43,110	122,751	79,641
1462	Tanna Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	-	-	-	37,500	37,500
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(41,038)	41,038	-	-	-
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	8,889	-	8,889	16,974	8,085
8CZV	Value Added Tax	1,111	-	1,111	12,126	11,015
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(31,038)	51,038	20,000	123,126	103,126
1462	Tanna Island Court	(31,038)	51,038	20,000	123,126	103,126
1463	Ambae Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	12,501	12,501

8CAS	Sitting Allowances	-	-	-	37,500	37,500
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(35,048)	35,048	-	-	-
8CKS	Stationery - Communications	-	-	-	7,275	7,275
8CKT	Telephone / Fax - Communications	-	-	-	1,818	1,818
8COP	Official Entertainment	-	-	-	4,851	4,851
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	2,444	-	2,444	16,974	14,530
8CZV	Value Added Tax	306	-	306	12,126	11,820
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(32,298)	45,048	12,750	105,171	92,421
1463	Ambae Island Court	(32,298)	45,048	12,750	105,171	92,421
1464	Pentecost Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	18,750	18,750
8CAS	Sitting Allowances	-	-	-	24,999	24,999
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(38,837)	38,837	-	-	-
8CKS	Stationery - Communications	-	-	-	16,974	16,974
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	-	-	-	24,249	24,249
8CZV	Value Added Tax	-	-	-	12,126	12,126
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(38,837)	48,837	10,000	116,499	106,499
1464	Pentecost Island Court	(38,837)	48,837	10,000	116,499	106,499
1465	Malekula Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	8,751	8,751
8CAS	Sitting Allowances	-	-	-	45,000	45,000
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CET	Other Fees	(41,027)	41,027	-	-	-

8CKS	Stationery - Communications	-	-	-	12,126	12,126
8COI	Incidentals	-	-	-	7,275	7,275
8COP	Official Entertainment	-	-	-	6,063	6,063
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	-	-	-	18,186	18,186
8CZV	Value Added Tax	-	-	-	4,851	4,851
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	(41,027)	51,027	10,000	114,378	104,378
1465	Malekula Island Court	(41,027)	51,027	10,000	114,378	104,378
1466	Tongoa Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	12,501	12,501
8CAS	Sitting Allowances	-	-	-	26,250	26,250
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CFV	Vehicles Fuel	-	-	-	-	-
8CKS	Stationery - Communications	-	-	-	15,762	15,762
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	-	-	-	24,249	24,249
8CZV	Value Added Tax	-	-	-	12,126	12,126
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	-	10,000	10,000	110,289	100,289
1466	Tongoa Island Court	-	10,000	10,000	110,289	100,289
1467	Erromango Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	18,750	18,750
8CAS	Sitting Allowances	-	-	-	24,999	24,999
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CFV	Vehicles Fuel	-	-	-	-	-
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	10,000	10,000	-	(10,000)

8CTL	Local Travel	-	-	-	16,974	16,974
8CZV	Value Added Tax	-	-	-	12,126	12,126
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	-	10,000	10,000	104,376	94,376
1467	Erromango Island Court	-	10,000	10,000	104,376	94,376
1468	Banks Torres Island Court					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	18,750	18,750
8CAS	Sitting Allowances	-	-	-	24,999	24,999
8CBL	Local Accommodation	-	-	-	12,126	12,126
8CFV	Vehicles Fuel	-	-	-	-	-
8CKS	Stationery - Communications	-	-	-	12,126	12,126
8COP	Official Entertainment	-	-	-	7,275	7,275
8CTI	International Travel	-	10,000	10,000	-	(10,000)
8CTL	Local Travel	-	-	-	16,974	16,974
8CZV	Value Added Tax	-	-	-	12,126	12,126
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	-	10,000	10,000	104,376	94,376
1468	Banks Torres Island Court	-	10,000	10,000	104,376	94,376
1469	Land Appeals					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	16,875	16,875
8CAS	Sitting Allowances	-	-	-	37,500	37,500
8CBL	Local Accommodation	-	-	-	24,249	24,249
8CFV	Vehicles Fuel	-	-	-	-	-
8CKS	Stationery - Communications	-	-	-	15,762	15,762
8COP	Official Entertainment	-	-	-	24,249	24,249
8CTL	Local Travel	-	-	-	24,249	24,249
8CZV	Value Added Tax	-	-	-	12,126	12,126
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	-	-	-	155,010	155,010
1469	Land Appeals	-	-	-	155,010	155,010

1480	Sheriff Office					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	49,845	49,845
8AAH	Housing Allowances	257,571	-	257,571	124,626	(132,945)
8AAP	Home Island Passage Allowances	-	-	-	18,462	18,462
8ASP	Provident Fund	60,780	-	60,780	52,146	(8,634)
8AWP	Permanent Wages	1,519,620	-	1,519,620	1,253,811	(265,809)
PAYR	Payroll expenses	-	-	-	395,769	395,769
	Personnel Expenses	1,837,971	-	1,837,971	1,894,659	56,688
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CET	Other Fees	(19,499)	19,499	-	-	-
8CFV	Vehicles Fuel	26,666	8,889	35,555	37,500	1,945
8CGR	Transport - Freight	-	-	-	5,001	5,001
8CJO	Office Cleaning	-	-	-	3,750	3,750
8CKS	Stationery - Communications	5,889	20,778	26,667	13,749	(12,918)
8CKT	Telephone / Fax - Communications	-	-	-	7,500	7,500
8CMO	Office - Materials	-	-	-	10,524	10,524
8COP	Official Entertainment	-	-	-	7,500	7,500
8CRE	Equipment Repairs & Maintenance	-	-	-	7,500	7,500
8CRV	Vehicles Repairs & Maintenance	-	-	-	12,501	12,501
8CTL	Local Travel	-	-	-	21,975	21,975
8CUE	Electricity Utilities	-	-	-	24,999	24,999
8CUL	Lighting Utilities	-	-	-	5,001	5,001
8CUW	Water Utilities	-	-	-	7,500	7,500
8CZV	Value Added Tax	4,445	3,333	7,778	17,229	9,451
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	17,501	52,499	70,000	207,228	137,228
1480	Sheriff Office	1,855,472	52,499	1,907,971	2,101,887	193,916
1490	Judicial Development & Training					
	Personnel Expenses					
8AAF	Family Allowance	-	-	-	11,076	11,076
8AAH	Housing Allowances	62,553	-	62,553	41,541	(21,012)

8AAP	Home Island Passage Allowances	-	-	-	8,076	8,076
8ASP	Provident Fund	20,808	-	20,808	19,005	(1,803)
8AWP	Permanent Wages	520,236	-	520,236	464,067	(56,169)
PAYR	Payroll expenses	-	-	-	76,900	76,900
	Personnel Expenses	603,597	-	603,597	620,665	17,068
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	24,999	24,999
8CAS	Sitting Allowances	-	-	-	5,001	5,001
8CFV	Vehicles Fuel	26,666	-	26,666	12,501	(14,165)
8CGR	Transport - Freight	1,111	-	1,111	-	(1,111)
8CIF	Facilities Hire	-	-	-	18,345	18,345
8CKR	Printing - Communications	7,778	-	7,778	-	(7,778)
8CKS	Stationery - Communications	(2,111)	4,200	2,089	-	(2,089)
8CKT	Telephone / Fax - Communications	2,222	-	2,222	12,501	10,279
8CNT	Other Rental	-	-	-	10,500	10,500
8COD	Research & Development	-	-	-	7,500	7,500
8COP	Official Entertainment	4,444	-	4,444	22,500	18,056
8CTI	International Travel	-	100,000	100,000	-	(100,000)
8CTL	Local Travel	133	-	133	12,501	12,368
8CUE	Electricity Utilities	-	-	-	24,501	24,501
8CZV	Value Added Tax	5,557	-	5,557	14,913	9,356
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	45,800	104,200	150,000	165,762	15,762
1490	Judicial Development & Training	649,397	104,200	753,597	786,427	32,830
1491	Staff Training & Development					
	Operating Expenses					
8CAB	Subsistence Allowances	60,000	-	60,000	62,499	2,499
8CBL	Local Accommodation	-	-	-	12,501	12,501
8CKS	Stationery - Communications	-	-	-	11,751	11,751
8CKT	Telephone / Fax - Communications	-	-	-	13,125	13,125
8COP	Official Entertainment	-	-	-	73,500	73,500
8COS	Insurance	-	-	-	12,126	12,126
8CTI	International Travel	-	-	-	24,249	24,249

8CTL	Local Travel	-	-	-	72,750	72,750
8CZV	Value Added Tax	-	-	-	22,500	22,500
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	60,000	-	60,000	305,001	245,001
1491	Staff Training & Development	60,000	-	60,000	305,001	245,001
1492	Court Management System					
	Operating Expenses					
8CAB	Subsistence Allowances	-	-	-	49,500	49,500
8CCL	Local Courses	-	-	-	23,751	23,751
8CJO	Office Cleaning	-	-	-	11,250	11,250
8CKR	Printing - Communications	34,000	-	34,000	-	(34,000)
8CKS	Stationery - Communications	-	-	-	24,999	24,999
8CKT	Telephone / Fax - Communications	-	-	-	7,500	7,500
8CNO	Office Rental	-	-	-	12,501	12,501
8CNT	Other Rental	-	-	-	12,501	12,501
8COD	Research & Development	-	-	-	24,999	24,999
8COP	Official Entertainment	-	-	-	15,000	15,000
8CTL	Local Travel	-	-	-	33,000	33,000
8CUE	Electricity Utilities	-	-	-	15,000	15,000
8CUL	Lighting Utilities	-	-	-	9,999	9,999
8CZV	Value Added Tax	4,250	-	4,250	15,195	10,945
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	38,250	-	38,250	255,195	216,945
1492	Court Management System	38,250	-	38,250	255,195	216,945
	Total Expenditure	43,584,116	6,868,433	50,452,549	26,268,969	(24,183,580)

Source: Finance & Treasury