

MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES

INTRODUCTION

The Ministry of Infrastructure and Public Utilities (MIPU) comprise of the Public Works Department, the Civil Aviation Authority Department and the Ports & Marine Department. The Ministry is responsible for other Government Statutory Bodies and State Own Enterprises like AVL, Air Vanuatu, Vanuatu Post and Stevedoring and Maritime College.

Ministry has a role in improving the quality of life of Vanuatu citizens through effectively planning, developing, implementing and administering approved national transportation infrastructures include supporting maintenance of national roads and bridges, ports and harbours and aviation infrastructure facilities. Secondly, through strict enforcement and regulations of Vanuatu aviation and maritime industry while complying to internationally recognized and sound standards. Thirdly, develop and provide advice to government on policies relating to telecommunications including policies to maximize the benefits of telecommunication to all citizens of Vanuatu. Lastly, develop the relevant skills, knowledge, experiences and policies to optimize social and economic developments and benefits within the ministry's different portfolios. Following TC Pam of March 13 2015, many government infrastructures especially roads and public buildings like schools need repair and maintenance works and the World Bank is currently assisting the country on this and most repair and maintenance work should start by mid 2017.

The Civil Aviation Authority Department discharges its duties in accordance with the Civil Aviation Act and the Vanuatu Civil Aviation Rules, maintaining and sustaining acceptable levels of Safety within the aviation industry while at the same time, satisfying the Government requirements and the International Civil Aviation Organization (ICAO) requirements. The Civil Aviation Authority being a regulatory body has only one programme with one main recurrent activity and that is to provide effective oversight of the aviation system. This year CAAV has also embarked upon reviewing current Air Service Agreements as well as to progress the review of the Upper Air Space agreement called for under the PAA/PLAS documents

The Department of Ports & Marine is responsible for providing adequate infrastructure and facilities to satisfy Ports Users, Regulate, Supervise and Administer Shipping Act. [cap:53]. Secondly, partly, to regulate and administer Vanuatu Maritime Act [Cap: 131] especially oil spill, salvage and ports state control. Thirdly, to improve ports security and safety and lastly, to enhance the efficiency, security and safety of ports and ports administration and ports infrastructure in Vanuatu as reflected in the ministry's corporate goals. Lapitasi Wharf construction in Vila and expansion of Luganville Wharf are currently under construction

Public Works Department is responsible for the construction of roads, provincial airfields and water supply. It is accepted that proper and meaningful infrastructure and utility development and maintenance will contribute to both urban and rural development and transportation of products and goods to markets therefore building a more resilient society. There are 1,800

kilometers of urban and rural roads and this refers to existing roads which form the national arterial road [urban and semi-urban] network and also the local arterial road [rural] network.

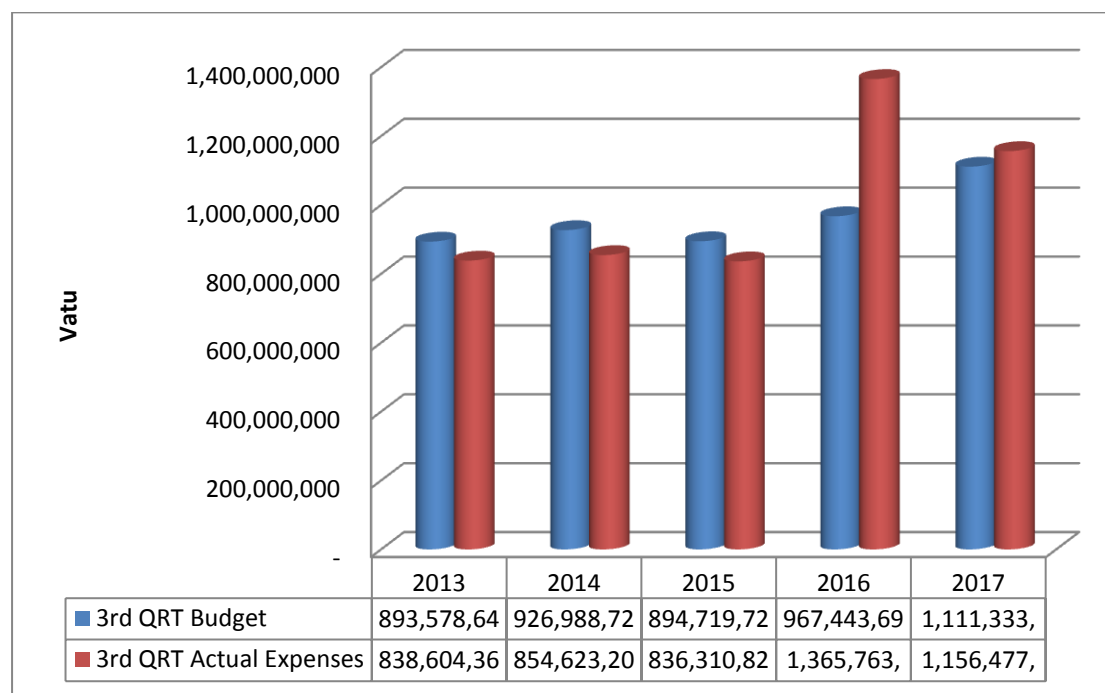
The 2012 National Condition Audit the nation's roads have demonstrated that 9.9 billion vatu is needed to up-grade the existing roads to a usable standard. PWD understands that this level of funding is not available and that the Department must develop a staged plan to maintain prioritized roads. The conclusions from the country wide condition surveys of the road infrastructure indicates that there is urgent need to substantially increase the funding to roads maintenance, the current infrastructure funding is too small to restore key infrastructure services to a reasonable service level, all road transport infrastructure in the outer islands is in a critical state and requires complete reconstruction, there is need to conduct annual condition assessments of all infrastructure to identify and arrest deterioration in a timely manner to avoid losing the infrastructure, a substantial portion of the road transport infrastructure has deteriorated over a long period of time and is in critical condition especially on the rural provinces, it hinders access to markets and services, imposes high transport costs on producers and consumers, discourages investment, worsens isolation and has tied poverty on a significant portion of the rural population, actual costs to maintain 1,800 kms of roads is 9.9 billion vatu.

In the past there is no appropriate allocation for maintenance of Vanuatu's roads within PWD budget, however, Department have access to the MCA funding (VT500 million) commitment for MCA roads and from 2014 this fund was distributed to all provinces for road maintenance works. In 2016 a further VT200 million was allocated for road works and another VT40 million was allocated to construct one new outer island airport. And in 2017 another VT100 million was allocated for road maintenances, VT12 million for Tutuba Light House construction, VT10 million for Maritime Commissioner Office and VT2.1 million for Vanuatu Maritime College budget top-up.

SUMARRY OF KEY FINDINGS

As shown in figure 1 below the Ministry underspent its third quarter budget in 2013 to 2015, but in 2016 & 2017 the Ministry spent more than what they budgeted for and this is good. This indicates that the Ministry is doing more activities in the last nine months compared to third quarter expenses in the previous years. Despite this high expenditure so far the Ministry is still on track to spend within its overall annual budget.

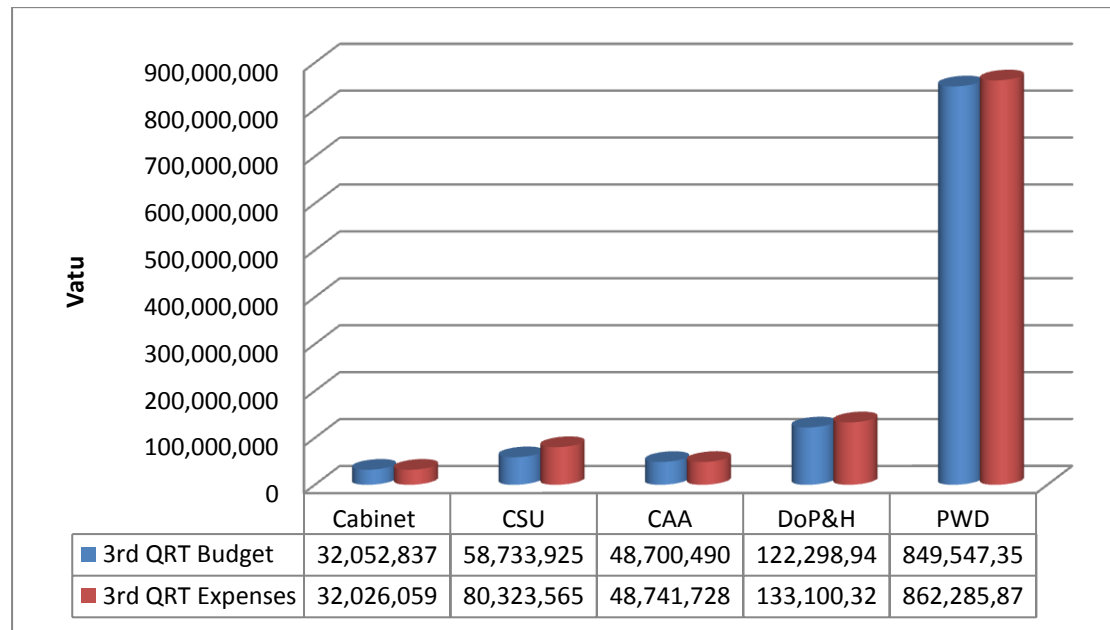
Figure 1: Third Quarter Budget & Expenditure Trends 2013-2017



Source: Finance & Treasury

Figure 2 below indicated that all departments overspent their third quarter budget except Cabinet. Analysis also shows that the Ministry had already spent more than 73.488 percent of its annual budget by third quarter, a decline of more than 14 percent compared to the same period last year 2016. On a pro rata basis the Ministry should still spend within their overall budget by end of the year because high expenditures relate to major expenditure projects which should slowdown as we approach end of the year. In the last several years Ministry under spent its annual budget.

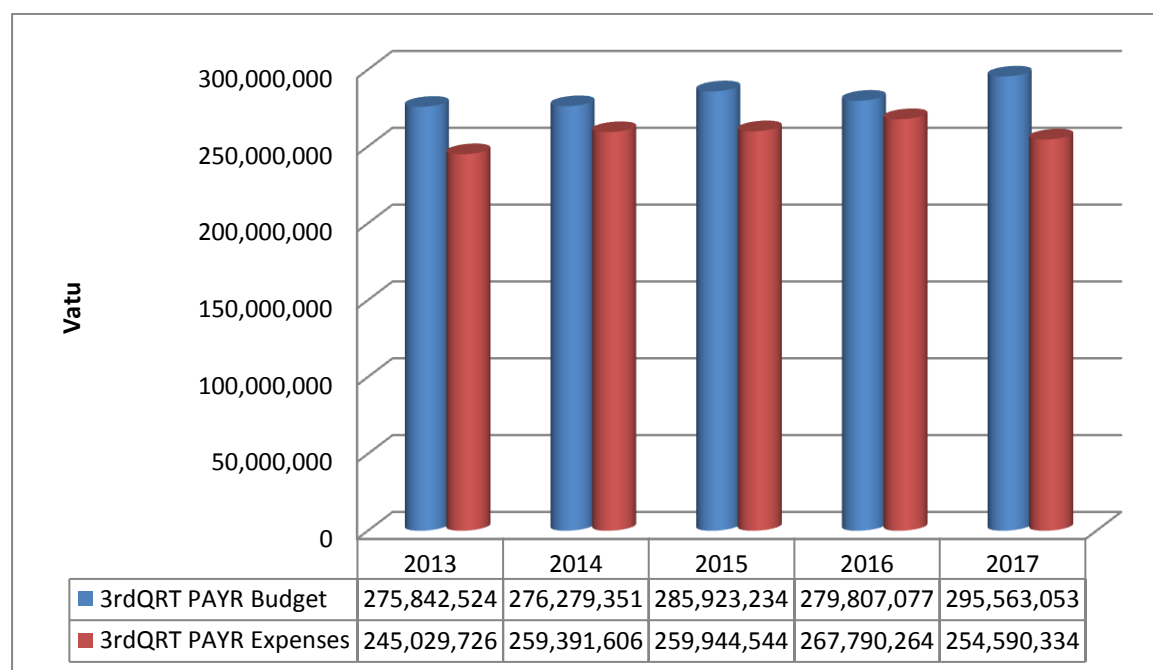
Figure 2: Third Quarter Budget & Expenses by Department 2017



Source: Finance & Treasury

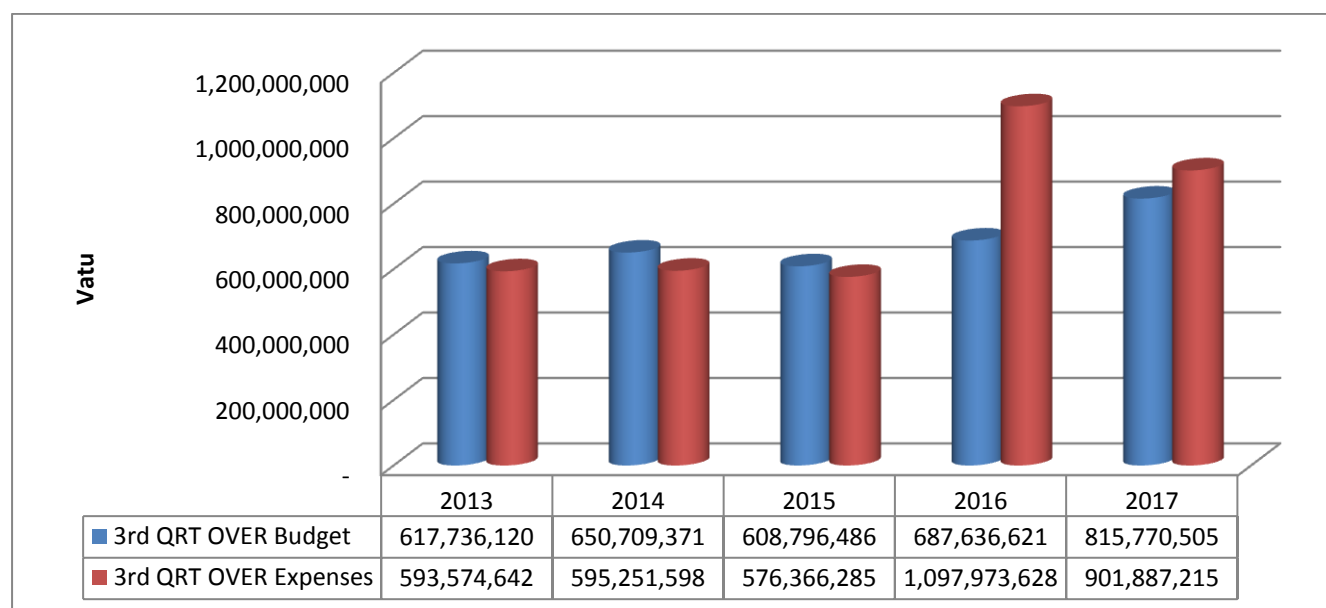
Analysis further shows that Cabinet had spent more than 68.4 percent of their annual budget in the first nine months, an increased of 1 percent compared to the same period last year 2016, and on a pro rata basis they will spend within their annual budget. CSU had already spent 68. percent of its annual budget in the last nine six months of the year, a declined of 8 percent compared to same period last year 2016 and on a pro rata basis they are likely to spend within their annual budget by end of the year. Civil Aviation Authority had already spent 73.4 percent of its annual budget in the first nine months of the year, a declined of 15 percent compared to same period last year 2016 and on a pro rata basis they are likely to spend within their annual budget by end of the year. Department of Ports and Harbours already spent 61 percent of its annual budget in the first nine months of the year, an increased of more than 4 percent compared to the same period last year 2016 and on a pro rata basis they will under spend their annual budget by end of the year. And Department of Public Works already spent 76.6 percent of its annual budget in the first nine months of the year, a declined of 17 percent compared to the same period last year 2016 and on a pro rata basis they will still spend within their annual budget by end of the year as spending for Road Works will slow down as we approach rainy seasons.

Figure 3a: Third Quarter Personnel Expenses Verses Operating Expenses 2013-2017



Source: Finance & Treasury

Figure 3b: Third Quarter Personnel Expenses Verses Operating Expenses 2013-2017



Source: Finance & Treasury

Figure 3a above shows Ministry third quarter personnel expenses were lower than their third quarter budget in the last 5 years. In 2017 Ministry third quarter personnel expenses was 13 percent lower than the third quarter budget. Furthermore, analysis also shows that the Ministry had already spent 63.2 percent of its annual payroll budget in the first nine months of the year, a decline of 5 percent compared to the same period last year 2016. And more than 26 percent of the total budget is allocated to personnel expenses in 2017 and on a pro rata basis they will under spend their annual payroll budget by end of the year.

On the other hand third quarter operating expenses were higher than third quarter operating budget in 2016 and 2017. In 2017 third quarter operating expenses were 10 percent higher than third quarter operating budget. Furthermore, analysis also indicates that the Ministry had spent 76.9 percent of their annual operational budget in the first nine months of this year, a decline of 18 percent compared to the same period last year 2016 and on a pro rata basis they should spend within their annual operational budget by end of the year. Furthermore, road works are usually done during dry season. More than 78 percent of total expenses in the first nine months of the year were for operating expenses including road works.

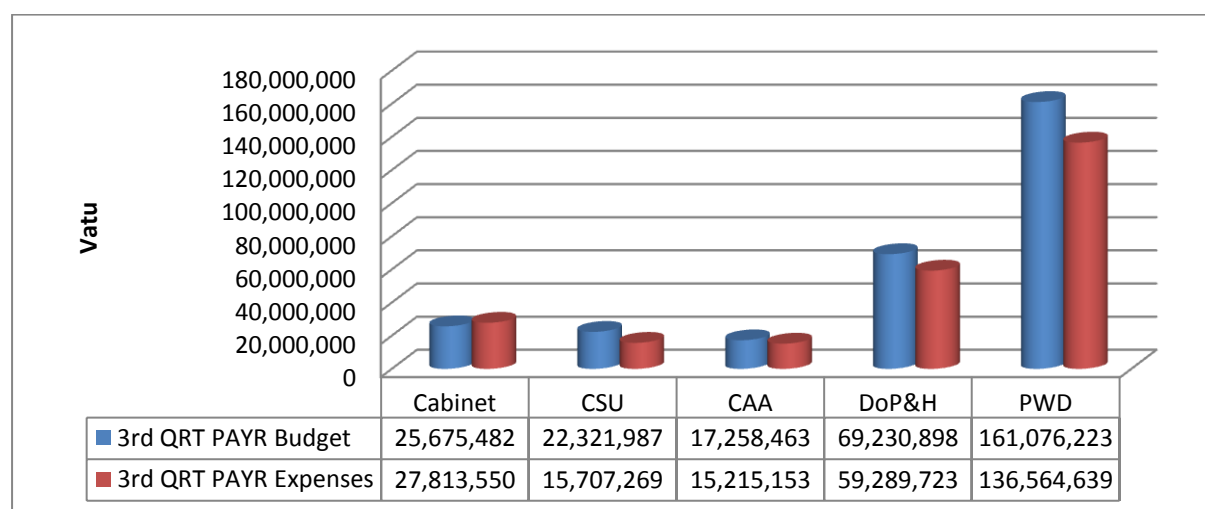
Ministry unbudgeted expenses in the first nine months totalled to over VT121.2 million, down VT24 million compared to same period last year 2016. Personnel unbudgeted expenses amount to more than VT8.8, down VT9 million compared to same period last year 2016 and major unbudgeted chart of accounts include shift allowances, contract wages and leave expenses. Ministries must budget for these allowances because they are legal entitlements for employees.

Operating unbudgeted expenses account for more than VT112.3 down VT15 million compared to same period last year 2016 and major charts of accounts include Compensation damage, injuries damages, penalty fee, airport cleaning, Government contributions, other suppliers, lighting utilities, rescue emergency, heavy equipments, house renovation and vehicle additional.

All the above unbudgeted charts of accounts are important expenditure items that need to be budgeted for in future.

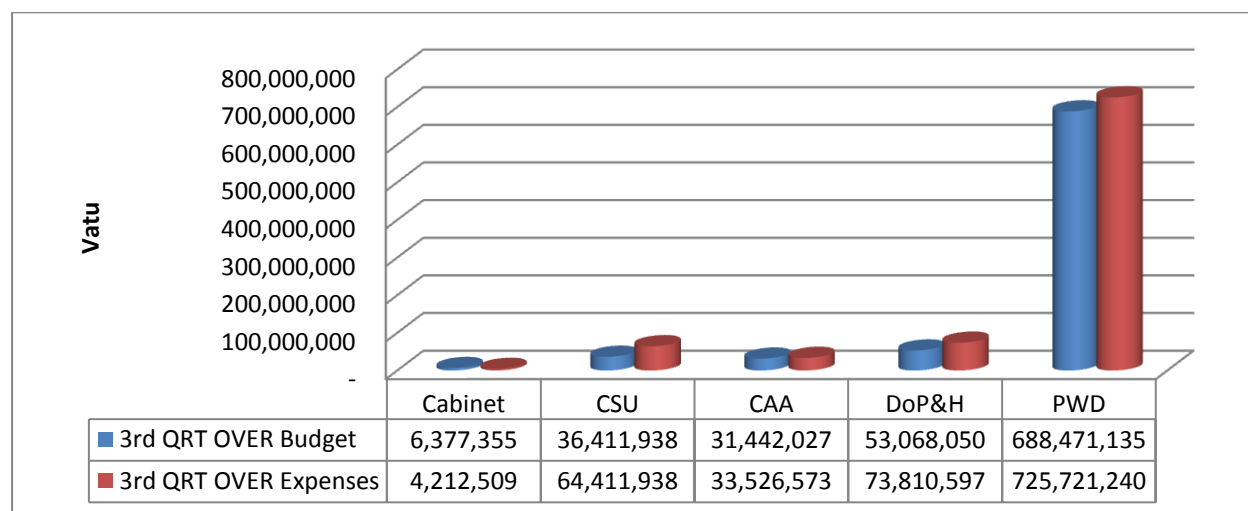
And the following charts of accounts were already overspent in the first nine months of this year: daily rated wages, overtime wages, subsistence allowances, local accommodation, security services, other fees, transport freight, boat hire, equipment hire, facilities hire, road plant hire, vehicle hire, printing communication, office rental, court costs, official entertainment, termination payment, uniforms, IBC road repairs and maintenance, ship repairs and maintenances, vehicle servicing, international travel. In order to avoid these situations in future the Ministry will need to divert more funds to these charts of accounts.

Figure 4a: Third Quarter Personnel Expenses by Departments 2017



Source: Finance & Treasury

Figure 4b: Third Quarter Operational Expenses by Departments 2017

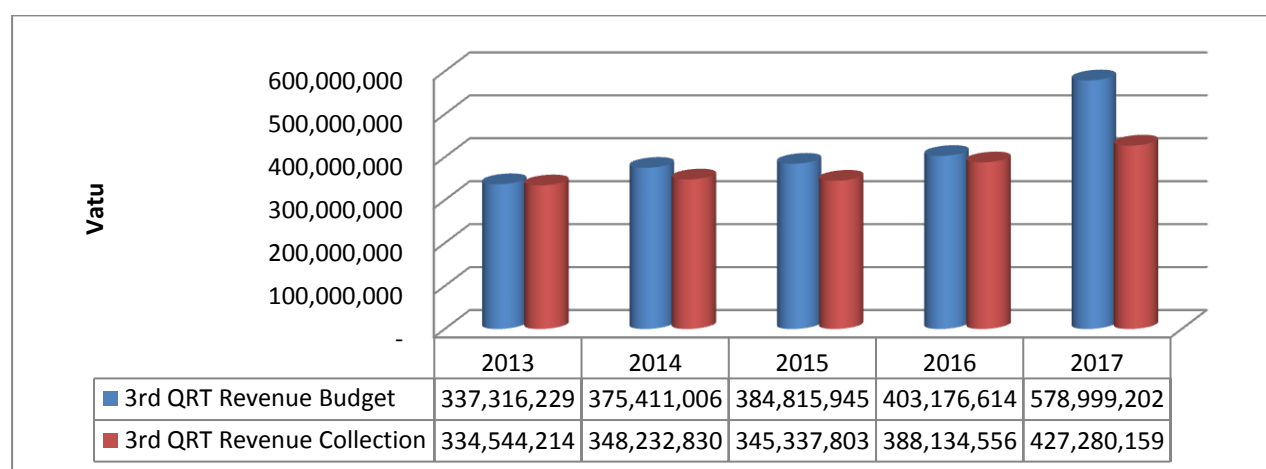


Source: Finance & Treasury

Figure 4a above indicates that all Departments except Cabinet under spent their third quarter personnel budget and at the current rate of spending it is likely that all Departments except Cabinet will under spend their personnel budget by end of the year. Departments will be requesting transfer of funds from payroll cost centres to operating cost centres, to sort out outstanding bills, because by this time most will already run out of operating budgets. Budgeting for vacancies the reason for excessive payroll savings and most often positions were not filled over the years.

On the other hand all Departments over spent their midyear operating budget except Cabinet as shown in figure 4b and at that current rate they are all likely to overspend their operating budget by end of the year except Cabinet. But from experiences, this is unlikely because Ministry cannot fully utilise its budget allocation within the year. All Departments should consider setting aside more funds for operation.

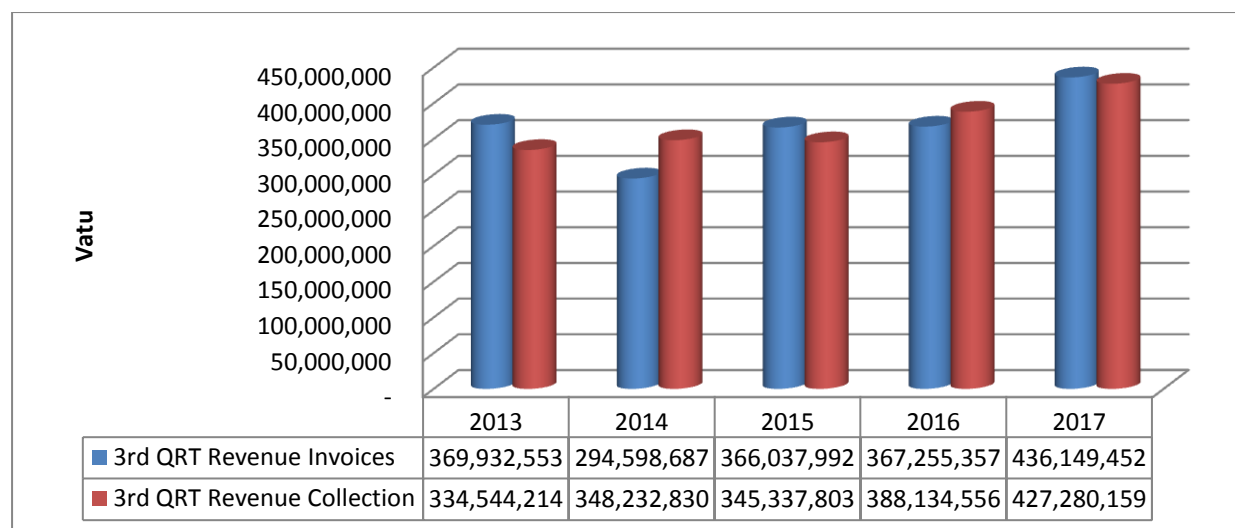
Figure 5: Third Quarter Revenue Budget versus Actual Collection 2013-2017



Source: Finance & Treasury

As shown in figure 5 above third quarter revenue collections were lower than third quarter budget in the last five years. In 2017 third quarter revenue collections was down by 26 percent on third quarter revenue budget. On a pro rata basis the Ministry may not raised their forecast revenue unless more efforts are directed to raising the outstanding invoices.

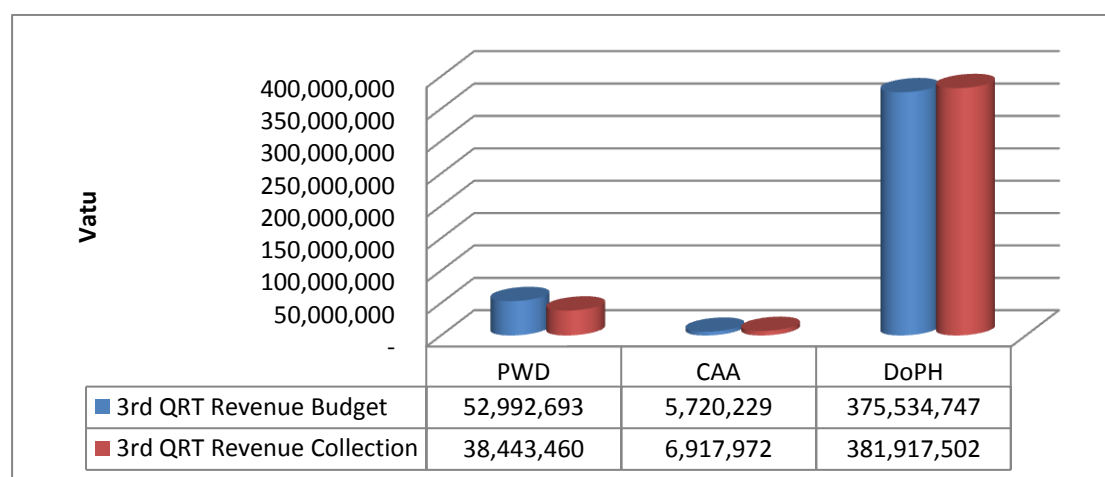
Figure 6: Third quarter Revenue Invoices Verses Actual Collection 2013-2017



Source: Finance & Treasury

In figure 6 above third quarter revenue invoices were higher than actual third quarter collections for 2013, 2015 and 2017 but for 2014 and 2016 actual revenue collections were higher than third quarter revenue invoices, and these extra collections were from previous period outstanding invoices.

Figure 7: Third Quarter Revenue Budget & Actual Revenue Collection by Departments 2017

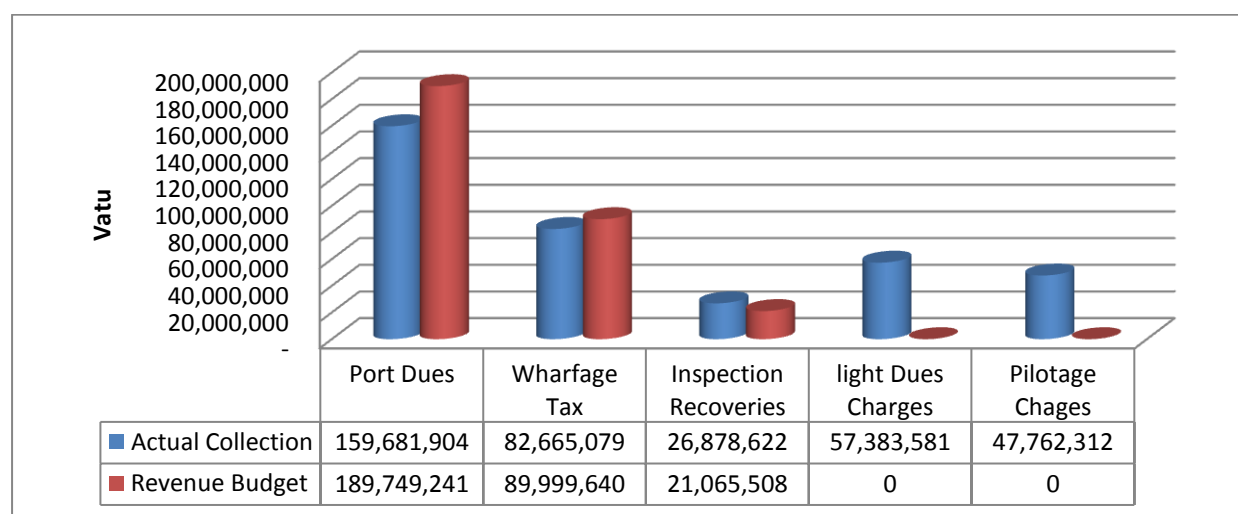


Source: Finance & Treasury

Figure 7 above indicates that Department of Ports & Harbours was the main revenue agency for the Ministry, collecting 89 percent of actual collection in the third quarter. On a pro rata basis Ports & Harbours is likely to meet their forecast revenue.

As indicated in figure 8 below, Port Dues was the major revenue item for Ministry followed by Wharfage Tax, Light Dues and Pilotage charges.

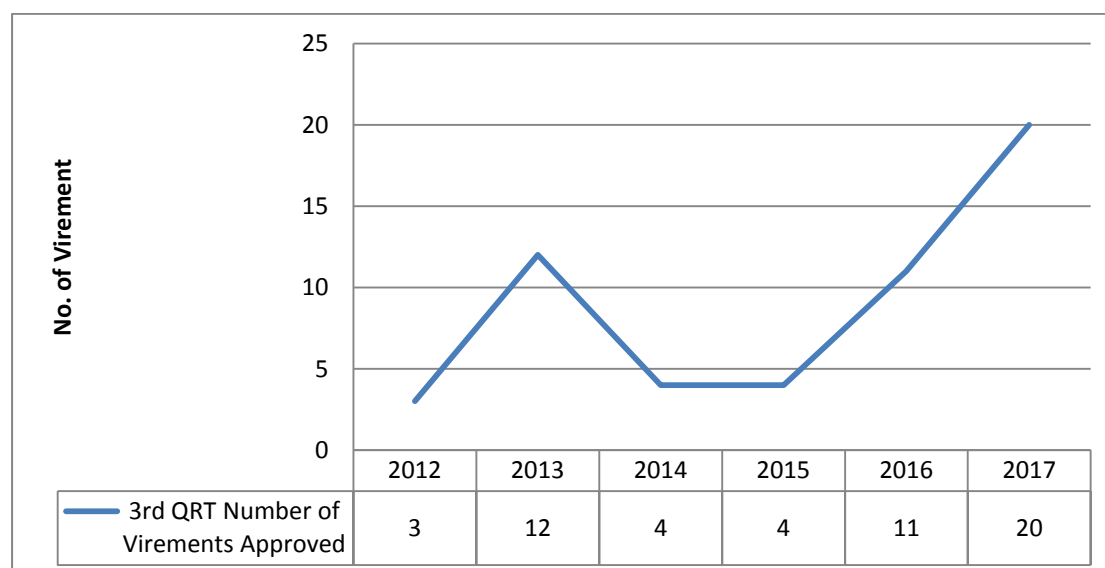
Figure 8: Third Quarter Main Revenue Items 2016



Source: Finance & Treasury

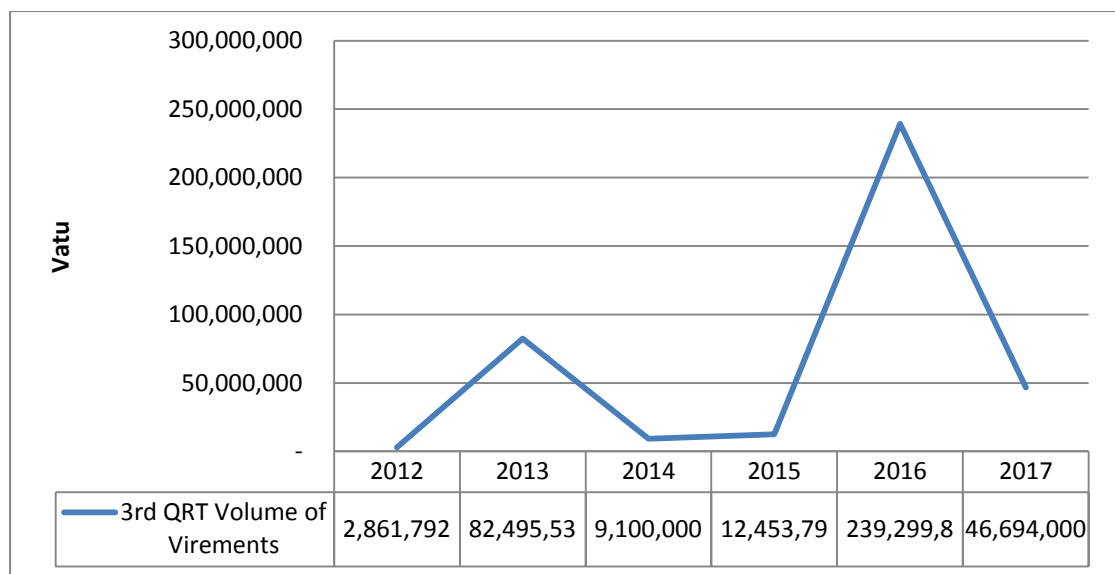
Figure 9a below doesn't really show a particular trend that can tell us that the Ministry budget preparation and submission is improving, a lower number of request in a year will signal that the budget submission is improving. The same can be said about the volume of requests as shown in figure 9b below also.

Figure 9a: Midyear Approved Number of Virement Request 2012-2017



Source: Finance & Treasury

Figure 9b: Midyear Approved Volume of Virement Request 2012-2017



Source: Finance & Treasury

TABLES

Table 1: Third Quarter Expenditure by Cost Centres

Cost Centre	Actual & Commitments	Budget to date	Under/(Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining
M10 - Ministry of Infrastructure and Public Utilities	1,156,477,549	1,111,333,558	- 45,143,991	1,235,432,530	78,954,981	1,573,814,129	417,336,580
73 - MIPU Cabinet	112,349,624	90,786,762	- 21,562,862	120,286,762	7,937,138	164,443,993	52,094,369
73AA - Cabinet Operations	32,026,059	32,052,837	26,778	32,052,837	26,778	46,753,627	14,727,568
73BA - Office of the Director General	80,323,565	58,733,925	- 21,589,640	88,233,925	7,910,360	117,690,366	37,366,801
74 - Civil Aviation Authority	48,741,726	48,700,490	- 41,236	53,700,490	4,958,764	66,400,937	17,659,211
74CA - Civil Aviation Office	48,741,726	48,700,490	- 41,236	53,700,490	4,958,764	66,400,937	17,659,211
76 - Department of Ports and Harbours	133,100,320	122,298,948	- 10,801,372	157,751,921	24,651,601	218,003,892	84,903,572
76EA - Ports & Marine	65,413,521	63,185,683	- 2,227,838	66,185,683	772,162	97,462,692	32,049,171
76EB - Government Contribution for Projects	8,536,371	9,800,663	1,264,292	9,800,663	1,264,292	17,643,813	9,107,442
78 - Department of Public Works	862,285,879	849,547,358	- 12,738,521	903,693,357	41,407,478	1,124,965,307	262,679,428
78A1 - Head Office	185,578,102	145,213,197	- 40,364,905	196,420,657	10,842,555	283,142,191	97,564,089
78A2 - Project Management Unit	11,922,159	15,718,454	3,796,295	13,818,454	1,896,295	21,322,948	9,400,789
78B1 - Water Supply Santo	694,331	0	- 694,331	0	- 694,331	0	- 694,331
78B2 - Shefa Division	159,532,835	163,484,798	3,951,963	162,784,798	3,251,963	191,833,653	32,300,818
78B3 - Sanma Division	160,825,351	167,723,865	6,898,514	164,323,865	3,498,514	194,319,721	33,494,370
78B4 - Malampa Division	96,512,192	88,388,719	- 8,123,473	100,427,258	3,915,066	104,702,569	8,190,377
78B5 - Tafea Division	70,569,811	77,977,443	7,407,632	76,677,443	6,107,632	94,498,521	23,928,710
78B6 - Penama Division	74,022,132	75,410,732	1,388,600	74,610,732	588,600	89,371,068	15,348,936
78B7 - Torba Division	43,147,205	51,225,198	8,077,993	50,825,198	7,677,993	59,612,029	16,464,824
78B8 - Outer Island Airports Maintenance	36,832,037	38,999,853	2,167,816	38,999,853	2,167,816	52,000,000	15,167,963
Total Expenditure	15,707,215,984	12,058,533,105	3,648,682,879	14,900,107,764	- 807,108,220	22,283,983,704	6,576,767,720

Source: Finance & Treasury

Table 2: Third Quarter Expenditure by chart of accounts

Account	Description	Actual & Commitments	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
8100	Personnel Expenses	254,590,334	295,563,053	40,972,719	402,351,900	147,761,566
8AAA	Acting Allowances	4,878,772	3,880,575	-998,197	5,310,257	431,485
8AAB	Responsibility Allowance	1,801,681	3,393,478	1,591,797	4,643,698	2,842,017
8AAD	Shift Allowance	515,200	0	-515,200	0	-515,200
8AAF	Family Allowance	4,298,595	6,796,273	2,497,678	9,300,156	5,001,561
8AAG	Gratuitie Allowances	398,421	0	-398,421	7,357,705	6,959,284
8AAH	Housing Allowances	28,999,309	29,120,940	121,631	39,849,713	10,850,404
8AAO	Other Allowances	154,757	6,256,343	6,101,586	8,561,307	8,406,550
8AAP	Home Island Passage Allowances	834,453	2,762,580	1,928,127	3,780,337	2,945,884
8AAS	Special Allowances	-6,600	0	6,600	0	6,600
8ASP	Provident Fund	8,295,695	9,067,453	771,758	12,408,097	4,112,402
8AWC	Contract Wages	3,859,485	0	-3,859,485	0	-3,859,485
8AWD	Daily Rated Wages	4,503,557	2,816,389	-1,687,168	3,706,494	-797,063
8AWL	Leave expense	4,510,815	0	-4,510,815	0	-4,510,815
8AWO	Overtime Wages	10,928,808	4,903,874	-6,024,934	6,710,561	-4,218,247
8AWP	Permanent Wages	180,617,386	200,983,094	20,365,708	275,029,575	94,412,189

PAYR	Payroll expenses	0	25,582,054	25,582,054	25,694,000	25,694,000
8200	Operating Expenses	901,887,215	815,770,505	86,116,710	1,171,462,229	269,575,014
8CAB	Subsistence Allowances	42,260,223	29,579,314	12,680,909	35,549,126	-6,711,097
8CAF	Food Allowances	189,000	0	-189,000	0	-189,000
8CBI	International Accommodation	50,000	187,497	137,497	250,000	200,000
8CBL	Local Accommodation	1,679,357	737,595	-941,762	983,473	-695,884
8CCI	International Courses	193,910	1,194,993	1,001,083	1,593,333	1,399,423
8CCL	Local Courses	993,643	2,179,791	1,186,148	2,906,389	1,912,746
8CDC	Compensation Damages	965,295	0	-965,295	0	-965,295
8CDI	Injuries Damages	518,400	0	-518,400	0	-518,400
8CEC	Consultants Fees	12,680,112	15,666,615	2,986,503	20,888,889	8,208,777
8CEO	Outsourcing Contracts	112,000	0	-112,000	0	-112,000
8CEP	Penalty Fees	1,503,575	0	-1,503,575	0	-1,503,575
8CES	Security Services	3,476,436	1,066,662	-2,409,774	1,422,222	-2,054,214
8CET	Other Fees	1,985,113	199,629	-1,785,484	266,177	-1,718,936
8CFO	Freight Fuel	22,666	0	-22,666	0	-22,666
8CFS	Ship and Boat Fuel	6,588,816	5,578,539	-1,010,277	6,252,880	-335,936
8CFV	Vehicles Fuel	31,550,367	36,819,387	5,269,020	40,349,236	8,798,869
8CGM	Mail Carriage Freight	99,539	166,203	66,664	221,595	122,056
8CGO	Other Charges - Freight	48,442	655,587	607,145	874,115	825,673
8CGR	Transport - Freight	11,592,235	6,555,698	-5,036,537	7,591,868	-4,000,367
8CGS	Storage - Freight	9,120	3,753	-5,367	5,000	-4,120
8CHL	Local Medical Treatment	121,600	133,335	11,735	177,778	56,178
8CIB	Boat Hire	364,112	33,750	-330,362	45,000	-319,112
8CIE	Equipment Hire	22,871,215	453,123	22,418,092	604,167	-22,267,048
8CIF	Facilities Hire	920,351	253,089	-667,262	337,449	-582,902
8CIP	Road Plant Hire	71,327,813	47,928,293	23,399,520	54,432,402	-16,895,411
8CIV	Vehicles Hire	2,538,088	804,690	-1,733,398	1,072,922	-1,465,166
8CJA	Airports Cleaning	34,645,593	0	34,645,593	0	-34,645,593
8CJO	Office Cleaning	1,284,988	1,585,081	300,093	2,096,211	811,223
8CKD	Advertising - Communications	855,709	538,362	-317,347	717,800	-137,909
8CKI	Internet and Satellite Communications	17,120	0	-17,120	0	-17,120
8CKL	Translation Communications	0	195,993	195,993	261,333	261,333
8CKP	Postage - Communications	284,918	199,953	-84,965	266,606	-18,312
8CKR	Printing - Communications	7,135,703	414,801	-6,720,902	553,068	-6,582,635
8CKS	Stationery - Communications	4,987,848	5,980,152	992,304	7,967,633	2,979,785
8CKT	Telephone / Fax - Communications	7,640,430	8,190,089	549,659	10,816,442	3,176,012
8CLL	Leases - Land	639,020	1,631,655	992,635	2,175,544	1,536,524
8CLS	Survey Cost - Land	0	75,933	75,933	101,250	101,250
8CMG	General - Materials	1,165,653	4,267,917	3,102,264	5,690,565	4,524,912
8CMO	Office - Materials	0	33,336	33,336	44,444	44,444
8CMR	Road Material	11,478,927	31,948,414	20,469,487	33,328,414	21,849,487
8CNO	Office Rental	6,928,085	3,165,795	-3,762,290	4,221,072	-2,707,013
8CNT	Other Rental	488,603	26,253	-462,350	35,000	-453,603
8COC	Court Costs	14,284,047	374,994	13,909,053	500,000	-13,784,047
8COE	Terminal Payments	0	7,800,000	7,800,000	10,000,000	10,000,000
8COF	Refunds	237,827	0	-237,827	0	-237,827
8COG	Government Contributions	16,000,000	0	16,000,000	0	-16,000,000

8COI	Incidentals	2,736,330	9,480,330	6,744,000	22,631,557	19,895,227
8COO	International Organisation Fees	15,354,924	16,434,927	1,080,003	16,657,150	1,302,226
8COP	Official Entertainment	6,301,277	3,158,316	-3,142,961	4,211,112	-2,090,165
8COR	Recruitment Costs	205,000	0	-205,000	1,784,059	1,579,059
8COT	Termination Payment	51,076,207	0	51,076,207	27,214,048	-23,862,159
8COU	Uniforms	3,332,625	1,834,317	-1,498,308	2,445,778	-886,847
8CRB	Buildings Repairs & Maintenance	7,983,453	5,474,826	-2,508,627	14,410,890	6,427,437
8CRC	CBC Roads Repairs and Maintenance	46,161,935	51,856,018	5,694,083	54,041,934	7,879,999
8CRE	Equipment Repairs & Maintenance	6,680,027	4,925,925	-1,754,102	6,567,918	-112,109
8CRH	Houses Repairs & Maintenance	7,508,399	14,864,832	7,356,433	22,487,488	14,979,089
8CRI	IBC Roads Repairs and Maintenance	21,384,328	2,748,590	18,635,738	3,082,633	-18,301,695
8CRM	Maintenance Contrac	4,742,438	27,940,077	23,197,639	37,253,560	32,511,122
8CRN	NCB Roads Repairs and Maintenance	27,916,734	55,729,459	27,812,725	59,915,395	31,998,661
8CRP	Road Plant Repairs and Maintenance	4,116,898	12,408,170	8,291,272	15,451,497	11,334,599
8CRQ	Road Plant Servicing	15,422,768	27,671,965	12,249,197	34,548,503	19,125,735
8CRR	Roads Repairs & Maintenance	20,787,844	60,541,031	39,753,187	174,241,619	153,453,775
8CRS	Ship Repair & Maintenance	11,173,225	11,480,555	307,330	12,077,778	904,553
8CRV	Vehicles Repairs & Maintenance	4,052,466	5,101,353	1,048,887	6,801,822	2,749,356
8CRW	Vehicle Servicing	5,730,060	363,744	-5,366,316	485,000	-5,245,060
8CSF	Food - Suppliers	365,947	0	-365,947	0	-365,947
8CSM	Medicines Suppliers	44,338	0	-44,338	0	-44,338
8CSO	Other Suppliers	13,516,970	0	13,516,970	0	-13,516,970
8CSR	Rations Suppliers	1,101,339	1,138,388	37,049	1,488,222	386,883
8CTI	International Travel	4,750,243	2,783,328	-1,966,915	3,622,223	-1,128,020
8CTL	Local Travel	23,176,532	38,181,945	15,005,413	50,269,309	27,092,777
8CUC	Gas - Cooking Utilities	26,624	69,606	42,982	92,812	66,188
8CUE	Electricity Utilities	17,045,557	14,138,019	-2,907,538	18,850,779	1,805,222
8CUL	Lighting Utilities	7,786,056	0	-7,786,056	0	-7,786,056
8CUW	Water Utilities	975,629	1,279,917	304,288	1,706,567	730,938
8CXO	Other	0	0	0	30,000,000	30,000,000
8CYS	Rescue Emergency	1,511,111	0	-1,511,111	0	-1,511,111
8CZV	Value Added Tax	66,922,882	58,822,180	-8,100,702	69,298,222	2,375,340
8DAI	International Organisations	2,213,707	0	-2,213,707	6,000,000	3,786,293
8EBR	Buildings - Renovation	680,000	0	-680,000	0	-680,000
8EEA	Equipment - Aditional General	6,400,894	5,741,552	-659,342	7,640,617	1,239,723
8EEC	Equipment - Computer	4,255,922	4,921,236	665,314	6,561,667	2,305,745
8EEH	Equipment - Heavy Equipment	26,716,111	0	26,716,111	0	-26,716,111
8EEP	Equipment - Photocopiers	559,822	399,996	-159,826	533,333	-26,489
8EES	Equipment - Specialised	107,391	0	-107,391	0	-107,391
8EFH	Furniture - Housing Furniture	1,449,821	566,667	-883,154	755,554	-694,267
8EFO	Furniture - Office Furniture	2,603,810	4,964,998	2,361,188	6,529,999	3,926,189
8EHR	Houses - Renovation	3,009,040	0	-3,009,040	0	-3,009,040
8EIA	Infrastructure - Airport	224,766	3,749,985	3,525,219	5,000,000	4,775,234
8EIO	Infrastructure - Other	0	0	0	12,000,000	12,000,000
8EIR	Infrastructure - Roads & Bridges	126,548,522	173,794,744	47,246,222	190,427,225	63,878,703
8EIW	Infrastructure - Water Supply	-2,313	0	2,313	0	2,313
8EVA	Vehicle - Additional Vehicle	4,444,444	0	-4,444,444	0	-4,444,444
8EVR	Vehicle - Replacement	0	2,249,991	2,249,991	15,444,445	15,444,445
8FCB	Bank Charges	49,213	21,247	-27,966	26,111	-23,102
OVER	Overhead expenses	0	-25,694,000	-	-25,694,000	-25,694,000

				25,694,000		
	Total Expenditure	1,156,477,549	1,111,333,558	45,143,991	1,573,814,129	417,336,580

Source: Finance & Treasury

Table 3: Third Quarter Revenue Collections

Account	Description	Actual & Commitments	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	436,149,452	434,247,669	-1,901,783	427,280,159	578,999,202
7LCL	Landing Charges	1,902,300	85,124,664	83,222,364	2,939,275	113,500,000
7LCM	Marine Fees Charges	16,399,345	11,249,955	-5,149,390	16,431,986	15,000,000
7LCO	Pilotage Charges	48,428,961	0	48,428,961	47,762,312	0
7LCU	Light Dues Charges	54,822,930	0	54,822,930	57,383,581	0
7LCV	Miscellaneous Charges	2,659,200	3,425,985	766,785	4,163,502	4,568,000
7NFO	Other Fees	715,532	536,247	-179,285	648,740	715,000
7NFR	Repairs Fees	0	11,250	11,250	0	15,000
7NLE	Aircraft Pilot Licenses	800,999	1,169,244	368,245	901,972	1,559,000
7NOE	Equipment Hire Recoveries	387,630	450,000	62,370	317,370	600,000
7NOI	Inspections Recoveries	27,457,758	21,065,508	-6,392,250	26,878,622	28,087,463
7NOO	Other Recoveries	85,530	270,000	184,470	68,631	360,000
7NOT	Testing Charges Recoveries	3,832,343	1,125,000	-2,707,343	2,616,584	1,500,000
7NOW	Water Charges Recoveries	1,809,991	30,070,935	28,260,944	8,563,341	40,094,739
7TOO	Quay Dues	17,086,883	0	17,086,883	16,257,123	0
7TOP	Port Dues	145,918,815	189,749,241	43,830,426	159,681,904	253,000,000
7TOW	Wharfage Tax	113,737,854	89,999,640	23,738,214	82,665,079	120,000,000
7TVA	Value Added Tax	103,381	0	-103,381	137	0
	Total Revenue and Capital Receipts	436,149,452	434,247,669	-1,901,783	427,280,159	578,999,202

Source: Finance & Treasury