

# MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES

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## INTRODUCTION

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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.

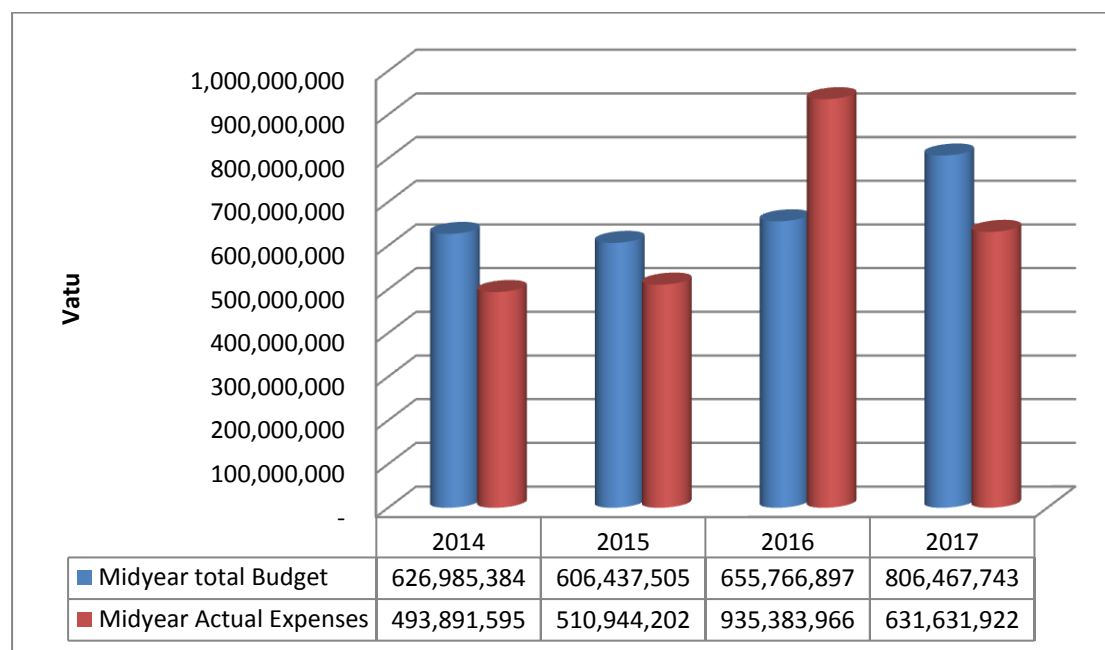
In the past there is no appropriate allocation for maintenance of Vanuatu's roads within PWD budget, however, Department have access to the MCA funding (VT500 million) commitment for MCA roads and from 2014 this fund was distributed to all provinces for road maintenance works. In 2016 a further VT200 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.

The Ministry has a total of 14 Costs Center Activities in 2017.

## SUMARRY OF KEY FINDINGS

As shown in figure 1 below the Ministry in the last 4 years underspent its midyear budget except last year 2016 when they overspent their midyear budget by more than 42 percent. Ministry must do more in spending the allocated budget so that they don't end up underspending their budget by a large amount as in previous years.

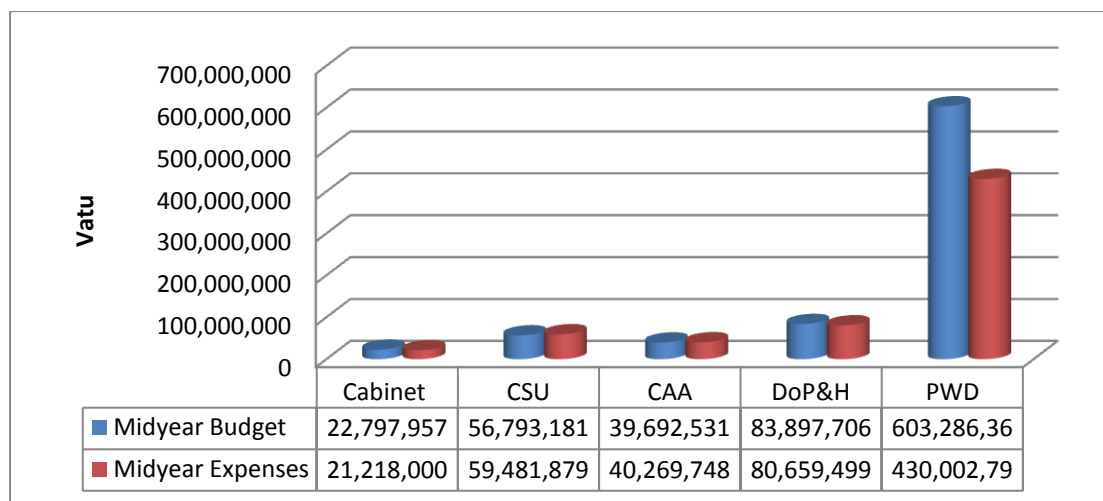
Figure 1: Midyear Budget & Expenditure Trends 2014-2017



Source: Finance & Treasury

Figure 2 below indicated that CSU and Civil Aviation Authority overspent their midyear budget while the Cabinet, Public Works Department and Department of Ports & Harbours spent within their midyear budget. Analysis also shows that the Ministry had already spent more than 40 percent of its annual budget by midyear, a decline of 20 percent compared to the same period last year 2016. On a pro rata basis the Ministry is likely to under spend their overall budget by end of the year.

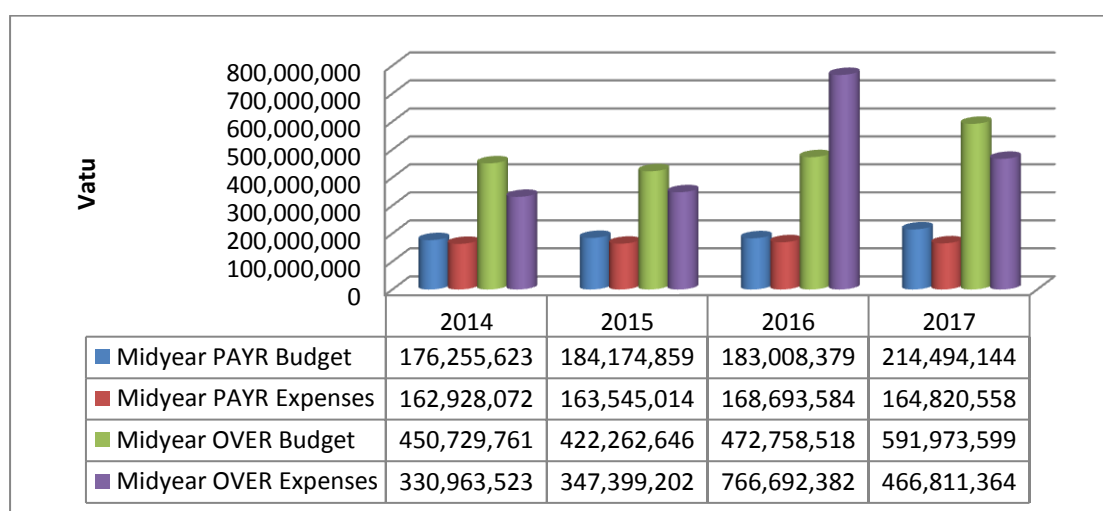
Figure 2: Midyear Budget & Expenses by Department 2017



Source: Finance & Treasury

Analysis also shows that Cabinet had spent 45.3 percent of their annual budget in the first six months, an increased of 1.5 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 46.5 percent of its annual budget in the first six months of the year, down by 14.3 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 60.6 percent of its annual budget in the first six months of the year, down by 3.7 percent compared to same period last year 2016 and on a pro rata basis they are likely to overspend their annual budget by end of the year. Department of Ports and Harbours already spent 38.7 percent of its annual budget in the first six months of the year, down 0.3 percent compared to the same period last year 2016 and on a pro rata basis they will spend within their annual budget by end of the year. And Department of Public Works already spent 38.2 percent of its annual budget in the first three months of the year, down by 26.7 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.

Figure 3: Midyear Personnel Expenses Verses Operating Expenses 2014-2017



Source: Finance & Treasury

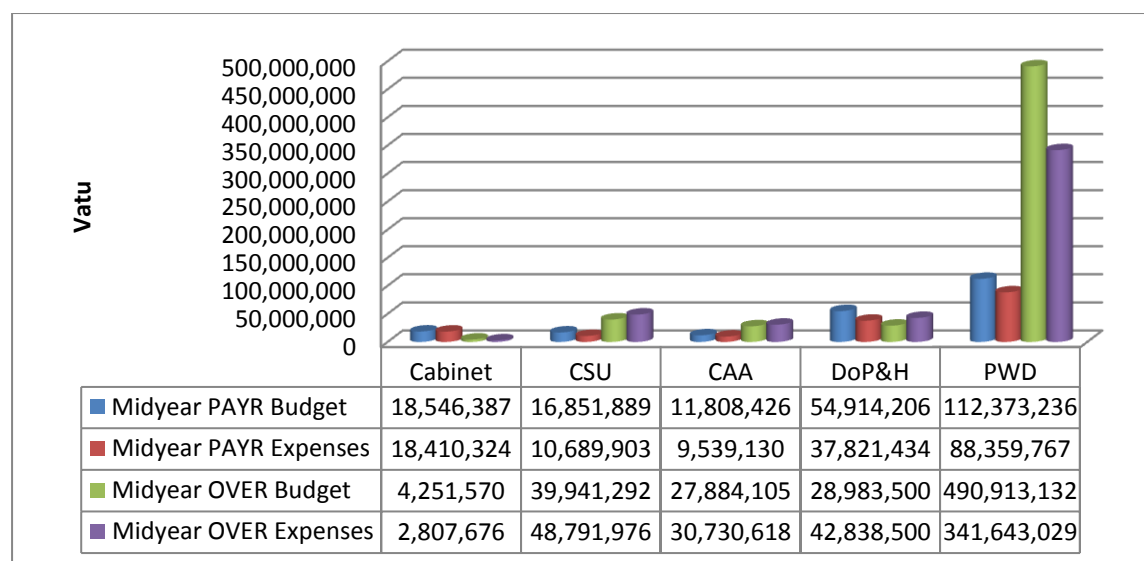
Figure 3 above shows Ministry midyear personnel expenses were lower than midyear budget in the last 4 years. In 2017 Ministry midyear personnel expenses was 23.1 percent lower than the midyear budget, vacant positions budgeted for is the reason for this under spending. Furthermore, analysis also shows that the Ministry only spent 40.9 percent of its annual payroll budget in the first six months of the year, down by 1.3 percent compared to the same period last year 2016. And more than 25.5 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. Ministry's midyear operating expenses were also lower then midyear operating budget except last year 2016. Furthermore, analysis also indicates that the Ministry had spent 39.8 percent of their annual operational budget in the first six months of this year, down 27.2 percent compared to the same period last year 2016 and on a pro rata basis they will under spend their annual operational budget by end of the year. However, road works are usually done during dry season (third quarter).

Ministry unbudgeted expenses in the first six months totalled to over Vt47.2 million, down by VT44.6 million compared to the same period last year 2016 million which is good. Personnel unbudgeted expenses amount to more than VT7.1 million, down by VT6.9 million and major unbudgeted chart of accounts include contract wages and leave expenses.

Operating expenses account for more than VT40.1 million, an increases of VT26.1 million compare to the same period last year 2016 and major charts of accounts include compensation damage, injuries damages, airport cleaning, other suppliers, rescue emergency, house renovation and building renovation.

And the following charts of accounts were already overspent in the first six months of this year: overtime wages; vehicle servicing; termination payment (only ministry sorting out their severance payment from their recurrent budget); office rental and printing communication. In order to avoid similar situations in future the Ministry will need to divert more funds to these charts of accounts.

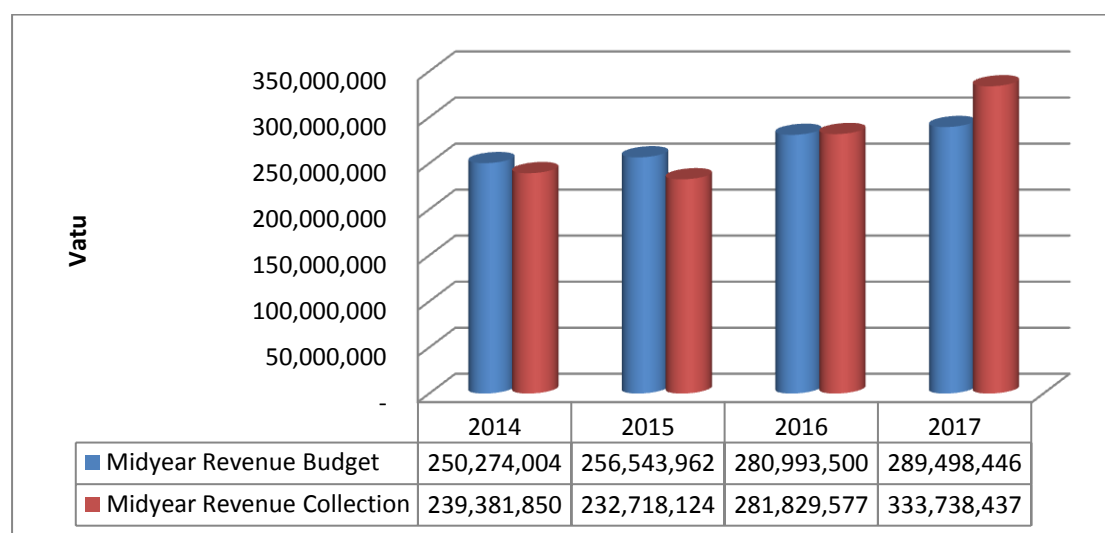
Figure 4: Midyear Personnel Expenses Verses Operating Expenses by Departments



Source: Finance & Treasury

Figure 4 above indicates that all Departments except Cabinet spent within their midyear 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. On the other hand all Departments over spent their midyear operating budget except Cabinet and Department of Public Works and at that current rate they are all likely to overspend their operating budget by end of the year except Cabinet and PWD. Budgeting for vacancies the reason for excessive payroll savings and most often positions were not filled over the years. All Departments should consider setting aside more funds for operation.

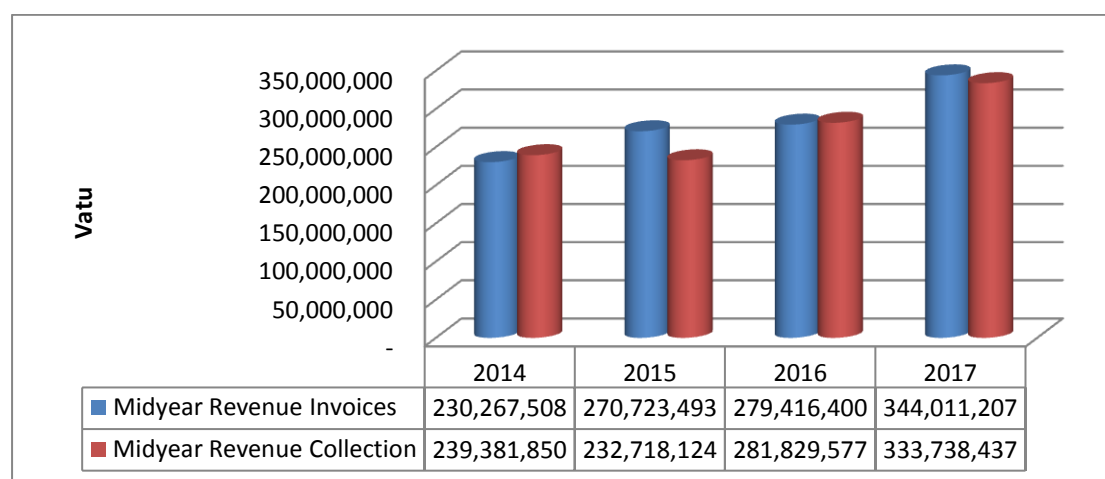
Figure 5: Midyear Revenue Budget & Actual Collection 2014-2017



Source: Finance & Treasury

As shown in figure 5 above midyear revenue collections for 2014 and 2015 were lower than midyear revenue budget while for 2016 and 2017 revenue collection is higher than revenue budget and this is good. In 2017 midyear revenue collections was more than 15.2 percent higher than midyear revenue budget. On a pro rata basis the Ministry should raised their forecast revenue.

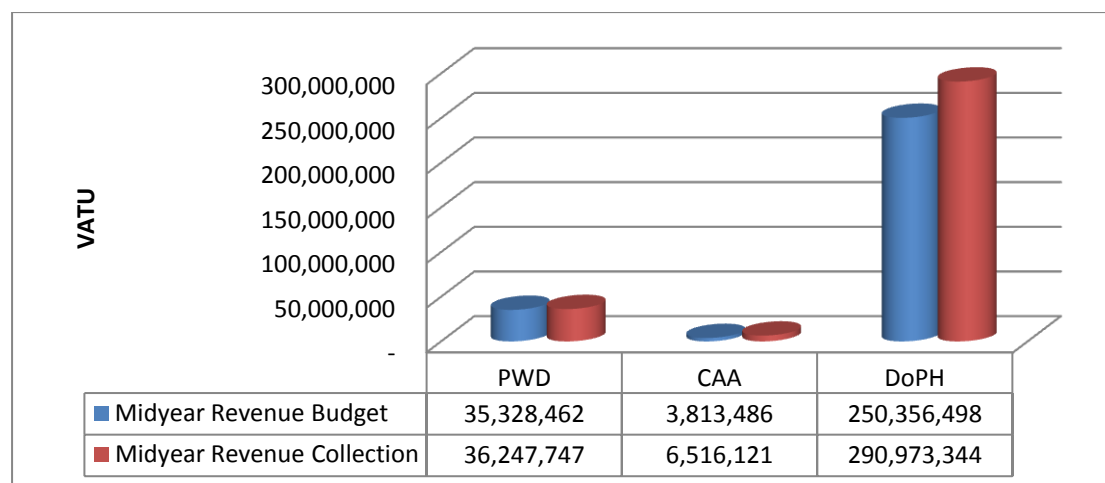
Figure 6: Midyear Revenue Invoices Verses Actual Collection 2014-2017



Source: Finance & Treasury

In figure 6 above midyear revenue invoices were higher than actual midyear collections for 2015 and 2017 but for 2014 and 2016 actual revenue collections were higher than midyear revenue invoices by 3.9 percent and .86 percent respectively.

Figure 7: Midyear Revenue Budget & Actual Revenue Collection by Departments 2017

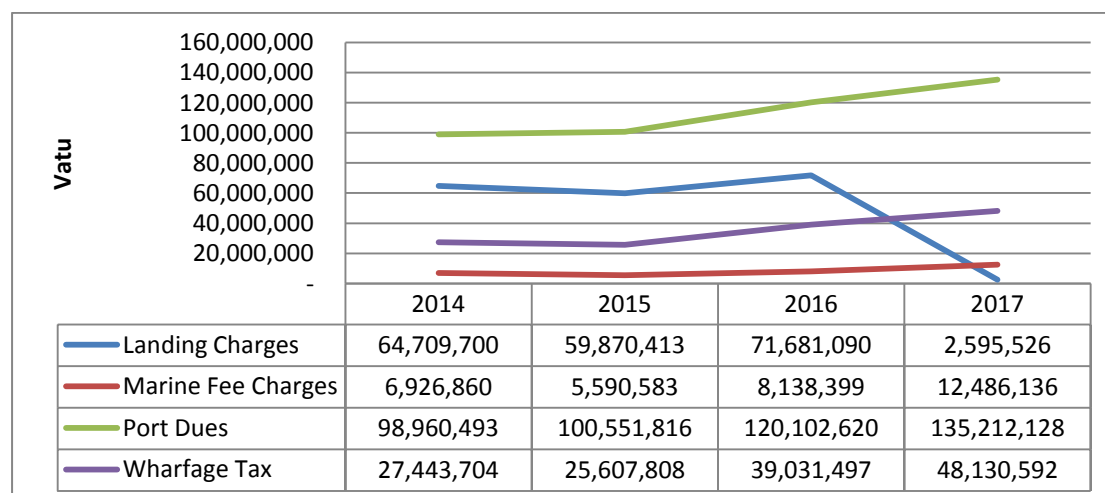


Source: Finance & Treasury

Figure 7 above indicates that Department of Ports & Harbours was the main revenue agency for the Ministry, collecting already 16.2 percent higher than their midyear revenue budget. 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 tax for Ministry or Ports & Harbours followed by landing fees and wharfage tax. But in 2017 revenue from landing charges decreases suddenly in the first half of the year and Treasury at this point can not give a definitive answer as to why it happened.

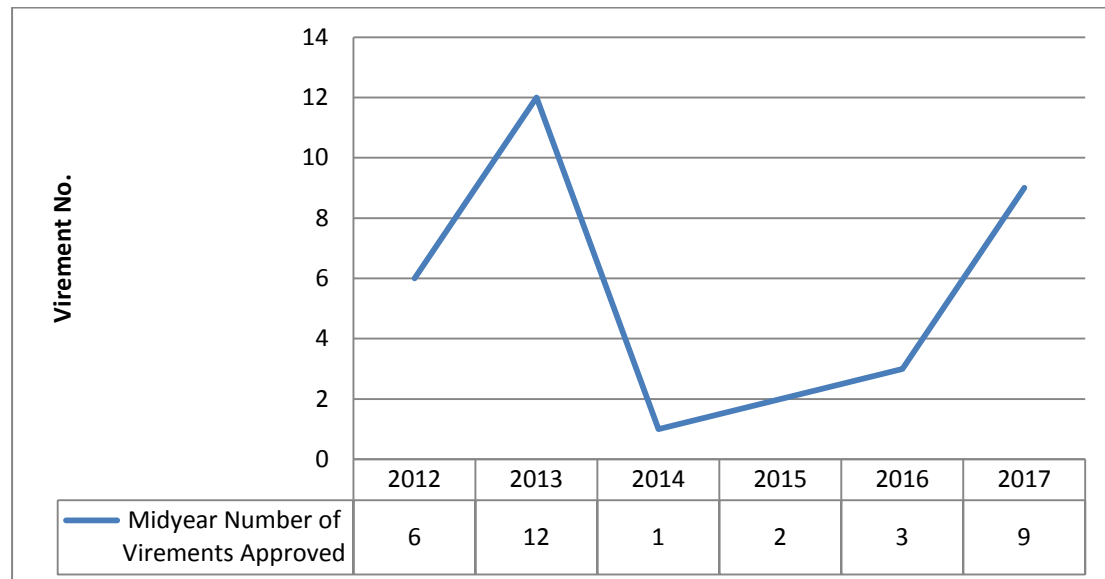
Figure 8: Midyear Revenue Items for Ports & Harbours 2014-2017



Source: Finance & Treasury

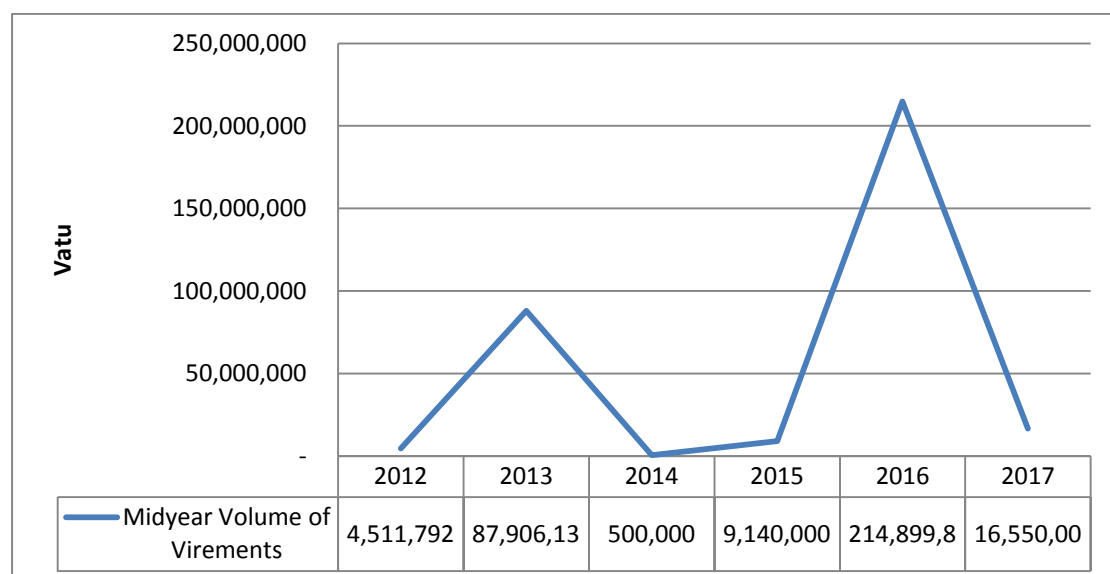
Figure 9 below doesn't really show a particular trend that can tell us that the Ministry budget preparation and submission is improving, a lower number of request of the years will signal that the budget submission in improving. The same can be said about the volume of requests as shown in figure 10 below.

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



Source: Finance & Treasury

Figure 10: Midyear Approved Volume of Virement Request 2012-2017



Source: Finance & Treasury



## TABLES

Table 1: Midyear 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 | 631,631,922          | 806,467,743        | 174,835,821         | 805,338,486        | 173,706,564        | 1,573,814,129        | 942,182,207             |
| 73 - MIPU Cabinet                                     | 80,699,879           | 79,591,138         | - 1,108,741         | 87,987,065         | 7,287,186          | 174,443,993          | 93,744,114              |
| 73AA - Cabinet Operations                             | 21,218,000           | 22,797,957         | 1,579,957           | 21,607,393         | 389,393            | 46,753,627           | 25,535,627              |
| 73BA - Office of the Director General                 | 59,481,879           | 56,793,181         | - 2,688,698         | 66,379,672         | 6,897,793          | 127,690,366          | 68,208,487              |
| 74 - Civil Aviation Authority                         | 40,269,748           | 39,692,531         | - 577,217           | 43,782,370         | 3,512,622          | 66,400,937           | 26,131,189              |
| 74CA - Civil Aviation Office                          | 40,269,748           | 39,692,531         | - 577,217           | 43,782,370         | 3,512,622          | 66,400,937           | 26,131,189              |
| 76 - Department of Ports and Harbours                 | 80,659,499           | 83,897,706         | 3,238,207           | 84,257,537         | 3,598,038          | 208,003,892          | 127,344,393             |
| 76EA - Ports & Marine                                 | 40,691,264           | 42,731,272         | 2,040,008           | 43,905,193         | 3,213,929          | 97,462,692           | 56,771,428              |
| 76EB - Government Contribution for Projects           | 5,019,481            | 6,599,666          | 1,580,185           | 6,401,600          | 1,382,119          | 17,643,813           | 12,624,332              |
| 78 - Department of Public Works                       | 430,002,796          | 603,286,368        | 173,283,572         | 589,311,514        | 159,308,718        | 1,124,965,307        | 694,962,511             |
| 78A1 - Head Office                                    | 63,282,570           | 110,071,209        | 46,788,639          | 103,721,254        | 40,438,684         | 283,142,191          | 219,859,621             |
| 78A2 - Project Management Unit                        | - 22,780,261         | 11,261,477         | 34,041,738          | 10,712,862         | 33,493,123         | 21,322,948           | 44,103,209              |
| 78B1 - Water Supply Santo                             | 448,218              | 0                  | - 448,218           | 0                  | - 448,218          | 0                    | - 448,218               |
| 78B2 - Shefa Division                                 | 93,015,558           | 111,933,663        | 18,918,105          | 110,608,134        | 17,592,576         | 191,833,653          | 98,818,095              |
| 78B3 - Sanma Division                                 | 100,097,201          | 128,507,158        | 28,409,957          | 127,076,307        | 26,979,106         | 194,319,721          | 94,222,520              |
| 78B4 - Malampa Division                               | 30,650,762           | 60,275,983         | 29,625,221          | 58,304,780         | 27,654,018         | 104,702,569          | 74,051,807              |
| 78B5 - Tafea Division                                 | 43,537,305           | 48,198,076         | 4,660,771           | 47,261,594         | 3,724,289          | 94,498,521           | 50,961,216              |
| 78B6 - Penama Division                                | 45,987,250           | 49,682,563         | 3,695,313           | 48,833,879         | 2,846,629          | 89,371,068           | 43,383,818              |
| 78B7 - Torba Division                                 | 35,159,603           | 40,275,077         | 5,115,474           | 40,145,988         | 4,986,385          | 59,612,029           | 24,452,426              |
| 78B8 - Outer Island Airports Maintenance              | 26,039,483           | 25,999,902         | - 39,581            | 25,999,902         | - 39,581           | 52,000,000           | 25,960,517              |
| <b>Total Expenditure</b>                              | <b>631,631,922</b>   | <b>806,467,743</b> | <b>174,835,821</b>  | <b>805,338,486</b> | <b>173,706,564</b> | <b>1,573,814,129</b> | <b>942,182,207</b>      |

Source: Finance & Treasury

Table 2: Midyear Expenditure by chart of accounts

| Account | Description                    | Actual & Commitments | Budget to date | Under/ (Over) | Annual Budget | Remaining Budget |
|---------|--------------------------------|----------------------|----------------|---------------|---------------|------------------|
| 8100    | Personnel Expenses             | 164,820,558          | 214,494,144    | 49,673,586    | 402,351,900   | 237,531,342      |
| 8AAA    | Acting Allowances              | 2,495,435            | 2,655,132      | 159,697       | 5,310,257     | 2,814,822        |
| 8AAB    | Responsibility Allowance       | 722,961              | 2,321,854      | 1,598,893     | 4,643,698     | 3,920,737        |
| 8AAD    | Shift Allowance                | 334,880              | 0              | -334,880      | 0             | -334,880         |
| 8AAF    | Family Allowance               | 2,735,572            | 4,650,082      | 1,914,510     | 9,300,156     | 6,564,584        |
| 8AAG    | Gratuitie Allowances           | 398,421              | 0              | -398,421      | 7,357,705     | 6,959,284        |
| 8AAH    | Housing Allowances             | 19,186,789           | 19,924,860     | 738,071       | 39,849,713    | 20,662,924       |
| 8AAO    | Other Allowances               | 74,757               | 4,280,657      | 4,205,900     | 8,561,307     | 8,486,550        |
| 8AAP    | Home Island Passage Allowances | 655,985              | 1,890,186      | 1,234,201     | 3,780,337     | 3,124,352        |
| 8AAS    | Special Allowances             | -36,000              | 0              | 36,000        | 0             | 36,000           |
| 8ASP    | Provident Fund                 | 5,294,798            | 6,204,049      | 909,251       | 12,408,097    | 7,113,299        |
| 8AWC    | Contract Wages                 | 3,153,503            | 0              | -3,153,503    | 0             | -3,153,503       |
| 8AWD    | Daily Rated Wages              | 3,315,443            | 1,252,676      | -2,062,767    | 3,706,494     | 391,051          |
| 8AWL    | Leave expense                  | 3,618,185            | 0              | -3,618,185    | 0             | -3,618,185       |
| 8AWO    | Overtime Wages                 | 7,521,477            | 3,355,283      | -4,166,194    | 6,710,561     | -810,916         |
| 8AWP    | Permanent Wages                | 115,348,352          | 137,514,791    | 22,166,439    | 275,029,575   | 159,681,223      |

|      |                                  |             |             |             |               |             |
|------|----------------------------------|-------------|-------------|-------------|---------------|-------------|
| PAYR | Payroll expenses                 | 0           | 30,444,574  | 30,444,574  | 25,694,000    | 25,694,000  |
| 8200 | Operating Expenses               | 466,811,364 | 591,973,599 | 125,162,235 | 1,171,462,229 | 704,650,865 |
| 8CAB | Subsistence Allowances           | 24,383,065  | 18,106,874  | -6,276,191  | 35,549,126    | 11,166,061  |
| 8CAF | Food Allowances                  | 189,000     | 0           | -189,000    | 0             | -189,000    |
| 8CBI | International Accommodation      | 50,000      | 124,998     | 74,998      | 250,000       | 200,000     |
| 8CBL | Local Accommodation              | 1,225,312   | 491,730     | -733,582    | 983,473       | -241,839    |
| 8CCI | International Courses            | 0           | 796,662     | 796,662     | 1,593,333     | 1,593,333   |
| 8CCL | Local Courses                    | 491,422     | 1,453,194   | 961,772     | 2,906,389     | 2,414,967   |
| 8CDC | Compensation Damages             | 696,070     | 0           | -696,070    | 0             | -696,070    |
| 8CDI | Injuries Damages                 | 518,400     | 0           | -518,400    | 0             | -518,400    |
| 8CEC | Consultants Fees                 | 5,783,260   | 10,444,410  | 4,661,150   | 20,888,889    | 15,105,629  |
| 8CEO | Outsourcing Contracts            | 160,000     | 0           | -160,000    | 0             | -160,000    |
| 8CES | Security Services                | 1,784,430   | 711,108     | -1,073,322  | 1,422,222     | -362,208    |
| 8CET | Other Fees                       | 698,227     | 133,086     | -565,141    | 266,177       | -432,050    |
| 8CFO | Freight Fuel                     | 22,666      | 0           | -22,666     | 0             | -22,666     |
| 8CFS | Ship and Boat Fuel               | 6,346,391   | 4,904,211   | -1,442,180  | 6,252,880     | -93,511     |
| 8CFV | Vehicles Fuel                    | 17,369,419  | 19,374,242  | 2,004,823   | 40,349,236    | 22,979,817  |
| 8CGM | Mail Carriage Freight            | 58,402      | 110,802     | 52,400      | 221,595       | 163,193     |
| 8CGO | Other Charges - Freight          | 32,473      | 437,058     | 404,585     | 874,115       | 841,642     |
| 8CGR | Transport - Freight              | 5,736,143   | 4,594,601   | -1,141,542  | 7,591,868     | 1,855,725   |
| 8CGS | Storage - Freight                | 0           | 2,502       | 2,502       | 5,000         | 5,000       |
| 8CHL | Local Medical Treatment          | 121,600     | 88,890      | -32,710     | 177,778       | 56,178      |
| 8CIB | Boat Hire                        | 253,000     | 22,500      | -230,500    | 45,000        | -208,000    |
| 8CIE | Equipment Hire                   | 226,034     | 302,082     | 76,048      | 604,167       | 378,133     |
| 8CIF | Facilities Hire                  | 174,044     | 168,726     | -5,318      | 337,449       | 163,405     |
| 8CIP | Road Plant Hire                  | 32,430,600  | 37,158,398  | 4,727,798   | 54,432,402    | 22,001,802  |
| 8CIV | Vehicles Hire                    | 1,321,057   | 536,460     | -784,597    | 1,072,922     | -248,135    |
| 8CJA | Airports Cleaning                | 24,968,270  | 0           | -24,968,270 | 0             | -24,968,270 |
| 8CJO | Office Cleaning                  | 850,141     | 1,073,965   | 223,824     | 2,096,211     | 1,246,070   |
| 8CKD | Advertising - Communications     | 427,139     | 358,908     | -68,231     | 717,800       | 290,661     |
| 8CKL | Translation Communications       | 0           | 130,662     | 130,662     | 261,333       | 261,333     |
| 8CKP | Postage - Communications         | 250,363     | 133,302     | -117,061    | 266,606       | 16,243      |
| 8CKR | Printing - Communications        | 5,150,684   | 276,534     | -4,874,150  | 553,068       | -4,597,616  |
| 8CKS | Stationery - Communications      | 3,133,410   | 3,992,694   | 859,284     | 7,967,633     | 4,834,223   |
| 8CKT | Telephone / Fax - Communications | 4,711,340   | 5,563,763   | 852,423     | 10,816,442    | 6,105,102   |
| 8CLL | Leases - Land                    | 223,211     | 1,087,770   | 864,559     | 2,175,544     | 1,952,333   |
| 8CLS | Survey Cost - Land               | 0           | 50,622      | 50,622      | 101,250       | 101,250     |
| 8CMG | General - Materials              | 783,762     | 2,845,278   | 2,061,516   | 5,690,565     | 4,906,803   |
| 8CMO | Office - Materials               | 0           | 22,224      | 22,224      | 44,444        | 44,444      |
| 8CMR | Road Material                    | 2,034,985   | 28,328,414  | 26,293,429  | 33,328,414    | 31,293,429  |
| 8CNO | Office Rental                    | 6,783,459   | 2,110,530   | -4,672,929  | 4,221,072     | -2,562,387  |
| 8CNT | Other Rental                     | 408,602     | 17,502      | -391,100    | 35,000        | -373,602    |
| 8COC | Court Costs                      | 0           | 249,996     | 249,996     | 500,000       | 500,000     |
| 8COE | Terminal Payments                | 0           | 6,000,000   | 6,000,000   | 10,000,000    | 10,000,000  |
| 8COF | Refunds                          | 220,327     | 0           | -220,327    | 0             | -220,327    |
| 8COI | Incidentals                      | -26,822,445 | 6,329,109   | 33,151,554  | 22,631,557    | 49,454,002  |
| 8COO | International Organisation Fees  | 14,470,967  | 16,212,705  | 1,741,738   | 16,657,150    | 2,186,183   |
| 8COP | Official Entertainment           | 3,076,221   | 2,105,544   | -970,677    | 4,211,112     | 1,134,891   |

|      |                                    |                    |                    |                    |                      |                    |
|------|------------------------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| 8COR | Recruitment Costs                  | 0                  | 0                  | 0                  | 1,784,059            | 1,784,059          |
| 8COT | Termination Payment                | 39,488,916         | 0                  | -39,488,916        | 27,214,048           | -12,274,868        |
| 8COU | Uniforms                           | 1,438,922          | 1,222,878          | -216,044           | 2,445,778            | 1,006,856          |
| 8CRB | Buildings Repairs & Maintenance    | 5,861,995          | 3,649,884          | -2,212,111         | 14,410,890           | 8,548,895          |
| 8CRC | CBC Roads Repairs and Maintenance  | 44,277,101         | 46,405,593         | 2,128,492          | 54,041,934           | 9,764,833          |
| 8CRE | Equipment Repairs & Maintenance    | 3,725,653          | 3,283,950          | -441,703           | 6,567,918            | 2,842,265          |
| 8CRH | Houses Repairs & Maintenance       | 4,317,174          | 9,909,888          | 5,592,714          | 22,487,488           | 18,170,314         |
| 8CRI | IBC Roads Repairs and Maintenance  | 2,385,346          | 1,333,044          | -1,052,302         | 3,082,633            | 697,287            |
| 8CRM | Maintenance Contrac                | 1,209,776          | 18,626,718         | 17,416,942         | 37,253,560           | 36,043,784         |
| 8CRN | NCB Roads Repairs and Maintenance  | 24,450,067         | 30,979,537         | 6,529,470          | 59,915,395           | 35,465,328         |
| 8CRP | Road Plant Repairs and Maintenance | 3,452,491          | 9,270,900          | 5,818,409          | 15,451,497           | 11,999,006         |
| 8CRQ | Road Plant Servicing               | 5,719,322          | 20,729,106         | 15,009,784         | 34,548,503           | 28,829,181         |
| 8CRR | Roads Repairs & Maintenance        | 23,072,907         | 45,840,481         | 22,767,574         | 174,241,619          | 151,168,712        |
| 8CRS | Ship Repair & Maintenance          | 11,990,351         | 10,883,333         | -1,107,018         | 12,077,778           | 87,427             |
| 8CRV | Vehicles Repairs & Maintenance     | 3,316,877          | 3,400,902          | 84,025             | 6,801,822            | 3,484,945          |
| 8CRW | Vehicle Servicing                  | 3,092,708          | 242,496            | -2,850,212         | 485,000              | -2,607,708         |
| 8CSF | Food - Suppliers                   | 126,555            | 0                  | -126,555           | 0                    | -126,555           |
| 8CSM | Medicines Suppliers                | 44,338             | 0                  | -44,338            | 0                    | -44,338            |
| 8CSO | Other Suppliers                    | 9,040,471          | 0                  | -9,040,471         | 0                    | -9,040,471         |
| 8CSR | Rations Suppliers                  | 834,255            | 788,555            | -45,700            | 1,488,222            | 653,967            |
| 8CTI | International Travel               | 3,619,325          | 1,944,441          | -1,674,884         | 3,622,223            | 2,898              |
| 8CTL | Local Travel                       | 17,577,346         | 27,334,630         | 9,757,284          | 50,269,309           | 32,691,963         |
| 8CUC | Gas - Cooking Utilities            | 22,615             | 46,404             | 23,789             | 92,812               | 70,197             |
| 8CUE | Electricity Utilities              | 8,596,687          | 9,425,346          | 828,659            | 18,850,779           | 10,254,092         |
| 8CUL | Lighting Utilities                 | 30,592             | 0                  | -30,592            | 0                    | -30,592            |
| 8CUW | Water Utilities                    | 570,343            | 853,278            | 282,935            | 1,706,567            | 1,136,224          |
| 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                    | 30,507,440         | 40,347,503         | 9,840,063          | 69,298,222           | 38,790,782         |
| 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 - Additional General     | 6,386,956          | 3,842,516          | -2,544,440         | 7,640,617            | 1,253,661          |
| 8EEC | Equipment - Computer               | 1,868,880          | 3,280,824          | 1,411,944          | 6,561,667            | 4,692,787          |
| 8EEP | Equipment - Photocopiers           | -842,578           | 266,664            | 1,109,242          | 533,333              | 1,375,911          |
| 8EES | Equipment - Specialised            | 0                  | 0                  | 0                  | 0                    | 0                  |
| 8EFH | Furniture - Housing Furniture      | 992,959            | 377,778            | -615,181           | 755,554              | -237,405           |
| 8EFO | Furniture - Office Furniture       | 478,446            | 2,598,332          | 2,119,886          | 6,529,999            | 6,051,553          |
| 8EHR | Houses - Renovation                | 1,900,000          | 0                  | -1,900,000         | 0                    | -1,900,000         |
| 8EIA | Infrastructure - Airport           | 56,500             | 2,499,990          | 2,443,490          | 5,000,000            | 4,943,500          |
| 8EIO | Infrastructure - Other             | 0                  | 0                  | 0                  | 12,000,000           | 12,000,000         |
| 8EIR | Infrastructure - Roads & Bridges   | 62,023,628         | 139,914,191        | 77,890,563         | 190,427,225          | 128,403,597        |
| 8EIW | Infrastructure - Water Supply      | -2,313             | 0                  | 2,313              | 0                    | 2,313              |
| 8EVR | Vehicle - Replacement              | 0                  | 1,499,994          | 1,499,994          | 15,444,445           | 15,444,445         |
| 8FCB | Bank Charges                       | 33,044             | 16,387             | -16,657            | 26,111               | -6,933             |
| OVER | Overhead expenses                  | 0                  | -25,694,000        | -25,694,000        | -25,694,000          | -25,694,000        |
|      | <b>Total Expenditure</b>           | <b>631,631,922</b> | <b>806,467,743</b> | <b>174,835,821</b> | <b>1,573,814,129</b> | <b>942,182,207</b> |

Source: Finance & Treasury

Table 3: Midyear Revenue Collections

| Account | Description                               | Actual             | Total              | Budget to date     | Under/ (Over)     | Actual Receipts    | Annual Budget      |
|---------|---|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| 7100    | Operating Revenue                         | 344,011,207        | 344,011,207        | 289,498,446        | 54,512,761        | 333,738,437        | 578,999,202        |
| 7LCL    | Landing Charges                           | 1,595,100          | 1,595,100          | 56,749,776         | 55,154,676        | 2,595,526          | 113,500,000        |
| 7LCM    | Marine Fees Charges                       | 11,028,060         | 11,028,060         | 7,499,970          | -3,528,090        | 12,486,136         | 15,000,000         |
| 7LCO    | Pilotage Charges                          | 33,987,559         | 33,987,559         | 0                  | 33,987,559        | 35,673,480         | 0                  |
| 7LCU    | Light Dues Charges                        | 39,990,195         | 39,990,195         | 0                  | 39,990,195        | 46,159,630         | 0                  |
| 7LCV    | Miscellaneous Charges                     | 1,127,235          | 1,127,235          | 2,283,990          | 1,156,755         | 3,960,328          | 4,568,000          |
| 7NFO    | Other Fees                                | 279,800            | 279,800            | 357,498            | 77,698            | 279,800            | 715,000            |
| 7NFR    | Repairs Fees                              | 0                  | 0                  | 7,500              | 7,500             | 0                  | 15,000             |
| 7NLE    | Aircraft Pilot Licenses                   | 469,874            | 469,874            | 779,496            | 309,622           | 849,093            | 1,559,000          |
| 7NOE    | Equipment Hire Recoveries                 | 177,246            | 177,246            | 300,000            | 122,754           | 177,246            | 600,000            |
| 7NOI    | Inspections Recoveries                    | 25,148,157         | 25,148,157         | 14,043,672         | 11,104,485        | 25,206,386         | 28,087,463         |
| 7NOO    | Other Recoveries                          | 46,952             | 46,952             | 180,000            | 133,048           | 34,052             | 360,000            |
| 7NOT    | Testing Charges Recoveries                | 2,320,490          | 2,320,490          | 750,000            | -1,570,490        | 2,273,465          | 1,500,000          |
| 7NOW    | Water Charges Recoveries                  | 1,804,336          | 1,804,336          | 20,047,290         | 18,242,954        | 8,557,686          | 40,094,739         |
| 7TOO    | Quay Dues                                 | 11,247,348         | 11,247,348         | 0                  | 11,247,348        | 12,142,752         | 0                  |
| 7TOP    | Port Dues                                 | 112,775,581        | 112,775,581        | 126,499,494        | 13,723,913        | 135,212,128        | 253,000,000        |
| 7TOW    | Wharfage Tax                              | 101,909,893        | 101,909,893        | 59,999,760         | 41,910,133        | 48,130,592         | 120,000,000        |
| 7TVA    | Value Added Tax                           | 103,381            | 103,381            | 0                  | -103,381          | 137                | 0                  |
|         | <b>Total Revenue and Capital Receipts</b> | <b>344,011,207</b> | <b>344,011,207</b> | <b>289,498,446</b> | <b>54,512,761</b> | <b>333,738,437</b> | <b>578,999,202</b> |

Source: Finance & Treasury