

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

Area	Finding
Budget Management and Planning	Judiciary have an allocated annual budget of VT 246,143,822 and had already spent 48 percent or 119.08 million and with that current rate of spending, Judiciary should be able to spent within it allocated annual budget at the end of the year.
Activity and Cost Centre Management and Planning	Eighteen cost centers have overspent its budget from a range of 10.6 to 154.7 percent , one cost center had used 0 percent of its budget and another one had used 100 percent of its budget. Twenty two cost centers have underspent its budget from a range of 0.3 to 87.2 percent. Seven cost centers have negative budget, this is due to funds being advanced from the future periods and then vired out to other costcenter and the value of the funds vired are more than the budget of the costcenter.
Payroll Budget Management and Planning	The half year budget for payroll for 2017 was VT48,784,659 and the total expenditure was VT 86,675,505. Judiciary had overspent on its payroll budget by 77.7 percent or VT 37.89 million in the first half of the year.
Operation Budget Management and Planning	The first half year budget for operation for 2017 was VT 34,003,946 and total expenditure was VT 32,411,406. Judiciary had underspent by 4.7 percent or VT 1.6 million in the first half of the year.
Detailed Charts of Accounts In Payroll Expenditure Management and Planning	Total expenses of unbudgeted items for the first half of 2017 was VT 26.7 million compaing it with 2016 in the same period , Judiciary had underspent by 5.85 million. Major expenses were permanent wages VT 22.2 million housing allowances VT 3.6 million. COLA and housing allowances were not budgeted for but were paid thus caused this huge overspending.

Detailed Chart of Accounts in Operation Expenditure Management and Planning	<p>Total expenses of unbudgeted items for the first half of 2017 was VT 13 million. This is a about VT100,000 more than in 2016 in the same period. Major expenses are from office rental VT 7.1 million, VAT VT 1.1 million, other rental which is over VT900,000, building repairs VT 813,67, printing VT 576,882 and facility hire VT 308,831.</p> <p>Judiciary needs to see the expenditure trend over the years and budget accordingly to minimise the overspending in the chart of accounts</p>
Current Revenue Planning and Management	Judiciary collected VT 9,491,670 in the first half of 2017 compared to VT 9,782,905 in the same period last year, 2016.
Outstanding Revenues	Judiciary had an outstanding revenue of VT 34,450 at the end of the first half of the year.
Asset Management	The Ministry does not check their assets status before prepraring budgets therefore vehicle repalcement chart of account office furnitue was overspent by just over VT 1.2 million.
Virements	There was a total of 63 virements processed in the first half of 2017 with a value of VT58,234,307 compared to 8 virement with a value of 629,327 in the same period in 2016.
Imprest Management	At the end of the first six months of 2017, the Ministry had a total of VT 10,900 outstanding imprest to reitre.

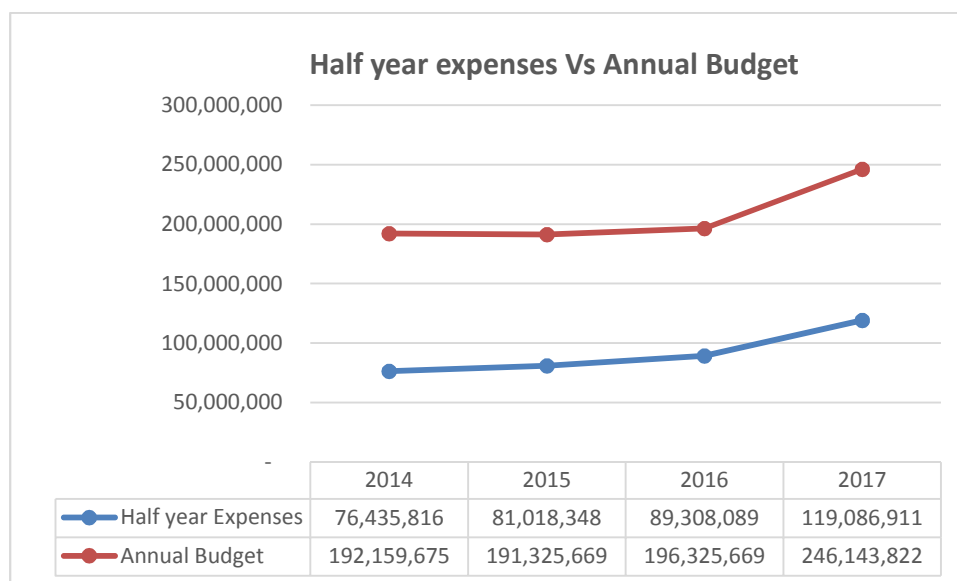
FINANCIAL MANAGEMENT ASSESSMENT

1. BUDGET PERFORMANCE

1.1 Overall Budget Management and Planning

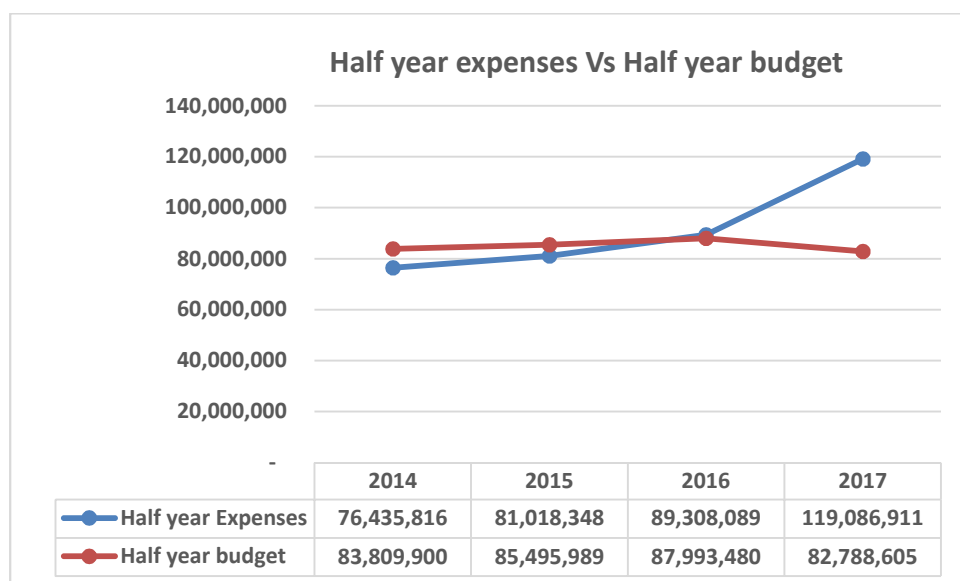
Judiciary have an allocated annual budget of VT 246,143,822 and had already spent 48 percent or 119.08 million and with that current rate of spending, Judiciary should be able to spent within its allocated annual budget by the end of the year.

Figure 1: Expenditure Vs Budget



The above graph shows the half yearly expenditures against the annual budget for 2017 and the past three years in the same period.

Figure 2: Half yearly Expenses Vs Half yearly Budget



The graph above shows the half yearly expenditure against half yearly budget allocations and for 2016 and the past three years.

Judiciary had spent 143.8 percent of its half year budget in the first half of the year compared to 101.5 percent in 2016 ,94.8 percent in 2015 and 91.2 percent in 2014.

1.2 Activity and Cost center management and planning

Eighteen cost centers have overspent its budget from a range of 10.6 to 154.7 percent , one cost center had used 0 percent of its budget and another one had used 100 percent of its budget. Twenty two cost centers have underspent its budget from a range of 0.3 to 87.2 percent. Seven cost centers have negative budget, this is due to funds being advanced from the future periods and then vired out to other costcenter and the value of the funds vired are more than the budget of the costcenter.

Table1: Cost centers budget and expenditures

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
1401	Human Resource					
	Personnel Expenses	1,150,215	-	1,150,215	1,165,616	15,401
	Operating Expenses	42,410	100,496	142,906	(178,484)	(321,390)
1401	Human Resource	1,192,625	100,496	1,293,121	987,132	(305,989)
1402	Account / Finance					
	Personnel Expenses	3,031,185	-	3,031,185	(23,612,338)	(26,643,523)
	Operating Expenses	213,417	74,925	288,342	334,452	46,110
1402	Account / Finance	3,244,602	74,925	3,319,527	(23,277,886)	(26,597,413)
1403	Assets					
	Operating Expenses	3,153,391	350,485	3,503,876	3,037,368	(466,508)
1403	Assets	3,153,391	350,485	3,503,876	3,037,368	(466,508)
1404	Information Technology					
	Personnel Expenses	-	-	-	848,790	848,790
	Operating Expenses	(204,476)	421,379	216,903	851,874	634,971

1404	Information Technology	(204,476)	421,379	216,903	1,700,664	1,483,761
1405	Library / Archive					
	Personnel Expenses	1,150,215	-	1,150,215	1,165,616	15,401
	Operating Expenses	67,992	22,171	90,163	(128,821)	(218,984)
1405	Library / Archive	1,218,207	22,171	1,240,378	1,036,795	(203,583)
1406	Security					
	Operating Expenses	61,018	41,702	102,720	(122,112)	(224,832)
1406	Security	61,018	41,702	102,720	(122,112)	(224,832)
1407	Supreme Court Hall of Justice					
	Operating Expenses	171,200	-	171,200	242,502	71,302
1407	Supreme Court Hall of Justice	171,200	-	171,200	242,502	71,302
1410	Court of Appeal Registry					
	Operating Expenses	6,120,368	455,064	6,575,432	13,563,794	6,988,362
1410	Court of Appeal Registry	6,120,368	455,064	6,575,432	13,563,794	6,988,362
1420	Chief Justice Office					
	Personnel Expenses	6,445,160	-	6,445,160	7,471,562	1,026,402
	Operating Expenses	142,113	37,290	179,403	(267,059)	(446,462)
1420	Chief Justice Office	6,587,273	37,290	6,624,563	7,204,503	579,940
1421	Principal Registry					
	Personnel Expenses	6,905,450	-	6,905,450	6,909,879	4,429
1421	Principal Registry	10,077,551	5,388,237	15,465,788	6,071,983	(9,393,805)
1422	Port Vila Registry					
	Personnel Expenses	23,812,182	-	23,812,182	12,558,878	(11,253,304)
	Operating Expenses	(664,636)	2,845,258	2,180,622	10,949,457	8,768,835
1422	Port Vila Registry	23,147,546	2,845,258	25,992,804	23,508,335	(2,484,469)
1423	Luganville Registry					
	Personnel Expenses	4,761,596	-	4,761,596	4,557,906	(203,690)
	Operating Expenses	1,488,194	147,537	1,635,731	1,841,333	205,602
1423	Luganville Registry	6,249,790	147,537	6,397,327	6,399,239	1,912
1424	Isangel Registry					
	Operating Expenses	149,026	-	149,026	(135,362)	(284,388)
1424	Isangel Registry	149,026	-	149,026	(135,362)	(284,388)
1425	Sola Registry					
	Operating Expenses	149,469	5,555	155,024	(140,020)	(295,044)
1425	Sola Registry	149,469	5,555	155,024	(140,020)	(295,044)
1426	Ambore Registry					
	Operating Expenses	171,900	-	171,900	(155,198)	(327,098)
1426	Ambore Registry	171,900	-	171,900	(155,198)	(327,098)
1427	Lakatoro Registry					
	Operating Expenses	133,102	31,536	164,638	(160,189)	(324,827)
1427	Lakatoro Registry	133,102	31,536	164,638	(160,189)	(324,827)
1428	Regional Conferences					
	Operating Expenses	-	-	-	(1,477,808)	(1,477,808)
1428	Regional Conferences	-	-	-	(1,477,808)	(1,477,808)

1430	Chief Magistrate Office					
	Personnel Expenses	3,432,130	-	3,432,130	3,155,620	(276,510)
	Operating Expenses	684,407	92,480	776,887	1,437,383	660,496
1430	Chief Magistrate Office	4,116,537	92,480	4,209,017	4,593,003	383,986
1431	Port Vila MCt Office Registry					
	Personnel Expenses	10,345,484	-	10,345,484	8,036,959	(2,308,525)
	Operating Expenses	99,616	-	99,616	413,166	313,550
1431	Port Vila MCt Office Registry	10,445,100	-	10,445,100	8,450,125	(1,994,975)
1432	Lakatoro MC Registry					
	Personnel Expenses	2,770,795	-	2,770,795	2,782,236	11,441
	Operating Expenses	217,198	32,948	250,146	248,279	(1,867)
1432	Lakatoro MC Registry	2,987,993	32,948	3,020,941	3,030,515	9,574
1433	Isangel MC Registry					
	Personnel Expenses	2,307,828	-	2,307,828	2,529,435	221,607
	Operating Expenses	416,237	3,795	420,032	285,276	(134,756)
1433	Isangel MC Registry	2,724,065	3,795	2,727,860	2,814,711	86,851
1434	Luganville MC Registry					
	Personnel Expenses	5,441,959	-	5,441,959	5,506,253	64,294
	Operating Expenses	371,229	39,500	410,729	389,142	(21,587)
1434	Luganville MC Registry	5,813,188	39,500	5,852,688	5,895,395	42,707
1435	Sola MC Registry					
	Operating Expenses	59,346	58,161	117,507	(135,244)	(252,751)
1435	Sola MC Registry	59,346	58,161	117,507	(135,244)	(252,751)
1436	Amobore MC Registry					
	Operating Expenses	114,443	27,535	141,978	(150,930)	(292,908)
1436	Amobore MC Registry	114,443	27,535	141,978	(150,930)	(292,908)
1440	Senior Administrator Office					
	Personnel Expenses	1,212,563	-	1,212,563	1,185,309	(27,254)
	Operating Expenses	145,225	100,185	245,410	(147,815)	(393,225)
1440	Senior Administrator Office	1,357,788	100,185	1,457,973	1,037,494	(420,479)
1441	Efate Island Court					
	Personnel Expenses	1,499,175	-	1,499,175	1,558,319	59,144
	Operating Expenses	80,516	76,484	157,000	(157,454)	(314,454)
1441	Efate Island Court	1,579,691	76,484	1,656,175	1,400,865	(255,310)
1442	Santo, Malo Island Court					
	Personnel Expenses	823,954	-	823,954	855,605	31,651
	Operating Expenses	74,437	110,269	184,706	(196,087)	(380,793)
1442	Santo, Malo Island Court	898,391	110,269	1,008,660	659,518	(349,142)
1443	Tanna Island Court					
	Personnel Expenses	731,964	-	731,964	821,102	89,138
	Operating Expenses	109,605	62,177	171,782	(176,053)	(347,835)
1443	Tanna Island Court	841,569	62,177	903,746	645,049	(258,697)
1444	Ambae Island Court					

	Personnel Expenses	857,914	-	857,914	1,029,410	171,496
	Operating Expenses	99,899	67,283	167,182	(186,265)	(353,447)
1444	Ambae Island Court	957,813	67,283	1,025,096	843,145	(181,951)
1445	Pentecost Island Court					
	Personnel Expenses	823,954	-	823,954	858,707	34,753
	Operating Expenses	65,967	59,723	125,690	(160,452)	(286,142)
1445	Pentecost Island Court	889,921	59,723	949,644	698,255	(251,389)
1446	Malekula Island Court					
	Personnel Expenses	849,955	-	849,955	828,063	(21,892)
	Operating Expenses	233,362	65,087	298,449	114,503	(183,946)
1446	Malekula Island Court	1,083,317	65,087	1,148,404	942,566	(205,838)
1447	Tonga Island Court					
	Personnel Expenses	731,964	-	731,964	818,273	86,309
	Operating Expenses	139,450	63,348	202,798	(57,432)	(260,230)
1447	Tonga Island Court	871,414	63,348	934,762	760,841	(173,921)
1448	Ambrym Island Court					
	Personnel Expenses	823,954	-	823,954	834,283	10,329
	Operating Expenses	92,894	61,637	154,531	367,536	213,005
1448	Ambrym Island Court	916,848	61,637	978,485	1,201,819	223,334
1449	Epi Island Court					
	Personnel Expenses	823,954	-	823,954	844,197	20,243
	Operating Expenses	92,322	118,341	210,663	259,518	48,855
1449	Epi Island Court	916,276	118,341	1,034,617	1,103,715	69,098
1450	Banks Torres Island Court					
	Personnel Expenses	754,747	-	754,747	738,757	(15,990)
	Operating Expenses	97,518	115,383	212,901	378,468	165,567
1450	Banks Torres Island Court	852,265	115,383	967,648	1,117,225	149,577
1460	Efate Island Court					
	Operating Expenses	26,842	82,138	108,980	282,252	173,272
1460	Efate Island Court	26,842	82,138	108,980	282,252	173,272
1461	Santo Malo Island Court					
	Operating Expenses	100,197	40,913	141,110	245,502	104,392
1461	Santo Malo Island Court	100,197	40,913	141,110	245,502	104,392
1462	Tanna Island Court					
	Operating Expenses	11,062	41,038	52,100	246,252	194,152
1462	Tanna Island Court	11,062	41,038	52,100	246,252	194,152
1463	Ambae Island Court					
	Operating Expenses	23,202	67,798	91,000	210,342	119,342
1463	Ambae Island Court	23,202	67,798	91,000	210,342	119,342
1464	Pentecost Island Court					
	Operating Expenses	94,883	38,837	133,720	232,998	99,278
1464	Pentecost Island Court	94,883	38,837	133,720	232,998	99,278
1465	Malekula Island Court					
	Operating Expenses	(16,077)	70,907	54,830	228,756	173,926
1465	Malekula Island Court	(16,077)	70,907	54,830	228,756	173,926

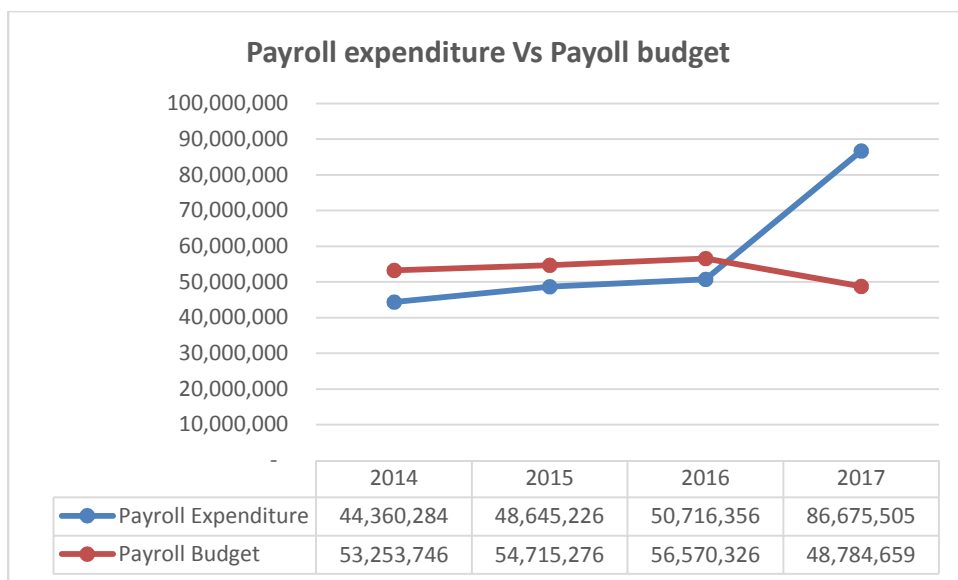
1466	Tonga Island Court					
	Operating Expenses	138,008	-	138,008	220,578	82,570
1466	Tonga Island Court	138,008	-	138,008	220,578	82,570
1467	Erromango Island Court					
	Operating Expenses	194,375	-	194,375	208,752	14,377
1467	Erromango Island Court	194,375	-	194,375	208,752	14,377
1468	Banks Torres Island Court					
	Operating Expenses	170,670	-	170,670	208,752	38,082
1468	Banks Torres Island Court	170,670	-	170,670	208,752	38,082
1469	Land Appeals					
	Operating Expenses	13,000	78,660	91,660	310,020	218,360
1469	Land Appeals	13,000	78,660	91,660	310,020	218,360
1480	Sheriff Office					
	Personnel Expenses	3,888,000	-	3,888,000	4,003,087	115,087
	Operating Expenses	186,271	132,299	318,570	414,456	95,886
1480	Sheriff Office	4,074,271	132,299	4,206,570	4,417,543	210,973
1490	Judicial Development & Training					
	Personnel Expenses	1,299,208	-	1,299,208	1,333,135	33,927
	Operating Expenses	557,065	99,040	656,105	331,524	(324,581)
1490	Judicial Development & Training	1,856,273	99,040	1,955,313	1,664,659	(290,654)
1491	Staff Training & Development					
	Operating Expenses	828,570	391,430	1,220,000	610,002	(609,998)
1491	Staff Training & Development	828,570	391,430	1,220,000	610,002	(609,998)
1492	Court Management System					
	Operating Expenses	281,282	122,765	404,047	510,390	106,343
1492	Court Management System	281,282	122,765	404,047	510,390	106,343
	Total Expenditure	106,845,115	12,241,796	119,086,911	82,788,605	(36,298,306)

Source: Department of Finance & Treasury

1.3. Payroll Budget Management and Planning

The half year budget for payroll for 2017 was VT48,784,659 and the total expenditure was VT 86,675,505. Judiciary had overspent on its payroll budget by 77.7 percent or VT 37.89 million in the first half of the year.

Figure 3: Payroll Expenditure Vs Payroll Budget



The above graph shows payroll expenditure versus payroll budget for the first half of 2017 and the same period in the past three years.

1.4 Detailed Chart of account in Payroll Expenditures Management and Planning.

The table below shows the payroll expenses by chart of accounts from 2014 to 2017 in the first half of the year. The highlighted orange are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

Table 2: Payroll Chart of accounts 2014-2017

Account	Description	2014 Expenditure	2014 Budget	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	Payroll Expenditure as % of Payroll budget
	Personnel Expenses									
8AAA	Acting Allowances			107,638	-			62,841	-	
8AAB	Responsibility Allowance	326,461	-	614,775	-	586,080	-	493,980	449,995	110%
8AAF	Family Allowance	741,336	1,213,484	827,080	995,299	903,988	1,068,121	-	1,235,987	0%
8AAG	Gratuitie Allowances	(370,440)	-			130,488	-	404,925	-	
8AAH	Housing Allowances	2,421,566	3,244,025	3,310,540	3,613,933	3,772,775	4,460,122	8,565,300	4,989,330	172%
8AAO	Other Allowances	502,415	-	84,168	-	83,478	-			
8AAP	Home Island Passage Allowances	327,647	711,585	233,280	803,504	336,222	734,809	453,594	827,485	55%
8AAS	Special Allowances	(590,740)	50,909			-	16,226			
8ASP	Provident Fund	1,482,063	1,896,078	1,618,032	1,934,535	1,669,000	1,975,957	2,579,581	2,143,308	120%
8AWC	Contract Wages	-	-	-	-	255,581	-			
8AWP	Permanent Wages	39,519,976	46,137,665	41,849,713	47,368,005	42,978,744	48,315,091	74,115,284	51,896,796	143%
PAYR	Payroll expenses	-	-	-	-	-	-	-	(12,758,242)	0%
	Personnel Expenses	44,360,284	53,253,746	48,645,226	54,715,276	50,716,356	56,570,326	86,675,505	48,784,659	178%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items for the first half of 2017 was VT 26.7 million comparing it with 2016 in the same period. Judiciary had underspent by 5.85 million. Major expenses were permanent wages VT 22.2 million housing allowances VT 3.6 million. COLA and housing allowances were not budgeted for but were paid thus caused this huge overspending.

Overspent on chart of accounts

Most of the chart of accounts were overspent in the first half of 2017. Overspending will continue to accumulate each payrun if no extra funding is injected and will affect the operation fund.

Figure 4 : Overspent chart of accounts

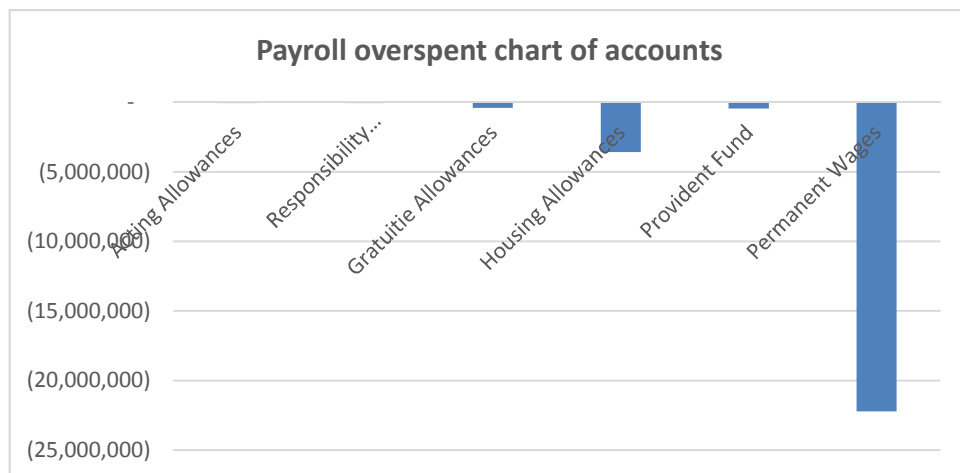
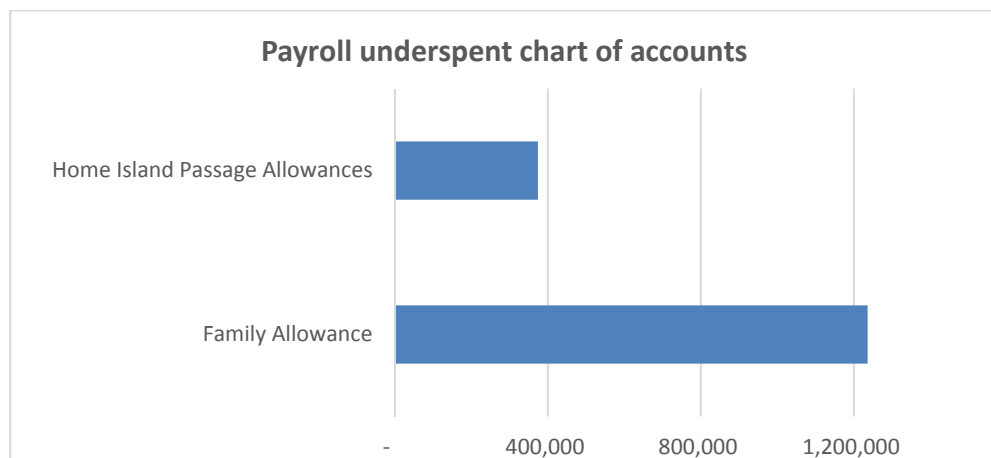


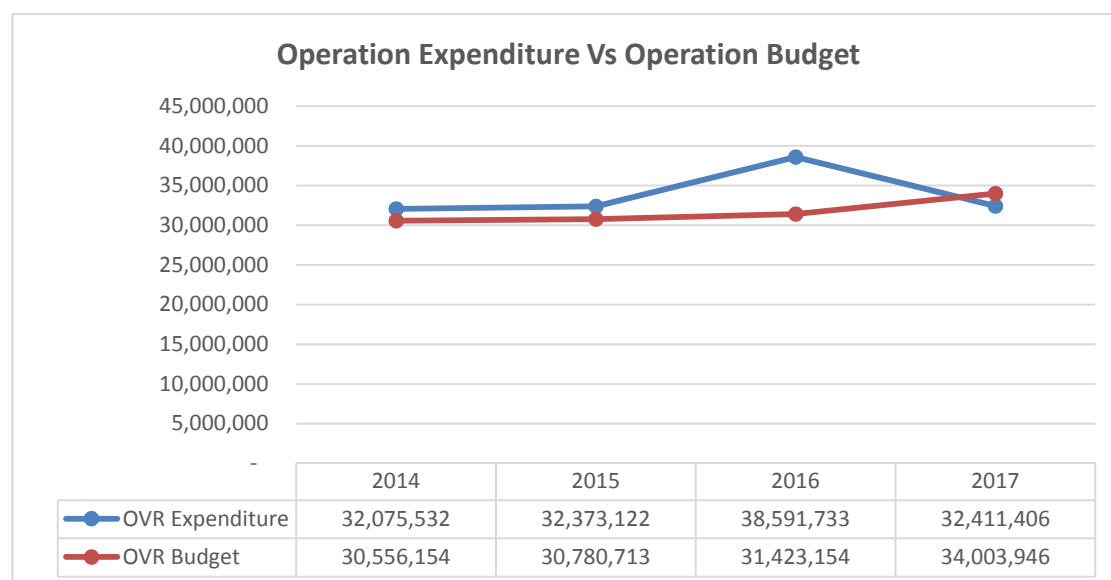
Figure 5: Underspent chart of accounts



1.5. Operation Budget Management and Planning

The first half year budget for operation for 2017 was VT 34,003,946 and total expenditure was VT 32,411,406. Judiciary had underspent by 4.7 percent or VT 1.6 million in the first half of the year.

Figure 6: Operation Expenditure Vs Operation Budget



The above graph shows operation expenditure versus operationl budget for the first half of 2017 and for the same period in the past three years.

1.6 Detailed Chart of Accounts in Operation Expenditure Management and Planing.

Below is the table detailing the expenses and budget for all chart of accounts in the operation from 2014 to 2017. The highlighted orange are expenses against no allocated budget, the highlighted green are overspend chart of accounts.

Table 3: Operation Chart of accounts 2014-2017

Account	Description	2014 Expenditure	2014 Budget	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	OVR Expenditure as % of OVR budget
	Operating Expenses									
8CAB	Subsistence Allowances	1,846,015	1,517,340	2,019,832	1,666,002	2,444,220	1,995,648	1,671,060	2,109,234	79%
8CAS	Sitting Allowances	4,877,611	9,776,982	5,480,333	9,151,488	9,556,867	9,766,998	4,382,167	11,180,078	39%
8CBI	International Accommodation	144,199	-							
8CBL	Local Accommodation	1,035,011	1,584,044	1,574,331	1,507,525	1,365,166	1,652,528	874,189	2,205,774	40%
8CCL	Local Courses	-	145,500	-	145,500	-	47,502	-	47,502	0%
8CEM	Software Maintenance Fees							-	750,000	0%
8CET	Other Fees	33,079	67,896	1,389	63,498	8,611	16,002	9,720	16,002	61%
8CFV	Vehicles Fuel	1,009,669	473,600	834,484	517,057	812,361	650,516	723,095	590,604	122%
8CGM	Mail Carriage Freight	-	24,252	1,644	24,552	-	22,500	-	10,002	0%
8CGO	Other Charges - Freight	-	24,252	-	22,500	-	18,498	-	18,498	0%
8CGR	Transport - Freight	223,998	191,592	321,566	176,436	263,173	225,114	180,528	244,908	74%
8CGS	Storage - Freight	-	38,796	-	38,796	-	33,948	-	33,948	0%
8CHD	Drug Distribution - Medical							800	-	

8CHL	Local Medical Treatment	-	150,354	67,914	133,704	58,305	96,000	45,040	80,004	56%
8CIE	Equipment Hire	-	48,504	2,222	48,504	36,000	-			
8CIF	Facilities Hire	85,111	43,656	79,222	39,402	333,233	24,402	49,000	151,392	32%
8CIV	Vehicles Hire	767,851	387,998	277,956	363,748	304,080	387,998	761,426	387,998	196%
8CJO	Office Cleaning	289,940	606,264	399,352	596,712	235,181	526,062	322,731	477,822	68%
8CKD	Advertising - Communications	124,579	135,798	32,268	137,148	76,671	34,998	129,765	34,998	371%
8CKL	Translation Communications	-	126,104	15,000	135,277	13,800	56,450	15,000	135,500	11%
8CKP	Postage - Communications	18,528	201,774	14,280	194,286	18,453	126,810	10,373	104,502	10%
8CKR	Printing - Communications	-	-	166,223	-	576,882	-	146,054	133,160	110%
8CKS	Stationery - Communications	(17,851)	1,588,376	722,936	1,603,009	874,548	1,349,468	926,478	1,213,040	76%
8CKT	Telephone / Fax - Communications	607,606	926,992	551,878	982,001	479,738	849,238	966,505	729,596	132%
8CMG	General - Materials	2,133	-	13,262	-	112,711	-			
8CMO	Office - Materials	2,489	164,904	5,721	161,400	3,089	134,502	48,889	135,552	36%
8CNO	Office Rental	7,111,644	407,394	7,378,314	97,752	7,484,983	363,750	7,378,315	439,248	1680%
8CNT	Other Rental	1,517,054	759,120	2,840,630	1,971,456	2,891,569	1,938,462	2,897,779	1,930,860	150%
8COD	Research & Development	-	135,798	-	135,750	-	64,998	-	64,998	0%
8COF	Refunds	95,750	101,850	163,899	94,575	75,008	101,850	-	241,850	0%
8COI	Incidentals	296,786	617,682	150,556	506,208	112,480	355,608	125,671	280,056	45%
8COP	Official Entertainment	1,508,733	1,011,252	1,274,365	1,014,027	1,283,715	1,134,546	1,118,474	1,199,694	93%
8COS	Insurance	13,622	24,252	-	24,252	4,809	39,252	12,244	39,252	31%
8COU	Uniforms							31,111	-	
8COT	Termination Payment	(116,687)	-	-	-	-	-			
8CRB	Buildings Repairs & Maintenance	159,666	533,496	881,727	510,000	1,213,675	399,996	20,551	412,494	5%
8CRE	Equipment Repairs & Maintenance	216,329	557,574	121,640	535,932	325,548	352,902	149,788	381,324	39%
8CRH	Houses Repairs & Maintenance	-	121,254	-	117,000	-	117,000	-	117,000	0%
8CRM	Maintenance Contrac	143,556	-	143,556	-			302,947	-	
8CRV	Vehicles Repairs & Maintenance	1,131,757	363,756	621,766	661,302	724,271	346,002	1,102,705	342,510	322%
8CSM	Medicines Suppliers					4,444	-	-	12,498	0%
8CTI	International Travel	(80,018)	945,746	572,473	896,623	501,630	932,246	1,404,085	932,246	151%
8CTL	Local Travel	1,955,685	1,893,900	1,641,612	2,238,795	2,868,563	2,663,646	882,827	2,456,106	36%
8CUC	Gas - Cooking Utilities	89,048	87,306	94,138	109,050	38,424	50,004	149,130	57,504	259%
8CUE	Electricity Utilities	1,560,730	1,120,500	819,278	1,238,610	719,223	1,026,408	1,231,806	922,146	134%
8CUL	Lighting Utilities	130,963	561,366	156,991	652,764	2,231	540,504	4,884	452,004	1%
8CUM	Gas - Medical Utilities					-	-			
8CUW	Water Utilities	44,716	340,080	70,731	366,558	72,859	261,762	278,141	272,028	102%
8CWL	Local Workshops	-	14,550	-	15,000					
8CZV	Value Added Tax	2,649,047	1,667,308	2,456,181	1,592,572	2,673,154	1,544,548	2,613,745	1,485,526	176%
8EBN	Buildings - New			-	242,502	-	142,500	-	142,500	0%
8EEA	Equipment - Additional General	31,111	193,998	72,178	844,344	-	193,998	-	193,998	0%
8EEC	Equipment - Computer	414,223	193,998	224,001	193,998	139,551	193,998	111,996	193,998	58%
8EEP	Equipment - Photocopiers	-	193,998	24,889	193,998	-	193,998	-	193,998	0%

8EER	Equipment - Replacement General	17,778	-	-	249,996	-	199,998	-	199,998	0%
8EFH	Furniture - Housing Furniture	31,556	-					105,333	249,996	42%
8EFO	Furniture - Office Furniture	319,738	484,998	79,829	275,046	(520,435)	249,996			
8EVA	Vehicle - Additional Vehicle	888,888	-	-	-	355,554	-			
8EVR	Vehicle - Replacement	888,889	-			44,444	-	1,222,222	-	
8FCB	Bank Charges	5,000	-	2,555	-	2,944	-	4,832	-	
OVER	Overhead expenses	-	-	-	(1,705,942)	-	-	-	-	
	Operating Expenses	32,075,532	30,556,154	32,373,122	30,780,713	38,591,733	31,423,154	32,411,406	34,003,946	0.953166

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items for the first half of 2017 was VT 13 million. This is a about VT100,000 more than in 2016 in the same period. Major expenses are from office rental VT 7.1 million, VAT VT 1.1 million, other rental which is over VT900,000, building repairs VT 813,67, printing VT 576,882 and facility hire VT 308,831.

Overspent on chart of accounts

Most of the chart of accounts were overspent in the first half of 2017 and also had been overspent over the years in the same period. Office and other rental and VAT need to have more funds injected into it as is one of the chart of accounts that continue to overspent over the years.

Improvement on chart of accounts management

Judiciary needs to see the expenditure trend over the years and budget accordingly to minimise the overspending in the chart of accounts.

Figure 7: Operation over spent chart of accounts

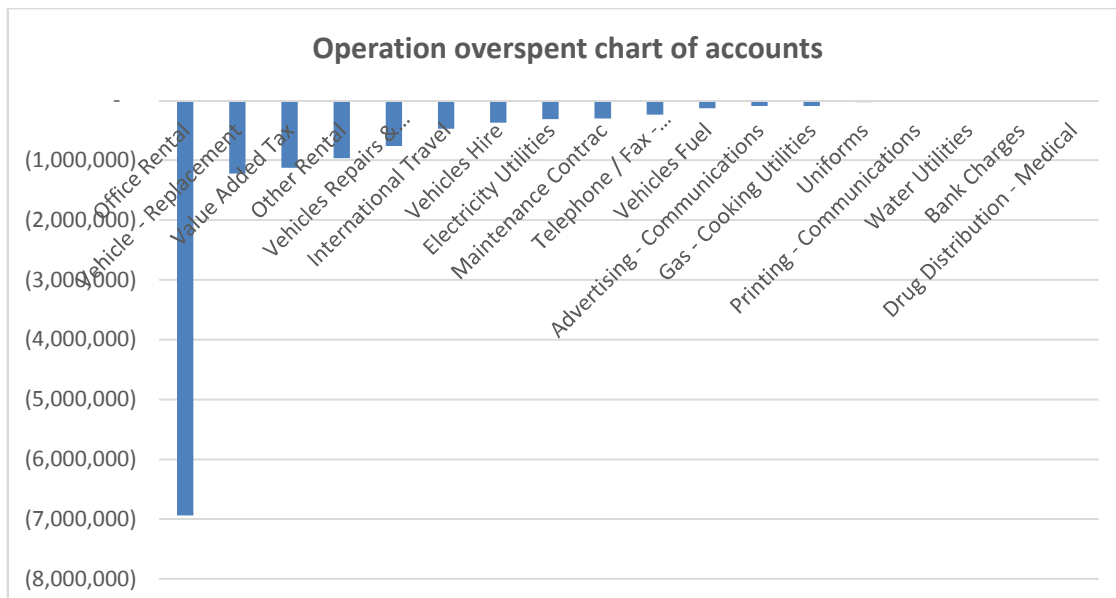
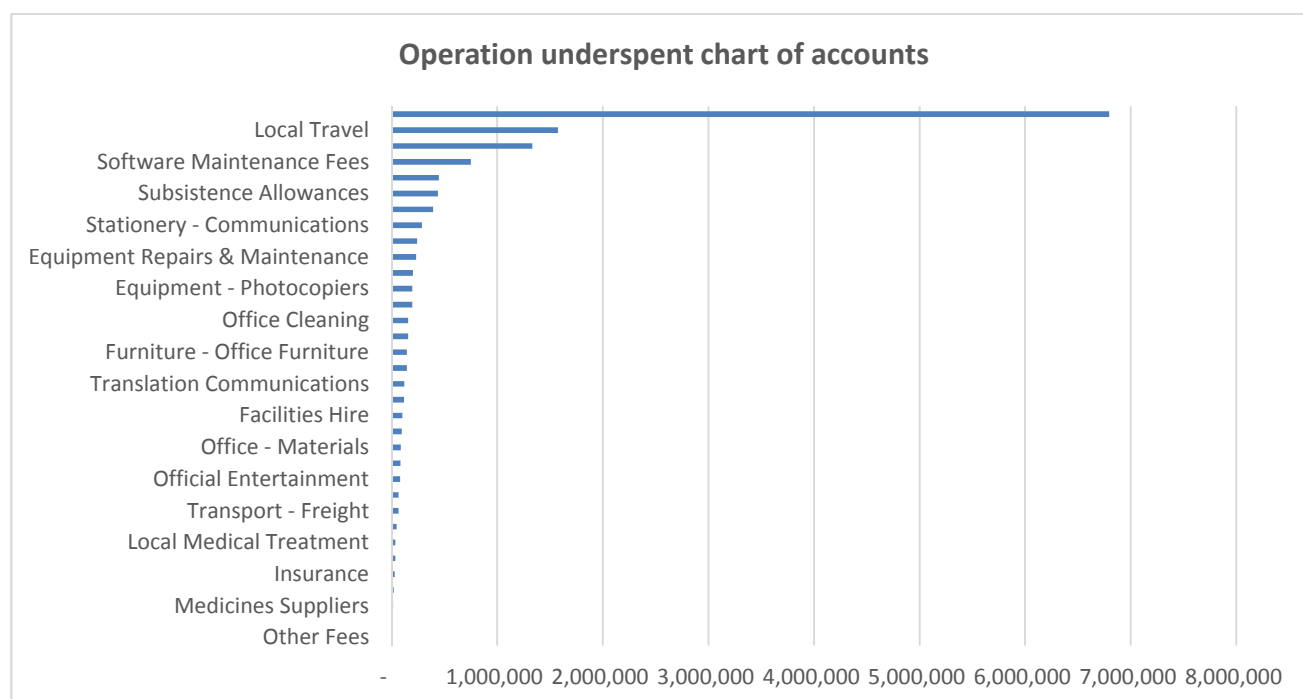


Figure 8: Operation under spent chart of accounts



REVENUE PLANNING AND MANAGEMENT

1. CURRENT REVENUE PLANNING AND MANAGEMENT

Judiciary collected VT 9,491,670 in the first half of 2017 compared to VT 9,782,905 in the same period last year, 2016.

Table 4: Revenue 2014-2017

Year	Revenue	Budget	Over/(Under)	Cash Received
2017	9,462,425	10,289,958	(827,533)	9,491,670
2016	9,810,905	9,774,972	35,933	9,782,905
2015	10,322,382	9,749,964	572,418	10,307,382
2014	8,053,606	9,749,964	(1,696,358)	8,094,625

Source: Department of Finance & Treasury

Judiciary collected 92.2 percent of its revenue target in the first half of 2017.

2. OUTSTANDING REVENUES

Judiciary had an outstanding revenue of VT 34,450 at the end of the first half of the year.

ASSET MANAGEMENT

The Ministry does not check their assets status before preparing budgets therefore vehicle replacement chart of account office furniture was overspent by just over VT 1.2 million.

VIREMENT

There was a total of 63 virements processed in the first half of 2017 with a value of VT58,234,307 compared to 8 virement with a value of 629,327 in the same period in 2016.

Graphs below showing number and value of virement in 2017 in the first half of the year and the in past three years in the same period.

Figure 9: Number of Virements 2014-2017

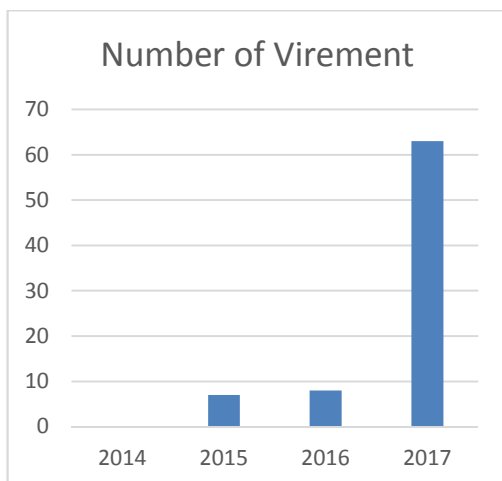
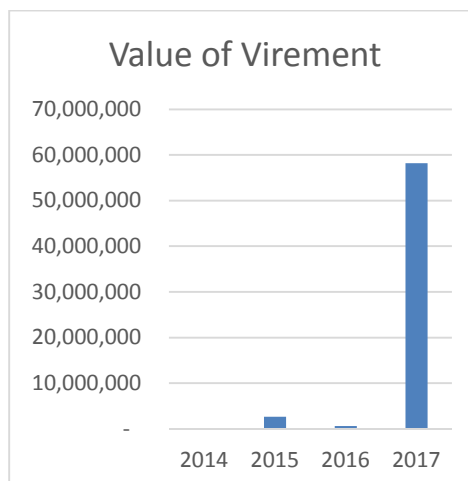


Figure 10: Value of Virements 2014-2017



IMPREST MANAGEMENT

At the end of the first six months of 2017, the Ministry had a total of VT 10,900 outstanding imprest to reitre.

Table 5: Outstanding Imprests as of end of the first half of 2017.

Department Section	Amount Advanced	Amount Paid	Amount Outstanding
Judiciary	10,900	0	10,900
TOTAL	10,900	0	10,900

Source: Department of Finance & Treasury