

MINISTRY OF EDUCATION AND TRAINING (MoET)

QUARTERLY REPORT 2018

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1 - INTRODUCTION

This report is the 1st quarter expenditures report for the month beginning January to March 2018. The Treasury Division under the Ministry of Finance and Economic Management (MFEM) was mandated to be producing such review on budget expenditures in a quarterly basis, with the anticipation that this should help the Ministry and its departments concern in monitoring their spending on a quarterly basis throughout this year 2018.

I. Introduction to the Ministry of Education and Training core roles and responsibilities

The Ministry of Education is tasked by the Government with the development of its most valuable human resource, its people. Vanuatu cannot reach its potential if the knowledge, understanding, skills and capacity of its human resources are not developed in every appropriate way (intellectually, academically, physically and spiritually). The basis for effective development in all other areas of the economy is education.

For example, Martin Lutter King wrote: - The function of education is to teach one to think intensively and to think critically, intelligence plus character – that is the goal of true education.

The Government in 2 previous years has allocated not less than 20% - 23% of its total budget to the education sector, for investment in the education of its people. This investment in education is directed at building a better foundation necessary for effective participation in Vanuatu's economic welfare and growth development.

II. The Ministry has five major programs:

MEG: Cabinet Support;

MEH: Executive Management and Internal and Quality Control;

MEI: Corporate Services.

MEJ: Education and Training Services

The Ministry of Education and Training is mandated to provide a fundamental human right: education for all. Education is the pre-eminent tool for achieving increase in economic prosperity, social welfare and stability.

III. Corporate Service Unit (CSU) Objectives and Areas of Service Delivery

The two major documents that serve the purpose of this Ministry's corporate plan are the Vanuatu Education Sector Strategy (VESS) – 2007 to 2016 and Vanuatu Education Road Map (VERM) - 2009. Both documents are out dated but recognized under National Sustainable Development Plan (NSDP) which currently manned by the Office of the Prime Minister as being the national planning document for Vanuatu. The 2013 – 2017 corporate plan for this ministry is highly concentrated within the mission statement through the;

Vision

Our vision is for a caring education system which provides every young person with the lifelong skills, values, and confidence to be self-reliant and to contribute to the development of Vanuatu, and which works in partnership with all stakeholders to provide well-managed schools.

Mission

Our mission is to provide student-cantered education that is accessible, relevant, sustainable, responsive, and of good quality, to guarantee every young person:

- Pre-school and basic education to year 10, including literacy, numeracy, life skills, and livelihood skills, respect for our history and culture, and respect for human rights;

- Expanded opportunities for secondary, technical, tertiary and higher education;
- Support for parents and communities to participate in and manage their schools;
- A well-managed and accountable education system which focuses on building the human resources of Vanuatu, improving learning, living, and working opportunities, and enabling young people to contribute to the productive sectors in both rural and urban areas.

Values

- Students and schools first
- Transparency, fairness, equity, and respect
- Professionalism and accountability, focused on results
- Grounded in the best of Ni-Vanuatu culture and open to the knowledge of the world
- A team/ family approach

The Three key strategic goals/aims in VERM are:

Goal 1. **Access:** to increase equitable access to education for all people at all levels of Education in Vanuatu.

Goal 2. **Quality:** to Improve the Quality of Education in Vanuatu.

Goal 3. **Management:** to Improve and strengthened the Management of Education System in Vanuatu.

The National Sustainable Development Plan (NSDP) mandated under Society Pillar two (2) for quality education as;

An inclusive, equitable and quality education system with life-long learning for all and the policy objective are;

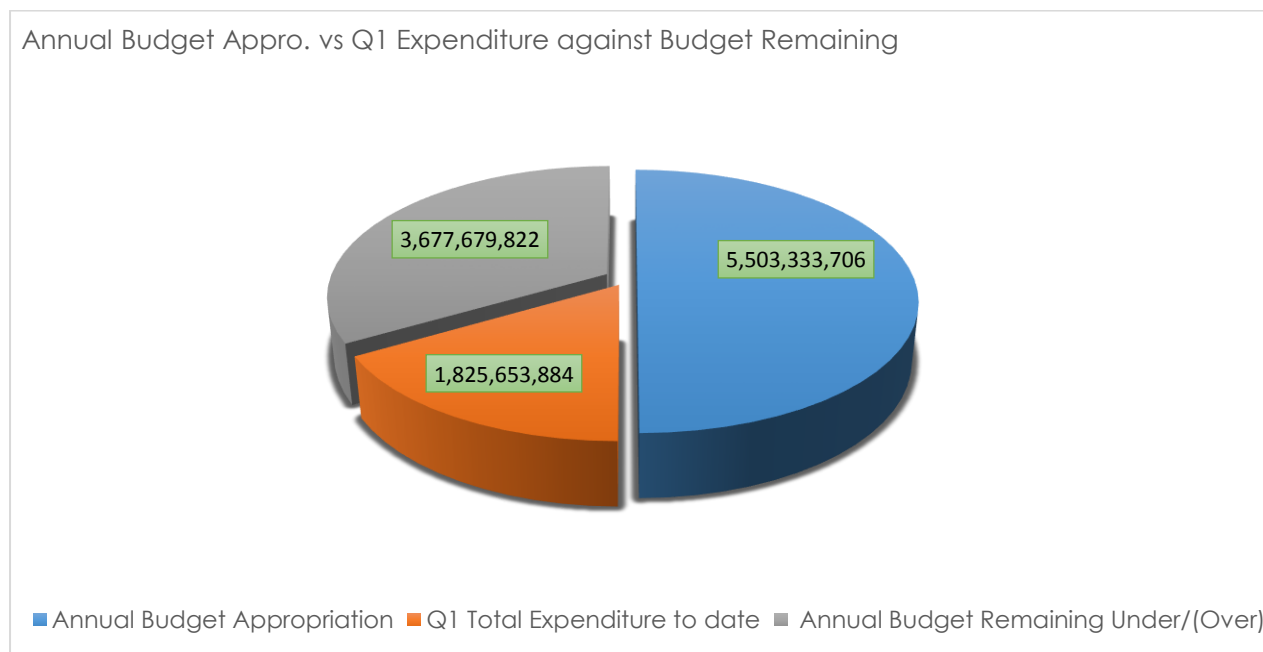
1. Ensure every child, regardless of gender, location, educational needs or circumstances has access to the education system
2. Build trust in the education system through improved performance management systems, teacher training, and the reliable delivery of quality services
3. Formalise early childhood education and life-long learning opportunities within the education system
4. Increase higher education opportunities, including technical and vocational training and skills

2 - SUMMARY OF KEY FINDINGS

The key findings as per this report was extracted from the Finance Management Information System (FMIS) known as Smarts Stream which had the excel version called vision smarts stream report and Vision VBMS reports. The findings will provide some charts, tables with spreadsheet reports on annexes and summarizes the expenditures trend as follows.

I. Ministry of Education and Training Annual Budget Appropriation

Chart 1 – The Ministry's Annual Budget vs Q1 Expenditures against Budget Remaining



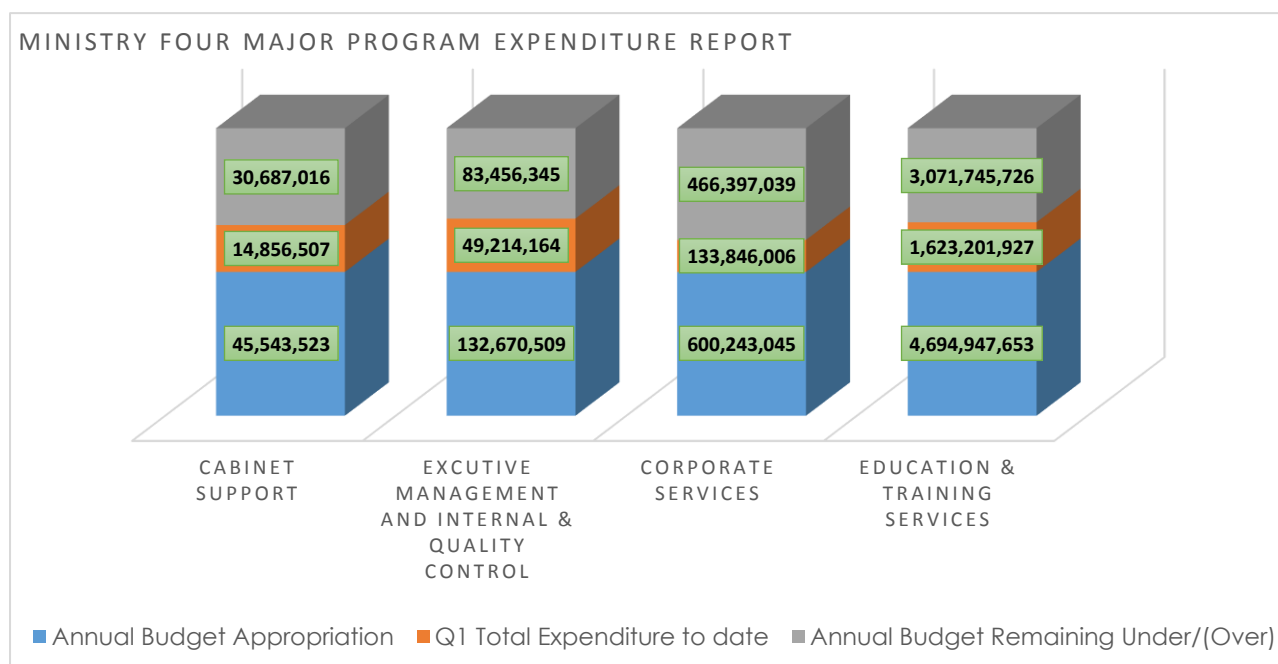
(Extracted & Sourced by Treasury unit)

The above chart provides a summary of spending within the Ministry of Education and Training (MoET) during the first three months of this year. On the overall outset it is evident that most departments are generally on track with their forecasted expenditures for this financial year, however the only major expenditure activities that were already above and over 50% spent in terms of their expenditures, are listed below;

- Program Activity 54EC – Primary School Grant with 50% remaining
- Program Activity 54FC – Secondary School Grant with 39% remaining
- Program Activity 88ED – Vanuatu Institute of Teacher Education Grant with 40% remaining
- Program Activity 88EE – Untrained Teachers Program Grant with 40% remaining
- Program Activity 88FC – Vanuatu Institute of Technology Grant with 40% remaining.

This report indicated that the ministry still have 67% of the total budget remaining to spend before the end of the year which indicates clearly that 33% of the total budget had already been expended. The major program activities indicated that Cabinet Support services had expended 33% of its budget, Executive Management and Internal and Quality Control had expended 38%, Corporate Services had expended 23% and lastly Education and Training services had expended 35% to date of their budget allocation, see annex one (1) on page 15 for more detail of information's as depicted also in budget figures on chart 2 below.

Chart 2: Ministry's 4 Major Program Expenditure

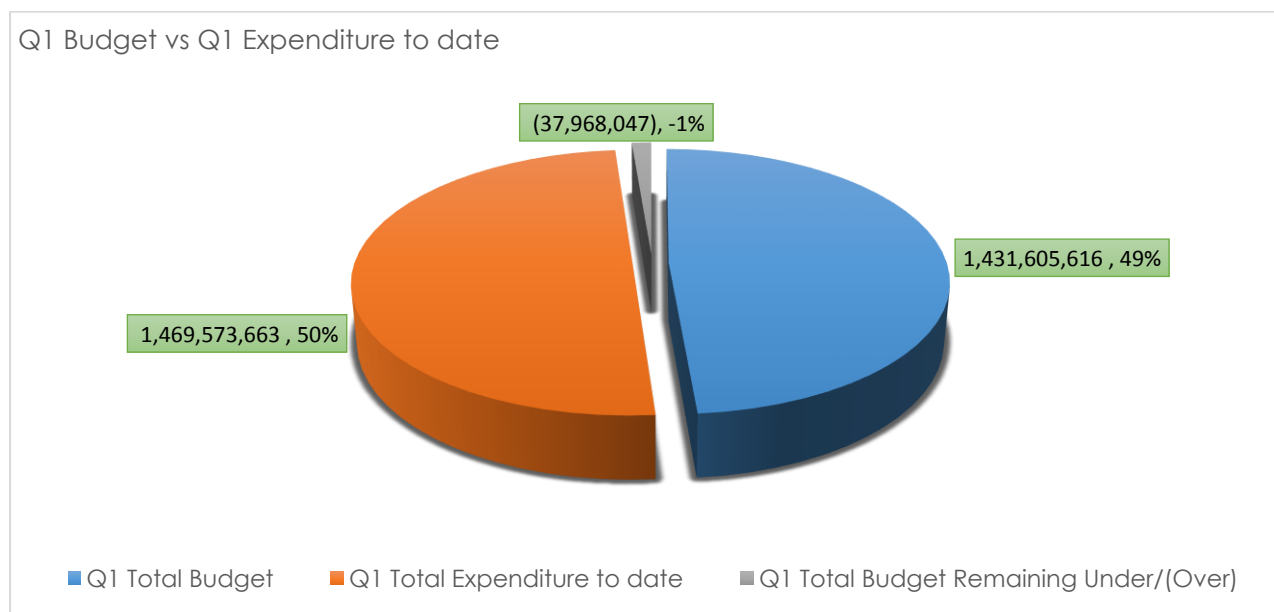


(Extracted & Sourced by Treasury unit)

II. Quarter one (1) Budget Allocation Commitments

The chart below showed the Q1 budget to date was VT1.43 billion, the Q1 total expenditure to date was VT1.46 billion also and the remaining Q1 total budget was negative VT37 million. See annex two (2) on page 18 of this report.

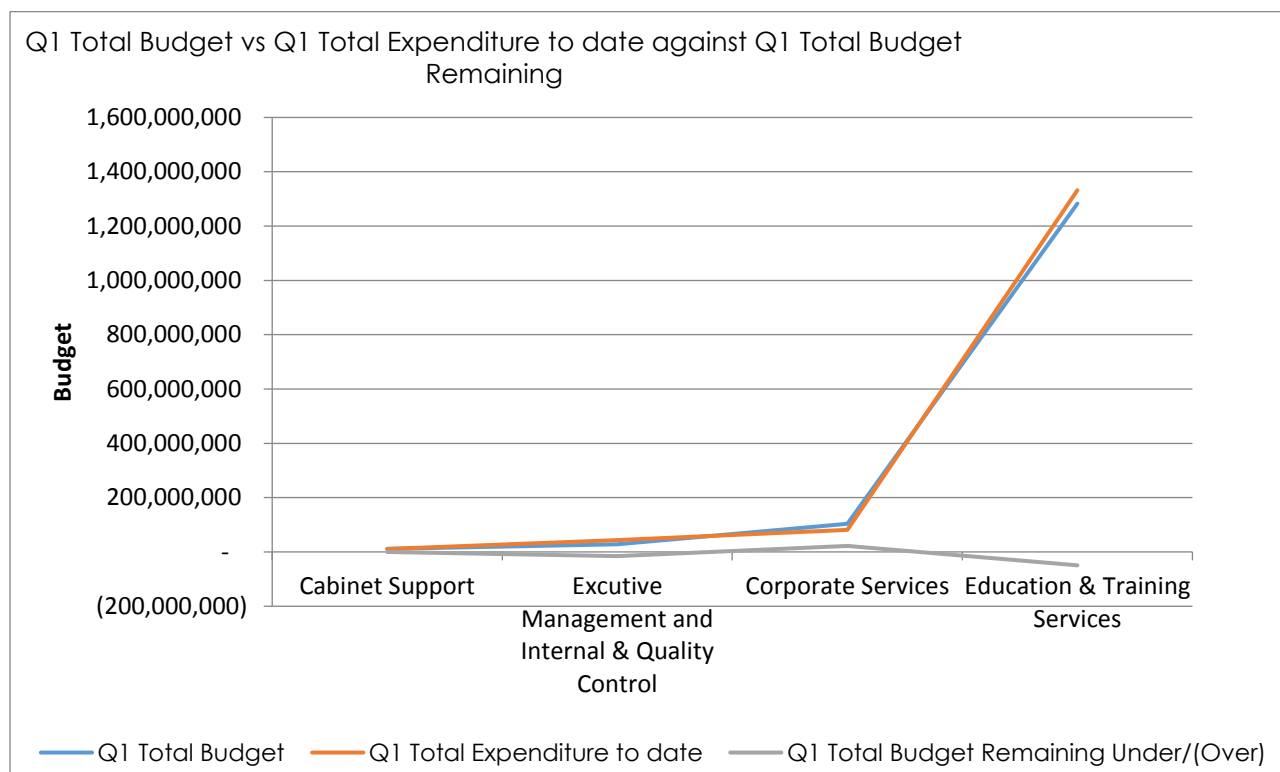
Chart 3: Q1 Total Budget vs Q1 Total Expenditure to date against Q1 Budget remaining



(Extracted & Sourced by Treasury unit)

The chart below showed the ministry's 4 major programs for the Q1 period of this year, the full spreadsheet detailed of the Q1 budget verses Q1 Expenditures and Q1 budget remaining was on annex two (2).

Chart 4: Q1 Major Program Budget vs Q1 Expenditure to date against Q1 Budget Remaining



(Extracted & Sourced by Treasury unit)

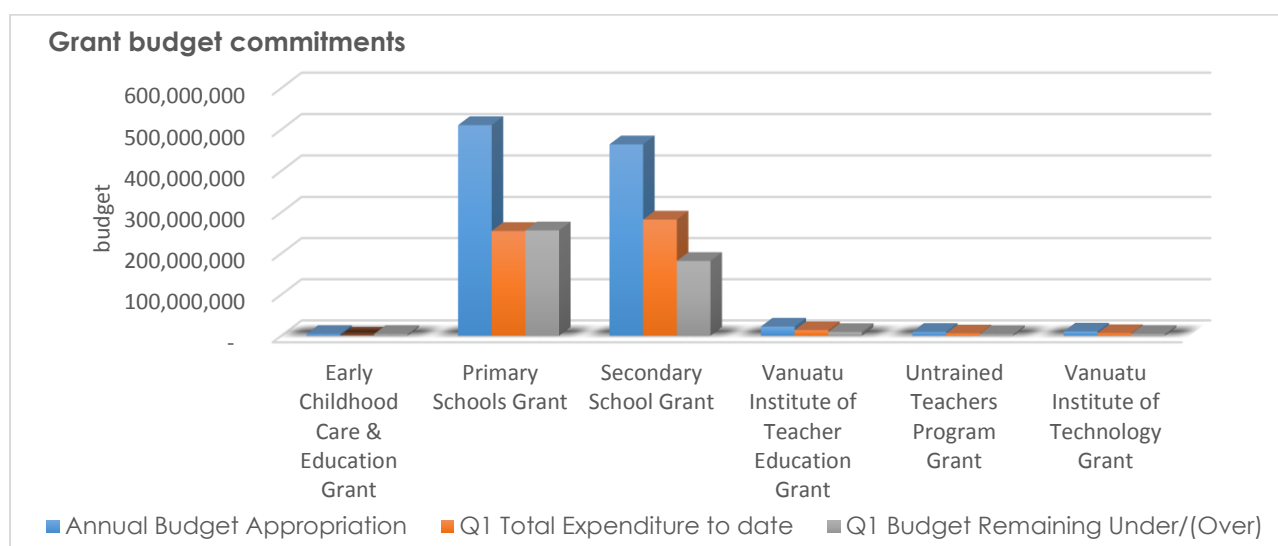
III. Ministry's Grant Budget commitments:

The Major expenditures incurred earlier this year also included the payouts on all the grant commitments that their budget was appropriated under the Ministry concern. The ministry's grant budget commitments were;

- Early childhood and education
- Primary Schools
- Secondary Schools
- Vanuatu Institute of teacher education
- Untrained teachers program
- Vanuatu Institute of Technology

Each grant budget commitment expenditures showed on annex one (1) on page 15; was highlighted in blue fonts to indicate clearly as listed above.

Chart 5: - Grant Budget Expenditure trend



(Extracted & Sourced by Treasury unit)

Annual budget allocated for all the grant budget commitment alone this year was over VT1 billion, so far the Ministry had committed VT561 million and given the VT457 million budget remaining. Annex one (1) of this report indicated that secondary schools grant recorded highest expenditure on this 1st tranche of this year. 61% of the budget was already committed given 39% remaining. Compare from last year's, the total budget to grant commitments was VT701 million and on the same period of this year the ministry had committed 56% of the budget given the 44% of the budget remaining.

The biggest budget was appropriated for the primary school grant at VT510 million then second biggest was secondary school grant VT463 million. Other grant bodies we budgeted below VT22 million.

IV. Other important cost centres to consider in this report

The Ministry had within its budget some key cost centres to have a look at their commitment in this quarter report. Cost centres such as;

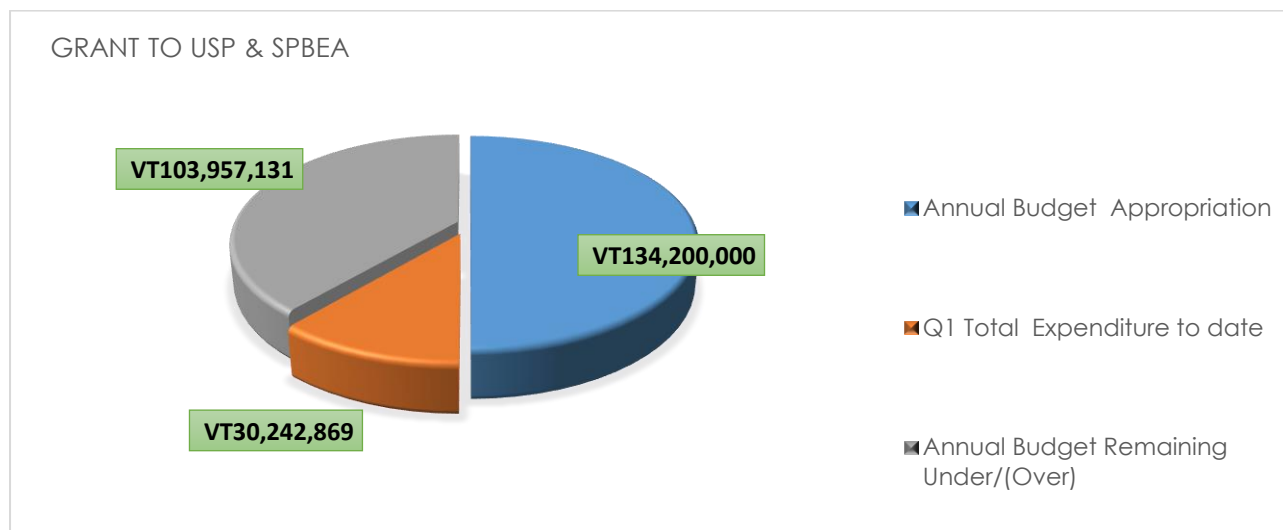
- 1 – 55AA – Teaching Service Commission
- 2 – 55CA – Vanuatu Qualification Authority
- 3 – 88ED – Vanuatu Institute of Teachers Education
- 4 – 88FA – Vanuatu Institute of Technology
- 5 – 88AC – Technical & Vocational Education Unit

All this cost centres I had highlighted their expenditures spreadsheet report on annex one (1) as attached in green fonts. The ministry must inform FMIS to change the cost centre 55CA – Secondary School Teachers to TVET unit as reported and highlighted.

V. Ministry's Grant Agency's Budget held under Ministry of Finance and Economic Management (MFEM)

The Ministry's statutory agency as per the budget appropriation held under MFEM. As understood the commitment process that the relevant grant body must submit financial reports of the previous grants which they committed expenditures before releasing next grant. All commitment where facilitated under the MFEM.

Chart 6: Grant to USP & SPBEA



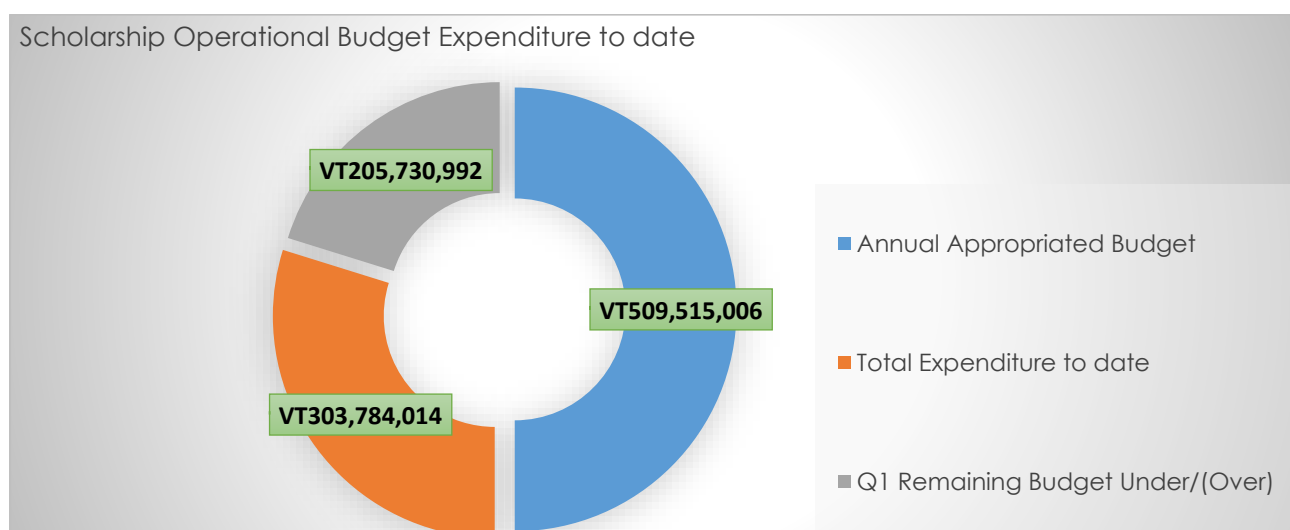
(Extracted & Sourced by Treasury unit)

The government grant to USP and SPBEA was VT134 million and expenditures to date was VT30 million given the budget remaining was VT103 million. The expenditures indicated that 22.54% was expended and 77.46% of budget remaining. See annex three (3) on page 20.

VI. Scholarship Budget Appropriation

For the past 2 years the council of ministers made the decision on the Vanuatu Government Scholarship budget was transferred to the Ministry of Finance and Economic Management. This indicated that the Ministry of Education and Training does no longer budget for this program but held accountable to the commitments of the scholarship funds as appropriated. This report and details showed on chart below was extracted from the Ministry of Finance and Economic Management budget appropriation to give an update on the budget status.

Chart 7 – The Scholarship Total Budget Expenditure to date



(Extracted & Sourced by Treasury unit)

The Scholarship grant was 60% expended given that 40% remaining during the quarter one this year, see annex four (4) on page 20 as spreadsheet attached. The Scholarship recurrent budget this year was VT509 million in total. The Q1 total expenditures to date was VT303 million already given the remaining budget was VT205 million to expend, see chart 2 above as depicted. This year was the second year where the Ministry of Education and Training did not submit and appropriated any New Policy Proposal (NPP) to support the scholarship budget. Last year's scholarship budget was around VT789 million in total. Recurrent budget itself was VT509 million plus NPP of VT50 million and Supplementary budget of VT274 million.

This year the Master list predicted a total budget of over VT1 billion given to expend on the commitments. Again, the commitment of over VT600 million was submitted for this year's supplementary and it is yet to put to parliament on the month of June 2018. Again, this year's budget policy priority for the Ministry of Education and Training ranked 3rd as per the government priorities in favour of scholarship and free education system.

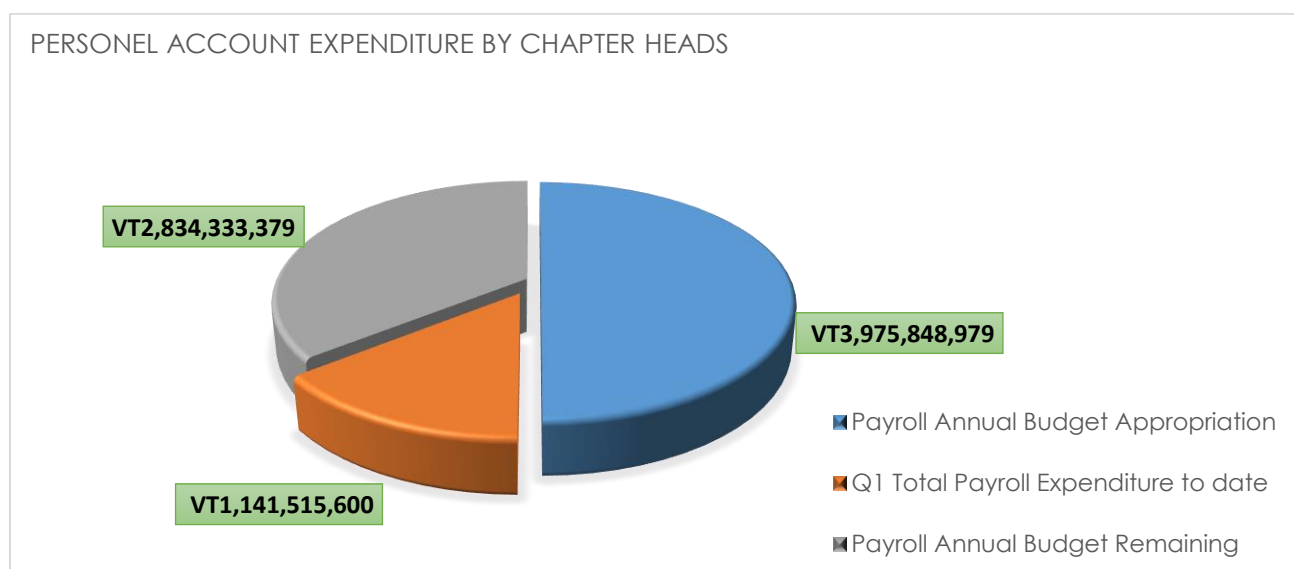
Our cash flow showed that the budget will be over spent in the 2nd quarter of this year. A lot of issues had been dealt with but at the end the day the Government will have to support this commitment and provide additional budget support.

However, the National Scholarship Training Board (NSTB) will certainly need to review student's performances by end of semester one (1) of this year. They will consider students who fail to meet their 50% passing rate and those students whom their award will end first semester of this year will have to return to free up some fiscal space within the scholarship budget.

VII. Payroll and Operational Budget Appropriation

The chart below showed the expenditure by personal/ payroll account. However, provided on the chart were annual budget appropriated, then Q1 total budget expenditures to date and finally the annual payroll budget remaining from April to December of this year, see spreadsheet report on annex five (5) on page 21.

Chart 8: Personal Account Budget vs Q1 Expenditures against Budget remaining



(Extracted & sourced by Treasury unit)

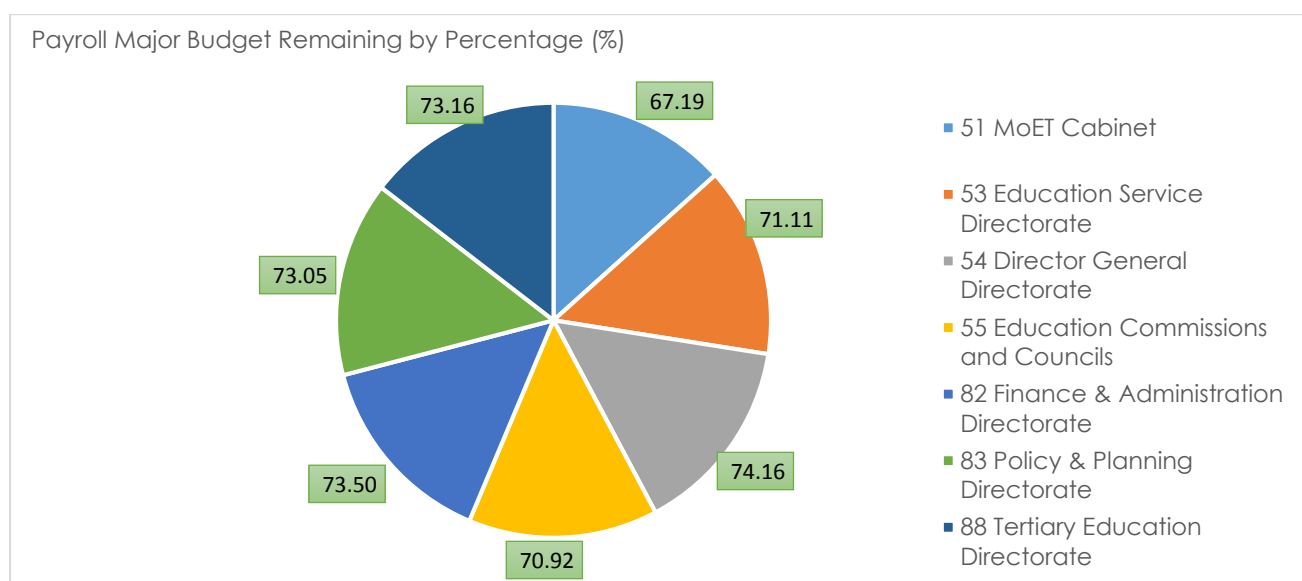
The Chart showed the personnel account annual budget which was over VT3.9 billion, the largest percentage compare to the operational budget account for the ministry. The Q1 total payroll expenditures to date was VT1.1 billion budget expended which indicated again that only 71.29% of its annual payroll budget remaining of VT2.8 billion to be expend from the months of April to December of 2018.

As analysed and showed spreadsheet on annex five (5), the Q1 budget expenditures indicated some unbudgeted cost centres was attached with expended budget commitments. As highlighted in red font to show the committed budget amounts. Under the PFEM Act such commitment does not allow to occur unless the program is budgeted therefore the ministry must take into consideration such mis-appropriation commitments.

Last year the ministry had considered some new teachers posting for primary and secondary schools, given that over 280 teachers were on contract for over 2 or more years within their respective schools. However, the Ministry had actually posted 278 teachers into the government payroll system which also showed an increase of over VT372 million - 12% from the ministry's annual budget this year. This increase came from the 2016 New Policy Proposal (NPP) budget plus budget savings for the ministry's retired employees from year 2016 and this budget rolls over into this year's budget. However, they is no recruitment made yet this year after the retired employees of year 2017. Another great increase in this year's budget was GRT implementation for this respective ministry employees. The increase of 87% of this year's budget compare to last year's budget of VT3.4 billion annual payroll budget.

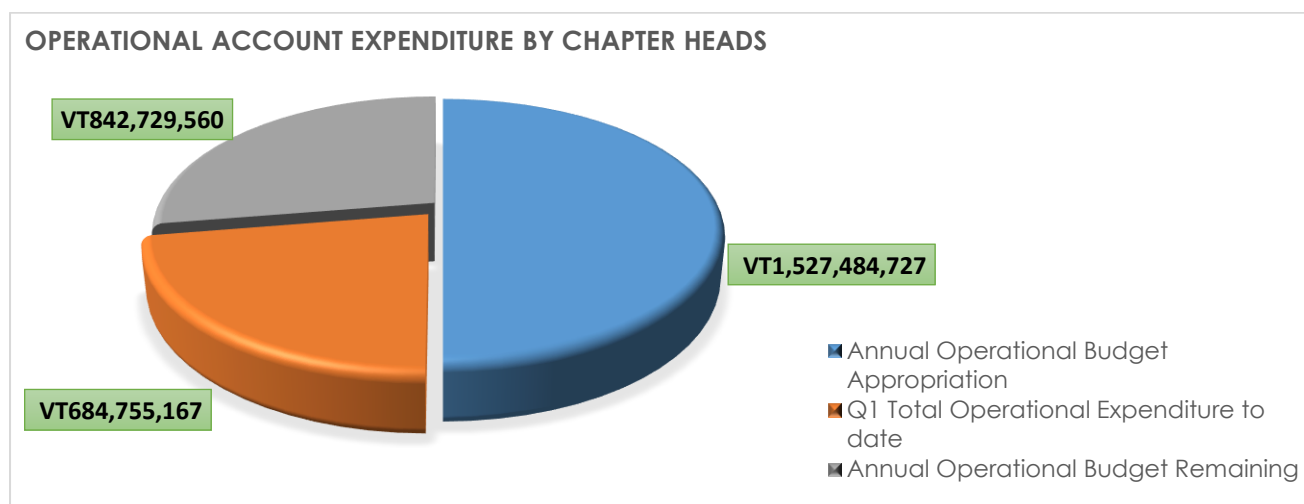
Last year also the ministry had a new budget structure which showed a positive expenditures on its payroll budget compared to previous year's report on the same period as always showed negative. So the impact was carry forward this year to experience the same positive effect on the Q1 budget commitments. However, this year they will be slide negative impact on payroll commitments since GRT implementation had not been fully budgeted but with the expectations and high hope that full budget will be appropriate on this year's supplementary budget, see spreadsheet report on annex five (5) on page 21 as attached.

Chart 9: Payroll Budget Expenditure by main Chapter heads



(Extracted & sourced by Treasury unit)

Chart 10: Operational Account Budget vs Q1 Expenditures against Budget remaining



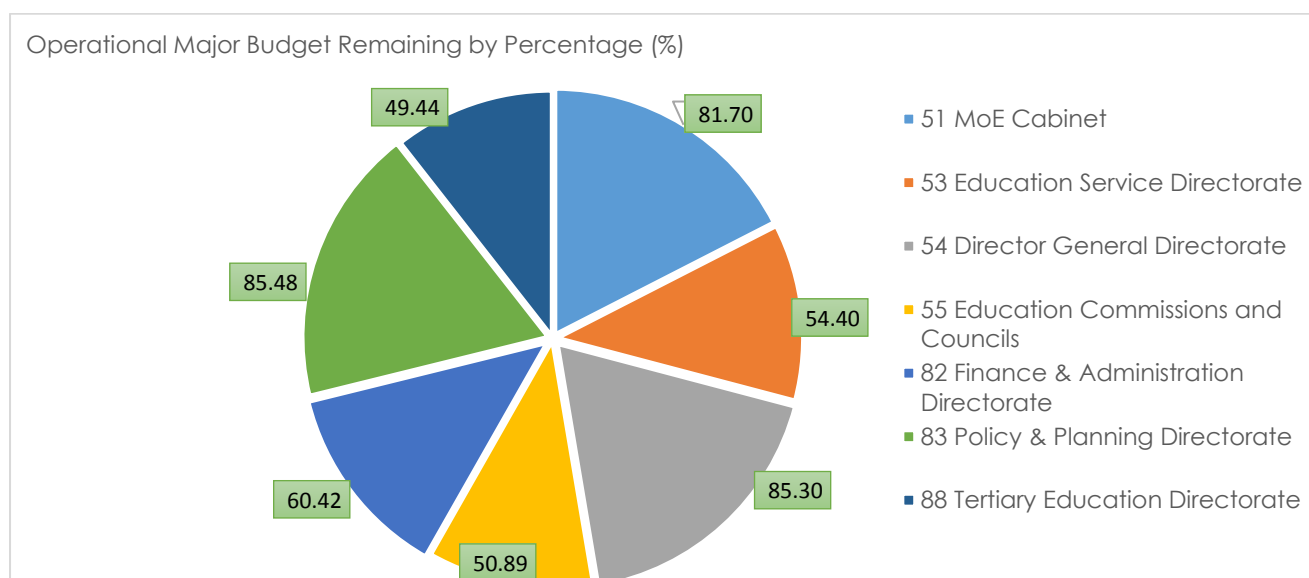
(Extracted & Sourced by Treasury unit)

The chart above showed the expenditures by Operational account. However, provided on the chart were annual budget appropriated then Q1 Expenditures budget to date and the annual operational budget remaining, see spreadsheet report on annex six (6) on page 22.

The annual total operational budget for the ministry this year was over VT1 billion which indicated that out of the overall budget appropriation for this ministry was over VT5.5 billion, the operational budget catered for 38% share and personnel budget catered for 62% share and total to 100% in overall VT5.5 billion budget, see report on annex five (5) and annex six (6).

The operational expenditures to date was VT684 million and the total budget remaining was VT842 million. The operational budget predicted by percentage that the operational budget was 44.83% expended and given that 55.17% budget remaining. So far the budget expenditures were reported positive as there were no overspent on the Q1 report but few cost centres with commitment as budget virement as showed in red fonts.

Chart 11: Operational Budget Expenditure by main chapter heads



(Extracted & Sourced by Treasury unit)

The operational budget expenditures indicated a huge commitments happened at the quarter 1 period on the activities under tertiary education directorate. Again, the grants tranche payments to schools also paid on quarter 1 therefore expenditure increases rapidly by 44.83% as indicated on the spreadsheet report.

Chart 11 above showed the percentage by major accounts on the budget remaining under the operational budget. The unit of the policy & planning directorate and office of the director general directorate have biggest budget remaining. Then later, the ministry's cabinet and Finance and Administration directorate.

Table: 1 – Expenditure by Accounts

The table below showed the annual budget by chart of accounts and provided the budget breakdown by annual budget and Q1 total expenditures budget against the budget remaining under or overspend.

Account	Description	Total Annual Budget	Actual Expenditure to date	Commitment Expenditure to date	Q1 Total Expenditure to date	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	421,498	606,821	-	606,821	(185,323)
8AAB	Responsibility Allowance	97,368,586	919,591	-	919,591	96,448,995
8AAF	Family Allowance	61,202,400	2,014,397	-	2,014,397	59,188,003
8AAG	Gratuity Allowances	5,801,319	-	-	-	5,801,319
8AAH	Housing Allowances	240,987,484	5,838,074	-	5,838,074	235,149,410
8AAO	Other Allowances	7,641,313	608,785	-	608,785	7,032,528
8AAP	Home Island Passage Allowances	10,395,975	799,912	-	799,912	9,596,063
8AAS	Special Allowances	-	72,947	-	72,947	(72,947)
8ASP	Provident Fund	124,101,016	43,473,897	3,375	43,477,272	80,623,744
8AWC	Contract Wages	32,516,928	(116,098)	89,498	(26,600)	32,543,528
8AWD	Daily Rated Wages	-	91,336	21,652	112,988	(112,988)
8AWL	Leave expense	-	2,024,150	-	2,024,150	(2,024,150)
8AWO	Overtime Wages	271,538	2,459,503	-	2,459,503	(2,187,965)
8AWP	Permanent Wages	3,395,140,922	1,082,285,885	231,325	1,082,517,210	2,312,623,712
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	3,975,848,979	1,141,079,200	345,850	1,141,425,050	2,834,423,929
	Operating Expenses					
8CAB	Subsistence Allowances	13,807,000	4,035,951	117,000	4,152,951	9,654,049
8CAS	Sitting Allowances	699,341	(106,305)	-	(106,305)	805,646
8CBI	International Accommodation	1,200,000	1,355,000	-	1,355,000	(155,000)
8CBL	Local Accommodation	500,000	140,486	224,128	364,614	135,386
8CCI	International Courses	-	334,000	-	334,000	(334,000)
8CCL	Local Courses	940,000	655,000	-	655,000	285,000
8CEC	Consultants Fees	19,963,511	5,872,140	-	5,872,140	14,091,371
8CES	Security Services	2,880,000	953,602	-	953,602	1,926,398
8CET	Other Fees	-	(15,831)	1,371,223	1,355,392	(1,355,392)
8CFV	Vehicles Fuel	4,488,517	1,333,591	301,030	1,634,621	2,853,896
8CGM	Mail Carriage Freight	210,000	44,478	7,482	51,960	158,040
8CGO	Other Charges - Freight	15,000	1,573	7,565	9,138	5,862
8CGR	Transport - Freight	1,556,000	899,433	47,619	947,052	608,948
8CGS	Storage - Freight	-	55,239	-	55,239	(55,239)
8CHL	Local Medical Treatment	23,000	-	-	-	23,000

8CIE	Equipment Hire	-	19,131	49,565	68,696	(68,696)
8CIF	Facilities Hire	-	86,957	-	86,957	(86,957)
8CIV	Vehicles Hire	-	(311,111)	-	(311,111)	311,111
8CJO	Office Cleaning	1,967,790	764,026	226,400	990,426	977,364
8CKD	Advertising - Communications	447,414	(441,042)	-	(441,042)	888,456
8CKI	Internet and Satellite Communications	-	80,000	-	80,000	(80,000)
8CKL	Translation Communications	1,439,888	31,650	98,781	130,431	1,309,457
8CKP	Postage - Communications	120,000	(16,127)	16,266	139	119,861
8CKR	Printing - Communications	4,386,556	428,388	250,006	678,394	3,708,162
8CKS	Stationery - Communications	7,024,931	528,761	1,068,562	1,597,323	5,427,608
8CKT	Telephone / Fax - Communications	3,650,050	1,320,597	5,322	1,325,919	2,324,131
8CLL	Leases - Land	-	132,000	-	132,000	(132,000)
8CMG	General - Materials	2,516,900	(6,385,880)	4,528,722	(1,857,158)	4,374,058
8CNT	Other Rental	1,230,335	129,130	-	129,130	1,101,205
8COC	Court Costs	-	7,809,894	-	7,809,894	(7,809,894)
8COF	Refunds	3,592,500	(96,514)	240,000	143,486	3,449,014
8COI	Incidentals	2,225,182	(429,770)	36,630	(393,140)	2,618,322
8COP	Official Entertainment	3,294,804	1,674,367	901,598	2,575,965	718,839
8COT	Termination Payment	64,766,880	29,160,834	236,631	29,397,465	35,369,415
8COU	Uniforms	-	67,661	-	67,661	(67,661)
8CPE	Fees - Scholarships	-	(1,301,575)	-	(1,301,575)	1,301,575
8CRB	Buildings Repairs & Maintenance	4,694,500	743,504	55,287	798,791	3,895,709
8CRE	Equipment Repairs & Maintenance	1,634,289	529,510	139,792	669,302	964,987
8CRH	Houses Repairs & Maintenance	1,200,000	(69,594)	1,157	(68,437)	1,268,437
8CRM	Maintenance Contract	1,984,543	(106,667)	106,667	-	1,984,543
8CRV	Vehicles Repairs & Maintenance	1,770,573	869,189	488,985	1,358,174	412,399
8CRW	Vehicle Servicing	240,000	78,579	-	78,579	161,421
8CTI	International Travel	3,099,840	2,494,913	103,246	2,598,159	501,681
8CTL	Local Travel	15,577,091	1,724,344	1,324,776	3,049,120	12,527,971
8CUE	Electricity Utilities	19,733,480	3,693,773	4,372,864	8,066,637	11,666,843
8CUL	Lighting Utilities	-	18,261	-	18,261	(18,261)
8CUW	Water Utilities	1,777,800	419,688	-	419,688	1,358,112
8CVF	Shelter/Temporary Housing	-	612	-	612	(612)
8CWL	Local Workshops	12,949,106	-	-	-	12,949,106
8CYR	Relief Emergency	516,667	-	-	-	516,667
8CZV	Value Added Tax	11,410,724	1,314,962	3,064,559	4,379,521	7,031,203
8DGO	Operating Grant	1,285,699,062	607,583,362	-	607,583,362	678,115,700
8DGR	Repairs Grant	2,500,000	-	-	-	2,500,000
8DNO	Other Non Profit Institution	-	546,650	-	546,650	(546,650)
8DNV	V.B.T.C. Non Profit Institution	500,000	-	-	-	500,000
8EEA	Equipment - Additional General	2,356,120	1,358,879	366,481	1,725,360	630,760

8EEC	Equipment - Computer	7,863,511	2,107,319	213,814	2,321,133	5,542,378
8EEP	Equipment - Photocopiers	2,000,000	(3,093,647)	515,555	(2,578,092)	4,578,092
8EER	Equipment - Replacement General	120,000	45,652	-	45,652	74,348
8EES	Equipment - Specialised	-	23,045	-	23,045	(23,045)
8EFH	Furniture - Housing Furniture	-	-	-	-	-
8EFO	Furniture - Office Furniture	912,222	(623,682)	381,604	(242,078)	1,154,300
8EIE	Infrastructure - Electricity	-	27,566	-	27,566	(27,566)
8EVA	Vehicle - Additional Vehicle	6,000,100	(4,848,309)	3,469,565	(1,378,744)	7,378,844
8EVR	Vehicle - Replacement	-	2,222,250	-	2,222,250	(2,222,250)
8FCB	Bank Charges	-	(7,570)	12,500	4,930	(4,930)
OVER	Overhead expenses	(500)	-	-	-	(500)
	Operating Expenses	1,527,484,727	665,862,323	24,351,382	690,213,705	837,271,022
	Total Expenditure	5,503,333,706	1,806,941,523	24,697,232	1,831,638,755	3,671,694,951

(Extracted & Sourced by Treasury unit)

The above table showed the expenditures by chart of accounts from the personnel and operational accounts. However, the chart of accounts under personnel account showed few overspent items as highlighted in red fonts. Major chart of accounts overspent was overtime wages, leave expenses and acting expenses. Few others were minor expenditures overspent as depicted on the report were unbudgeted commitments.

Further to chart of accounts under operational account the report showed that huge overspent on court costs, vehicle – Replacement, international accommodation, other fees and international courses. The report showed that most chart of accounts had overspent due to unbudgeted commitments. The court cost as reported was VT7.8 million had not been budget for but committed expenditures attached and the same as others, see table clearly shown as highlighted in red fonts. According to PFEM Act and Appropriation bill, these commitments were mis-appropriation expenditures. Appropriation bill allow for all planned activities must have a budget and must go through the parliament for appropriation before commit expenditures. The ministry must take a good consideration on this unbudgeted expenditures, the finance officers must commit on activities that had been budgeted only. Otherwise, all these expenditures were mis-appropriated.

Table: 2 – Accounts by Percentage – Annual Budget vs Q1 Expenditure and Remaining Budget Balance

Description	Annual Budget	Q1 Actual Expenditure to date	Remaining Annual Budget
Operational Account	1,527,484,727	690,213,705	837,271,022
% Share of Operation	100%	45%	55%
Personnel Account	3,975,848,979	1,141,425,050	2,834,423,929
% Share of Payroll	100%	29%	71%
Total for all Accounts	4,463,301,120	1,118,075,446	3,345,225,674

(Extracted & Sourced by Treasury unit)

Table 2 above – the total annual budget appropriation for 2018 was 100% for operational and payroll budgets as provided. After quarter one (1) ended, the ministry had expended 45% on operational budget and 29% on payroll budget. The remaining percentage share will cater for period 4 to period 12 of 2018 which depicts a sufficient budget remaining.

VIII. Revenue Collection by Quarter

Table: 3 – Revenue Trend in the first three months (Jan-Mar 2018)

The table below showed the revenue budget against the actual cash received for the quarter one period of this year.

Account	Description	Revenue	Budget	Over/(Under)	Cash Received	Cash Received by Percentage (%)
	Revenue					
7NFL	Teachers Licencing Fees	630,534	1,687,000	(1,056,466)	634,014	37.58
7NFO	Other Fees	668,800	64,223,416	(63,554,616)	668,800	1.04
7NFX	Exam Levies	31,700	21,270,000	(21,238,300)	24,100	0.11
7NOA	Application Charges Recoveries	56,000	2,732,817	(2,676,817)	56,000	2.05
7NOH	Government Houses Recoveries	0	168,689	(168,689)	0	-
7NOO	Other Recoveries	15,000	0	15,000	15,000	-
	Revenue	1,402,034	90,081,922	(88,679,888)	1,397,914	1.55
	Total Revenue and Receipts	1,402,034	90,081,922	(88,679,888)	1,397,914	1.55

(Extracted & Source by Treasury unit)

The Ministry's Revenue trend for the past three months showed a very low percentage in overall revenue collection of 1.55%. The Ministry forecasted a revenue of over VT90 million and the actual collected was VT1.3 million. The highest revenue collection was teachers licencing fees collected because of teachers serving the nation and started their teaching at the beginning of this year. It was mandated that all teachers whom will pursue his or her carrier in teaching must have a license to teach that was the record in revenue collection by Teaching Service Commission, TSC. Other revenues are normal collection of the year and the figure will change as we go through this year, next update on revenue on Quarter two (2) report.

3 - ANNEXES

I. Annex 1 – The Ministry's Annual Budget vs Q1 Expenditure against Budget Remaining

Code	Program Activities	Annual Budget Appropriation	Q1 Total Expenditures to date	Annual Budget Remaining Under/(Over)	Annual Budget % Remaining
MEG	Cabinet Support				
51AA	MoET Cabinet	45,543,523	14,439,471	31,104,052	68
51BA	MOET Parliamentary Secretary	-	417,036	(417,036)	0
MEGA	Portfolio Management	45,543,523	14,856,507	30,687,016	67
MEG	Cabinet Support	45,543,523	14,856,507	30,687,016	67
MEH	Executive Management and Internal & Quality Control				
53AA	Office of the Director of Education Services	6,453,628	2,106,175	4,347,453	67
54AA	Office of the Director General	17,972,438	4,390,998	13,581,440	75

55AA	Teaching Service Commission	20,457,035	6,426,761	14,030,274	68
55CA	Secondary Schools Teachers	50,000,000	25,000,000	25,000,000	50
55EA	Vanuatu Institute of Technology	1,674,468	-	1,674,468	100
82AA	Office of Director Finance & Administration	7,439,062	2,418,493	5,020,569	67
83AA	Office of the Director Policy & Planning	7,139,243	2,134,160	5,005,083	70
88AA	Office of the Director of Tertiary Education	6,610,766	2,175,612	4,435,154	67
MEHA	Executive Management	117,746,640	44,652,199	73,094,441	62
54AB	Internal Audit Unit	11,879,928	3,590,957	8,288,971	70
54AC	Quality Assurance & Standard Unit	3,043,941	971,008	2,072,933	6
MEHB	Internal & Quality Controls	14,923,869	4,561,965	10,361,904	69
MEH	Executive Management and Internal & Quality Control	132,670,509	49,214,164	83,456,345	70
MEI	Corporate Services				
53AB	Education Service Unit	11,717,416	1,356,507	10,360,909	88
53AF	National Early Childhood Education Unit	155,277,264	1,287,095	153,990,169	99
53AG	Primary Education Unit	5,888,770	1,662,788	4,225,982	72
53AH	Secondary Education Unit	5,831,724	1,633,860	4,197,864	72
53AI	TVET in Schools Unit	3,255,514	1,104,280	2,151,234	66
53AJ	National Education Programs Unit	9,272,099	2,209,961	7,062,138	76
53CA	Torba Provincial Education Board	-	(19,689)	19,689	0
53CD	Malampa Provincial Education Office	-	326,687	(326,687)	0
54AD	Educational Bodies Coordination Unit	2,829,916	749,991	2,079,925	73
54AF	Procurement Unit	5,973,316	1,165,724	4,807,592	80
54AG	Human Resource Management Unit	9,488,115	2,611,813	6,876,302	72
54AH	Human Resource Management Unit	-	624,132	(624,132)	0
82AB	Finance Unit	18,061,384	4,564,144	13,497,240	75
82AC	Administration & Asset Management Unit	16,164,779	3,558,350	12,606,429	78
82AD	Information and Communication Technology Unit	16,926,525	5,596,989	11,329,536	67
83AB	Policy & Planning Unit	15,942,506	2,906,566	13,035,940	82
83AE	Human Resources & Development Unit	4,488,633	565,269	3,923,364	87
83BA	SEO Conference & Workshop	2,500,000	496,721	2,003,279	80
88AB	Training & Scholarship Coordination Unit	20,997,208	7,009,793	13,987,415	67
88AC	Technical & Vocational Education Unit	24,746,113	3,892,591	20,853,522	84
88AD	Higher Education Unit	38,352,217	18,387,942	19,964,275	52
88AE	Teacher Education Unit	4,881,472	930,481	3,950,991	81
MEIA	Corporate & Planning Services	372,594,971	62,621,995	309,972,976	83
54AE	Communication Unit	2,186,806	729,130	1,457,676	67
83AC	School Statistics & Mapping Unit	7,727,329	3,097,198	4,630,131	60

MEIB	Information & Communication Services	9,914,135	3,826,328	6,087,807	61
82BA	Utilities	19,700,000	5,651,359	14,048,641	71
82BB	Contracts and Agreements	87,511,952	37,313,760	50,198,192	57
82BC	Facilities Maintenance	2,500,000	723,286	1,776,714	71
MEIC	Maintenance & Utilities	109,711,952	43,688,405	66,023,547	60
53CA	Torba Provincial Education Board	10,777,604	2,682,790	8,094,814	75
53CB	Sanma Provincial Education Office	18,278,879	3,635,188	14,643,691	80
53CC	Penama Provincial Education Office	13,750,899	3,123,177	10,627,722	77
53CD	Malampa Provincial Education Office	17,934,424	4,653,331	13,281,093	74
53CE	Shefa Provincial Education Office	18,354,319	4,210,077	14,144,242	77
53CF	Tafea Provincial Education Office	16,998,307	3,889,773	13,108,534	77
53CG	Government Assisted Education Authorities Office	11,927,555	1,514,942	10,412,613	87
MEID	Provincial Education Offices & Education Authorities	108,021,987	23,709,278	84,312,709	78
MEI	Corporate Services	600,243,045	133,846,006	466,397,039	78
MEJ	Education & Training Services				
53AE	School Improvement Unit	18,224,624	3,902,326	14,322,298	78
53CH	Zone Curriculum Advisors	74,363,031	22,966,710	51,396,321	69
MEJA	School Advisory & Improvement	92,587,655	26,869,036	65,718,619	71
53AC	Curriculum Development Unit	43,707,816	10,263,741	33,444,075	76
53AD	Examination & Assessment Unit	59,864,693	13,935,246	45,929,447	77
MEJB	Curriculum & Assessment	103,572,509	24,198,987	79,373,522	77
53DA	Early Childhood Care & Education Grant	4,000,000	195,653	3,804,347	95
53EC	Primary Schools Grant	510,279,725	254,451,453	255,828,272	50
53FC	Secondary School Grant	463,871,625	282,247,862	181,623,763	39
88ED	Vanuatu Institute of Teacher Education Grant	22,000,000	13,200,000	8,800,000	40
88EE	Untrained Teachers Program Grant	9,000,000	5,400,000	3,600,000	40
88FC	Vanuatu Institute of Technology Grant	10,000,000	6,000,000	4,000,000	40
MEJC	Grants	1,019,151,350	561,494,968	457,656,382	45
53AC	Curriculum Development Unit	-	134,039	(134,039)	0
53AD	Examination & Assessment Unit	-	78,836	(78,836)	0
53EA	Primary Teachers	1,716,855,708	519,418,686	1,197,437,022	70
53EB	Unposted Primary Teachers	43,330,387	1,819,557	41,510,830	96
53ED	Primary Teachers Incidentals	5,852,835	1,940,555	3,912,280	67
53FA	Secondary Teachers	1,377,052,778	416,211,167	960,841,611	67
53FB	Unposted Secondary Teachers	82,332,420	1,332,480	80,999,940	98
53FD	Secondary Teachers Incidentals	2,894,500	1,220,531	1,673,969	58

88EA	Vanuatu Institute Of Teacher Education	95,481,913	26,411,078	69,070,835	72
88EB	In Service Unit	40,663,380	9,386,740	31,276,640	77
88EF	Teacher Education Teachers Incidentals	600,000	-	600,000	100
88FA	Vanuatu Institute of Technology	114,072,218	32,685,267	81,386,951	71
88FD	TVET Education Teachers Incidentals	500,000	-	500,000	100
MEJD	Teachers	3,479,636,139	1,010,638,936	2,468,997,203	71
MEJ	Education & Training Services	4,694,947,653	1,623,201,927	3,071,745,726	65
M03	Ministry of Education & Training	5,503,333,706	1,825,653,884	3,677,679,822	67
	Grand Total	5,503,333,706	1,825,653,884	3,677,679,822	67

II. Annex 2: Q1 Total Budget vs Q1 Expenditures to date against Q1 Budget Remaining

Code	Description	Q1 Total Budget	Q1 Total Expenditures to date	Q1 Total Budget Remaining Under/(Over)
M03	Ministry of Education & Training			
MEG	Cabinet Support			
51AA	MoET Cabinet	11,193,610	10,397,893	795,717
51BA	MOET Parliamentary Secretary	-	417,036	(417,036)
MEGA	Portfolio Management	11,193,610	10,814,929	378,681
MEG	Cabinet Support	11,193,610	10,814,929	378,681
MEH	Executive Management and Internal & Quality Control			
53AA	Office of the Director of Education Services	1,460,132	1,604,717	(144,585)
54AA	Office of the Director General	4,461,914	3,573,379	888,535
55AA	Teaching Service Commission	4,937,990	4,723,355	214,635
55CA	Secondary Schools Teachers	7,500,000	25,000,000	(17,500,000)
55EA	Vanuatu Institute of Technology	386,415	-	386,415
82AA	Office of Director Finance & Administration	1,945,134	1,792,056	153,078
83AA	Office of the Director Policy & Planning	1,684,059	1,638,360	45,699
88AA	Office of the Director of Tertiary Education	1,552,485	1,315,876	236,609
MEHA	Executive Management	23,928,129	39,647,743	(15,719,614)
54AB	Internal Audit Unit	3,217,676	2,667,397	550,279
54AC	Quality Assurance & Standard Unit	708,218	745,267	(37,049)
MEHB	Internal & Quality Controls	3,925,894	3,412,664	513,230
MEH	Executive Management and Internal & Quality Control	27,854,023	43,060,407	(15,206,384)
MEI	Corporate Services			
53AB	Education Service Unit	1,092,672	918,051	174,621
53AF	National Early Childhood Education Unit	1,758,828	936,336	822,492
53AG	Primary Education Unit	1,413,113	1,345,126	67,987
53AH	Secondary Education Unit	1,370,781	1,274,596	96,185
53AI	TVET in Schools Unit	831,080	929,436	(98,356)
53AJ	National Education Programs Unit	2,107,987	1,642,737	465,250
53CA	Torba Provincial Education Board	-	(19,689)	19,689
53CD	Malampa Provincial Education Office	-	239,037	(239,037)

54AD	Educational Bodies Coordination Unit	803,702	503,307	300,395
54AF	Procurement Unit	1,712,046	877,982	834,064
54AG	Human Resource Management Unit	2,343,145	1,940,585	402,560
54AH	Human Resource Management Unit	-	503,498	(503,498)
82AB	Finance Unit	4,201,823	3,148,053	1,053,770
82AC	Administration & Asset Management Unit	3,856,910	2,605,013	1,251,897
82AD	Information and Communication Technology Unit	6,242,658	3,811,143	2,431,515
83AB	Policy & Planning Unit	3,477,117	2,083,413	1,393,704
83AE	Human Resources & Development Unit	1,069,548	387,847	681,701
83BA	SEO Conference & Workshop	-	496,721	(496,721)
88AB	Training & Scholarship Coordination Unit	4,891,659	5,251,998	(360,339)
88AC	Technical & Vocational Education Unit	3,177,597	3,071,133	106,464
88AD	Higher Education Unit	14,877,727	(1,293,881)	16,171,608
88AE	Teacher Education Unit	1,132,785	658,584	474,201
MEIA	Corporate & Planning Services	56,361,178	31,311,026	25,050,152
54AE	Communication Unit	677,372	403,163	274,209
83AC	School Statistics & Mapping Unit	1,800,537	2,447,675	(647,138)
MEIB	Information & Communication Services	2,477,909	2,850,838	(372,929)
82BA	Utilities	4,924,977	1,779,034	3,145,943
82BB	Contracts and Agreements	11,686,329	27,095,655	(15,409,326)
82BC	Facilities Maintenance	2,500,000	826,083	1,673,917
MEIC	Maintenance & Utilities	19,111,306	29,700,772	(10,589,466)
53CA	Torba Provincial Education Board	2,628,038	1,671,105	956,933
53CB	Sanma Provincial Education Office	4,303,432	2,689,346	1,614,086
53CC	Penama Provincial Education Office	3,246,162	2,385,791	860,371
53CD	Malampa Provincial Education Office	4,231,003	3,335,772	895,231
53CE	Shefa Provincial Education Office	4,317,752	3,418,575	899,177
53CF	Tafea Provincial Education Office	4,000,857	2,734,821	1,266,036
53CG	Government Assisted Education Authorities Office	2,752,509	1,162,618	1,589,891
MEID	Provincial Education Offices & Education Authorities	25,479,753	17,398,028	8,081,725
MEI	Corporate Services	103,430,146	81,260,664	22,169,482
MEJ	Education & Training Services			
53AE	School Improvement Unit	4,315,157	2,013,807	2,301,350
53CH	Zone Curriculum Advisors	19,619,760	15,831,666	3,788,094
MEJA	School Advisory & Improvement	23,934,917	17,845,473	6,089,444
53AC	Curriculum Development Unit	9,871,642	6,426,230	3,445,412
53AD	Examination & Assessment Unit	9,482,994	11,987,281	(2,504,287)
MEJB	Curriculum & Assessment	19,354,636	18,413,511	941,125
53DA	Early Childhood Care & Education Grant	1,000,000	195,653	804,347
53EC	Primary Schools Grant	306,167,835	254,451,453	51,716,382
53FC	Secondary School Grant	104,115,375	282,247,862	(178,132,487)
88ED	Vanuatu Institute of Teacher Education Grant	13,200,000	13,200,000	-
88EE	Untrained Teachers Program Grant	5,400,000	5,400,000	-
88FC	Vanuatu Institute of Technology Grant	6,000,000	6,000,000	-
MEJC	Grants	435,883,210	561,494,968	(125,611,758)
53AD	Examination & Assessment Unit	-	78,836	(78,836)
53EA	Primary Teachers	396,197,076	375,204,326	20,992,750
53EB	Unposted Primary Teachers	9,999,309	1,384,249	8,615,060

53ED	Primary Teachers Incidentals	1,643,867	1,809,355	(165,488)
53FA	Secondary Teachers	317,781,093	304,803,627	12,977,466
53FB	Unposted Secondary Teachers	18,999,771	1,057,376	17,942,395
53FD	Secondary Teachers Incidentals	978,875	603,096	375,779
88EA	Vanuatu Institute Of Teacher Education	22,034,265	19,608,920	2,425,345
88EB	In Service Unit	9,383,847	5,611,090	3,772,757
88EF	Teacher Education Teachers Incidentals	150,000	-	150,000
88FA	Vanuatu Institute of Technology	26,324,331	24,232,775	2,091,556
88FD	TVET Education Teachers Incidentals	124,998	-	124,998
MEJD	Teachers	803,617,432	734,393,650	69,223,782
MEJ	Education & Training Services	1,282,790,195	1,332,147,602	(49,357,407)
M03	Ministry of Education & Training	1,431,605,616	1,469,573,663	(37,968,047)
	Grand Total	1,431,605,616	1,469,573,663	(37,968,047)

III. Annex 3: Budget to Grant Agency under the Ministry of Finance and Economic Management

Code	Description	Total Annual Budget	Total Expenditures to date	Budget Remaining (Over)	Budget Remaining by Percentage
MFI	Grants to Institutions				
35E8	Grant to USP & SPBEA	134,200,000	30,242,869	103,957,131	77.46
MFIF	Grant SPBEA	134,200,000	30,242,869	103,957,131	77.46

IV. Annex 4: The Scholarship Total Budget vs Q1 Expenditures to date against Budget Remaining

Account	Description	Annual Appropriated Budget	Q1 Total Expenditures to date	Q1 Remaining Budget Under/(Over)
	Operating Expenses			
8CBI	International Accommodation	-	2,352,524	(2,352,524)
8COF	Refunds	-	1,361,867	(1,361,867)
8CPA	Allowances - Scholarships	297,208,726	207,016,914	90,191,812
8CPE	Fees - Scholarships	183,089,876	49,710,699	133,379,177
8CTI	International Travel	22,578,853	38,178,055	(15,599,202)
8CTL	Local Travel	-	338,934	(338,934)
8CZV	Value Added Tax	3,538,545	4,814,621	(1,276,076)
8DGO	Operating Grant	2,599,000	-	2,599,000
8FCB	Bank Charges	500,006	10,400	489,606
OVER	Overhead expenses	-	-	-
	Operating Expenses	509,515,006	303,784,014	205,730,992
	Total Expenditure	509,515,006	303,784,014	205,730,992

V. Annex 5: Personnel Accounts Expenditures by Chapter heads

Code	Description	Payroll Annual Budget Appropriation	Q1 Payroll Expenditure to date	Total	Payroll Annual Budget Remaining	Payroll Annual Budget % Remaining
51	MoET Cabinet					
51AA	MoET Cabinet	39,189,373	12,488,377		26,700,996	68.13
51BA	MOET Parliamentary Secretary	16,035,256	5,630,044		10,405,212	64.89
51	MoET Cabinet	55,224,629	18,118,421		37,106,208	67.19
53	Education Service Directorate					
53AA	Office of the Director of Education Services	5,153,628	1,958,023		3,195,605	62.01
53AB	Education Service Unit	2,817,416	771,229		2,046,187	72.63
53AC	Curriculum Development Unit	34,907,816	9,266,982		25,640,834	73.45
53AD	Examination & Assessment Unit	25,598,839	7,458,813		18,140,026	70.86
53AE	School Improvement Unit	16,338,137	3,592,928		12,745,209	78.01
53AF	National Early Childhood Education Unit	5,563,184	720,991		4,842,193	87.04
53AG	Primary Education Unit	4,588,770	1,273,781		3,314,989	72.24
53AH	Secondary Education Unit	4,531,724	1,380,761		3,150,963	69.53
53AI	TVET in Schools Unit	2,355,514	678,151		1,677,363	71.21
53AJ	National Education Programs Unit	7,872,099	1,844,312		6,027,787	76.57
53CA	Torba Provincial Education Board	8,135,183	2,157,891		5,977,292	73.47
53CB	Sanma Provincial Education Office	13,846,748	2,705,633		11,141,115	80.46
53CC	Penama Provincial Education Office	9,961,228	2,303,629		7,657,599	76.87
53CD	Malampa Provincial Education Office	13,135,174	3,251,644		9,883,530	75.24
53CE	Shefa Provincial Education Office	14,082,803	3,234,217		10,848,586	77.03
53CF	Tafea Provincial Education Office	12,933,296	3,063,589		9,869,707	76.31
53CG	Government Assisted Education Authorities Office	11,927,555	1,514,942		10,412,613	87.30
53CH	Zone Curriculum Advisors	67,703,031	19,636,710		48,066,321	71.00
53EA	Primary Teachers	1,716,855,708	519,418,686		1,197,437,022	69.75
53EB	Unposted Primary Teachers	43,330,387	1,819,557		41,510,830	95.80
53FA	Secondary Teachers	1,377,052,778	416,176,167		960,876,611	69.78
53FB	Unposted Secondary Teachers	82,332,420	1,332,480		80,999,940	98.38
53	Education Service Directorate	3,481,023,438	1,005,561,116		2,475,462,322	71.11
54	Director General Directorate					
54AA	Office of the Director General	12,809,100	2,463,894		10,345,206	80.76
54AB	Internal Audit Unit	9,479,928	2,409,901		7,070,027	74.58
54AC	Quality Assurance & Standard Unit	2,743,941	938,806		1,805,135	65.79
54AD	Educational Bodies Coordination Unit	2,463,151	679,991		1,783,160	72.39
54AE	Communication Unit	1,936,806	545,173		1,391,633	71.85
54AF	Procurement Unit	5,093,316	716,449		4,376,867	85.93
54AG	Human Resource Management Unit	9,173,276	2,422,649		6,750,627	73.59
54AH	Human Resource Management Unit	-	624,132		(624,132)	-
54CP	Examination & Assessment Unit	-	-		-	-
54DC	Penama Secondary Schools	-	-		-	-
54FD	Technical, Vocational & Continuing Education Unit	-	490,692		(490,692)	-
54	Director General Directorate	43,699,518	11,291,687		32,407,831	74.16
55	Education Commissions and Councils					

55AA	Teaching Service Commission	17,387,694	5,544,009	11,843,685	6.81
55EA	Vanuatu Institute of Technology	1,674,468	-	1,674,468	100.00
55	Education Commissions and Councils	19,062,162	5,544,009	13,518,153	70.92
82	Finance & Administration Directorate				
82AA	Office of Director Finance & Administration	5,225,040	1,779,624	3,445,416	65.94
82AB	Finance Unit	17,182,568	4,290,909	12,891,659	75.03
82AC	Administration & Asset Management Unit	14,310,268	2,882,244	11,428,024	79.86
82AD	Information and Communication Technology Unit	12,426,525	3,417,192	9,009,333	72.50
82BC	Facilities Maintenance	-	651,005	(651,005)	-
82	Finance & Administration Directorate	49,144,401	13,020,974	36,123,427	73.50
83	Policy & Planning Directorate				
83AA	Office of the Director Policy & Planning	5,239,243	1,898,129	3,341,114	63.77
83AB	Policy & Planning Unit	13,442,506	2,550,076	10,892,430	81.03
83AC	School Statistics & Mapping Unit	6,827,329	3,066,738	3,760,591	55.08
83AE	Human Resources & Development Unit	4,363,426	534,509	3,828,917	87.75
83	Policy & Planning Directorate	29,872,504	8,049,452	21,823,052	73.05
88	Tertiary Education Directorate				
88AA	Office of the Director of Tertiary Education	5,210,766	1,738,968	3,471,798	66.63
88AB	Training & Scholarship Coordination Unit	18,597,208	5,145,026	13,452,182	72.33
88AC	Technical & Vocational Education Unit	13,464,257	3,130,361	10,333,896	76.75
88AD	Higher Education Unit	5,778,505	565,530	5,212,975	90.21
88AE	Teacher Education Unit	4,554,080	866,971	3,687,109	80.96
88EA	Vanuatu Institute Of Teacher Education	95,481,913	26,411,078	69,070,835	72.34
88EB	In Service Unit	40,663,380	9,386,740	31,276,640	76.92
88FA	Vanuatu Institute of Technology	114,072,218	32,685,267	81,386,951	71.35
88	Tertiary Education Directorate	297,822,327	79,929,941	217,892,386	73.16
M03	Ministry of Education & Training	3,975,848,979	1,141,515,600	2,834,333,379	71.29
	Total Payroll Expenditure to date	3,975,848,979	1,141,515,600	2,834,333,379	71.29

VI. Annex 6: Operational Accounts Expenditures by Chapter heads

Code	Description	Annual Operational Budget Appropriation	Q1 Total Operational Expenditure to date	Annual Operational Budget Remaining	Annual Operational Budget Remaining by %
51	MoET Cabinet				
51AA	MoET Cabinet	7,600,017	2,183,964	5,416,053	71.26
51BA	MOET Parliamentary Secretary	12,647,853	1,521,652	11,126,201	87.97
51	MoET Cabinet	20,247,870	3,705,616	16,542,254	81.70
53	Education Service Directorate				
53AA	Office of the Director of Education Services	1,300,000	80,402	1,219,598	93.82
53AB	Education Service Unit	8,900,000	585,278	8,314,722	93.42
53AC	Curriculum Development Unit	8,800,000	1,150,798	7,649,202	86.92
53AD	Examination & Assessment Unit	34,265,854	6,552,882	27,712,972	80.88
53AE	School Improvement Unit	1,886,487	304,398	1,582,089	83.86
53AF	National Early Childhood Education Unit	149,714,080	586,104	149,127,976	99.61
53AG	Primary Education Unit	1,300,000	389,007	910,993	70.08
53AH	Secondary Education Unit	1,300,000	253,099	1,046,901	80.53
53AI	TVET in Schools Unit	900,000	426,129	473,871	52.65

53AJ	National Education Programs Unit	1,400,000	365,649	1,034,351	73.88
53CA	Torba Provincial Education Board	2,642,421	505,210	2,137,211	80.88
53CB	Sanma Provincial Education Office	4,432,131	929,555	3,502,576	79.03
53CC	Penama Provincial Education Office	3,789,671	858,728	2,930,943	77.34
53CD	Malampa Provincial Education Office	4,799,250	1,520,124	3,279,126	68.33
53CE	Shefa Provincial Education Office	4,271,516	944,917	3,326,599	77.88
53CF	Tafea Provincial Education Office	4,065,011	826,184	3,238,827	79.68
53CH	Zone Curriculum Advisors	6,660,000	3,330,000	3,330,000	50.00
53DA	Early Childhood Care & Education Grant	4,000,000	195,653	3,804,347	95.11
53EC	Primary Schools Grant	510,279,725	254,451,453	255,828,272	50.13
53ED	Primary Teachers Incidentals	5,852,835	1,940,555	3,912,280	66.84
53FA	Secondary Teachers	-	35,000	(35,000)	-
53FC	Secondary School Grant	463,871,625	282,247,862	181,623,763	39.15
53FD	Secondary Teachers Incidentals	2,894,500	1,220,531	1,673,969	57.83
53	Education Service Directorate	1,227,325,106	559,699,518	667,625,588	54.40
54	Director General Directorate				
54AA	Office of the Director General	5,163,338	2,023,774	3,139,564	60.80
54AB	Internal Audit Unit	2,400,000	1,180,051	1,219,949	50.83
54AC	Quality Assurance & Standard Unit	300,000	32,202	267,798	89.27
54AD	Educational Bodies Coordination Unit	366,765	70,000	296,765	80.91
54AE	Communication Unit	250,000	183,957	66,043	26.42
54AF	Procurement Unit	880,000	449,275	430,725	48.95
54AG	Human Resource Management Unit	314,839	189,164	125,675	39.92
54BA	Office of the Director of Administration & Finance	-	15,124	(15,124)	-
54BB	Finance Unit	-	(70,649)	70,649	-
54BD	Administration & Asset Management Unit	-	(2)	2	-
54BF	Information & Communication Technology Unit	-	(1,950)	1,950	-
54BN	Director Policy & Planning	-	(5,000)	5,000	-
54CO	Principal Education Service Unit	-	(3,250)	3,250	-
54FC	Vanuatu Government Scholarship Fund	-	(2,635,448)	2,635,448	-
54	Director General Directorate	9,674,942	1,422,248	8,252,694	85.30
55	Education Commissions and Councils				
55AA	Teaching Service Commission	3,069,341	1,063,790	2,005,551	65.34
55CA	Secondary Schools Teachers	50,000,000	25,000,000	25,000,000	50.00
55	Education Commissions and Councils	53,069,341	26,063,790	27,005,551	50.89
82	Finance & Administration Directorate				
82AA	Office of Director Finance & Administration	2,214,022	638,869	1,575,153	71.14
82AB	Finance Unit	878,816	273,235	605,581	68.91
82AC	Administration & Asset Management Unit	1,854,511	754,356	1,100,155	59.32
82AD	Information and Communication Technology Unit	4,500,000	2,179,797	2,320,203	51.56
82BA	Utilities	19,700,000	5,651,359	14,048,641	71.31
82BB	Contracts and Agreements	87,511,952	37,594,073	49,917,879	57.04
82BC	Facilities Maintenance	2,500,000	72,281	2,427,719	97.11
82	Finance & Administration Directorate	119,159,301	47,163,970	71,995,331	60.42
83	Policy & Planning Directorate				
83AA	Office of the Director Policy & Planning	1,900,000	236,031	1,663,969	87.58
83AB	Policy & Planning Unit	2,500,000	356,490	2,143,510	85.74
83AC	School Statistics & Mapping Unit	900,000	30,460	869,540	96.62
83AE	Human Resources & Development Unit	125,207	30,760	94,447	75.43

83BA	SEO Conference & Workshop	2,500,000	496,721	2,003,279	80.13
83	Policy & Planning Directorate	7,925,207	1,150,462	6,774,745	85.48
88	Tertiary Education Directorate				
88AA	Office of the Director of Tertiary Education	1,400,000	436,644	963,356	68.81
88AB	Training & Scholarship Coordination Unit	2,400,000	1,864,767	535,233	22.30
88AC	Technical & Vocational Education Unit	11,281,856	762,230	10,519,626	93.24
88AD	Higher Education Unit	32,573,712	17,822,412	14,751,300	45.29
88AE	Teacher Education Unit	327,392	63,510	263,882	80.60
88ED	Vanuatu Institute of Teacher Education Grant	22,000,000	13,200,000	8,800,000	40.00
88EE	Untrained Teachers Program Grant	9,000,000	5,400,000	3,600,000	40.00
88EF	Teacher Education Teachers Incidentals	600,000	-	600,000	100.00
88FC	Vanuatu Institute of Technology Grant	10,000,000	6,000,000	4,000,000	40.00
88FD	TVET Education Teachers Incidentals	500,000	-	500,000	100.00
88	Tertiary Education Directorate	90,082,960	45,549,563	44,533,397	49.44
M03	Ministry of Education & Training	1,527,484,727	684,755,167	842,729,560	55.17
	REPORT TOTAL	1,527,484,727	684,755,167	842,729,560	55.17