

MINISTRY OF YOUTH DEVELOPMENT AND SPORTS (MYDS) QUARTERLY REPORT 2018

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1. -INTRODUCTION

This report is the quarter one (1) expenditure 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 assist/inform the Ministry and its departments concern in monitoring their spending on a quarterly basis throughout this year 2018.

I. Introduction to the Ministry of Youth Development and Sports core roles and responsibilities

The Ministry of Youth Development and Sport was originally mandated to set policy directives for youth and sports development in Vanuatu. In 2009, the Council of Minister's made a decision in October and endorsed a corporate services unit for the Ministry, implying a fully-fledged Ministry from the Ministry of Education and Training.

However, the National Strategic Development Plan (NSDP) 2016 - 2030 under society pillar # 4 provides;

- An inclusive society which upholds human dignity and where the rights of all Ni-Vanuatu including women, youth, the elderly and vulnerable groups are supported, protected and promoted in our legislation and institutions and in collaboration with the Vanuatu.

The Objective # 4.7 - Encourage participation in physical activities and develop a safe and inclusive sports system that serves as a vehicle for community cohesion, education, health, leadership and fair play

In contrast, the Ministry seeks to address as much as possible all issues relating to the young people of today. This is evident in their planning documents such as the recommendations from the 2016 national forum, the MYDS Policy Direction (2012 – 2022) document, the TVET plan and the Ministry corporate and business plans. These planning documents confirm that current planning is very ambitious given the available budget. The three objectives below are good examples of such ambitious plans to which the government may have very little or no funding to achieve:

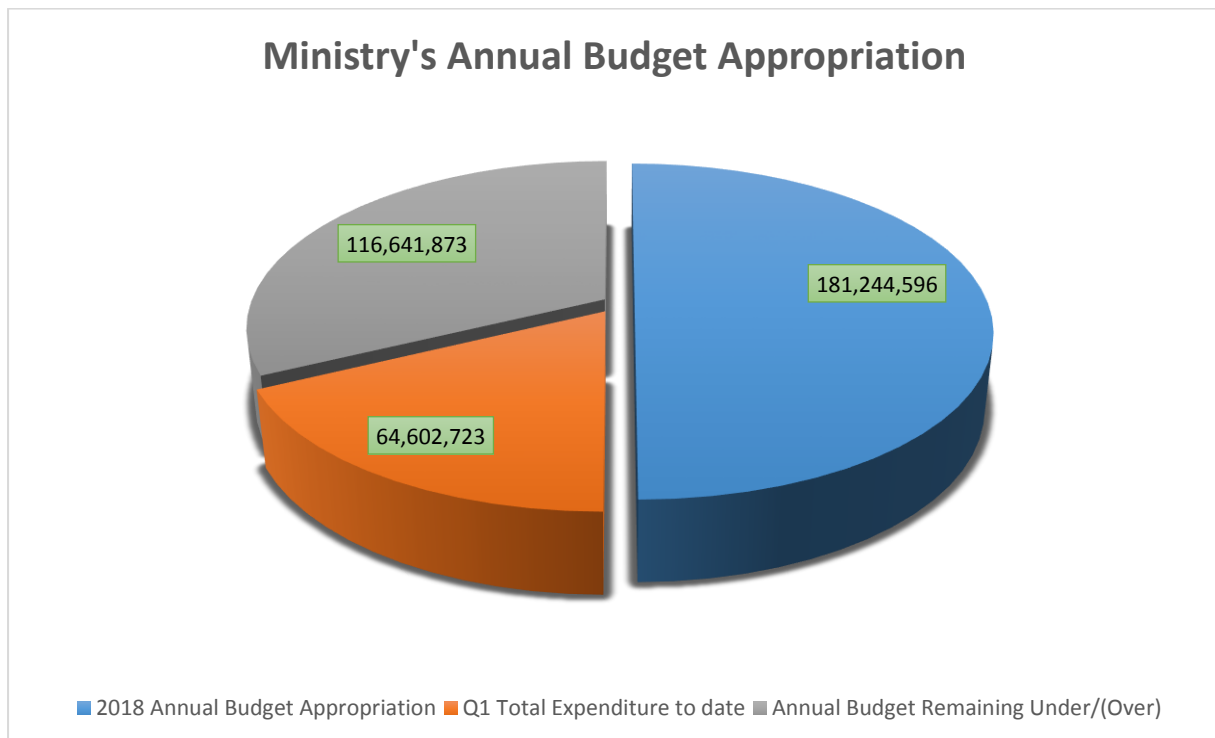
- **Objective 1:** Integrate youth development into the mainstream of government policies, and programmes
- **Objective 2:** Strengthen the capacity of key youth development, sport and training institutions and ensure integration and coordination in the delivery of services
- **Objective 3:** Strengthen the capacities of young people to participate in nation-building

2. SUMMARY OF KEY FINDINGS

The charts and tables below showed the outlined on the expenditures and revenues for the Ministry concerned for the period January to March of 2018. This report will show us all avenues where it will tell us all expenditures to date and report on major expenditure activities and major revenue trend as per the findings.

I. Ministry of Youth and Sport Annual Budget Appropriation

Chart 1: The Ministry's Annual Budget vs Q1 Expenditure against Budget Remaining



(Extracted & Sourced by Treasury unit)

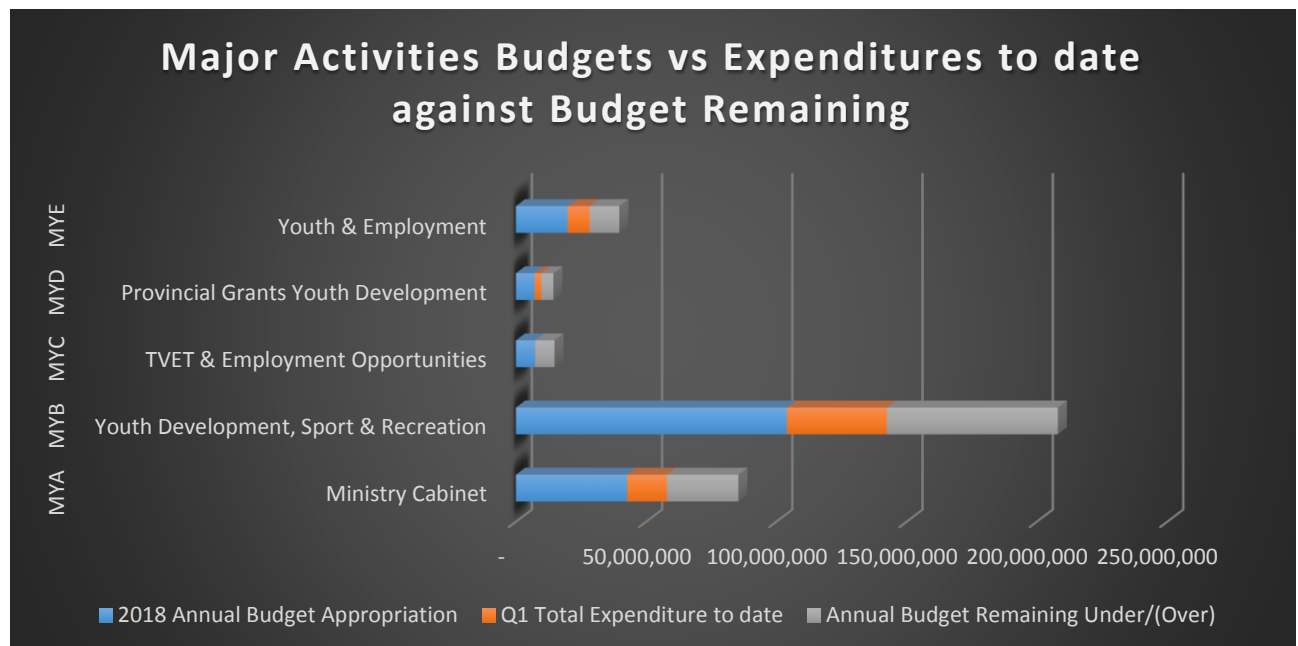
The above chart showed a blanket Annual budget update over expenditures to date and the budget remaining for the whole ministry and its department. Overall, the ministry had already spent 35.64%% of their overall budget with 64.36% of their budget remaining to be spent before the end of the year (April – December 2018), see spreadsheet extracted on annex one (1) on page 8.

So far so good with the ministry's expenditures on the budget – overall view showed that the commitments weren't over the 50% but less than 50% as indicated on annex one (1). The major expenditures fall within the youth development, sport and recreation program. The second largest expenditure occurred under the Ministry's Cabinet. As showed on annex one (1) under the Ministry's cabinet was a cost centre for Parliamentary Secretary with no budget attached. The ministry must take into consideration that this PS budget was included in their budget ceiling of this year but no budget costed as showed.

Quarter one (1) budget to date showed no major expenditures but few which caused overspent on budget allocation, see spreadsheet on annex two (2) on page

10. The overspent occurred under Ministry's cabinet as highlighted in red fonts on annex.

Chart 2: Budget expenditures by major Activities

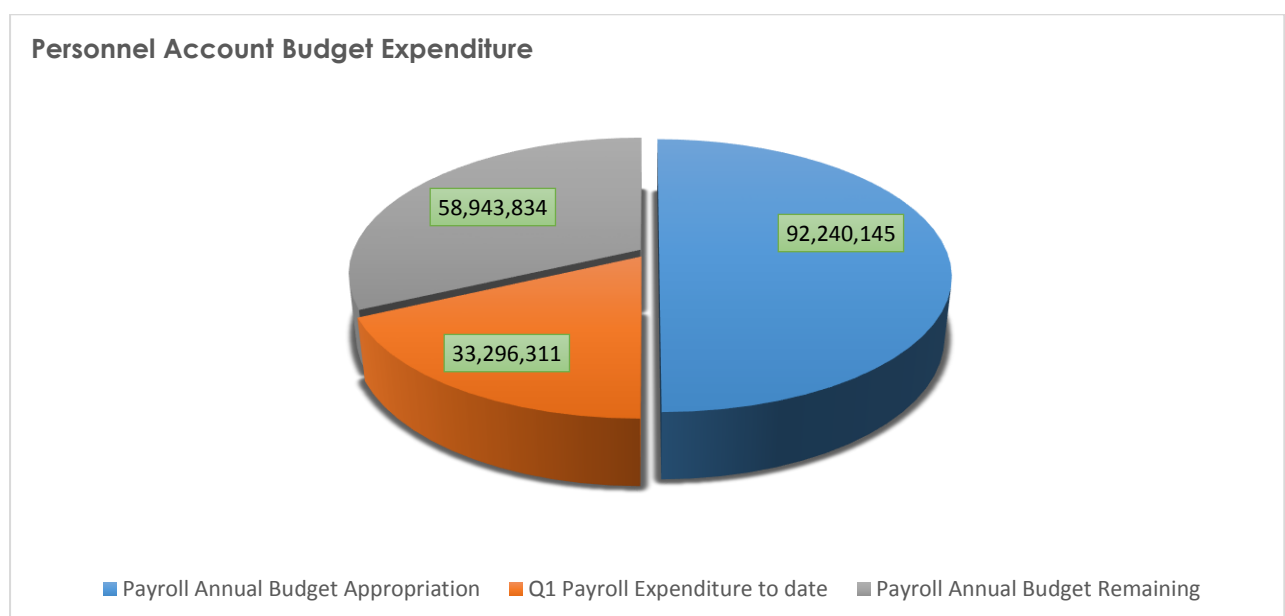


(Extracted & Sourced by Treasury Unit)

II. Payroll and Operational Budget Appropriation

Chart 3: Personnel Account Expenditure by Chapter heads

This chart below showed the expenditures by personal/ payroll account. However, provided on annex three (3) the table were annual budget appropriated then quarter budget expenditure to date and finally the annual payroll budget remaining.

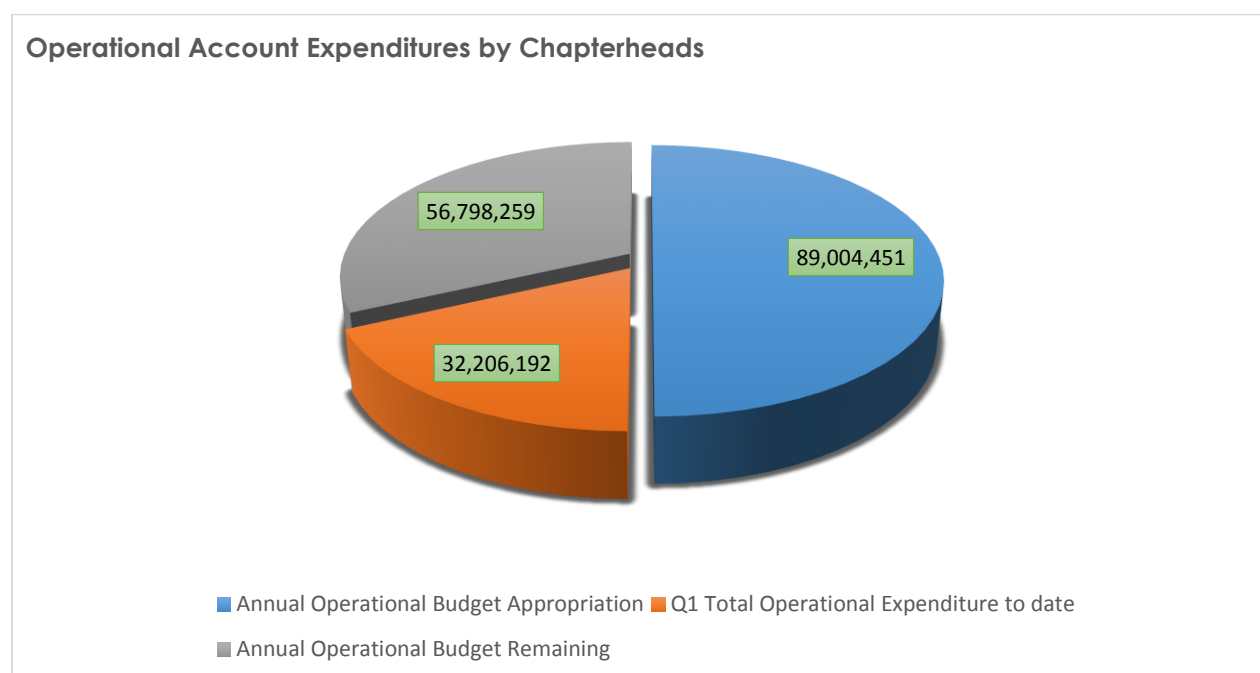


(Extracted & Sourced by Treasury unit)

The personnel account this year was VT 92 million given the Q1 expenditure was VT 33 million and the remaining budget was VT 58 million. By percentage the ministry had 64% remaining while 36% was expended during Q1 period. See spreadsheet attached on annex three (3) on page 12.

Chart 4: – Operational Account Expenditure by Chapter head

The table below showed the expenditures by Operational account. However, provided on the table were annual budget appropriated then quarter budget to date and further the total expenditure to date by quarter and finally the annual operational budget remaining.



(Extracted & Sourced by Treasury unit)

The Operational budget for the ministry was well manage when considering expenditures by quarter one. The annual budget of this year was VT89 million and the expenditure to date was VT 32 million given that VT56 million remaining. By percentage - the expenditure to date was 36.18% and the remaining budget was 63.82%, see spreadsheet attached on annex four (4) on page 12.

Again, the operational budget for Parliamentary Secretary for the ministry was zero budgeted however the ministry had allocated the PS budget into other operational budgets leaving the PS budget to zero which they need to consider as budget misappropriation.

Table: 1 – Expenditure Chart of Accounts

The table below showed 1st quarter budget by chart of accounts and provide the budget breakdown by actual, commitment and total expenditure budget against the quarter one (1) total budget to date and given the budget under or overspend as remaining.

Account	Description	Actual Expenditure to date	Committed Expenditure to date	Q1 Total Expenditure to date	Total Annual Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	1,011,202	-	1,011,202	2,748,520	1,737,318
8AAB	Responsibility Allowance	1,055,625	34,960	1,090,585	2,221,000	1,130,415
8AAF	Family Allowance	21,228	-	21,228	1,761,750	1,740,522
8AAG	Gratuity Allowances	(18,228)	25,209	6,981	4,277,165	4,270,184
8AAH	Housing Allowances	338,804	-	338,804	11,040,014	10,701,210
8AAS	Special Allowances	-	65,000	65,000	-	(65,000)
8ASP	Provident Fund	1,217,233	2,993	1,220,226	2,750,510	1,530,284
8AWC	Contract Wages	1,722,187	73,317	1,795,504	6,068,220	4,272,716
8AWD	Daily Rated Wages	-	-	-	-	-
8AWL	Leave expense	1,270,391	11,137	1,281,528	-	(1,281,528)
8AWO	Overtime Wages	64,500	-	64,500	-	(64,500)
8AWP	Permanent Wages	26,350,753	50,000	26,400,753	61,372,966	34,972,213
PAYR	Payroll expenses	-	-	-	-	-
	Personnel Expenses	33,033,695	262,616	33,296,311	92,240,145	58,943,834
	Operating Expenses					
8CAB	Subsistence Allowances	3,616,640	211,800	3,828,440	2,546,892	(1,281,548)
8CAS	Sitting Allowances	-	-	-	500,000	500,000
8CBI	International Accommodation	809,800	-	809,800	500,000	(309,800)
8CBL	Local Accommodation	1,618,907	-	1,618,907	1,085,000	(533,907)
8CCL	Local Courses	-	-	-	30,000	30,000
8CES	Security Services	1,500,000	-	1,500,000	1,603,200	103,200
8CFV	Vehicles Fuel	556,721	69,591	626,312	1,195,725	569,413
8CGM	Mail Carriage Freight	-	-	-	120,000	120,000
8CGR	Transport - Freight	15,000	-	15,000	205,000	190,000
8CIE	Equipment Hire	-	11,556	11,556	70,000	58,444
8CIF	Facilities Hire	1,844,443	-	1,844,443	168,200	(1,676,243)
8CIV	Vehicles Hire	-	-	-	400,000	400,000
8CJO	Office Cleaning	90,841	68,099	158,940	468,216	309,276
8CKD	Advertising - Communications	98,957	16,860	115,817	145,200	29,383
8CKP	Postage - Communications	-	-	-	60,140	60,140
8CKR	Printing - Communications	20,444	-	20,444	78,413	57,969
8CKS	Stationery - Communications	504,532	140,550	645,082	817,025	171,943
8CKT	Telephone / Fax - Communications	30,001	90,000	120,001	462,741	342,740
8CMG	General - Materials	(56,000)	56,000	-	273,933	273,933
8CMO	Office - Materials	-	-	-	250,913	250,913
8CNT	Other Rental	-	-	-	67,650	67,650
8COC	Court Costs	410,000	-	410,000	500,000	90,000

8COI	Incidentals	250,078	492,990	743,068	1,008,304	265,236
8COP	Official Entertainment	(83,777)	283,777	200,000	1,151,224	951,224
8CRB	Buildings Repairs & Maintenance	58,640	1,804	60,444	920,835	860,391
8CRE	Equipment Repairs & Maintenance	10,000	-	10,000	582,321	572,321
8CRV	Vehicles Repairs & Maintenance	481,254	143,525	624,779	732,300	107,521
8CTI	International Travel	1,596,336	-	1,596,336	1,538,265	(58,071)
8CTL	Local Travel	807,422	262,673	1,070,095	2,012,283	942,188
8CUE	Electricity Utilities	449,946	341,571	791,517	1,248,394	456,877
8CUW	Water Utilities	(12,329)	52,484	40,155	314,068	273,913
8CZV	Value Added Tax	939,999	260,196	1,200,195	1,351,751	151,556
8DGO	Operating Grant	9,006,374	-	9,006,374	18,000,000	8,993,626
8DNO	Other Non Profit Institution	-	-	-	18,769,389	18,769,389
8DNY	Vanuatu Youth Council Non Profit Institution	4,247,413	111,377	4,358,790	28,041,338	23,682,548
8EEA	Equipment - Additional General	203,817	266,527	470,344	1,495,000	1,024,656
8EEC	Equipment - Computer	125,214	-	125,214	40,731	(84,483)
8EFO	Furniture - Office Furniture	166,361	17,778	184,139	250,000	65,861
OVER	Overhead expenses	-	-	-	-	-
	Operating Expenses	29,307,034	2,899,158	32,206,192	89,004,451	56,798,259
	Total Expenditure	62,340,729	3,161,774	65,502,503	181,244,596	115,742,093

(Extracted and Sourced by Treasury unit)

The above table showed the expenditures against the budget over payroll and operation account by chapter heads. The overall budget was quiet okay with few overspent on some accounts as highlighted in red fonts.

The overspent in payroll on special allowances, leave wages and overtime wages had no budget allocation but committed expenditures. This commitment was misappropriation and the ministry must take into consideration this expenditures.

Under operational budget the highest expenditure was on facilities hire, the ministry budgeted for VT168 thousand but expended over VT 1.8 million. The second highest overspent was on subsistence allowances, the ministry budgeted for VT2.5 million and the expenditure to date for Q1 was VT3.8 million.

III. Revenue Collection by Quarter

Table 2: Revenue Trend in the first three months (Jan – Mar 18)

Account	Description	Revenue	Budget	Over/(Under)	Cash Received
	Revenue				
7NFT	Training Fees	275,000	0	275,000	216,500
	Revenue	275,000	-	275,000	216,500
Total Revenue and Receipts		275,000	-	275,000	216,500

(Extracted & Sourced by Treasury)

The table above showed the revenue trend for this quarter one (1), they is only one account in which the revenue under the Ministry as extracted. However, the ministry had not budgeted for this revenue account but so far they had collected VT216 thousand and more revenue update will be on Q2 report.

3. ANNEXES

I. Annex 1: The Ministry's Annual Budget vs Q1 Expenditures against Budget Remaining

Code	Description	2018 Annual Budget Appropriation	Q1 Total Expenditure to date	Annual Budget Remaining Under/(Over)	Budget % Remaining
MYA	Ministry Cabinet				
59AA	Cabinet Operations	40,712,145	15,305,025	25,407,120	62.41
59AB	Ministry Contributions	2,000,000	-	2,000,000	100.00
59BA	Parliamentary Secretary MoYDT	-	(20,950)	20,950	-
MYAA	Cabinet Support Services	42,712,145	15,284,075	27,428,070	64.22
MYA	Ministry Cabinet	42,712,145	15,284,075	27,428,070	64.22
MYB	Youth Development, Sport & Recreation				
58AA	Support Services Unit	22,214,590	6,432,086	15,782,504	71.05
58BA	Office of Youth Development, Sport & Training	36,122,993	10,492,019	25,630,974	70.95
MYBA	Executive Management & Support Services	58,337,583	16,924,105	41,413,478	70.99
58BB	National Sport Gymnasium	22,471,434	10,265,881	12,205,553	54.32
58BC	Contribution to Youth & Sport Development	4,058,397	1,613,996	2,444,401	60.23
58BD	Contribution Development Programme	19,174,909	9,584,110	9,590,799	50.02
MYBB	Contribution to Sport & Youth Development	45,704,740	21,463,987	24,240,753	53.04
MYB	Youth Development, Sport & Recreation	104,042,323	38,388,092	65,654,231	63.10
MYC	TVET & Employment Opportunities				

58CA	Office of Technical, Vocational Education and Training & Employment Opportunities	-	889	(889)	-
58CB	VNTC to Youth Economic Empowerment	1,483,318	-	1,483,318	100.00
58CC	Non & Informal Education Development to Civic Development	1,483,318	-	1,483,318	100.00
58CG	Youth Registration	1,483,318	-	1,483,318	100.00
58CH	Second Chance Training	1,483,318	-	1,483,318	100.00
58CI	Adolescent Reproductive Health	1,483,318	-	1,483,318	100.00
MYCA	TVET & Employment Opportunities	7,416,590	889	7,415,701	99.99
MYC	TVET & Employment Opportunities	7,416,590	889	7,415,701	99.99
MYD	Provincial Grants Youth Development				
58DA	Grant for TORBA Province Youth Development, Sport and Training Officer	1,200,000	525,349	674,651	56.22
58DB	Grant for SANMA Province Youth Development, Sport and Training Officer	1,200,000	285,370	914,630	76.22
58DC	Grant for MALAMPA Province Youth Development, Sport and Training Officer	1,200,000	534,628	665,372	55.45
58DD	Grant for PENAMA Province Youth Development, Sport and Training Officer	1,200,000	596,420	603,580	50.30
58DE	Grant for SHEFA Province Youth Development, Sport and Training Officer	1,200,000	376,151	823,849	68.65
58DF	Grant for TAFEFA Province Youth Development, Sport and Training Officer	1,200,000	212,815	987,185	82.27
MYDA	Provincial Grants Youth Development	7,200,000	2,530,733	4,669,267	64.85
MYD	Provincial Grants Youth Development	7,200,000	2,530,733	4,669,267	64.85
MYE	Youth & Employment				
58CD	Youth Empowerment & Employment Opportunities	5,873,538	1,410,810	4,462,728	75.98
58CE	Youth Empowerment Trainings	14,000,000	6,988,124	7,011,876	50.08
58CF	Youth Empowerment Initiatives	-	-	-	-
MYEA	Youth & Employment Opportunities	19,873,538	8,398,934	11,474,604	57.74
MYE	Youth & Employment	19,873,538	8,398,934	11,474,604	57.74
M14	Ministry of Youth Development and Sports	181,244,596	64,602,723	116,641,873	64.36
	Grand Total	181,244,596	64,602,723	116,641,873	64.36

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

Code	Description	Q1 Total Budget	Q1 Total Expenditures to date	Q1 Total Budget Remaining under/(Over)
M14	Ministry of Youth Development and Sports			
MYA	Ministry Cabinet			
59AA	Cabinet Operations	9,451,391	10,344,481	(893,090)
59AB	Ministry Contributions	499,998	-	499,998
59BA	Parliamentary Secretary MoYDT	-	-	-
MYAA	Cabinet Support Services	9,951,389	10,344,481	(393,092)
MYA	Ministry Cabinet	9,951,389	10,344,481	(393,092)
MYB	Youth Development, Sport & Recreation			
58AA	Support Services Unit	5,239,682	4,087,304	1,152,378
58BA	Office of Youth Development, Sport & Training	6,092,376	6,189,975	(97,599)
MYBA	Executive Management & Support Services	11,332,058	10,277,279	1,054,779
58BB	National Sport Gymnasium	8,416,506	8,577,174	(160,668)
58BC	Contribution to Youth & Sport Development	1,623,360	1,543,996	79,364
58BD	Contribution Development Programme	9,587,454	9,583,491	3,963
MYBB	Contribution to Sport & Youth Development	19,627,320	19,704,661	(77,341)
MYB	Youth Development, Sport & Recreation	30,959,378	29,981,940	977,438
MYC	TVET & Employment Opportunities			
58CA	Office of Technical, Vocational Education and Training & Employment Opportunities	-	889	(889)
58CB	VNTC to Youth Economic Empowerment	370,827	-	370,827
58CC	Non & Informal Education Development to Civic Development	741,659	-	741,659
58CG	Youth Registration	741,659	-	741,659
58CH	Second Chance Training	370,827	-	370,827
58CI	Adolescent Reproductive Health	741,659	-	741,659
MYCA	TVET & Employment Opportunities	2,966,631	889	2,965,742
MYC	TVET & Employment Opportunities	2,966,631	889	2,965,742
MYD	Provincial Grants Youth Development			
58DA	Grant for TORBA Province Youth Development, Sport and Training Officer	600,000	367,940	232,060
58DB	Grant for SANMA Province Youth Development, Sport and Training Officer	600,000	285,370	314,630
58DC	Grant for MALAMPA Province Youth Development, Sport and Training Officer	600,000	293,280	306,720
58DD	Grant for PENAMA Province Youth Development, Sport and Training Officer	600,000	596,420	3,580

58DE	Grant for SHEFA Province Youth Development, Sport and Training Officer	300,006	250,000	50,006
58DF	Grant for TAFEA Province Youth Development, Sport and Training Officer	600,000	207,827	392,173
MYDA	Provincial Grants Youth Development	3,300,006	2,000,837	1,299,169
MYD	Provincial Grants Youth Development	3,300,006	2,000,837	1,299,169
MYE	Youth & Employment			
58CD	Youth Empowerment & Employment Opportunities	1,374,873	887,470	487,403
58CE	Youth Empowerment Trainings	7,000,002	6,988,124	11,878
58CF	Youth Empowerment Initiatives	-	-	-
MYEA	Youth & Employment Opportunities	8,374,875	7,875,594	499,281
MYE	Youth & Employment	8,374,875	7,875,594	499,281
M14	Ministry of Youth Development and Sports	55,552,279	50,203,741	5,348,538
	Grand Total	55,552,279	50,203,741	5,348,538

III. Annex 3: Personnel Account Expenditures by Chapter heads

Code	Description	Payroll Annual Budget Appropriation	Q1 Payroll Expenditure to date	Payroll Annual Budget Remaining	Payroll Annual Budget % Remaining
M14	Ministry of Youth Development and Sports				
58	Department of Youth and Sport				
58AA	Support Services Unit	16,325,997	4,384,798	11,941,199	73
58BA	Office of Youth Development, Sport & Training	22,795,043	7,890,792	14,904,251	65
58BB	National Sport Gymnasium	10,471,342	4,346,746	6,124,596	58
58CD	Youth Empowerment & Employment Opportunities	4,862,637	1,075,550	3,787,087	78
58	Department of Youth and Sport	54,455,019	17,697,886	36,757,133	67
59	Ministry of Youth Development and Training				
59AA	Cabinet Operations	37,785,126	15,598,425	22,186,701	59
59	Ministry of Youth Development and Training	37,785,126	15,598,425	22,186,701	59
M14	Ministry of Youth Development and Sports	92,240,145	33,296,311	58,943,834	64
	GRAND TOTAL	92,240,145	33,296,311	58,943,834	64

IV. Annex 4: Operational Account 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 %
M14	Ministry of Youth Development and Sports				
58	Department of Youth and Sport				
58AA	Support Services Unit	5,888,593	2,332,901	3,555,692	60.38
58BA	Office of Youth Development, Sport & Training	13,327,950	2,803,218	10,524,732	78.97
58BB	National Sport Gymnasium	12,000,092	5,919,135	6,080,957	50.67
58BC	Contribution to Youth & Sport Development	4,058,397	1,613,996	2,444,401	60.23
58BD	Contribution Development Programme	19,174,909	9,584,110	9,590,799	50.02
58CA	Office of Technical, Vocational Education and Training & Employment Opportunities	-	889	(889)	-
58CB	VNTC to Youth Economic Empowerment	1,483,318	-	1,483,318	100.00
58CC	Non & Informal Education Development to Civic Development	1,483,318	-	1,483,318	100.00
58CD	Youth Empowerment & Employment Opportunities	1,010,901	335,260	675,641	66.84
58CE	Youth Empowerment Trainings	14,000,000	6,988,124	7,011,876	50.08
58CF	Youth Empowerment Initiatives	-	-	-	-
58CG	Youth Registration	1,483,318	-	1,483,318	100.00
58CH	Second Chance Training	1,483,318	-	1,483,318	100.00
58CI	Adolescent Reproductive Health	1,483,318	-	1,483,318	100.00
58DA	Grant for TORBA Province Youth Development, Sport and Training Officer	1,200,000	525,349	674,651	56.22
58DB	Grant for SANMA Province Youth Development, Sport and Training Officer	1,200,000	285,370	914,630	76.22
58DC	Grant for MALAMPA Province Youth Development, Sport and Training Officer	1,200,000	534,628	665,372	55.45
58DD	Grant for PENAMA Province Youth Development, Sport and Training Officer	1,200,000	596,420	603,580	50.30

58DE	Grant for SHEFA Province Youth Development, Sport and Training Officer	1,200,000	427,151	772,849	64.40
58DF	Grant for TAFEA Province Youth Development, Sport and Training Officer	1,200,000	212,815	987,185	82.27
58	Department of Youth and Sport	84,077,432	32,159,366	51,918,066	61.75
59	Ministry of Youth Development and Training				
59AA	Cabinet Operations	2,927,019	67,776	2,859,243	97.68
59AB	Ministry Contributions	2,000,000	-	2,000,000	100.00
59BA	Parliamentary Secretary MoYDT	-	(20,950)	20,950	-
59	Ministry of Youth Development and Training	4,927,019	46,826	4,880,193	99.05
M14	Ministry of Youth Development and Sports	89,004,451	32,206,192	56,798,259	63.82
	GRAND TOTAL	89,004,451	32,206,192	56,798,259	63.82