

MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY

INTRODUCTION

The Ministry of Agriculture, Quarantine, Livestock, Forestry and Fisheries' primary role is to ensure that the nation's agriculture, livestock, forestry and aquatic resources are sustainable and managed efficiently and that these resources make a significant contribution to economic growth and the well-being of the people of Vanuatu. The key activities of the Ministry are as follows:

- To secure self-sufficiency through sustainable agricultural, forestry and fisheries production systems;
- To develop commercial products for local and export markets;
- To protect Vanuatu from exotic animal and plant pests and enforce quality standard requirements;
- To conserve, develop and manage the biodiversity and genetic resources of Vanuatu.
- To provide effective and efficient services to clients.

The ministry's appropriated budget for 2018 is VT 797,272,374 as compared to the VT 636,028,831 last year indicating an increase of VT 161,243,543 (25%). This budget increase was due to the approval of new policy proposals by the ministerial budget committee and the national government to meet the planned activities for the ministry in this financial year. Total forecasted revenue for this year stands at VT 506 million compared to VT 746 million from last year's projections which was overstated by VT 142 million at the end of the financial year.

SUMMARY OF KEY FINDINGS

It's evident that the ministry has received an increased budget over the three-year period to support the productive sector as outlined in the current government priorities. The ministry has spent 23% of this year's annual budget in the first three months.

In the first quarter of this year, MALFFB budgeted for VT 185 million, while actuals expenditure only reached VT 180 million creating a saving of VT 4.5 million, compared to last year's budgeted figures of VT 132 million against an understated expenditure of VT 135 million incurring a shortage of VT 2.8 million.

The ministry accommodates several program activities including, the Cabinet, the Parliamentary Secretary to MALFFB, Corporate Service Unit, Department of Agriculture, Department of Fisheries, Department of Forestry, Department of Livestock and the Department of Bio-Security. Table 1 below shows the total annual and first quarter's budget for each individual program budget activity heads against actual expenditure in the first three months of this year. The table also highlighted in red the program activities that overspent their first quarter's budget, which

includes 48EK-Provincial fisheries centre – Sanma, 48EH-Fisheries Research and Aquaculture, 46DA-Sectorial Development unit, 46BA-office of the Director General, Cabinet Operations and others.

MALFFB CABINET AND CORPORATE SERVICE UNIT

The cabinet and corporate service Unit of the ministry of Agriculture has a total budget of VT 19.1 million in the first quarter of this year, compared to VT16.9 million in the same period last year. Analysis shows that actual spending went over the target by VT 1.9 million due to overspent permanent wages and unbudgeted expenses such as contract wages, subsistence allowance, consultant fees, international travel, local travel and additional equipment incurred in that period. This spending rate is not encouraged as it will overspend the annual recurrent budget by the end of the year.

PARLIAMENTARY SECRETARY TO MALFFB

With an annual budget of VT 17.1 million, MALFFB allocated VT 6.3 million to be spend in first quarter of this year. Record shows that VT 5.1 million was spent in these first three months, in which 63% funded the payroll expenses and 37% catered for the operational expenditures for the parliamentary secretary. This cost centre overspent more on permanent wages, while major unbudgeted expenses include subsistence allowances, incidentals, vehicle repairs, international travel, additional equipment, and office furniture.

DEPARTMENT OF AGRICULTURE

The Department of Agriculture incurred a saving of VT 8.2 million in the first quarter of this year with a given budget VT 38.9 million, as compared to actual spending of VT 33.8 million against a budget of VT 34.5 million realized in the same period last year. This saving was created by huge accumulated payroll saving budget over the three months period which totaled up to VT 12.4 million. The operational budget on the other hand went negative due by VT 4.1 million due to huge overspending on items such as general materials, maintenance contract and vehicle repairs. The department's major unplanned expenditures include items like acting allowances, leave expense, consultant's fees and official entertainment. Operational expenditure should be controlled in order to keep it within budget target for a specific period and the department should utilize the payroll budget as intended.

DEPARTMENT OF LIVESTOCK

As shown in the table attached at the bottom of this report, the department of livestock overspent its first quarter budget of VT 23.8 million by VT 1.2 million, although last year's saving went up to VT 1.4 million. The department overspent mainly on the following chart of accounts in the first three months (highlighted in yellow); home island passage allowances, permanent wages, subsistence allowances, consultants fees, facilities hire, general material, maintenance contract, local travel, VAT, and Additional equipment. Furthermore, unplanned expenditures include items

such as international accommodation, software maintenance fees, and office furniture. Some of this chart of accounts were not realistically budgeted for, thus no budget or limited budgets were allocated in the first quarter, while others were not budgeted for in this financial year. This spending rate will exhaust the recurrent budget by the end of the year.

DEPARTMENT OF FORESTRY

The Department of Forest saved up to VT 1.1 million from its first quarter's budget of VT 28.5 million, compared to a negative VT 116,723 realized in the same period last year. The saving came mainly from accumulated payroll saving. Despite the overall saving, the department incurred some overspend expenses (highlighted in yellow) and unbudgeted expenditures (highlighted in Red). Major overspent items include, permanent wages, general material, vehicle repairs & maintenance, while unbudgeted expenditures cover court costs, equipment replacement and storage freight.

DEPARTMENT OF FISHERIES

In the first quarter of this year the fisheries department plan to spend VT 36 million on its operational and payroll expenditures and it ended up spending VT 43 million creating an overspending of VT 6.3 million compared to a saving of VT 5.2 million realized in the same period last year. The negative balance stem mainly from the operational budget due to huge unplanned and overspent chart of accounts not budgeted for in this period. Major overspent items include VAT, local travel, general materials, subsistence allowance and acting allowance. The major unplanned expense is new building costs as shown in red in the table at the bottom of the report.

DEPARTMENT OF BIO-SECURITY

With a budget of VT 32.4 million, the Department of Bio-Security spent VT 28.8 million and saved VT 3.5 million in the first three months of this year. Significant overspent expenditures include, overtime wages, permanent wages and local travel. Furthermore the major unplanned expenditures for the first quarter include acting allowance, consultant's fees, vehicle hire, food – supplies and office furniture.

MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY

Table 2 shows a summary of the whole ministry's budget / expenses by chart of accounts for the first quarter of this year and as mentioned above, the overall ministry saving totaled up to VT 4.5 million as compared to a deficit of VT 2.8 million realized in the same period last year. The analysis also shows that the operational budget was overspent by VT 28 million while payroll savings stood quite higher indicating underutilization of funds. Recruitments for vacant posts should be Fast-track in order to utilize this budget.

The ministry as a whole should ensure that:

- Each Chart of Accounts are realistically budgeted for
- Proper cash flow budgeting to ensure sufficient budgets are set in the right payment periods
- Minimize virement of funds
- Only proposed vacant positions should be budgeted for and recruitment should be done at the beginning of the year and as per budgeted amount, in order to efficiently utilize the funds within the budgeted ceiling.
- Commitments (LPOs) are made to the right chart of accounts.

Revenue

MALFFB planned to raise a total of VT 506 million as this year's annual revenue and VT 126 million in the first quarter of this year. As shown in table three below, actual revenue has gone over the first quarter's target by VT 44.7 million (35%), as compared to last year's actuals of VT 135 million against a budget of VT 132 million.

The ministry's main revenue initiatives are:

- Fishing licenses & Registration – Annual budget of VT 350 million. First quarter's actuals record a surplus of VT 50 million. The last year's figures were much higher than this year's actuals, from VT 168 million in 2017 to VT 136 million in the first quarter of this year.
- Levies and recoveries – went over target by VT 5 million in the first quarter of this year and the ministry plans to raise VT 72.9 million from this revenue initiative by the end of this year.
- other fees – with an annual forecasted budget of VT 35.3 million, actuals have already reached VT 5.8 million (16%) in the first three months.
- Permits recoveries – Approximately 17% of this revenue item has been raised in the first quarter of this year against an annual budget of VT 18.7 million.
- Other revenue items include, other fines, Inspection Recoveries, Timber license, etc.

Virement

As shown in table 4 below, the ministry's total virement in the first quarter is VT 18.4 million. Virements were made from payroll to operations and vice versa for:

- The Department of Agriculture – VT 993,000 to facilitate operational commitments.
- Department of Bio-Security – VT 470,000 to offset negative payroll cost centres and enable LPO commitments.
- Parliamentary Secretary to MALFFB – VT 3 million transfer operational budget for the PS to its right cost centre.
- Department of Forestry – VT 13.9 was vired to operations to settle legal cost as per court judgement.

TABLES

TABLE 1: RECURRENT BUDGET FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY BY COST CENTRE, 2018

Code	Description	Total	Budget to Date	Under/(Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity							
46	Agriculture, Quarantine, Forestry and Fisheries Cabinet							
46AA	Cabinet Operations	11,214,012	10,763,609	(450,403)	11,578,669	364,657	48,529,722	37,315,710
46BA	Office of the Director General	8,321,645	7,781,577	(540,068)	9,189,429	867,784	38,884,518	30,562,873
46DA	Sectoral Development Unit	1,550,158	636,361	(913,797)	2,462,921	912,763	26,706,798	25,156,640
46	Agriculture, Quarantine, Forestry and Fisheries Cabinet	21,085,815	19,181,547	-1,904,268	23,231,019	2,145,204	114,121,038	93,035,223
47	Department of Agriculture							
47CD	Central Administration	9,336,947	16,166,112	6,829,165	17,794,402	8,457,455	82,819,632	73,482,685
47CH	Tafea Province	3,538,604	3,697,826	159,222	4,326,116	787,512	16,479,514	12,940,910
47CI	Penama Province	2,637,168	2,716,419	79,251	3,344,709	707,541	12,660,309	10,023,141
47CJ	Torba Province	2,275,970	2,137,322	(138,648)	2,758,322	482,352	10,089,360	7,813,390
47CL	Shefa Province	3,708,238	3,599,201	(109,037)	3,227,491	(480,747)	12,799,579	9,091,341
47CM	Malampa Province	3,080,054	3,525,971	445,917	4,154,261	1,074,207	16,552,573	13,472,519
47CN	Sanma Province	5,389,499	6,353,282	963,783	6,981,572	1,592,073	28,336,356	22,946,857
47	Department of Agriculture	29,966,480	38,196,133	8,229,653	42,586,873	12,620,393	179,737,323	149,770,843
48	Department of Fisheries							
48EA	Sustainability Section	-	-	-	-	-	-	-
48EF	Fisheries Administration	5,582,152	6,794,026	1,211,874	6,794,026	1,211,874	28,728,619	23,146,467
48EH	Fisheries Research and Aquaculture	14,353,818	8,189,220	(6,164,598)	8,189,220	(6,164,598)	35,386,660	21,032,842
48EI	Fisheries Compliance and Licensing	5,798,163	8,710,376	2,912,213	8,710,376	2,912,213	37,703,335	31,905,172
48EJ	Provincial Fisheries Centre - SHEFA	417,776	1,694,140	1,276,364	1,694,140	1,276,364	7,295,445	6,877,669
48EK	Provincial Fisheries Centre - SANMA	10,872,584	1,035,877	(9,836,707)	1,035,877	(9,836,707)	4,442,965	(6,429,619)
48EL	Provincial Fisheries Centre - MALAMPA	433,882	509,558	75,676	509,558	75,676	2,153,922	1,720,040

48EM	Provincial Fisheries Centre - TORBA	422,440	480,875	58,435	480,875	58,435	2,296,303	1,873,863
48EN	Provincial Fisheries Centre - PENAMA	330,017	475,986	145,969	475,986	145,969	2,008,439	1,678,422
48EO	Provincial Fisheries Centre - TAFEA	361,927	533,623	171,696	533,623	171,696	2,254,038	1,892,111
48EP	Fisheries Boat Yard	1,600,050	1,897,764	297,714	1,897,764	297,714	8,056,979	6,456,929
48EQ	Fisheries Policy and Management	50,044	1,707,762	1,657,718	1,707,762	1,657,718	7,375,315	7,325,271
48ER	Seafood Verification	1,507,628	3,217,453	1,709,825	3,217,453	1,709,825	14,786,689	13,279,061
48ES	Northern Administration	1,278,519	1,374,223	95,704	1,374,223	95,704	6,100,386	4,821,867
48	Department of Fisheries	43,009,000	36,620,883	-6,388,117	36,620,883	-6,388,117	158,589,095	115,580,095
49	Department of Biosecurity							
49DA	Policy & Administration	5,229,120	5,267,266	38,146	5,267,266	38,146	23,286,548	18,057,428
49DB	Veterinary Contracts	6,614,754	6,637,956	23,202	6,637,956	23,202	28,764,505	22,149,751
49DC	Biosecurity Southern Operations	6,652,560	7,260,840	608,280	7,260,840	608,280	31,656,946	25,004,386
49DD	Biosecurity Northern Operations	4,610,835	5,801,314	1,190,479	5,801,314	1,190,479	25,127,793	20,516,958
49DE	Livestock Division	-	-	-	-	-	-	-
49DG	Plant Health	1,642,003	3,019,615	1,377,612	3,019,615	1,377,612	14,556,670	12,914,667
49DI	Animal Health & Meat Inspection	3,032,960	3,076,584	43,624	3,076,584	43,624	15,479,614	12,446,654
49DJ	Southern Outpost	732,240	753,355	21,115	753,355	21,115	3,740,275	3,008,035
49DK	Northern Outpost	330,762	627,095	296,333	627,095	296,333	3,011,375	2,680,613
49	Department of Biosecurity	28,845,234	32,444,025	3,598,791	32,444,025	3,598,791	145,623,726	116,778,492
62	Parliament Secretariat - Ministry of Agriculture							
62AA	Parliament Secretariat Ministry of Agriculture	5,175,805	6,316,913	1,141,108	6,316,913	1,141,108	17,130,219	11,954,414
62	Parliament Secretariat - Ministry of Agriculture	5,175,805	6,316,913	1,141,108	6,316,913	1,141,108	17,130,219	11,954,414
72	Department of Forestry							
72FA	Sustainability	-	-	-	-	-	-	-
72FB	Value Adding and Processing	-	-	-	-	-	-	-
72FC	Research	583,404	-	(583,404)	-	(583,404)	-	(583,404)
72FD	Central Policy Administration	21,166,053	21,453,969	287,916	21,453,969	287,916	49,404,880	28,238,827
72FE	Shefa Forestry Production	1,225,547	1,586,068	360,521	1,586,068	360,521	7,639,287	6,413,740
72FF	Tafea Forestry Production	699,605	918,780	219,175	918,780	219,175	4,480,228	3,780,623
72FG	Malampa Forestry Production	770,244	984,236	213,992	984,236	213,992	4,764,394	3,994,150
72FH	Penama Forestry Production	265,429	339,585	74,156	339,585	74,156	1,593,278	1,327,849
72FI	Sanma Forestry Production	2,359,609	2,758,438	398,829	2,758,438	398,829	11,280,293	8,920,684
72FJ	Torba Forestry Production	324,258	496,575	172,317	496,575	172,317	2,126,953	1,802,695
72FK	Research Forestry Production	-	-	-	-	-	1,600,000	1,600,000

72	Department of Forestry	27,394,149	28,537,651	1,143,502	28,537,651	1,143,502	82,889,313	55,495,164
89	Livestock							
89AA	Office Administration Vila	12,685,327	10,521,516	(2,163,811)	12,596,136	(89,191)	42,996,215	30,310,888
89AB	Office Administration Santo	3,361,410	3,173,988	(187,422)	3,173,988	(187,422)	13,140,502	9,779,092
89AC	Livestock Production Malampa	995,250	1,353,696	358,446	1,353,696	358,446	5,750,015	4,754,765
89AD	Livestock Production Tafea	1,145,069	1,181,862	36,793	1,181,862	36,793	5,004,149	3,859,080
89AE	Livestock Production Torba	870,746	979,899	109,153	979,899	109,153	4,164,083	3,293,337
89AF	Livestock Production Sanma	1,348,178	1,739,412	391,234	1,739,412	391,234	7,414,955	6,066,777
89AG	Livestock Production Penama	1,248,183	1,408,005	159,822	1,408,005	159,822	5,986,825	4,738,642
89AH	Livestock Production Shefa	2,314,043	2,290,389	(23,654)	2,290,389	(23,654)	9,785,588	7,471,545
89AI	Animal Health & Laboratory	1,090,719	1,166,751	76,032	1,166,751	76,032	4,939,328	3,848,609
89	Livestock	25,058,925	23,815,518	-1,243,407	25,890,138	831,213	99,181,660	74,122,735
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	180,535,408	185,112,670	4,577,262	195,627,502	15,092,094	797,272,374	616,736,966
	REPORT TOTAL	180,535,408	185,112,670	4,577,262	195,627,502	15,092,094	797,272,374	616,736,966

Source: Finance & Treasury

**TABLE 2: EXPENDITURE FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK,
FORESTRY, FISHERIES AND BIO-SECURITY BY CHART OF ACCOUNTS FOR
QUARTER 1, 2018**

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	1,383,955	936,747	(447,208)
8AAF	Family Allowance	-	2,217,894	2,217,894
8AAG	Gratuities Allowances	110,804	-	(110,804)
8AAH	Housing Allowances	291,389	12,090,102	11,798,713
8AAO	Other Allowances	-	354,105	354,105
8AAP	Home Island Passage Allowances	358,900	190,215	(168,685)
8AAS	Special Allowances	84,053	-	(84,053)
8ASP	Provident Fund	3,570,749	3,806,742	235,993
8AWC	Contract Wages	828,134	8,839,167	8,011,033
8AWL	Leave expense	1,069,839	-	(1,069,839)
8AWO	Overtime Wages	4,039,231	3,226,734	(812,497)
8AWP	Permanent Wages	91,210,590	79,594,290	(11,616,300)
PAYR	Payroll expenses	-	24,995,480	24,995,480
	Personnel Expenses	102,947,644	136,251,476	33,303,832
	Operating Expenses			
8CAB	Subsistence Allowances	3,718,000	1,796,606	(1,921,394)
8CAF	Food Allowances	4,055	74,490	70,435
8CBI	International Accommodation	110,000	-	(110,000)
8CBL	Local Accommodation	481,221	336,750	(144,471)
8CCI	International Courses	-	259,825	259,825
8CCL	Local Courses	105,600	611,667	506,067
8CEC	Consultants Fees	3,038,000	187,500	(2,850,500)
8CEM	Software Maintenance Fees	1,073,961	-	(1,073,961)
8CES	Security Services	667,319	392,499	(274,820)
8CET	Other Fees	88,338	47,499	(40,839)
8CFO	Freight Fuel	850	-	(850)
8CFS	Ship and Boat Fuel	-	11,250	11,250
8CFV	Vehicles Fuel	1,805,822	2,862,214	1,056,392
8CGM	Mail Carriage Freight	7,391	29,673	22,282
8CGO	Other Charges - Freight	44,042	111,550	67,508
8CGR	Transport - Freight	437,936	257,494	(180,442)
8CGS	Storage - Freight	192,950	11,898	(181,052)
8CHD	Drug Distribution - Medical	7,904	172,500	164,596
8CHL	Local Medical Treatment	-	87,500	87,500
8CIB	Boat Hire	-	18,750	18,750
8CIE	Equipment Hire	39,514	154,775	115,261
8CIF	Facilities Hire	731,051	306,977	(424,074)
8CIV	Vehicles Hire	524,318	43,749	(480,569)
8CJO	Office Cleaning	385,474	168,039	(217,435)
8CKD	Advertising - Communications	116,740	202,030	85,290
8CKI	Internet and Satellite Communications	5,271	125,000	119,729
8CKP	Postage - Communications	-	177,154	177,154
8CKR	Printing - Communications	273,160	297,983	24,823
8CKS	Stationery - Communications	813,634	893,164	79,530
8CKT	Telephone / Fax - Communications	673,077	1,148,192	475,115
8CLL	Leases - Land	-	40,000	40,000

8CMG	General - Materials	12,220,116	1,526,906	(10,693,210)
8CMO	Office - Materials	448,810	545,619	96,809
8CNO	Office Rental	-	75,000	75,000
8CNT	Other Rental	-	2,500	2,500
8COC	Court Costs	13,909,575	-	(13,909,575)
8COD	Research & Development	40,000	3,489,840	3,449,840
8COF	Refunds	152,380	-	(152,380)
8COI	Incidentals	754,817	1,052,164	297,347
8COO	International Organisation Fees	-	97,500	97,500
8COP	Official Entertainment	1,329,174	583,670	(745,504)
8COR	Recruitment Costs	-	398,649	398,649
8COS	Insurance	-	75,000	75,000
8COT	Termination Payment	(1,000,000)	-	1,000,000
8COU	Uniforms	145,409	88,635	(56,774)
8CRB	Buildings Repairs & Maintenance	512,603	861,053	348,450
8CRE	Equipment Repairs & Maintenance	571,461	871,033	299,572
8CRH	Houses Repairs & Maintenance	(11,184)	643,597	654,781
8CRM	Maintenance Contract	2,792,583	419,356	(2,373,227)
8CRV	Vehicles Repairs & Maintenance	2,079,427	1,126,879	(952,548)
8CRW	Vehicle Servicing	220,167	112,500	(107,667)
8CSF	Food - Suppliers	128,323	66,249	(62,074)
8CSM	Medicines Suppliers	-	37,500	37,500
8CSO	Other Suppliers	(2,054,615)	308,661	2,363,276
8CTI	International Travel	936,007	371,436	(564,571)
8CTL	Local Travel	3,947,140	1,655,727	(2,291,413)
8CUE	Electricity Utilities	1,563,793	2,623,546	1,059,753
8CUW	Water Utilities	3,078	667,761	664,683
8CWI	International Workshops	35,360	13,254	(22,106)
8CWL	Local Workshops	134,530	217,251	82,721
8CZV	Value Added Tax	6,098,028	2,778,781	(3,319,247)
8EBN	Buildings - New	13,332,627	-	(13,332,627)
8EBR	Buildings - Renovation	16,983	124,374	107,391
8EEA	Equipment - Additional General	2,344,750	1,150,174	(1,194,576)
8EEC	Equipment - Computer	465,189	335,427	(129,762)
8EEP	Equipment - Photocopiers	-	21,825	21,825
8EER	Equipment - Replacement General	-	373,350	373,350
8EES	Equipment - Specialised	124,775	-	(124,775)
8EFO	Furniture - Office Furniture	819,091	60,001	(759,090)
8EVA	Vehicle - Additional Vehicle	181,739	419,173	237,434
8FCB	Bank Charges	-	37,500	37,500
OVER	Overhead expenses	-	14,802,575	14,802,575
	Operating Expenses	77,587,764	48,861,194	(28,726,570)
	Total Expenditure	180,535,408	185,112,670	4,577,262

Source: Finance & Treasury

TABLE 3: REVENUE FOR THE MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2018

Account	Description	Total Revenue	Budget to date	Under/(Over)	Budget
7LCR	Parcel Dues Charges	0	5,499	5,499 ▲	22,000
7LCV	Miscellaneous Charges	102,940	91,377	-11,563 ▼	365,508
7LSO	Other Sales	0	53,379	53,379 ▲	213,523
7LSP	Products Sales	60,241	486,501	426,260 ▲	1,946,001
7NDT	Other Asset Disposals	0	23,751	23,751 ▲	95,000

7NFO	Other Fees	5,806,050	8,828,199	3,022,149	▲	35,312,925
7NFR	Repairs Fees	370,048	421,749	51,701	▲	1,687,000
7NFT	Training Fees	0	35,109	35,109	▲	140,450
7NIO	Other Fines	429,000	2,460,075	2,031,075	▲	9,840,339
7NOA	Application Charges Recoveries	13,136	14,058	922	▲	56,231
7NOE	Equipment Hire Recoveries	162,110	272,760	110,650	▲	1,091,036
7NOI	Inspections Recoveries	0	1,911,858	1,911,858	▲	7,647,457
7NOL	Levies Recoveries	23,367,289	18,242,676	-5,124,613	▼	72,970,999
7NOO	Other Recoveries	225,448	161,667	-63,781	▼	646,668
7NOP	Permits Recoveries	3,284,430	4,515,185	1,230,755	▲	18,780,812
7NOR	Rents & Leases Recoveries	0	19,680	19,680	▲	78,720
7NTP	Publications Revenue	0	26,709	26,709	▲	106,826
7TLF	Fishing Licences & Registration	136,635,387	87,499,650	-49,135,737	▼	350,000,000
7TLT	Timber Licences	616,417	1,249,995	633,578	▲	5,000,000
7TVA	Value Added Tax	2,778	0	-2,778	▼	0
7100	Operating Revenue	171,075,274	126,319,877	- 44,755,397	▼	506,001,495

Source: Finance & Treasury

TABLE 4: VIREMENT FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2018

Date	fund_Out	dept_Out	activity_Out	account_Out	fund_In	dept_In	activity_In	account_In	Amount (VT)
15-Mar-18	2	47CN	MACA	PAYR	2	47CD	MACD	OVER	17,680
15-Mar-18	2	47CJ	MACA	PAYR	2	47CD	MACD	OVER	118,160
15-Mar-18	2	47CI	MACA	PAYR	2	47CD	MACD	OVER	164,794
15-Mar-18	2	47CM	MACA	PAYR	2	47CD	MACD	OVER	269,820
15-Mar-18	2	47CD	MACD	PAYR	2	47CD	MACD	OVER	422,546
19-Mar-18	2	49DG	MADG	PAYR	2	49DJ	MADC	PAYR	30,000
19-Mar-18	2	49DG	MADG	PAYR	2	49DI	MADB	PAYR	40,000
19-Mar-18	2	49DG	MADG	PAYR	2	49DA	MADA	PAYR	400,000
05-Feb-18	2	46BA	MABA	OVER	2	62AA	MAAA	OVER	438,246
05-Feb-18	2	46DA	MABB	OVER	2	62AA	MAAA	OVER	1,300,000
30-Jan-18	2	46DA	MABB	OVER	2	62AA	MAAA	OVER	1,300,000
01-Mar-18	2	72FI	MAFA	PAYR	2	72FD	MAFA	OVER	6,834,311
01-Mar-18	2	72FH	MAFA	PAYR	2	72FD	MAFA	OVER	110,227
01-Mar-18	2	72FG	MAFA	PAYR	2	72FD	MAFA	OVER	852,446
01-Mar-18	2	72FF	MAFA	PAYR	2	72FD	MAFA	OVER	795,439
01-Mar-18	2	72FE	MAFA	PAYR	2	72FD	MAFA	OVER	1,504,339
01-Mar-18	2	72FD	MAFA	PAYR	2	72FD	MAFA	OVER	3,812,813
Total Virement									18,410,821

Source: Finance & Treasury

**TABLE 5: BUDGET VERSES EXPENDITURE BY COST CENTRE FOR THE MINISTRY
OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY IN
THE FIRST QUARTER, 2018**

MALFFB CABINET & CORPORATE SERVICES UNIT

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	386,981	593,364	206,383
8AAF	Family Allowance	-	398,769	398,769
8AAG	Gratuities Allowances	110,804	-	(110,804)
8AAH	Housing Allowances	236,879	2,667,726	2,430,847
8AAP	Home Island Passage Allowances	-	29,835	29,835
8AAS	Special Allowances	10,000	-	(10,000)
8ASP	Provident Fund	645,792	512,076	(133,716)
8AWC	Contract Wages	354,838	-	(354,838)
8AWL	Leave expense	-	-	-
8AWO	Overtime Wages	60,000	-	(60,000)
8AWP	Permanent Wages	15,315,770	11,809,848	(3,505,922)
PAYR	Payroll expenses	-	2,513,557	2,513,557
	Personnel Expenses	17,121,064	18,525,175	1,404,111
	Operating Expenses			
8CAB	Subsistence Allowances	295,000	-	(295,000)
8CBL	Local Accommodation	77,100	-	(77,100)
8CEC	Consultants Fees	610,000	-	(610,000)
8CES	Security Services	200,000	120,000	(80,000)
8CET	Other Fees	3,718	-	(3,718)
8CFV	Vehicles Fuel	68,000	332,500	264,500
8CGO	Other Charges - Freight	11,633	-	(11,633)
8CGR	Transport - Freight	-	-	-
8CHL	Local Medical Treatment	-	87,500	87,500
8CJO	Office Cleaning	94,146	37,500	(56,646)
8CKD	Advertising - Communications	34,850	50,000	15,150
8CKI	Internet and Satellite Communications	-	125,000	125,000
8CKR	Printing - Communications	22,155	42,500	20,345
8CKS	Stationery - Communications	75,469	177,500	102,031
8CKT	Telephone / Fax - Communications	186,764	30,000	(156,764)
8CMG	General - Materials	37,153	-	(37,153)
8CMO	Office - Materials	247,920	28,750	(219,170)
8COI	Incidentals	(198,000)	172,506	370,506
8COP	Official Entertainment	271,956	115,000	(156,956)
8CRE	Equipment Repairs & Maintenance	116,450	-	(116,450)
8CRH	Houses Repairs & Maintenance	-	162,500	162,500
8CRV	Vehicles Repairs & Maintenance	66,868	-	(66,868)
8CRW	Vehicle Servicing	-	112,500	112,500
8CSF	Food - Suppliers	(114,187)	-	114,187
8CTI	International Travel	521,801	-	(521,801)
8CTL	Local Travel	200,511	-	(200,511)
8CUE	Electricity Utilities	-	390,000	390,000
8CUW	Water Utilities	-	50,000	50,000
8CZV	Value Added Tax	375,700	285,862	(89,838)
8EBN	Buildings - New	144,501	-	(144,501)
8EEA	Equipment - Additional General	236,556	-	(236,556)
8EEC	Equipment - Computer	180,195	75,000	(105,195)
8EFO	Furniture - Office Furniture	198,492	-	(198,492)

OVER	Overhead expenses	-	(1,738,246)	(1,738,246)
	Operating Expenses	3,964,751	656,372	(3,308,379)
	Total Expenditure	21,085,815	19,181,547	(1,904,268)

Source: Finance & Treasury

PARLIAMENTARY SECRETARY TO MALFFB

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	-	66,462	66,462
8AAH	Housing Allowances	-	969,231	969,231
8ASP	Provident Fund	162,322	75,525	(86,797)
8AWO	Overtime Wages	15,000	-	(15,000)
8AWP	Permanent Wages	3,099,317	1,821,699	(1,277,618)
PAYR	Payroll expenses	-	1,400,000	1,400,000
	Personnel Expenses	3,276,639	4,332,917	1,056,278
	Operating Expenses			
8CAB	Subsistence Allowances	425,000	-	(425,000)
8CES	Security Services	20,000	-	(20,000)
8CET	Other Fees	80,000	-	(80,000)
8CFO	Freight Fuel	850	-	(850)
8CFV	Vehicles Fuel	59,500	87,500	28,000
8CJO	Office Cleaning	85,000	12,500	(72,500)
8CKS	Stationery - Communications	-	62,500	62,500
8CKT	Telephone / Fax - Communications	50,000	20,750	(29,250)
8CMO	Office - Materials	52,523	-	(52,523)
8COF	Refunds	152,380	-	(152,380)
8COI	Incidentals	100,000	-	(100,000)
8COP	Official Entertainment	60,000	12,500	(47,500)
8CRV	Vehicles Repairs & Maintenance	103,360	-	(103,360)
8CTI	International Travel	231,914	-	(231,914)
8CZV	Value Added Tax	151,765	50,000	(101,765)
8EEA	Equipment - Additional General	129,227	-	(129,227)
8EFO	Furniture - Office Furniture	197,647	-	(197,647)
OVER	Overhead expenses	-	1,738,246	1,738,246
	Operating Expenses	1,899,166	1,983,996	84,830
	Total Expenditure	5,175,805	6,316,913	1,141,108

Source: Finance & Treasury

DEPARTMENT OF AGRICULTURE

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	182,558	-	(182,558)
8AAF	Family Allowance	-	582,228	582,228
8AAH	Housing Allowances	-	1,957,677	1,957,677
8AAS	Special Allowances	74,053	-	(74,053)
8ASP	Provident Fund	645,031	796,086	151,055
8AWC	Contract Wages	215,629	-	(215,629)

8AWL	Leave expense	1,069,839	-	(1,069,839)
8AWP	Permanent Wages	16,269,674	19,319,889	3,050,215
PAYR	Payroll expenses	-	8,216,382	8,216,382
	Personnel Expenses	18,456,784	30,872,262	12,415,478
	Operating Expenses			
8CAB	Subsistence Allowances	390,000	408,004	18,004
8CBL	Local Accommodation	20,000	-	(20,000)
8CCI	International Courses	-	209,824	209,824
8CCL	Local Courses	105,600	455,415	349,815
8CEC	Consultants Fees	1,143,000	-	(1,143,000)
8CES	Security Services	50,000	-	(50,000)
8CFV	Vehicles Fuel	492,093	404,444	(87,649)
8CGM	Mail Carriage Freight	-	7,200	7,200
8CGO	Other Charges - Freight	-	53,886	53,886
8CGR	Transport - Freight	86,717	-	(86,717)
8CIF	Facilities Hire	18,695	-	(18,695)
8CIV	Vehicles Hire	-	-	-
8CJO	Office Cleaning	32,435	-	(32,435)
8CKD	Advertising - Communications	-	-	-
8CKP	Postage - Communications	-	99,995	99,995
8CKR	Printing - Communications	36,587	-	(36,587)
8CKS	Stationery - Communications	146,735	196,509	49,774
8CKT	Telephone / Fax - Communications	95,436	180,001	84,565
8CLL	Leases - Land	-	40,000	40,000
8CMG	General - Materials	4,962,335	402,880	(4,559,455)
8COI	Incidentals	163,056	43,332	(119,724)
8COP	Official Entertainment	201,984	-	(201,984)
8CRB	Buildings Repairs & Maintenance	-	268,691	268,691
8CRE	Equipment Repairs & Maintenance	30,355	270,337	239,982
8CRH	Houses Repairs & Maintenance	(30,933)	228,050	258,983
8CRM	Maintenance Contract	1,411,919	178,858	(1,233,061)
8CRV	Vehicles Repairs & Maintenance	624,875	318,697	(306,178)
8CRW	Vehicle Servicing	51,510	-	(51,510)
8CSO	Other Suppliers	59,519	-	(59,519)
8CTI	International Travel	-	40,200	40,200
8CTL	Local Travel	408,980	575,563	166,583
8CUE	Electricity Utilities	249,372	277,976	28,604
8CUW	Water Utilities	-	175,784	175,784
8CZV	Value Added Tax	509,191	808,550	299,359
8EBR	Buildings - Renovation	-	-	-
8EEA	Equipment - Additional General	27,183	580,000	552,817
8EEC	Equipment - Computer	-	-	-
8EES	Equipment - Specialised	41,313	-	(41,313)
8EVA	Vehicle - Additional Vehicle	181,739	106,675	(75,064)
OVER	Overhead expenses	-	993,000	993,000
	Operating Expenses	11,509,696	7,323,871	(4,185,825)
	Total Expenditure	29,966,480	38,196,133	8,229,653

Source: Finance & Treasury

DEPARTMENT OF LIVESTOCK

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			

8AAF	Family Allowance	-	242,880	242,880
8AAH	Housing Allowances	-	997,182	997,182
8AAO	Other Allowances	-	54,690	54,690
8AAP	Home Island Passage Allowances	274,533	39,231	(235,302)
8AAS	Special Allowances	-	-	-
8ASP	Provident Fund	413,059	349,608	(63,451)
8AWC	Contract Wages	76,199	1,913,262	1,837,063
8AWP	Permanent Wages	10,648,990	6,529,509	(4,119,481)
PAYR	Payroll expenses	-	1,731,706	1,731,706
	Personnel Expenses	11,412,781	11,858,068	445,287
	Operating Expenses			
8CAB	Subsistence Allowances	1,345,000	386,097	(958,903)
8CAF	Food Allowances	4,055	-	(4,055)
8CBI	International Accommodation	100,000	-	(100,000)
8CBL	Local Accommodation	267,320	181,248	(86,072)
8CCI	International Courses	-	50,001	50,001
8CCL	Local Courses	-	156,252	156,252
8CEC	Consultants Fees	1,000,000	187,500	(812,500)
8CEM	Software Maintenance Fees	1,055,700	-	(1,055,700)
8CES	Security Services	223,754	135,000	(88,754)
8CET	Other Fees	(41,304)	37,500	78,804
8CFS	Ship and Boat Fuel	-	11,250	11,250
8CFV	Vehicles Fuel	447,149	567,249	120,100
8CGO	Other Charges - Freight	10,713	16,251	5,538
8CGR	Transport - Freight	169,275	169,332	57
8CHD	Drug Distribution - Medical	7,904	172,500	164,596
8CIB	Boat Hire	-	18,750	18,750
8CIE	Equipment Hire	54,667	75,000	20,333
8CIF	Facilities Hire	638,150	187,500	(450,650)
8CIV	Vehicles Hire	-	43,749	43,749
8CJO	Office Cleaning	41,994	21,249	(20,745)
8CKD	Advertising - Communications	-	66,249	66,249
8CKI	Internet and Satellite Communications	5,271	-	(5,271)
8CKP	Postage - Communications	-	45,000	45,000
8CKR	Printing - Communications	150,972	124,002	(26,970)
8CKS	Stationery - Communications	29,830	147,498	117,668
8CKT	Telephone / Fax - Communications	50,992	119,829	68,837
8CMG	General - Materials	1,148,776	417,498	(731,278)
8CMO	Office - Materials	39,032	180,753	141,721
8COD	Research & Development	-	3,489,840	3,489,840
8COI	Incidentals	473,821	278,748	(195,073)
8COO	International Organisation Fees	-	60,000	60,000
8COP	Official Entertainment	645,794	348,015	(297,779)
8COS	Insurance	-	75,000	75,000
8CRB	Buildings Repairs & Maintenance	129,341	196,821	67,480
8CRE	Equipment Repairs & Maintenance	86,219	174,249	88,030
8CRH	Houses Repairs & Maintenance	-	168,747	168,747
8CRM	Maintenance Contract	1,380,664	240,498	(1,140,166)
8CRV	Vehicles Repairs & Maintenance	461,108	294,807	(166,301)
8CRW	Vehicle Servicing	103,381	-	(103,381)
8CSF	Food - Suppliers	-	-	-
8CSM	Medicines Suppliers	-	37,500	37,500
8CSO	Other Suppliers	(2,114,134)	308,661	2,422,795
8CTI	International Travel	133,388	282,249	148,861
8CTL	Local Travel	1,825,990	400,152	(1,425,838)
8CUE	Electricity Utilities	235,282	207,999	(27,283)

8CUW	Water Utilities	3,078	125,175	122,097
8CWL	Local Workshops	-	86,250	86,250
8CZV	Value Added Tax	1,595,831	373,998	(1,221,833)
8EBR	Buildings - Renovation	-	124,374	124,374
8EEA	Equipment - Additional General	1,742,268	392,610	(1,349,658)
8EEC	Equipment - Computer	-	163,251	163,251
8EER	Equipment - Replacement General	-	361,251	361,251
8EFO	Furniture - Office Furniture	194,863	-	(194,863)
8EVA	Vehicle - Additional Vehicle	-	312,498	312,498
8FCB	Bank Charges	-	37,500	37,500
OVER	Overhead expenses	-	(100,000)	(100,000)
	Operating Expenses	13,646,144	11,957,450	(1,688,694)
	Total Expenditure	25,058,925	23,815,518	(1,243,407)

Source: Finance & Treasury

DEPARTMENT OF FORESTRY

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	-	205,785	205,785
8AAH	Housing Allowances	-	790,599	790,599
8ASP	Provident Fund	386,509	361,572	(24,937)
8AWC	Contract Wages	-	871,143	871,143
8AWP	Permanent Wages	10,122,568	7,962,447	(2,160,121)
PAYR	Payroll expenses	-	1,197,964	1,197,964
	Personnel Expenses	10,509,077	11,389,510	880,433
	Operating Expenses			
8CAB	Subsistence Allowances	40,000	222,507	182,507
8CAF	Food Allowances	-	74,490	74,490
8CBL	Local Accommodation	13,079	155,502	142,423
8CFV	Vehicles Fuel	110,500	264,894	154,394
8CGM	Mail Carriage Freight	6,000	18,723	12,723
8CGO	Other Charges - Freight	-	5,163	5,163
8CGR	Transport - Freight	47,015	23,301	(23,714)
8CGS	Storage - Freight	192,950	-	(192,950)
8CIE	Equipment Hire	-	9,774	9,774
8CIF	Facilities Hire	-	16,977	16,977
8CJO	Office Cleaning	90,000	26,943	(63,057)
8CKD	Advertising - Communications	81,890	23,280	(58,610)
8CKP	Postage - Communications	-	24,660	24,660
8CKR	Printing - Communications	10,352	36,480	26,128
8CKS	Stationery - Communications	78,884	47,157	(31,727)
8CKT	Telephone / Fax - Communications	115,939	119,613	3,674
8CMG	General - Materials	466,956	44,613	(422,343)
8CMO	Office - Materials	9,000	32,637	23,637
8COC	Court Costs	13,909,575	-	(13,909,575)
8COD	Research & Development	40,000	-	(40,000)
8COI	Incidentals	130,100	29,526	(100,574)
8COO	International Organisation Fees	-	37,500	37,500
8COP	Official Entertainment	73,389	33,156	(40,233)
8COR	Recruitment Costs	-	398,649	398,649
8COU	Uniforms	-	13,635	13,635
8CRB	Buildings Repairs & Maintenance	-	183,042	183,042

8CRE	Equipment Repairs & Maintenance	92,655	73,947	(18,708)
8CRH	Houses Repairs & Maintenance	19,749	84,300	64,551
8CRV	Vehicles Repairs & Maintenance	371,234	114,627	(256,607)
8CTI	International Travel	-	48,987	48,987
8CTL	Local Travel	142,829	146,292	3,463
8CUE	Electricity Utilities	208,080	301,323	93,243
8CUW	Water Utilities	-	94,302	94,302
8CWI	International Workshops	35,360	13,254	(22,106)
8CWL	Local Workshops	134,530	131,001	(3,529)
8CZV	Value Added Tax	285,102	294,645	9,543
8EEA	Equipment - Additional General	96,442	25,065	(71,377)
8EEC	Equipment - Computer	-	34,677	34,677
8EEP	Equipment - Photocopiers	-	21,825	21,825
8EER	Equipment - Replacement General	-	12,099	12,099
8EES	Equipment - Specialised	83,462	-	(83,462)
OVER	Overhead expenses	-	13,909,575	13,909,575
	Operating Expenses	16,885,072	17,148,141	263,069
	Total Expenditure	27,394,149	28,537,651	1,143,502

Source: Finance & Treasury

DEPARTMENT OF FISHERIES

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	504,437	293,094	(211,343)
8AAF	Family Allowance	-	487,377	487,377
8AAH	Housing Allowances	-	2,755,380	2,755,380
8AAO	Other Allowances	-	41,538	41,538
8AAP	Home Island Passage Allowances	-	93,459	93,459
8ASP	Provident Fund	621,416	808,284	186,868
8AWC	Contract Wages	181,468	765,306	583,838
8AWL	Leave expense	-	-	-
8AWO	Overtime Wages	-	276,924	276,924
8AWP	Permanent Wages	15,479,250	18,342,864	2,863,614
PAYR	Payroll expenses	-	6,429,300	6,429,300
	Personnel Expenses	16,786,571	30,293,526	13,506,955
	Operating Expenses			
8CAB	Subsistence Allowances	917,000	655,000	(262,000)
8CBL	Local Accommodation	38,900	-	(38,900)
8CEM	Software Maintenance Fees	18,261	-	(18,261)
8CES	Security Services	129,565	137,499	7,934
8CET	Other Fees	21,740	9,999	(11,741)
8CFV	Vehicles Fuel	228,834	758,748	529,914
8CGM	Mail Carriage Freight	-	3,750	3,750
8CGO	Other Charges - Freight	-	2,499	2,499
8CGR	Transport - Freight	84,875	52,361	(32,514)
8CGS	Storage - Freight	-	11,898	11,898
8CIE	Equipment Hire	(20,044)	70,001	90,045
8CIF	Facilities Hire	74,206	52,500	(21,706)
8CIV	Vehicles Hire	73,043	-	(73,043)
8CJO	Office Cleaning	15,604	38,250	22,646
8CKD	Advertising - Communications	-	12,501	12,501

8CKP	Postage - Communications	-	6,249	6,249
8CKR	Printing - Communications	12,000	40,000	28,000
8CKS	Stationery - Communications	175,013	174,500	(513)
8CKT	Telephone / Fax - Communications	158,505	540,499	381,994
8CMG	General - Materials	5,533,483	661,915	(4,871,568)
8CMO	Office - Materials	83,052	93,869	10,817
8CNT	Other Rental	-	2,500	2,500
8COI	Incidentals	25,040	49,052	24,012
8COP	Official Entertainment	46,028	37,499	(8,529)
8COT	Termination Payment	-	-	-
8COU	Uniforms	25,000	-	(25,000)
8CRB	Buildings Repairs & Maintenance	-	-	-
8CRE	Equipment Repairs & Maintenance	171,649	215,000	43,351
8CRV	Vehicles Repairs & Maintenance	369,585	211,248	(158,337)
8CSF	Food - Suppliers	(888)	66,249	67,137
8CTI	International Travel	48,904	-	(48,904)
8CTL	Local Travel	867,971	471,221	(396,750)
8CUE	Electricity Utilities	739,393	996,248	256,855
8CUW	Water Utilities	-	47,500	47,500
8CZV	Value Added Tax	2,800,419	746,303	(2,054,116)
8EBN	Buildings - New	13,188,126	-	(13,188,126)
8EBR	Buildings - Renovation	-	-	-
8EEA	Equipment - Additional General	170,432	39,999	(130,433)
8EEC	Equipment - Computer	226,733	62,499	(164,234)
8EFO	Furniture - Office Furniture	-	60,001	60,001
OVER	Overhead expenses	-	-	-
	Operating Expenses	26,222,429	6,327,357	(19,895,072)
	Total Expenditure	43,009,000	36,620,883	(6,388,117)

Source: Finance & Treasury

DEPARTMENT OF BIO-SECURITY

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	309,979	50,289	(259,690)
8AAF	Family Allowance	-	234,393	234,393
8AAH	Housing Allowances	54,510	1,952,307	1,897,797
8AAO	Other Allowances	-	257,877	257,877
8AAP	Home Island Passage Allowances	84,367	27,690	(56,677)
8ASP	Provident Fund	696,620	903,591	206,971
8AWC	Contract Wages	-	5,289,456	5,289,456
8AWL	Leave expense	-	-	-
8AWO	Overtime Wages	3,964,231	2,949,810	(1,014,421)
8AWP	Permanent Wages	20,275,021	13,808,034	(6,466,987)
PAYR	Payroll expenses	-	3,506,571	3,506,571
	Personnel Expenses	25,384,728	28,980,018	3,595,290
	Operating Expenses			
8CAB	Subsistence Allowances	306,000	124,998	(181,002)
8CBI	International Accommodation	10,000	-	(10,000)
8CBL	Local Accommodation	64,822	-	(64,822)
8CEC	Consultants Fees	285,000	-	(285,000)
8CES	Security Services	44,000	-	(44,000)
8CET	Other Fees	24,184	-	(24,184)
8CFV	Vehicles Fuel	399,746	446,879	47,133

8CGM	Mail Carriage Freight	1,391	-	(1,391)
8CGO	Other Charges - Freight	21,696	33,751	12,055
8CGR	Transport - Freight	50,054	12,500	(37,554)
8CIE	Equipment Hire	4,891	-	(4,891)
8CIF	Facilities Hire	-	50,000	50,000
8CIV	Vehicles Hire	451,275	-	(451,275)
8CJO	Office Cleaning	26,295	31,597	5,302
8CKD	Advertising - Communications	-	50,000	50,000
8CKP	Postage - Communications	-	1,250	1,250
8CKR	Printing - Communications	41,094	55,001	13,907
8CKS	Stationery - Communications	307,703	87,500	(220,203)
8CKT	Telephone / Fax - Communications	15,441	137,500	122,059
8CMG	General - Materials	71,413	-	(71,413)
8CMO	Office - Materials	17,283	209,610	192,327
8CNO	Office Rental	-	75,000	75,000
8COI	Incidentals	60,800	479,000	418,200
8COP	Official Entertainment	30,023	37,500	7,477
8COT	Termination Payment	(1,000,000)	-	1,000,000
8COU	Uniforms	120,409	75,000	(45,409)
8CRB	Buildings Repairs & Maintenance	383,262	212,499	(170,763)
8CRE	Equipment Repairs & Maintenance	74,133	137,500	63,367
8CRV	Vehicles Repairs & Maintenance	82,397	187,500	105,103
8CRW	Vehicle Servicing	65,276	-	(65,276)
8CSF	Food - Suppliers	243,398	-	(243,398)
8CTL	Local Travel	500,859	62,499	(438,360)
8CUE	Electricity Utilities	131,666	450,000	318,334
8CUW	Water Utilities	-	175,000	175,000
8CZV	Value Added Tax	380,020	219,423	(160,597)
8EBR	Buildings - Renovation	16,983	-	(16,983)
8EEA	Equipment - Additional General	(57,358)	112,500	169,858
8EEC	Equipment - Computer	58,261	-	(58,261)
8EER	Equipment - Replacement General	-	-	-
8EFO	Furniture - Office Furniture	228,089	-	(228,089)
OVER	Overhead expenses	-	-	-
	Operating Expenses	3,460,506	3,464,007	3,501
	Total Expenditure	28,845,234	32,444,025	3,598,791

Source: Finance & Treasury