

MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES

INTRODUCTION

The Ministry of Infrastructure and Public Utilities (MIPU) comprise of the Public Works Department, the Civil Aviation Authority Department and the Ports & Marine Department. The Ministry is responsible for other Government Statutory Bodies and State Own Enterprises like AVL, Air Vanuatu, Vanuatu Post and Stevedoring and Maritime College.

Ministry has a role in improving the quality of life of Vanuatu citizens through effectively planning, developing, implementing and administering approved national transportation infrastructures include supporting maintenance of national roads and bridges, ports and harbours and aviation infrastructure facilities. Secondly, through strict enforcement and regulations of Vanuatu aviation and maritime industry while complying to internationally recognized and sound standards. Thirdly, develop and provide advice to government on policies relating to telecommunications including policies to maximize the benefits of telecommunication to all citizens of Vanuatu. Lastly, develop the relevant skills, knowledge, experiences and policies to optimize social and economic developments and benefits within the ministry's different portfolios. Following TC Pam of March 13 2015, many government infrastructures especially roads and public buildings like schools need repair and maintenance works and the World Bank is currently assisting the country on this and most repair and maintenance work started in mid 2017 and continuing.

The Civil Aviation Authority Department discharges its duties in accordance with the Civil Aviation Act and the Vanuatu Civil Aviation Rules, maintaining and sustaining acceptable levels of Safety within the aviation industry while at the same time, satisfying the Government requirements and the International Civil Aviation Organization (ICAO) requirements. The Civil Aviation Authority being a regulatory body has only one programme with one main recurrent activity and that is to provide effective oversight of the aviation system. This year CAAV has also embarked upon reviewing current Air Service Agreements as well as to progress the review of the Upper Air Space agreement called for under the PAA/PLAS documents

The Department of Ports & Marine is responsible for providing adequate infrastructure and facilities to satisfy Ports Users, Regulate, Supervise and Administer Shipping Act. [cap:53]. Secondly, partly, to regulate and administer Vanuatu Maritime Act [Cap: 131] especially oil spill, salvage and ports state control. Thirdly, to improve ports security and safety and lastly, to enhance the efficiency, security and safety of ports and ports administration and ports infrastructure in Vanuatu as reflected in the ministry's corporate goals. Lapitasi Wharf construction in Vila and expansion of Luganville Wharf had been completed.

Public Works Department is responsible for the construction of roads, provincial airfields and water supply. It is accepted that proper and meaningful infrastructure and utility development and maintenance will contribute to both urban and rural development and transportation of products and goods to markets therefore building a more resilient society. There are 1,800 kilometers of urban and rural roads and this refers to existing roads which form the national arterial road [urban and semi-urban] network and also the local arterial road [rural] network.

The 2012 National Condition Audit the nation's roads have demonstrated that 9.9 billion vatu is needed to up-grade the existing roads to a usable standard. PWD understands that this level of funding is not available and that the Department must develop a staged plan to maintain prioritised roads. The conclusions from the country wide

condition surveys of the road infrastructure indicates that there is urgent need to substantially increase the funding to roads maintenance, the current infrastructure funding is too small to restore key infrastructure services to a reasonable service level, all road transport infrastructure in the outer islands is in a critical state and requires complete reconstruction, there is need to conduct annual condition assessments of all infrastructure to identify and arrest deterioration in a timely manner to avoid losing the infrastructure, a substantial portion of the road transport infrastructure has deteriorated over a long period of time and is in critical condition especially on the rural provinces, it hinders access to markets and services, imposes high transport costs on producers and consumers, discourages investment, worsens isolation and has tied poverty on a significant portion of the rural population, actual costs to maintain 1,800 kms of roads is 9.9 billion vatu. Government acquires soft loans from Chinese's Banks for road contraction on Tanna, Malekula, Santo and currently looking at Pentecost.

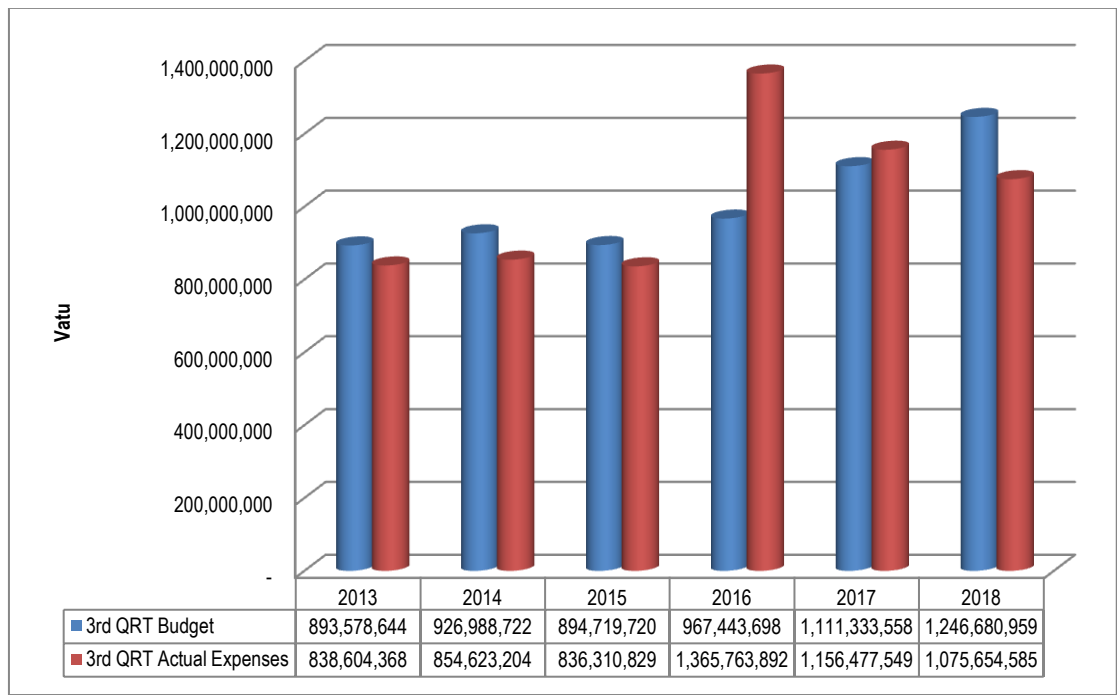
In the past there is no appropriate allocation for maintenance of Vanuatu's roads within PWD budget, however, Department have access to the MCA funding (VT500 million) commitment for MCA roads and from 2014 this fund was distributed to all provinces for road maintenance works. In 2016 a further VT200 million was allocated for road works and another VT40 million was allocated to construct one new outer island airport. And in 2017 another VT100 million was allocated for road maintenances, VT12 million for Tutuba Light House construction, VT10 million for Maritime Commissioner Office and VT2.1 million for Vanuatu Maritime College budget top-up. And in 2018, a further VT15 million was provided to Maritime Affairs Commission and VT13 million to Vanuatu Maritime Regulator. **The following funding were also provided through 2018 Supplementary Budget: GRT Top-up VT4,426,480; Reinstating child and housing allowance July to December VT19,439,322; Olal Airport Construction Category C VT40 million; and Government Infrastructure Projects VT3 billions.**

The Ministry has a total of 13 Costs Center Activities appropriated for 2018.

SUMARRY OF KEY FINDINGS

As shown in figure 1 below the Ministry underspent its third quarter budget in the last six years except 2016 & 2017 the Ministry spent more than what they budgeted for. At the current rate of spending the ministry is likely to underspend its budget by end of the year.

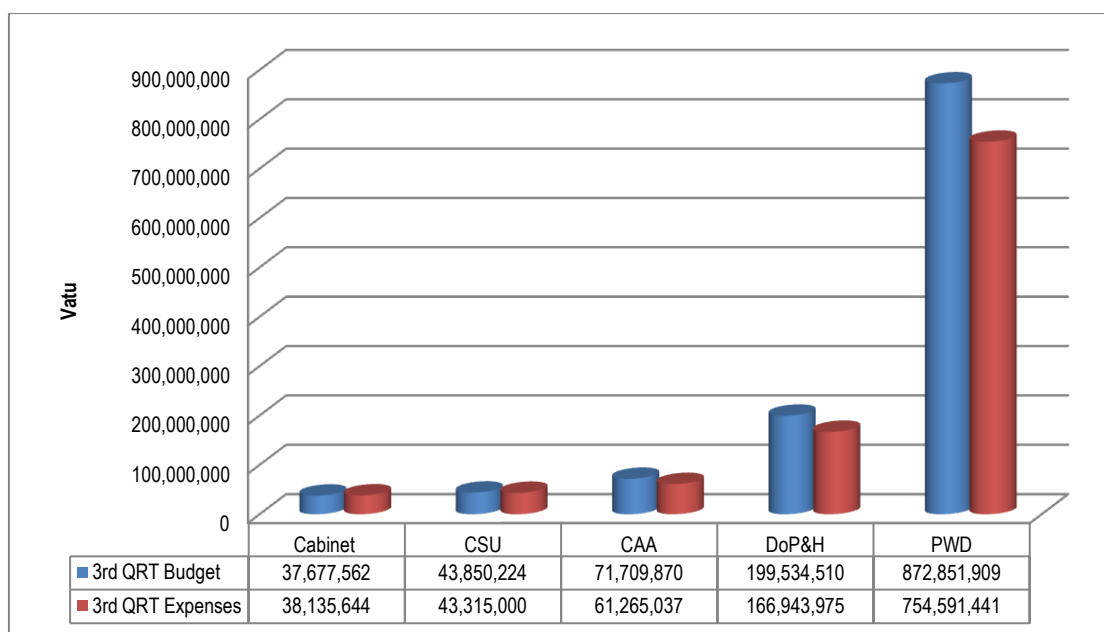
Figure 1: Third Quarter Budget & Expenditure Trends 2013-2018



Source: Finance & Treasury

Figure 2 below indicated that all departments underspent their third quarter budget except Cabinet, overspending their third quarter budget by 1.2 percent.

Figure 2: Third Quarter Budget & Expenses by Department 2018

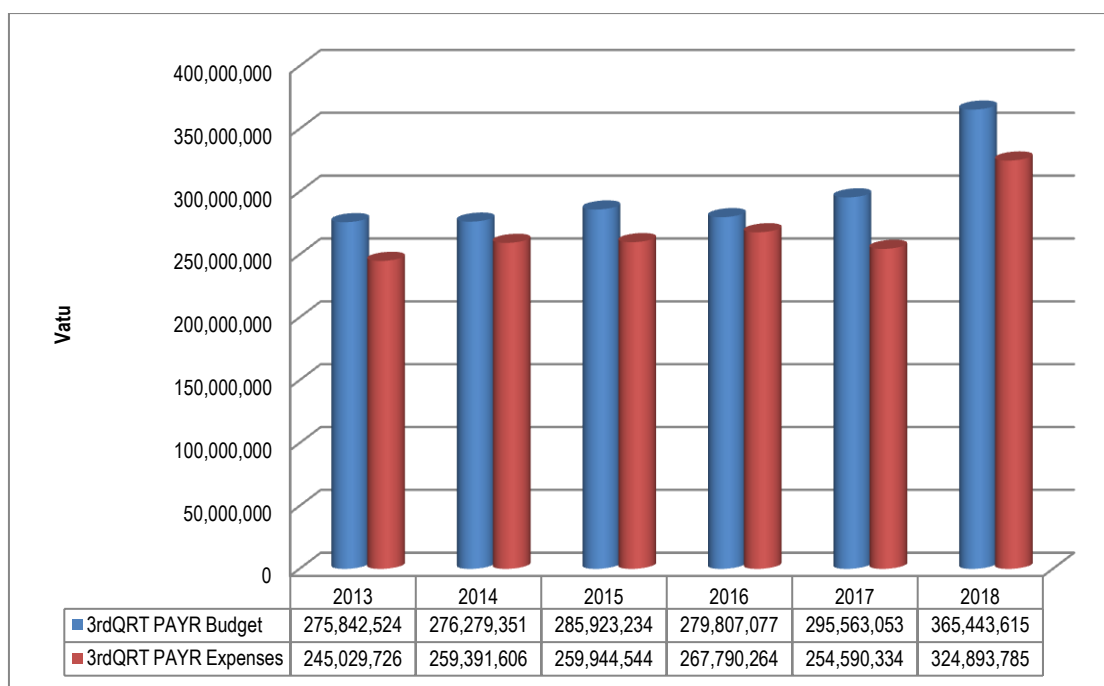


Source: Finance & Treasury

Analysis also shows that the Ministry had already spent more than 73 percent of its annual budget by third quarter. On a pro rata basis the Ministry is likely to under spend its annual budget by end of the year like in the last several years gone.

Figure 3 below shows that Ministry third quarter personnel expenses were lower than their third quarter budget in the last six years. In 2018 Ministry third quarter personnel expenses was 12.4 percent lower than the third quarter budget. Furthermore, analysis also shows that the Ministry had already spent 72.8 percent of its annual payroll budget in the first nine months of the year, an increased of 9.6 percent compared to the same period last year 2017. And more than 29.3 percent of the total budget is allocated to personnel expenses in 2018, and increased of 3.3 percent compared to third quarter of 2017 and on a pro rata basis they will under spend their annual payroll budget by end of the year.

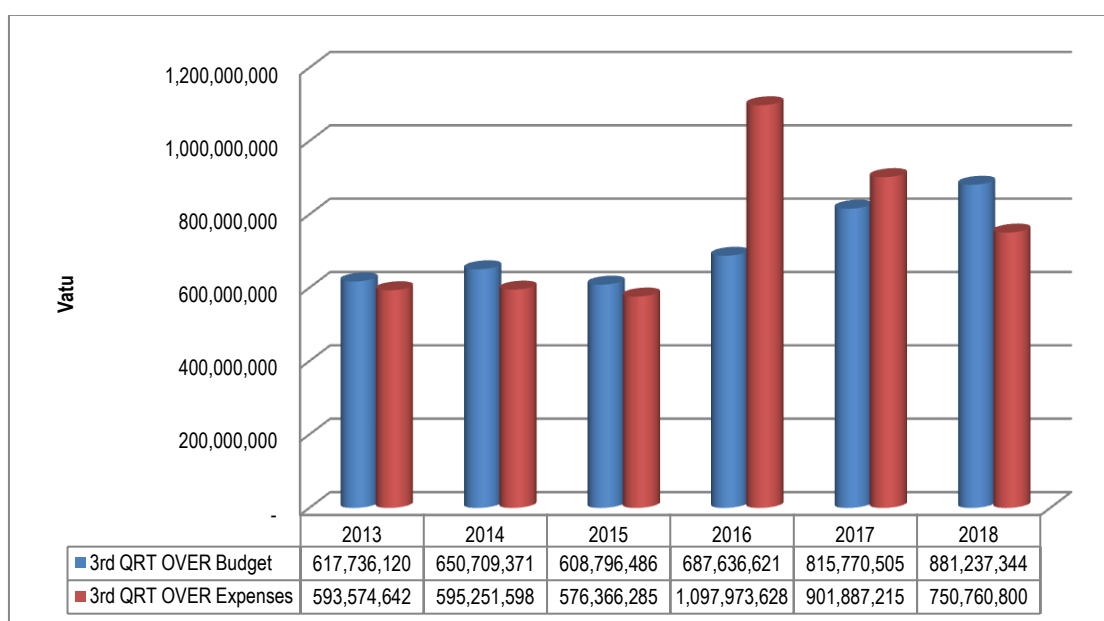
Figure 3: Third Quarter Personnel Budget Verses Expenses 2013-2018



Source: Finance & Treasury

On the other hand third quarter operating expenses as shown in figure 4 below shows similar trend in the last six years except 2016 and 2017 when Ministry spent more than their third quarter budget. In 2018 third quarter operating expenses was 17.3 percent lower than third quarter operating budget. Furthermore, analysis also indicates that the Ministry had spent 62.2 percent of their annual operational budget in the first nine months of this year, a declined of 14.7 percent compared to the same period last year 2017 and on a pro rata basis they should spend within/under their annual operational budget by end of the year.

Figure 4: Third Quarter Operating Budget Verses Expenses 2013-2018



Source: Finance & Treasury

Ministry unplanned expenses in the first nine months totalled to over Vt282.6 million, an increased of VT161.4 million more, compared to same period last year 2017. Personnel unbudgeted expenses amount to more than VT4.1 down VT4.7 million compared to same period last year 2017 and major unbudgeted chart of accounts include daily rate wages.

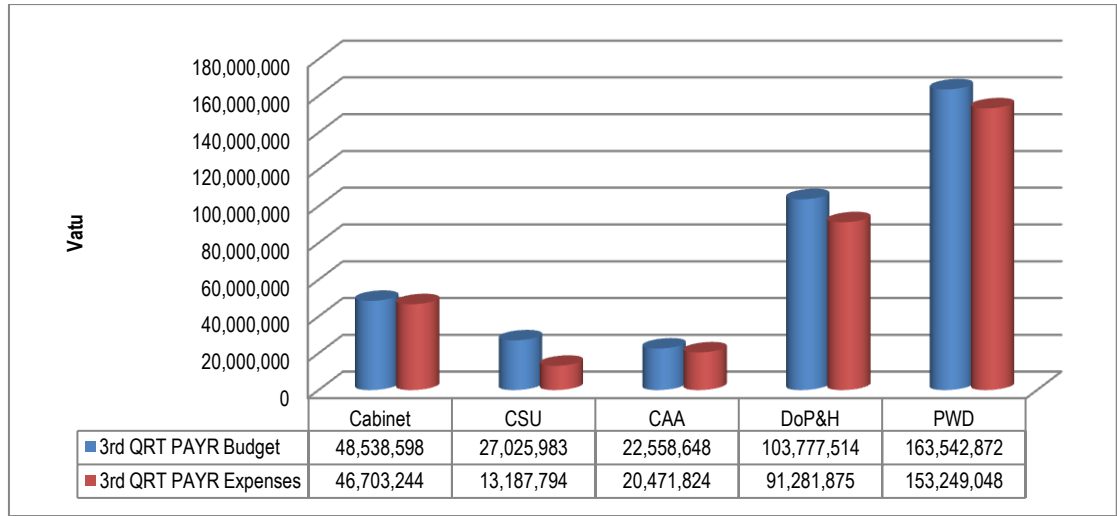
Operating unbudgeted expenses account for more than VT278.4 an increased of VT166.1 million compared to same period last year 2017 and major charts of accounts include Compensation damage, penalty fee, road plant hire, airport cleaning, road materials, CBC roads repairs & maintenances, NCB roads & maintenances, infrastructure – roads & bridges and vehicle additional.

All the above unplanned charts of accounts are important expenditure items that need to be budgeted for in future.

And the following charts of accounts were already overspent in the first nine months of this year: acting allowances, subsistence allowances, local accommodation, vehicle fuel, transport freight, storage fright, vehicle hire, office cleaning, survey cost land, court costs, incidentals, road plant repairs and maintenances, ship repairs and maintenances, vehicle servicing, other suppliers, value added tax, and equipment additional general. In order to avoid these situations in future the Ministry will need to divert more funds to these charts of accounts.

Figure 5 below indicates that all Departments under spent their third quarter personnel budget and at the current rate of spending it is likely that all Departments will under spend their personnel budget by end of the year. Departments will be requesting transfer of funds from payroll cost centres to operating cost centres, to sort out outstanding bills, because by this time most will already run out of operating budgets. Budgeting for vacancies the reason for excessive payroll savings and most often positions were not filled over the years.

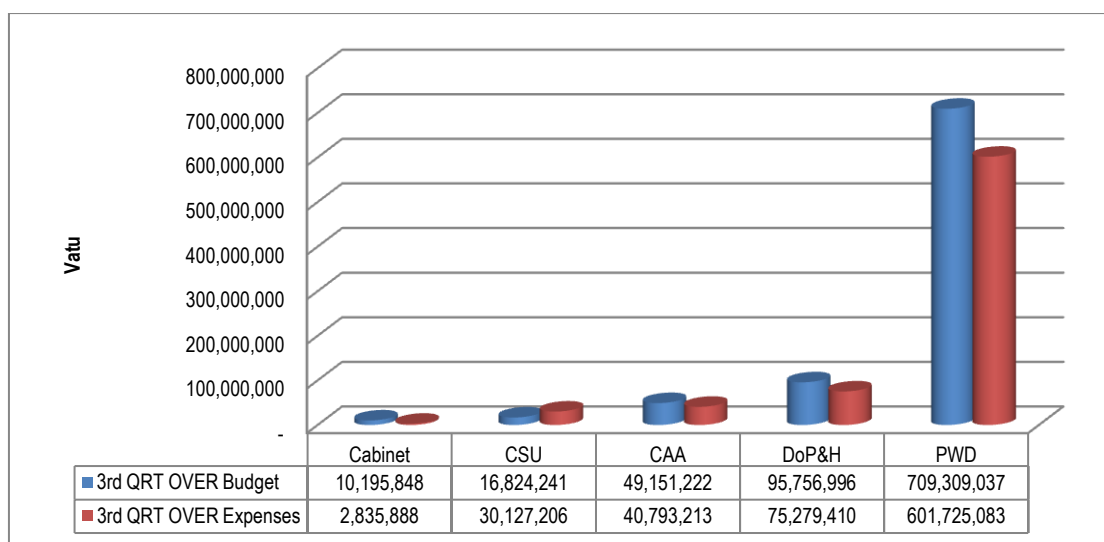
Figure 5: Third Quarter Personnel Expenses by Departments 2018



Source: Finance & Treasury

Similarly, all Departments under spent their midyear operating budget except CSU as shown in figure 6 below and at that current rate of spending they are all likely to under spend their operating budget by end of the year except CSU.

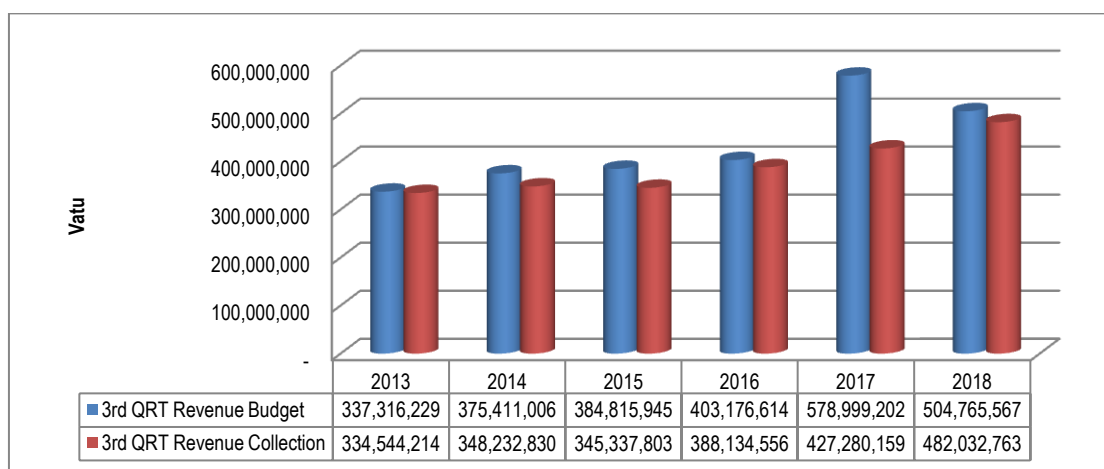
Figure 6: Third Quarter Operational Expenses by Departments 2018



Source: Finance & Treasury

As shown in figure 7 below third quarter revenue collections were lower than third quarter budget in the last six years. In 2018 third quarter revenue collections was 4.7 percent lower than Ministry third quarter revenue budget. On a pro rata basis the Ministry may not raised their forecast revenue unless more efforts are directed to raising the outstanding invoices.

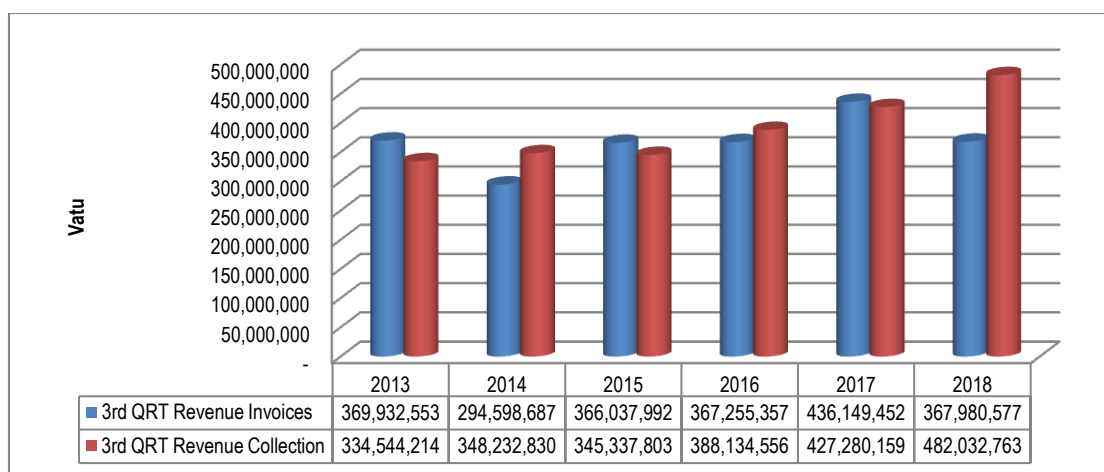
Figure 7: Third Quarter Revenue Budget versus Actual Collection 2013-2018



Source: Finance & Treasury

In figure 8 below third quarter revenue invoices were higher than actual third quarter collections for 2013, 2015 and 2017 but for 2014, 2016 and 2018 actual revenue collections were higher than third quarter revenue invoices, and these extra collections were from previous period outstanding invoices.

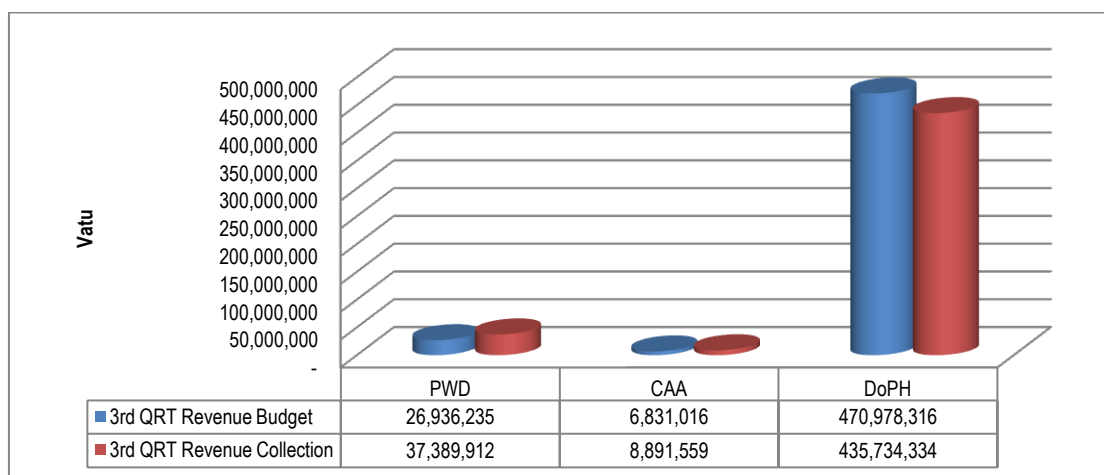
Figure 8: Third quarter Revenue Invoices Verses Actual Collection 2013-2018



Source: Finance & Treasury

Figure 9 below indicates that Department of Ports & Harbours was the main revenue agency for the Ministry, collecting 90.4 percent of actual collection in the third quarter, an increased of 1.4 percent compared to the same period last year 2017. And by end of quarter three Ministry able to collect 71.6 percent of their revenue forecast for this year and at the current rate of collection Ministry is again unlikely to collect the full amount promised by end of the year.

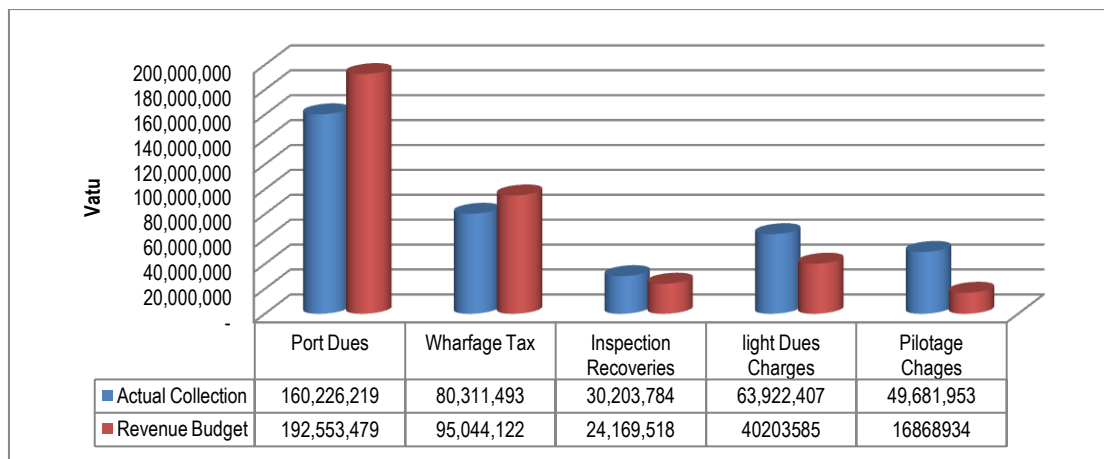
Figure 9: Third Quarter Revenue Budget & Actual Revenue Collection by Departments 2018



Source: Finance & Treasury

As indicated in figure 10 below, Port Dues was the major revenue item for Ministry followed by Wharfage Tax, Light Dues and Pilotage charges.

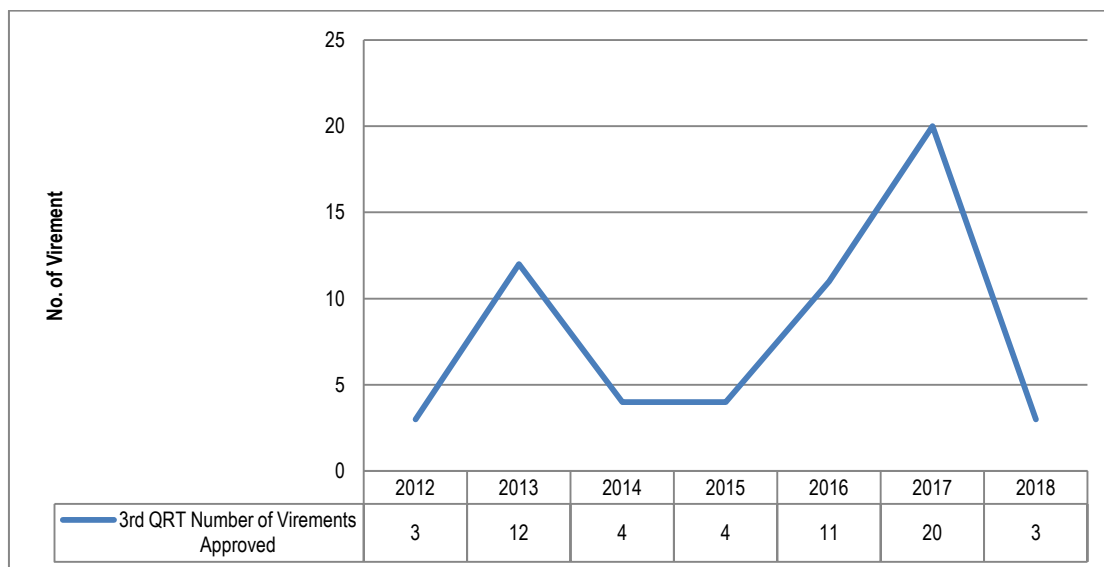
Figure 10: Third Quarter Main Revenue Items 2018



Source: Finance & Treasury

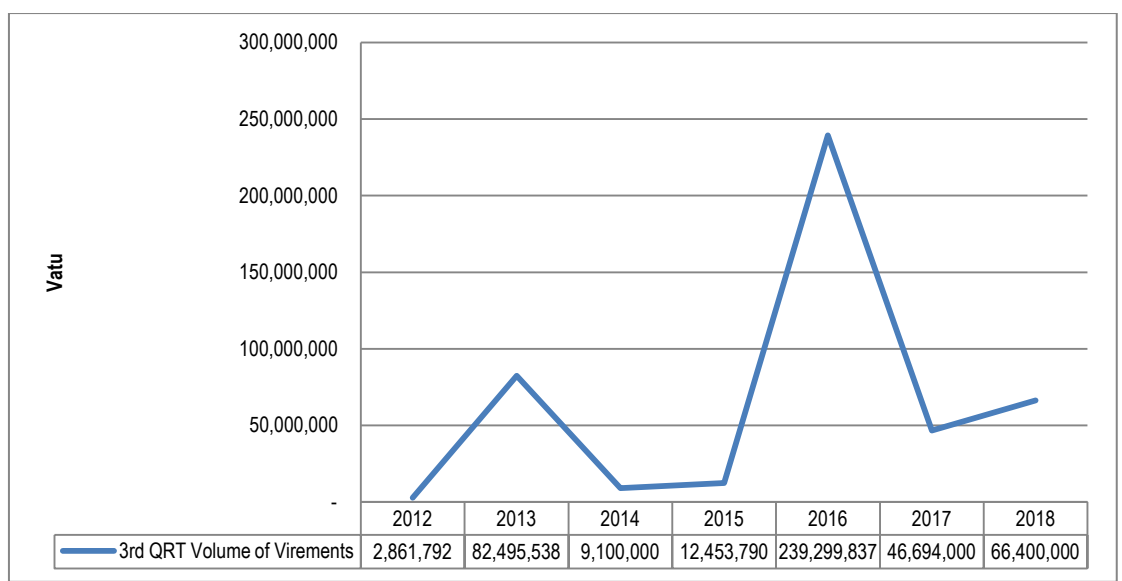
Figure 11a below doesn't really show a particular trend that can tell us that the Ministry budget preparation and submission is improving, a lower number of request in a year will signal that the budget submission is improving. The same can be said about the volume of requests as shown in figure 11b below also.

Figure 11a: Midyear Approved Number of Virement Request 2012-2018



Source: Finance & Treasury

Figure 11b: Midyear Approved Volume of Virement Request 2012-2018



Source: Finance & Treasury

TABLES

Table 1: Third Quarter Expenditure by Cost Centres

Cost Centre	Actual & Commitments	Budget to date	Under/(Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining
M10 - Ministry of Infrastructure and Public Utilities	1,075,654,585	1,246,680,959	171,026,374	1,115,507,650	39,853,065	1,707,386,947	631,732,362
73 - MIPU Cabinet	92,854,132	102,584,670	9,730,538	94,551,305	1,697,173	178,415,598	85,561,466
73AA - Cabinet Operations	38,135,644	37,677,562	- 458,082	31,818,672	- 6,316,972	54,425,974	16,290,330
73BA - Office of the Director General	43,315,000	43,850,224	535,224	42,509,080	- 805,920	95,306,524	51,991,524
74 - Civil Aviation Authority	61,265,037	71,709,870	10,444,833	64,645,321	3,380,284	90,617,938	29,352,901
74CA - Civil Aviation Office	61,265,037	71,709,870	10,444,833	64,645,321	3,380,284	90,617,938	29,352,901
76 - Department of Ports and Harbours	166,943,975	199,534,510	32,590,535	182,209,454	15,265,479	256,924,884	89,980,909
76EA - Ports & Marine	72,622,821	75,714,146	3,091,325	62,897,550	- 9,725,271	100,448,518	27,825,697
76EB - Government Contribution for Projects	8,001,145	10,121,836	2,120,691	8,335,900	334,755	14,341,921	6,340,776
78 - Department of Public Works	754,591,441	872,851,909	118,260,468	774,101,570	19,510,129	1,181,428,527	426,837,086
78A1 - Head Office	86,168,085	115,069,040	28,900,955	156,692,019	70,523,934	247,705,254	161,537,169
78A2 - Project Management Unit	12,278,508	14,445,337	2,166,829	12,761,629	483,121	19,325,514	7,047,006
78B1 - Water Supply Santo	715,330	0	- 715,330	0	- 715,330	0	- 715,330
78B2 - Shefa Division	140,493,256	179,293,567	38,800,311	156,112,059	15,618,803	221,595,011	81,101,755
78B3 - Sanma Division	128,545,153	158,157,952	29,612,799	138,121,995	9,576,842	196,381,534	67,836,381
78B4 - Malampa Division	85,486,560	87,917,786	2,431,226	76,628,195	- 8,858,365	110,472,106	24,985,546
78B5 - Tafea Division	79,850,334	78,520,851	- 1,329,483	68,239,828	- 11,610,506	96,506,109	16,655,775
78B6 - Penama Division	98,473,241	96,481,659	- 1,991,582	81,607,180	- 16,866,061	117,113,423	18,640,182
78B7 - Torba Division	25,220,078	40,637,953	15,417,875	34,092,450	8,872,372	48,493,650	23,273,572
78B8 - Outer Island Airports Maintenance	78,963,442	78,999,853	36,411	30,333,219	- 48,630,223	92,000,000	13,036,558
Total Expenditure	1,075,654,585	1,246,680,959	171,026,374	1,115,507,650	39,853,065	1,707,386,947	631,732,362

Source: Finance & Treasury

Table 2: Third Quarter Expenditure by chart of accounts

Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
8100	Personnel Expenses	307,174,467	17,719,318	324,893,785	365,443,615	40,549,830	501,850,699	176,956,914
8AAA	Acting Allowances	7,998,895	0	7,998,895	3,763,482	-4,235,413	5,150,000	-2,848,895
8AAB	Responsibility Allowance	2,132,982	0	2,132,982	2,939,608	806,626	4,022,620	1,889,638
8AAD	Shift Allowance	428,260	0	428,260	0	-428,260	0	-428,260
8AAF	Family Allowance	3,629,201	0	3,629,201	6,264,386	2,635,185	8,572,319	4,943,118
8AAG	Gratuitie Allowances	45,048	9,778	54,826	0	-54,826	5,478,274	5,423,448
8AAH	Housing Allowances	23,495,616	0	23,495,616	33,473,806	9,978,190	45,806,263	22,310,647
8AAO	Other Allowances	216,250	0	216,250	6,530,552	6,314,302	8,936,542	8,720,292
8AAP	Home Island Passage Allowances	620,380	0	620,380	2,046,167	1,425,787	2,800,000	2,179,620
8AAS	Special Allowances	-1,059,881	780,000	-279,881	0	279,881	0	279,881
8ASP	Provident Fund	11,723,249	36,743	11,759,992	9,349,441	-2,410,551	12,793,987	1,033,995
8AWC	Contract Wages	3,801,204	101,340	3,902,544	10,029,014	6,126,470	13,723,920	9,821,376
8AWD	Daily Rated Wages	3,354,086	405,750	3,759,836	0	-3,759,836	0	-3,759,836
8AWL	Leave expense	-9,636,386	9,066,994	-569,392	0	569,392	0	569,392
8AWO	Overtime Wages	14,942,793	461,181	15,403,974	15,723,214	319,240	21,515,981	6,112,007
8AWP	Permanent Wages	245,482,770	6,857,532	252,340,302	188,486,035	-63,854,267	307,013,708	54,673,406
PAYR	Payroll expenses	0	0	0	86,837,910	86,837,910	66,037,085	66,037,085
8200	Operating Expenses	531,072,351	219,688,449	750,760,800	881,237,344	130,476,544	1,205,536,248	454,775,448
8CAB	Subsistence Allowances	33,254,694	3,245,859	36,500,553	12,254,973	-24,245,580	15,540,000	-20,960,553
8CAI	Subsistence Allowance International	730,000	0	730,000	0	-730,000	0	-730,000
8CAP	Repatriation Allowances	80,000	0	80,000	0	-80,000	0	-80,000
8CBI	International Accommodation	229,482	0	229,482	166,662	-62,820	222,222	-7,260
8CBL	Local Accommodation	2,078,984	294,066	2,373,050	812,286	-1,560,764	1,083,067	-1,289,983
8CCI	International Courses	100,305	0	100,305	1,544,985	1,444,680	2,060,000	1,959,695
8CCL	Local Courses	1,677,513	50,000	1,727,513	2,179,791	452,278	2,906,389	1,178,876
8CDC	Compensation Damages	3,801,334	0	3,801,334	0	-3,801,334	0	-3,801,334
8CEC	Consultants Fees	15,762,392	3,128,049	18,890,441	18,426,645	-463,796	24,088,889	5,198,448
8CEM	Software Maintenance Fees	317,391	0	317,391	0	-317,391	0	-317,391
8CEP	Penalty Fees	3,276,471	0	3,276,471	0	-3,276,471	0	-3,276,471
8CES	Security Services	3,643,545	61,200	3,704,745	3,185,379	-519,366	4,247,192	542,447
8CET	Other Fees	975,977	116,196	1,092,173	186,300	-905,873	248,399	-843,774
8CFO	Freight Fuel	-16,444	22,479	6,035	0	-6,035	0	-6,035
8CFS	Ship and Boat Fuel	6,111,885	1,472,800	7,584,685	6,934,096	-650,589	7,763,991	179,306
8CFV	Vehicles Fuel	21,570,311	12,086,750	33,657,061	4,534,857	-29,122,204	6,046,497	-27,610,564
8CGM	Mail Carriage Freight	33,400	6,062	39,462	146,205	106,743	194,928	155,466
8CGO	Other Charges - Freight	92,213	1,361	93,574	697,347	603,773	929,800	836,226
8CGR	Transport - Freight	13,294,296	1,746,617	15,040,913	468,216	-14,572,697	624,285	-14,416,628
8CGS	Storage - Freight	1,257,688	0	1,257,688	3,330	-1,254,358	4,444	-1,253,244
8CHL	Local Medical Treatment	68,000	0	68,000	133,335	65,335	177,778	109,778
8CIB	Boat Hire	121,739	0	121,739	29,997	-91,742	40,000	-81,739
8CIE	Equipment Hire	-30,863	9,633	-21,230	453,123	474,353	604,167	625,397
8CIF	Facilities Hire	849,012	184,596	1,033,608	0	-1,033,608	0	-1,033,608
8CIP	Road Plant Hire	50,350,379	4,091,298	54,441,677	0	-54,441,677	0	-54,441,677
8CIV	Vehicles Hire	5,254,334	574,794	5,829,128	852,606	-4,976,522	1,136,811	-4,692,317
8CJA	Airports Cleaning	20,458,866	8,450,521	28,909,387	0	-28,909,387	0	-28,909,387

8CJO	Office Cleaning	3,545,630	205,102	3,750,732	1,685,089	-2,065,643	2,229,545	-1,521,187
8CKD	Advertising - Communications	700,305	176,275	876,580	652,428	-224,152	869,900	-6,680
8CKL	Translation Communications	15,652	0	15,652	795,996	780,344	1,061,333	1,045,681
8CKP	Postage - Communications	-746,976	0	-746,976	268,200	1,015,176	357,593	1,104,569
8CKR	Printing - Communications	4,295,402	1,957,752	6,253,154	9,793,080	3,539,926	13,057,479	6,804,325
8CKS	Stationery - Communications	4,037,302	1,369,035	5,406,337	5,699,532	293,195	7,593,466	2,187,129
8CKT	Telephone / Fax - Communications	9,914,380	378,170	10,292,550	8,672,265	-1,620,285	11,563,054	1,270,504
8CLL	Leases - Land	1,215,909	120,000	1,335,909	1,548,324	212,415	2,064,433	728,524
8CLS	Survey Cost - Land	4,360,000	0	4,360,000	75,933	-4,284,067	101,250	-4,258,750
8CMC	Curriculum - Materials	25,461	0	25,461	0	-25,461	0	-25,461
8CMG	General - Materials	1,046,385	2,806,154	3,852,539	4,258,251	405,712	5,677,676	1,825,137
8CMO	Office - Materials	166,831	3,451	170,282	123,336	-46,946	164,444	-5,838
8CMR	Road Material	12,643,984	7,554,819	20,198,803	0	-20,198,803	0	-20,198,803
8CNO	Office Rental	9,864,496	600,000	10,464,496	11,360,738	896,242	11,360,738	896,242
8CNT	Other Rental	914,054	213,010	1,127,064	176,256	-950,808	235,000	-892,064
8COA	Audit Fees	450,000	0	450,000	0	-450,000	0	-450,000
8COC	Court Costs	2,500,000	0	2,500,000	333,333	-2,166,667	444,444	-2,055,556
8COF	Refunds	204,150	0	204,150	0	-204,150	0	-204,150
8COI	Incidentals	2,478,212	41,648,083	44,126,295	13,955,328	-30,170,967	32,807,127	-11,319,168
8COO	International Organisation Fees	17,190,666	0	17,190,666	14,807,322	-2,383,344	20,632,069	3,441,403
8COP	Official Entertainment	3,709,807	652,542	4,362,349	3,372,489	-989,860	4,496,668	134,319
8COR	Recruitment Costs	0	0	0	749,997	749,997	49,716,351	49,716,351
8COT	Termination Payment	7,085,982	6,000,000	13,085,982	6,494,902	-6,591,080	26,655,612	13,569,630
8COU	Uniforms	1,543,398	1,082,256	2,625,654	1,917,666	-707,988	2,556,889	-68,765
8CRB	Buildings Repairs & Maintenance	5,099,171	448,228	5,547,399	8,808,147	3,260,748	11,744,223	6,196,824
8CRC	CBC Roads Repairs and Maintenance	39,402,970	23,506,524	62,909,494	0	-62,909,494	0	-62,909,494
8CRE	Equipment Repairs & Maintenance	8,106,783	903,302	9,010,085	9,951,216	941,131	12,859,222	3,849,137
8CRH	Houses Repairs & Maintenance	729,071	165,751	894,822	17,032,248	16,137,426	22,709,710	21,814,888
8CRI	IBC Roads Repairs and Maintenance	-6,099,563	1,464,928	-4,634,635	0	4,634,635	0	4,634,635
8CRM	Maintenance Contrac	2,022,762	100,000	2,122,762	29,440,071	27,317,309	39,253,560	37,130,798
8CRN	NCB Roads Repairs and Maintenance	10,688,047	3,034,356	13,722,403	0	-13,722,403	0	-13,722,403
8CRP	Road Plant Repairs and Maintenance	1,347,417	41,314,599	42,662,016	20,250,000	-22,412,016	25,000,000	-17,662,016
8CRQ	Road Plant Servicing	4,832,583	3,565,808	8,398,391	16,108,041	7,709,650	19,886,474	11,488,083
8CRR	Roads Repairs & Maintenance	-15,075,419	644,909	-14,430,510	500,803,389	515,233,899	594,000,000	608,430,510
8CRS	Ship Repair & Maintenance	18,025,675	1,319,483	19,345,158	11,996,461	-7,348,697	13,329,807	-6,015,351
8CRV	Vehicles Repairs & Maintenance	5,141,029	466,792	5,607,821	4,747,464	-860,357	6,329,968	722,147
8CRW	Vehicle Servicing	4,148,287	818,825	4,967,112	363,744	-4,603,368	485,000	-4,482,112
8CSF	Food - Suppliers	188,413	100,579	288,992	0	-288,992	0	-288,992
8CSM	Medicines Suppliers	84,270	0	84,270	0	-84,270	0	-84,270
8CSO	Other Suppliers	6,608,692	3,153,367	9,762,059	66,663	-9,695,396	88,889	-9,673,170
8CSR	Rations Suppliers	816,461	197,251	1,013,712	1,138,388	124,676	1,488,222	474,510
8CTI	International Travel	4,233,968	1,558,611	5,792,579	6,468,315	675,736	8,535,554	2,742,975
8CTL	Local Travel	12,210,084	2,473,831	14,683,915	30,671,084	15,987,169	38,960,000	24,276,085
8CUC	Gas - Cooking Utilities	86,449	14,148	100,597	109,602	9,005	146,145	45,548
8CUE	Electricity Utilities	13,690,906	673,416	14,364,322	15,640,020	1,275,698	20,853,445	6,489,123
8CUL	Lighting Utilities	2,259,195	0	2,259,195	0	-2,259,195	0	-2,259,195
8CUW	Water Utilities	396,679	39,817	436,496	1,467,252	1,030,756	1,956,344	1,519,848
8CVB	Food Rations/Relief Supplies	217,392	0	217,392	0	-217,392	0	-217,392

8CWL	Local Workshops	8,896	0	8,896	0	-8,896	0	-8,896
8CXO	Other	0	0	0	35,000,000	35,000,000	35,000,000	35,000,000
8CYS	Rescue Emergency	0	0	0	999,999	999,999	1,333,333	1,333,333
8CZV	Value Added Tax	53,653,715	7,182,346	60,836,061	21,902,377	-38,933,684	28,565,068	-32,270,993
8DAI	International Organisations	2,149,131	0	2,149,131	6,000,000	3,850,869	6,000,000	3,850,869
8DGL	Maritime College Grant	-36,000	0	-36,000	0	36,000	0	36,000
8DGT	Other Grant	1,000,000	0	1,000,000	0	-1,000,000	0	-1,000,000
8EBN	Buildings - New	39,130	0	39,130	0	-39,130	0	-39,130
8EBR	Buildings - Renovation	71,111	71,111	142,222	0	-142,222	0	-142,222
8EEA	Equipment - Additional General	9,858,382	10,274,298	20,132,680	5,839,461	-14,293,219	7,785,981	-12,346,699
8EEC	Equipment - Computer	2,060,119	1,073,526	3,133,645	4,500,738	1,367,093	6,001,001	2,867,356
8EEH	Equipment - Heavy Equipment	33,027	0	33,027	0	-33,027	0	-33,027
8EEP	Equipment - Photocopiers	-23,289	23,289	0	266,670	266,670	355,556	355,556
8EES	Equipment - Specialised	32,686	0	32,686	74,997	42,311	100,000	67,314
8EFH	Furniture - Housing Furniture	784,421	0	784,421	433,332	-351,089	577,776	-206,645
8EFO	Furniture - Office Furniture	71,281	407,371	478,652	1,861,659	1,383,007	2,482,221	2,003,569
8EHR	Houses - Renovation	1,109,040	0	1,109,040	0	-1,109,040	0	-1,109,040
8EIA	Infrastructure - Airport	336,156	0	336,156	3,749,985	3,413,829	5,000,000	4,663,844
8EIR	Infrastructure - Roads & Bridges	63,356,753	14,383,053	77,739,806	0	-77,739,806	0	-77,739,806
8EVA	Vehicle - Additional Vehicle	5,411,595	0	5,411,595	0	-5,411,595	0	-5,411,595
8EVR	Vehicle - Replacement	-515,559	0	-515,559	4,958,901	5,474,460	6,611,891	7,127,450
8FCB	Bank Charges	6,500	0	6,500	17,494	10,994	21,111	14,611
OVER	Overhead expenses	0	0	0	-19,180,972	-19,180,972	26,511,817	26,511,817
	Total Expenditure	838,246,818	237,407,767	1,075,654,585	1,246,680,959	171,026,374	1,707,386,947	631,732,362

Source: Finance & Treasury

Table 3: Third Quarter Revenue Collections

Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	367,980,577	0	367,980,577	504,765,567	136,784,990	482,032,763	673,023,476
7LCL	Landing Charges	2,480,700	0	2,480,700	107,962,812	105,482,112	2,723,068	143,951,000
7LCM	Marine Fees Charges	14,512,223	0	14,512,223	11,808,702	-2,703,521	19,291,268	15,745,000
7LCO	Pilotage Charges	42,523,789	0	42,523,789	16,868,934	-25,654,855	49,681,953	22,492,000
7LCS	Storage Charges	23,205,422	0	23,205,422	0	-23,205,422	41,658,602	0
7LCU	Light Dues Charges	58,293,530	0	58,293,530	40,203,585	-18,089,945	63,922,407	53,605,000
7LCV	Miscellaneous Charges	1,964,342	0	1,964,342	3,795,642	1,831,300	5,533,990	5,060,873
7NFO	Other Fees	1,033,732	0	1,033,732	632,592	-401,140	1,386,837	843,462
7NLE	Aircraft Pilot Licenses	1,612,023	0	1,612,023	524,997	-1,087,026	1,248,597	700,000
7NOE	Equipment Hire Recoveries	159,551	0	159,551	134,973	-24,578	211,726	179,965
7NOI	Inspections Recoveries	28,339,432	0	28,339,432	24,169,518	-4,169,914	30,203,784	32,226,156
7NOL	Levies Recoveries	34,500	0	34,500	0	-34,500	0	0
7NOO	Other Recoveries	319,671	0	319,671	101,205	-218,466	646,003	134,957
7NOT	Testing Charges Recoveries	4,654,046	0	4,654,046	2,530,539	-2,123,507	6,226,446	3,374,063
7NOW	Water Charges Recoveries	109,254	0	109,254	0	-109,254	118,054	0
7TOO	Quay Dues	15,201,543	0	15,201,543	8,434,467	-6,767,076	18,641,459	11,246,000
7TOP	Port Dues	143,487,008	0	143,487,008	192,553,479	49,066,471	160,226,219	256,739,000
7TOW	Wharfage Tax	30,049,811	0	30,049,811	95,044,122	64,994,311	80,311,493	126,726,000
7TVA	Value Added Tax	0	0	0	0	0	857	0

Source: Finance & Treasury