

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.

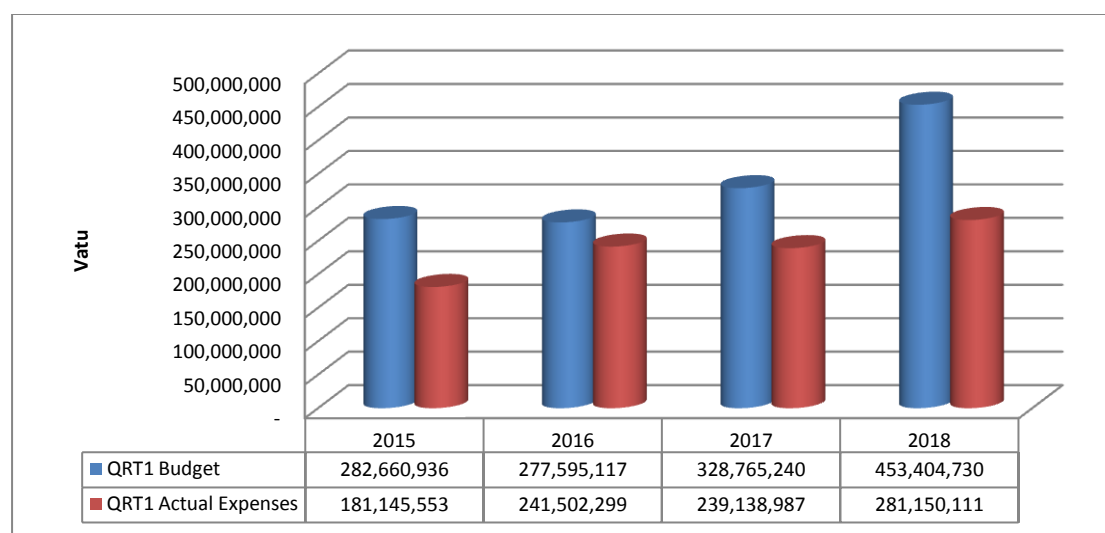
The Ministry has a total of 13 Costs Center Activities in 2017.

SUMARRY OF KEY FINDINGS

EXPENDITURE

MIPU's first quarter budget and expenses increased steadily and simultaneously over the four years as shown in figure 1 below, but over the same period Ministry underspent its first quarter budget. In 2018 Ministry underspent their first quarter budget by 61 percent, and at that level of spending they are likely to underspend their 2018 annual budget by end of the year.

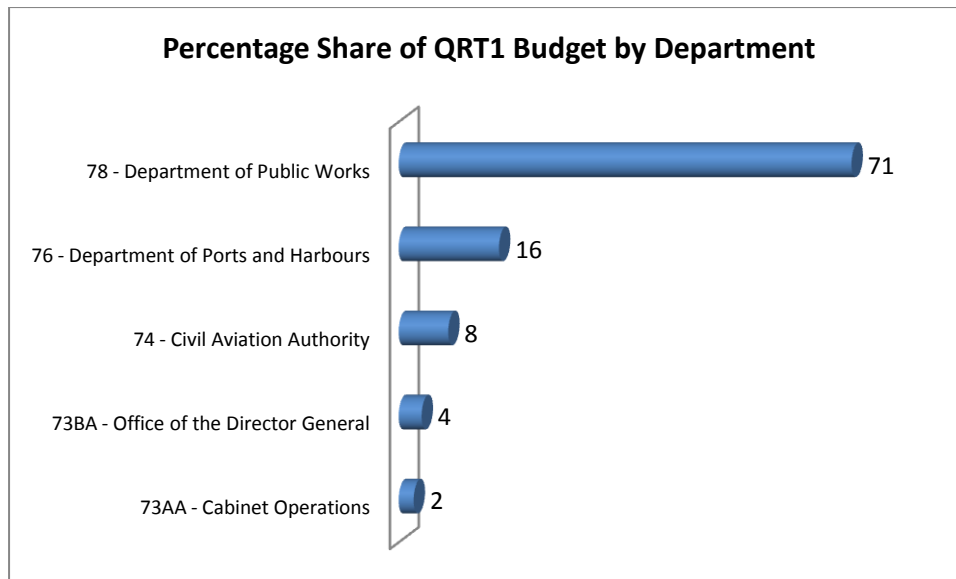
Figure 1: Ministry's First Quarter Budget verses Expenditure 2015-2018



Source: Finance & Treasury

From the Departmental perspective, PWD had the bigger share of the Ministry's first quarter budget as shown in figure 2 below, and they should since they are responsible for the maintenance of all government infrastructure assets.

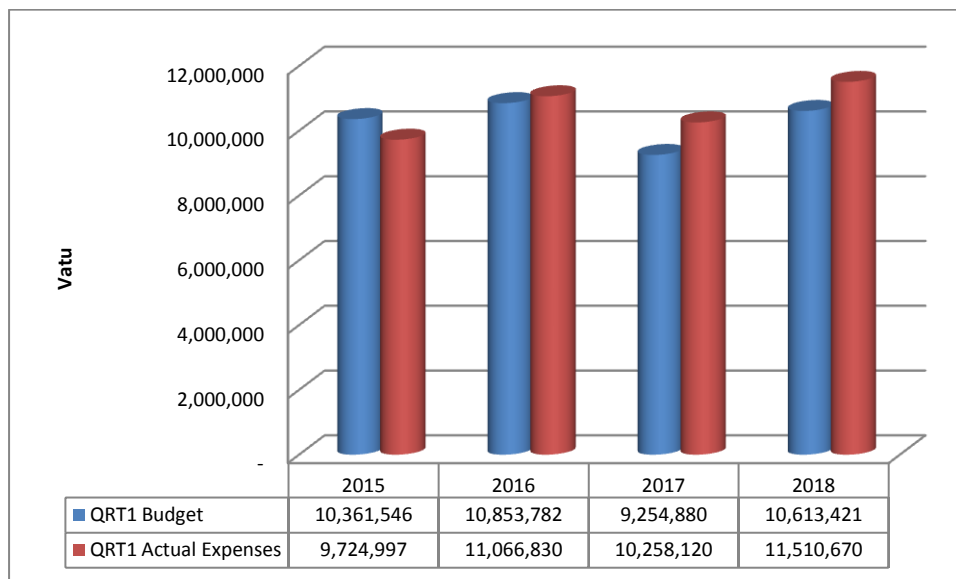
Figure 2: Percentage share of QRT1 Budget by Department 2018



Source: Finance & Treasury

Cabinet in the last two years overspent their first quarter budget as shown in figure 3 below. In 2018 they overspent their budget by 8 percent, and at that rate they are likely to overspend their annual budget before end of the year.

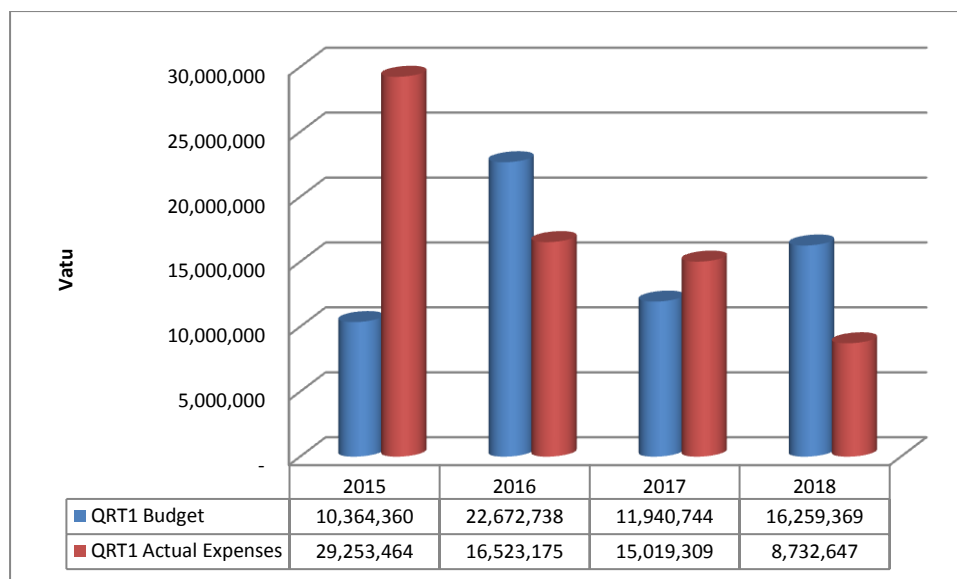
Figure 3: Cabinet's First Quarter Budget Verses Expenses, 2015- 2018



Source: Finance & Treasury

DG's Office in 2018 under spent their first three months budget by 46 percent and at that rate they will under spent their annual budget by end of the year. Last year 2017 they overspent their first quarter budget by 26 percent as shown in figure 4 below.

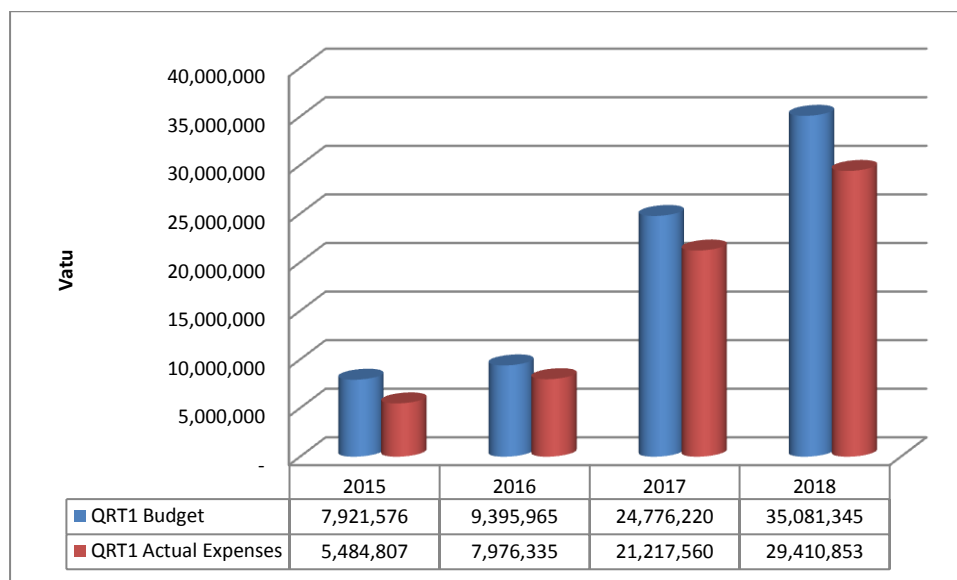
Figure 4: DG's First Quarter Budget Verses Expenses, 2015- 2018



Source: Finance & Treasury

Civil Aviation Authority first quarter budget and expenses increased simultaneously in the last four years as shown in figure 5 below. This year their first quarter budget and expenses increased by 42 & 39 percent respectively. At that current rate of spending they should spend within their allocated budget by end of the year.

Figure 5: Civil Aviation Authority's First Quarter Budget Verses Expenses, 2015- 2018

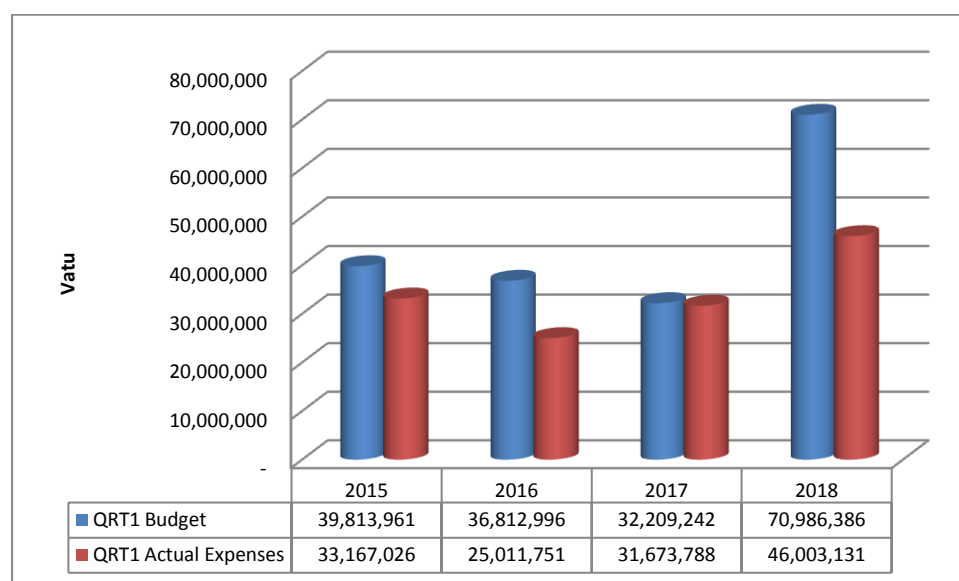


Source: Finance & Treasury

Figure 6 below indicates that the Department of Ports & Harbours budget and expenses in the first three months of this year increased sharply compared to the same period in the last 3

years. Budget and expenses increase by 120 and 45 percent respectively, and at the current rate of spending they are likely to under spend their annual budget by end of the year.

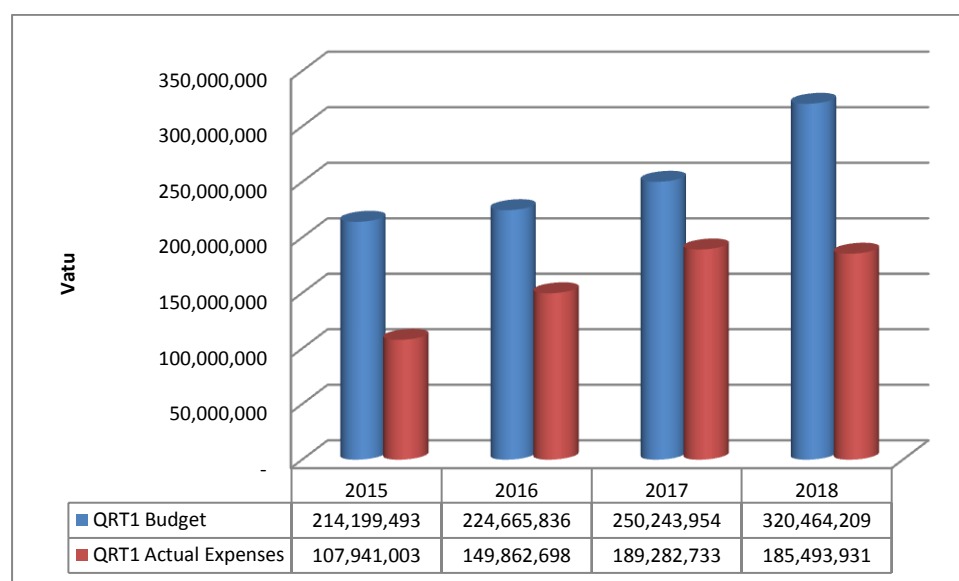
Figure 6: Ports & Harbour's First Quarter Budget Verses Expenses, 2015- 2018



Source: Finance & Treasury

The Department of Public Works budget and expenses increased steadily in the last four years as shown in figure 7 below. And in the last four years they under spent their first quarter budget, and this year 2018 they under spent by 42 percent, and at that rate of spending they will under spend their annual budget allocation by end of the year.

Figure 7: Public Works Department's First Quarter Budget Verses Expenses, 2015- 2018

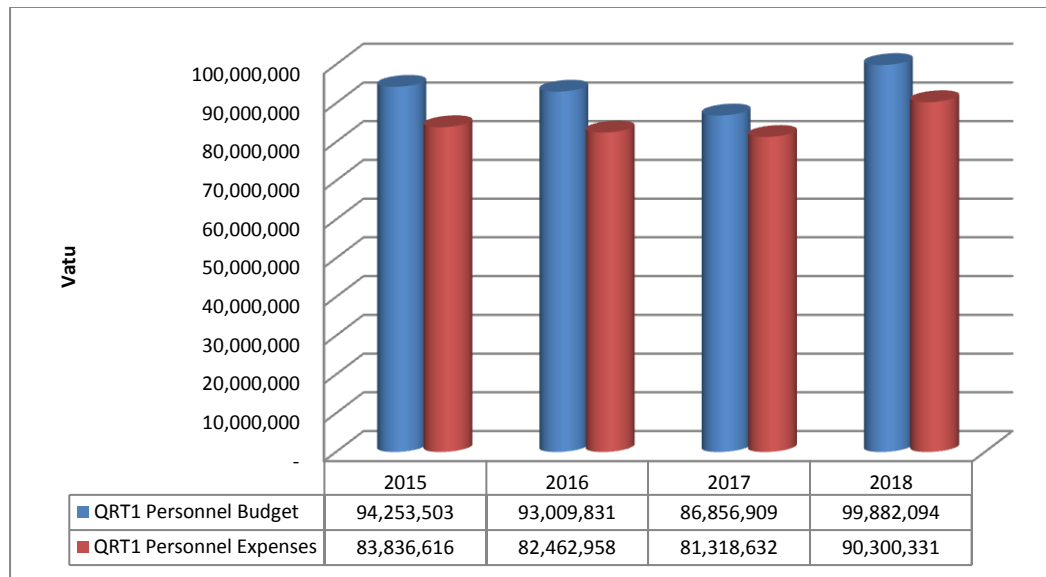


Source: Finance & Treasury

Payroll Expenditure

Ministry's personnel budget and expenses for the first three months of the year are shown in figure 8 below. We expect budget and expenditure to increase this year compared to previous years because of the implementation of new GRT Salary Scales beginning this year. For MIPU, payroll budget and expense increased by 15 and 11 percent respectively compared to same period last year 2017. At the current rate of payroll spending the Ministry should spend within their payroll budget by end of the year.

Figure 8: Ministry's First Quarter Personnel Budget verses Expenses 2015-2018



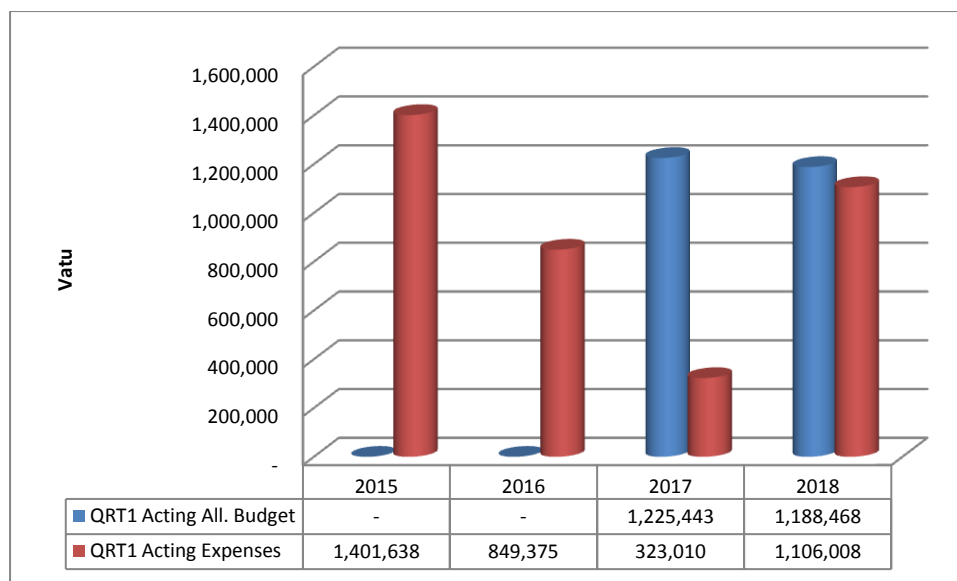
Source: Finance & Treasury

Payroll Major Chart of Accounts

Acting Allowances

Figure 9 below indicates that Acting Allowances is now a major expenditure item, previously it was not, as it was not budgeted for until last year 2017.

Figure 9: Ministry's First Quarter Acting Allowance Budget verses Expenses 2015-2018

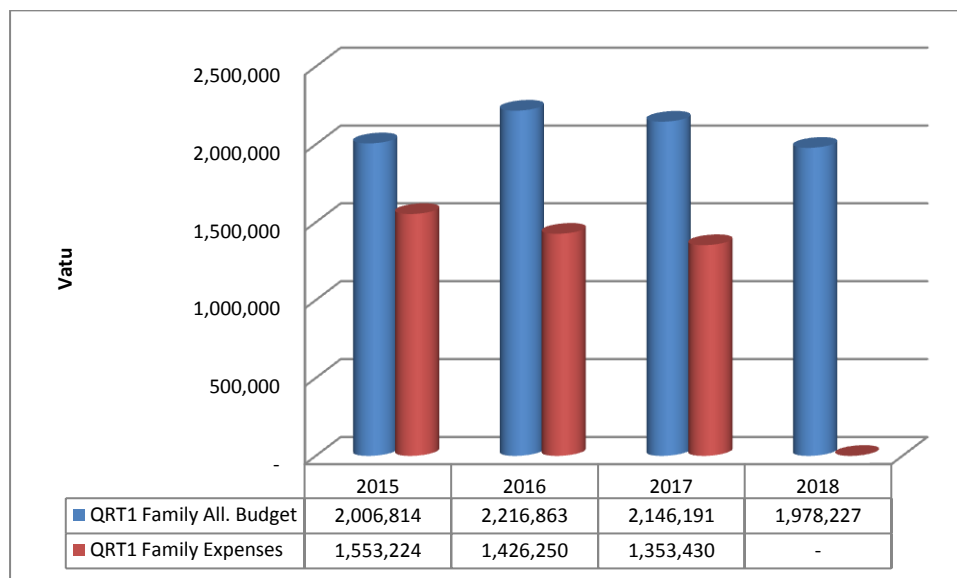


Source: Finance & Treasury

Family Allowances

This allowances budget and expenses decreased marginally over the last three years and may be due a number of officers retiring as shown in figure 10 below. In the first three months of this year, there has not been any commitment against this chart of account, however, as it has been made known, this allowances was built within the new GRT Salary Rate, so too housing allowance.

Figure 10: Ministry's First Quarter Family Allowance Budget versus Expenses 2015-2018



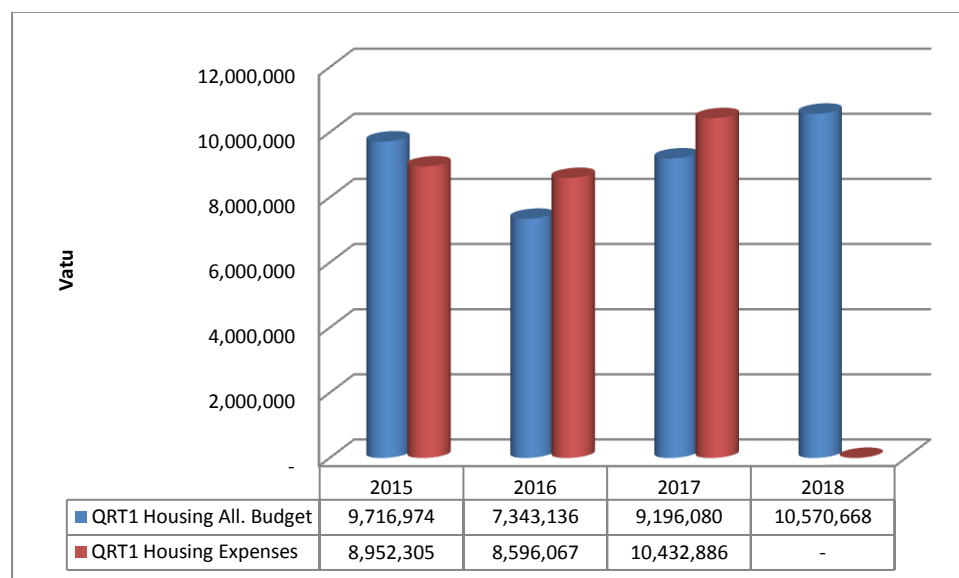
Source: Finance & Treasury

Housing Allowances

Housing allowance budget for the first quarter of the year increased in the last three years after a drop in 2016 and spending increased more than the first quarter budget for 2016 and 2017 as

shown in figure 11 below. And like Family allowances, in the first three months of this year 2018 there were no expenditure against this chart of account because with the new GRT Salary increased, it already includes this allowance.

Figure 11: Ministry's First Quarter Housing Allowance Budget versus Expenses 2015-2018

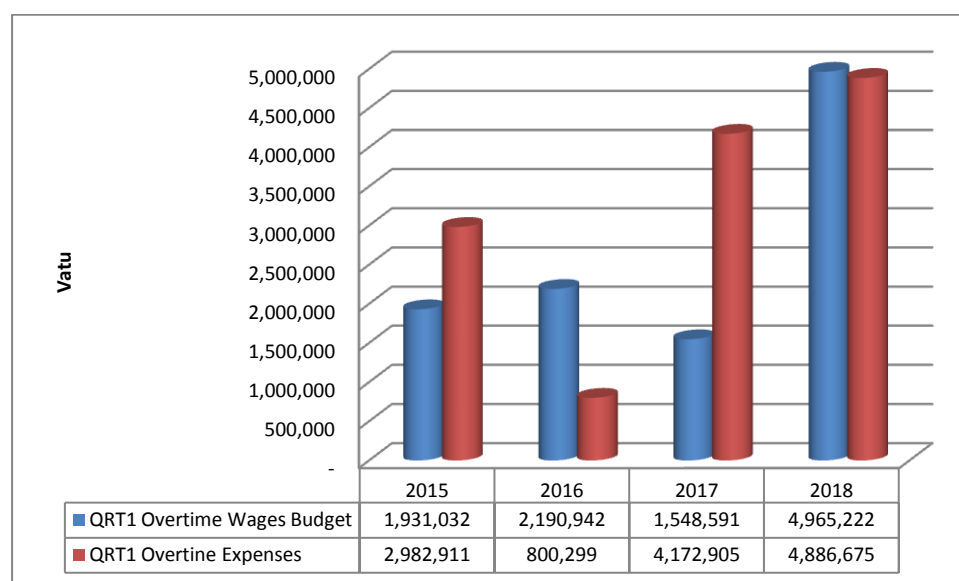


Source: Finance & Treasury

Overtime Wages

Overtime Wages expenditure increased steadily after a drop in 2016 as shown in figure 12 below. Ministry need to properly plan, budget and execute this chart of account.

Figure 12: Ministry's First Quarter Overtime Wages Budget versus Expenses 2015-2018

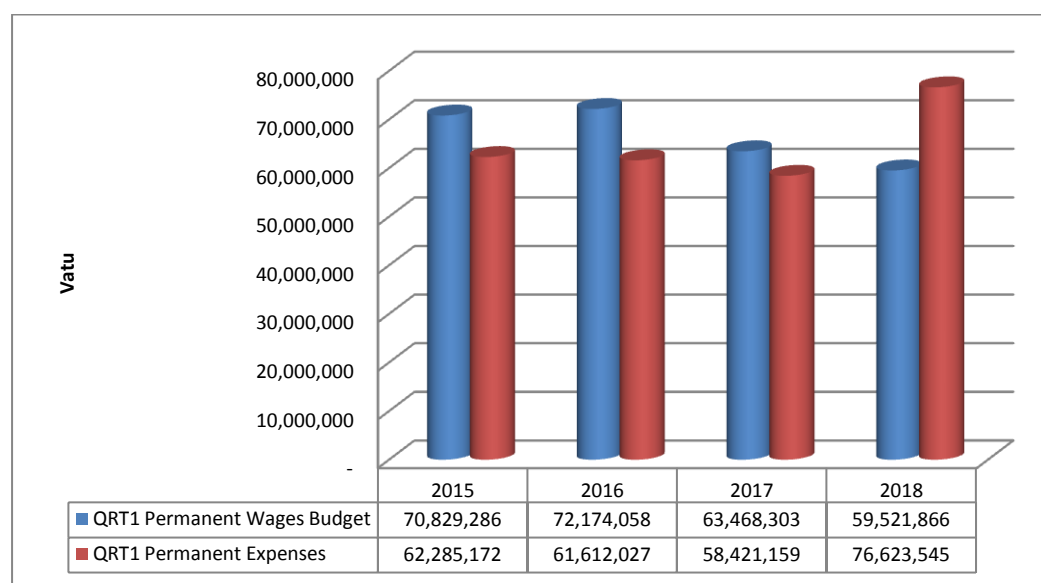


Source: Finance & Treasury

Permanent Wages

In the last four years there was a slight decline in Permanent Wages budget for the first three months of the year, but following the new GRT Salary Scale it should be more than previous years. Currently, portion of new GRT Salary budget are still stored in Family & Housing Allowances Chart of Accounts with no expenses recorded against them in the first quarter. Permanent Wages expenses increase sharply compared to the last three years reflecting new GRT Salary increases as shown in figure 13 below.

Figure 13: Ministry's First Quarter Permanent Wages Budget versus Expenses 2015-2018

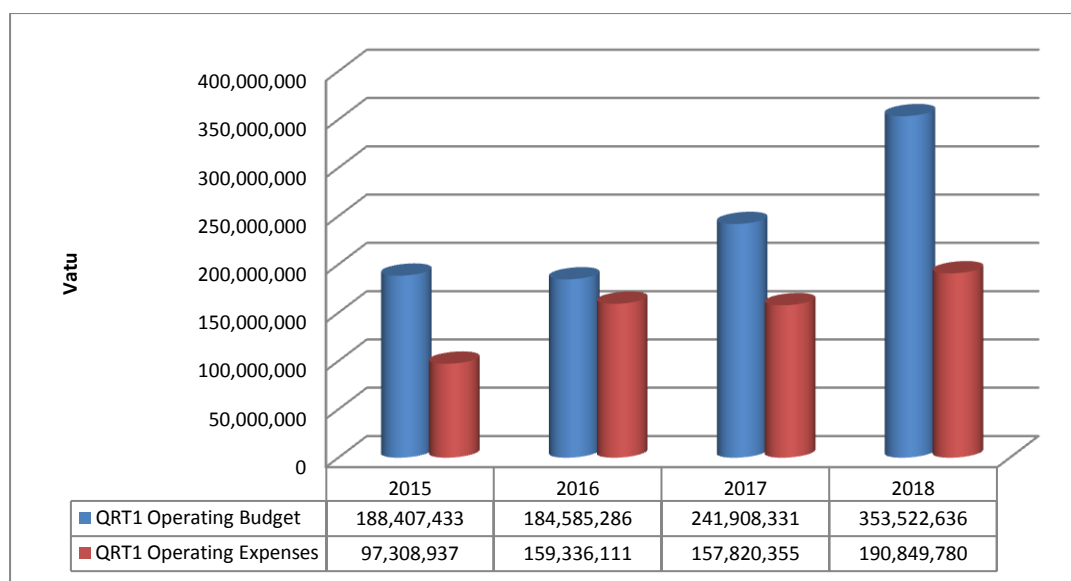


Source: Finance & Treasury

Operating Expenditure

Ministry's first quarter operating budget and expenses in the first quarter of the year are shown in figure 14 below. First quarter operating budget increased steadily in the last three years but expenditures had hardly increased, Ministry must do more in spending their allocated operating budget, procurement processes takes time but advance preparation is also required.

Figure 14: Ministry's First Quarter Operating Budget versus Expenses 2015-2018



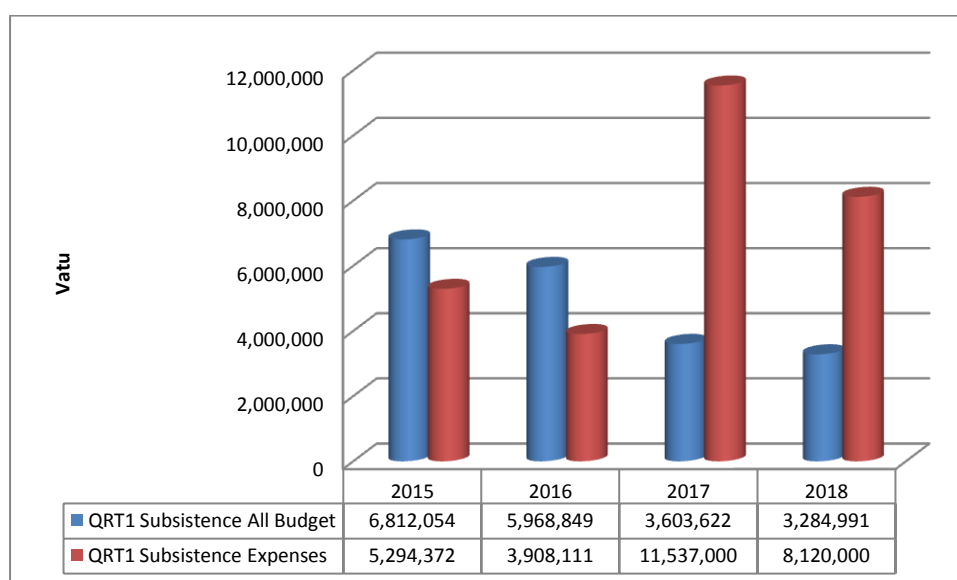
Source: Finance & Treasury

Operation Major Chart of Accounts

Subsistence Allowances

Subsistence Allowance was and is a major operating expense over the years and in the last two years it exceeded their first quarter budget by 220 and 147 percent respectively as shown in the figure 15 below. At this rate of spending they are likely to overspend their allocated budget for this expenditure items before end of the year.

Figure 15: Ministry's First Quarter Subsistence Allowances Budget versus Expenses 2015-2018

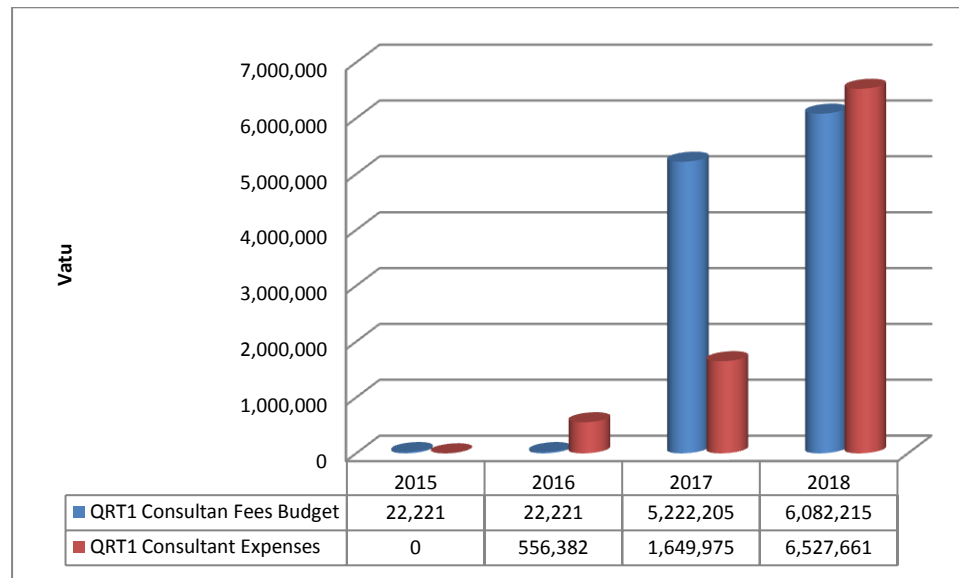


Source: Finance & Treasury

Consultancy Fees

Figure 16 below indicates consultancy fees budget and expenses over the last four years and in the last three years expenses increased sharply, and in 2018 it increased by more than 296 percent. At that rate of spending they are likely to over spend this chart of account by end of the year.

Figure 16: Ministry's First Quarter Consultancy Fees Budget verses Expenses 2015-2018

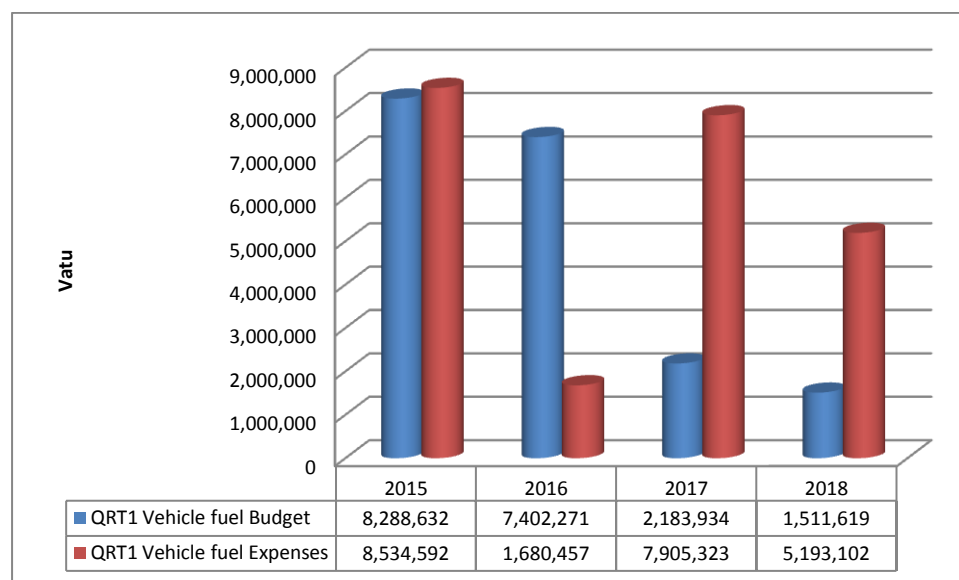


Source: Finance & Treasury

Vehicle Fuel

The consumption of vehicle fuel is unpredictable over the last four years and it may depend on the amount of activity done over a particular period of time as shown in figure 17 below. More activities occurred in 2015 & 2017 quarter one compared to 2016.

Figure 17: Ministry's First Quarter Vehicle Fuel budget verses Expenses 2015-2018

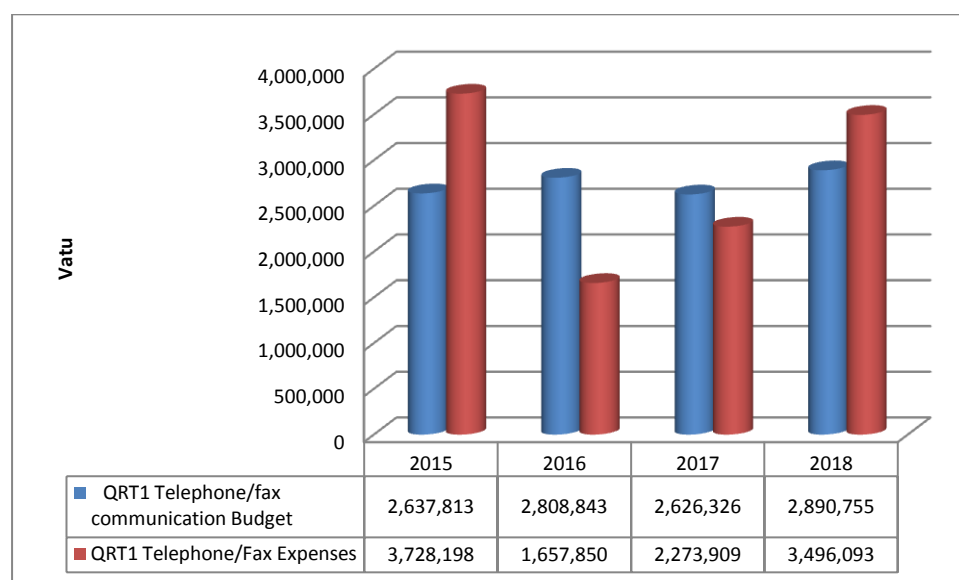


Source: Finance & Treasury

Telephone/Fax Communication

Figure 18 below indicates that the Telephone/fax budget remains more or less the same but expenses picked up steadily over the last three years and the current rate they are likely to over spend this chart of accounts by end of the year.

Figure 18: Ministry's First Quarter Telephone/fax Communication budget verses Expenses 2015-2018

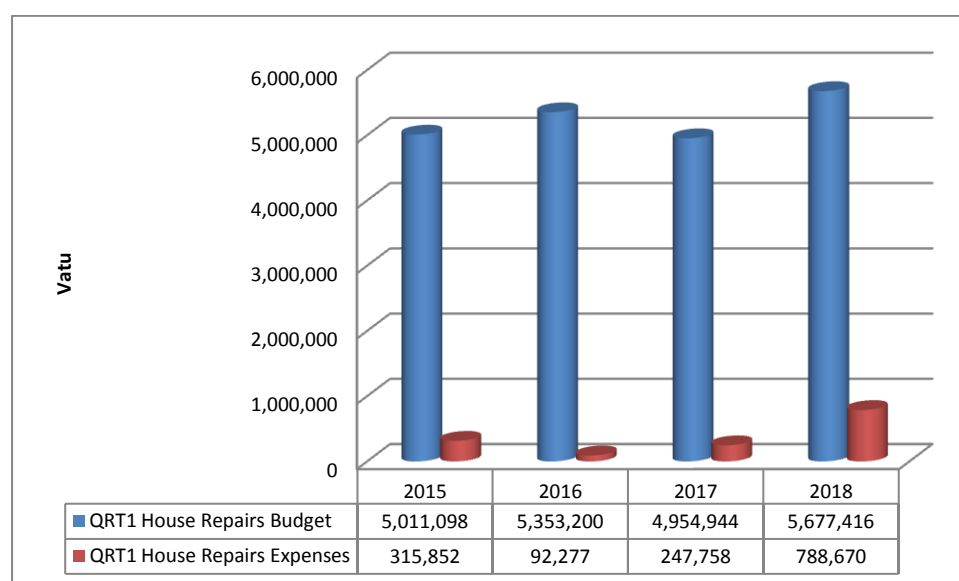


Source: Finance & Treasury

House Repairs & Maintenance

Ministry set aside budget for this chart of account over the past four years but expenses remain very low as shown in figure 19 below. Many government houses are deteriorating, steps must be taken to use the budget because if not then funds are locked up when it should have been used elsewhere for urgent need.

Figure 19: Ministry's First Quarter House Repairs & Maintenance budget verses Expenses 2015-2018

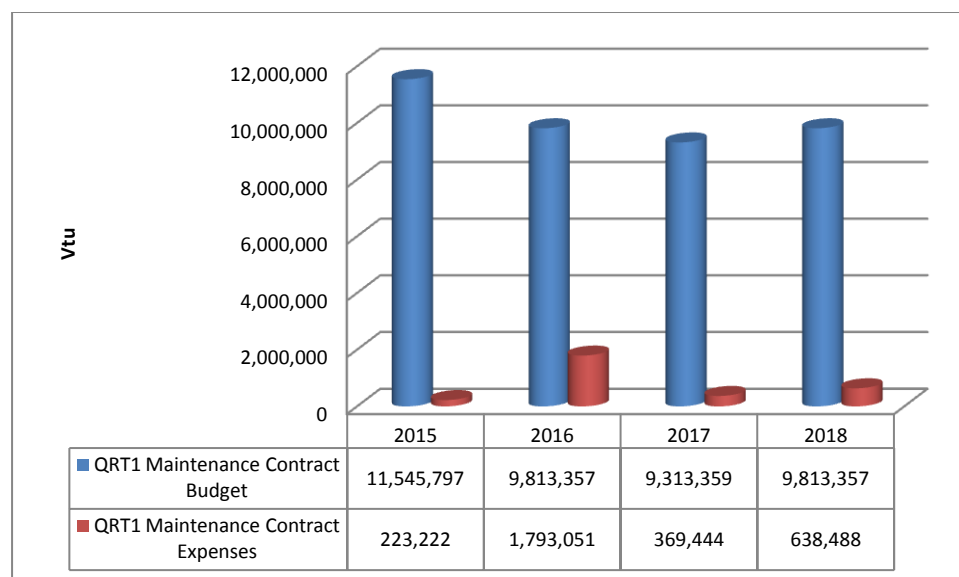


Source: Finance & Treasury

Maintenance Contract

Figure 20 indicates that like house repair chart of account above Ministry also set aside budget for maintenance contract over the past four years but expenses remain very low. Many communities are willing to maintain their sections of road. At the current level of spending Ministry will under spend this chart of account by end of the year.

Figure 20: Ministry's First Quarter House Repairs & Maintenance budget versus Expenses 2015-2018

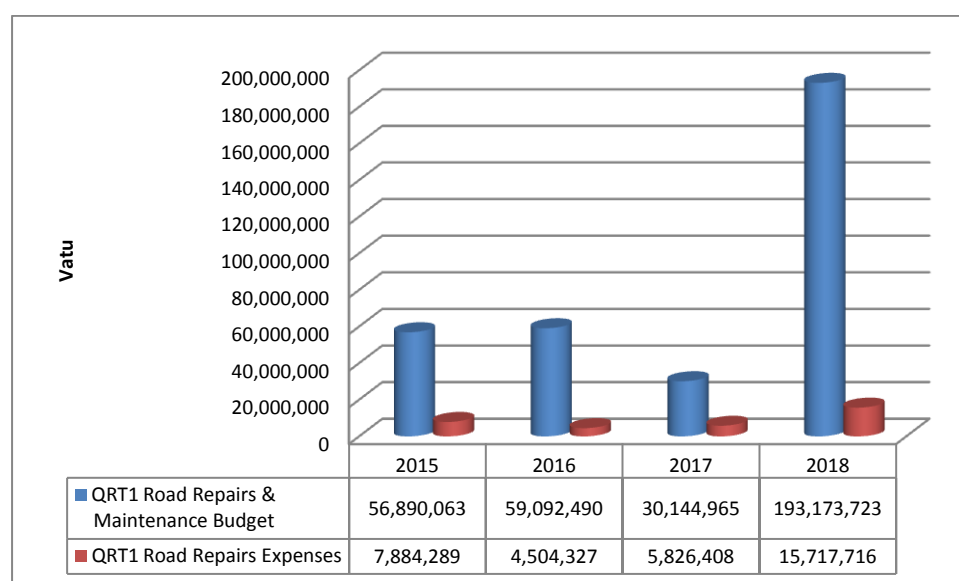


Source: Finance & Treasury

Road Repairs & Maintenance

Figure 21 below shows Ministry failed to use up maintenance budget in the first quarter of the year, more effort is required as this lead to large unspent budget at the end of the year. Procurement process takes time but advance preparation is required.

Figure 21: Ministry's First Quarter Road Repairs & Maintenance budget versus Expenses 2015-2018

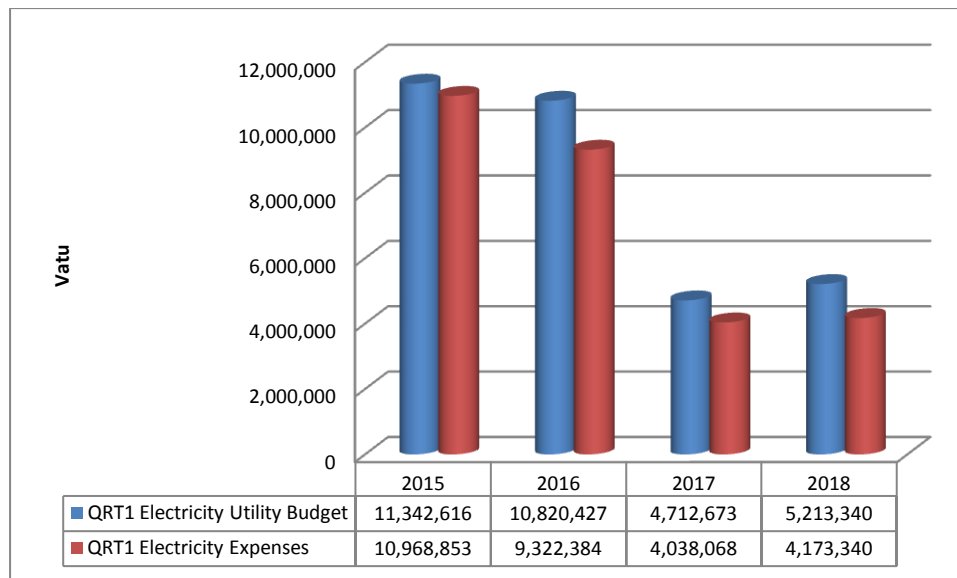


Source: Finance & Treasury

Electricity Utility

Ministry electricity budget & expenses decreased over the last four years and this is unusual for a large Ministry like MIPU as shown in figure 22 below. It could mean Ministry taking steps to reduce its electricity consumptions or bills are not paid on time.

Figure 22: Ministry's First Quarter Electricity Utility budget verses Expenses 2015-2018

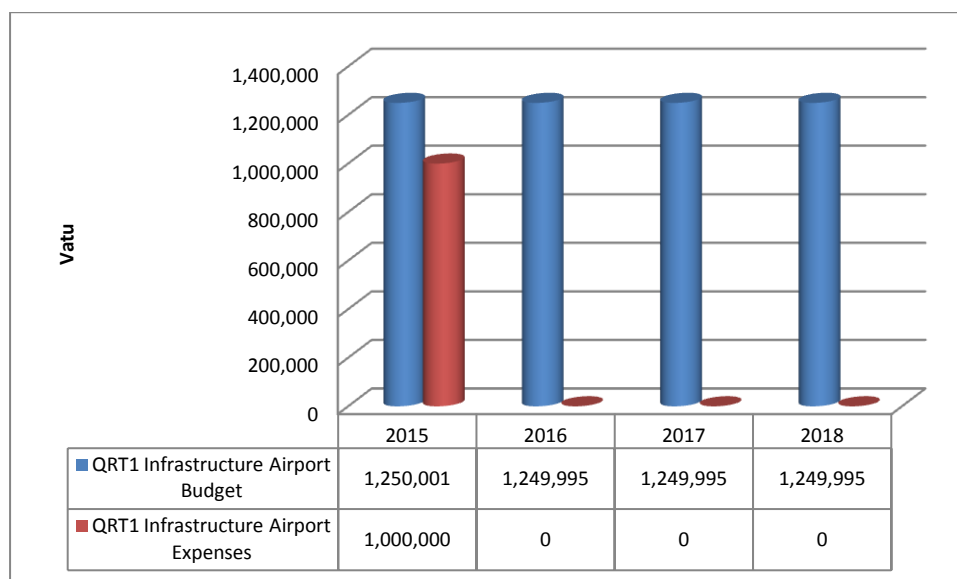


Source: Finance & Treasury

Infrastructure Airport

Many of the airports in the islands need continuous maintenance and improvements, Ministry must do more in using the allocated budget as shown in figure 23 below.

Figure 23: Ministry's First Quarter Infrastructure Airport budget verses Expenses 2015-2018



Source: Finance & Treasury

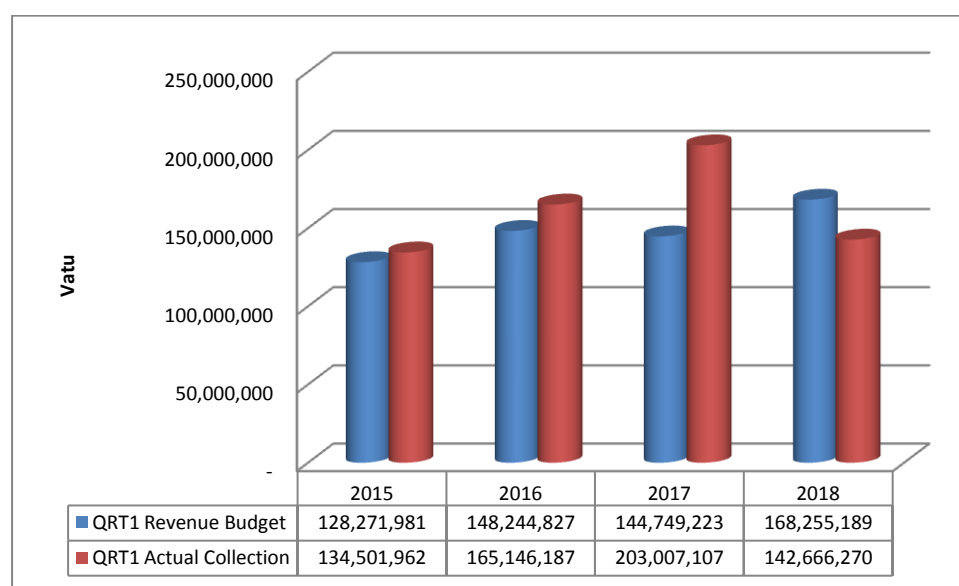
Ministry unbudgeted expenses in the first three months totalled to over Vt98 million. Personnel major unbudgeted chart of account include Daily Rated Wages and operating major charts of accounts include airport cleaning, road hire plant, CBC roads repairs & maintenance and infrastructure roads & bridges. Most of these charts of accounts are important activities and need to be budgeted for in future.

With the MCA Infrastructure Maintenance Agreements, PWD should currently have a total of VT 800 million for road maintenance in its recurrent budget.

REVENUE

Ministry's revenue collection exceeded their projected first quarter budget for 2015 to 2017 as shown in figure 24 below. This year 2018, Ministry first quarter revenue collection is less than their projected focus by 15 percent. At the current rate of revenue collection, Ministry is likely to fall short of its targeted revenue projection. And with the current government fiscal expansionary policy, this is a problem, Ministry as major a major revenue agency much do more in collecting their required revenue projections.

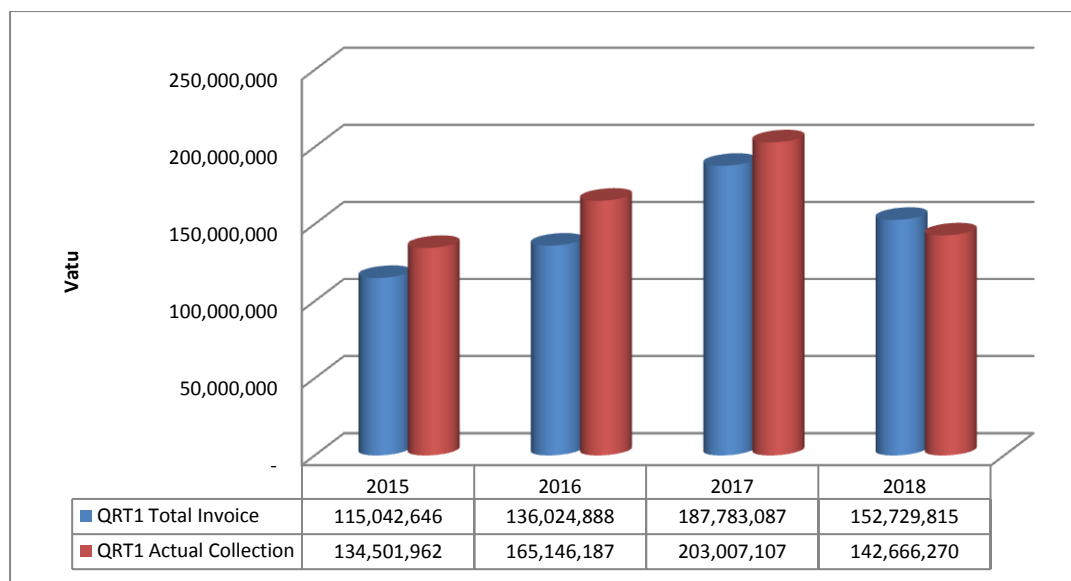
Figure 24: Ministry's Revenue Budget & Actual Collection 2015-2018



Source: Finance & Treasury

Figure 25 indicates that from 2015 to 2017 Ministry collects more than invoices amount but this year 2018 collection is less than the amount of invoices, reason why revenue collection is less than the projected revenue budget.

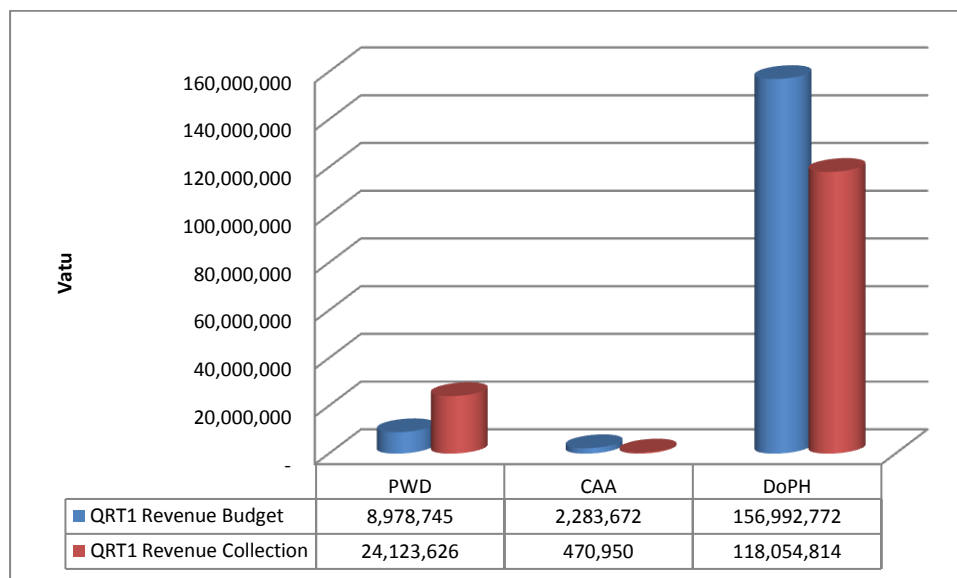
Figure 25: Ministry's Total Invoices & Actual Collection by Departments 2015-2018



Source: Finance & Treasury

As shown in the figure 26 below the Department of Ports and Harbours was the main revenue agency. First quarter revenue collection falls short of their projected revenue by 26 percent.

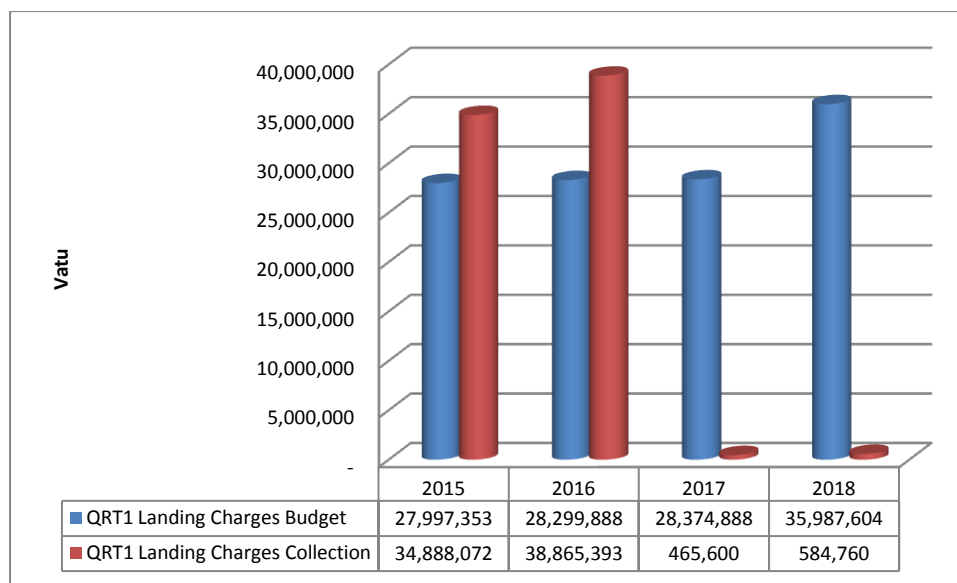
Figure 26: Revenue Budget Verses Collection by Department 2018



Source: Finance & Treasury

Landing charges revenue collection was the main reason for the shortfall in collection in the first quarter as shown in figure 27 below.

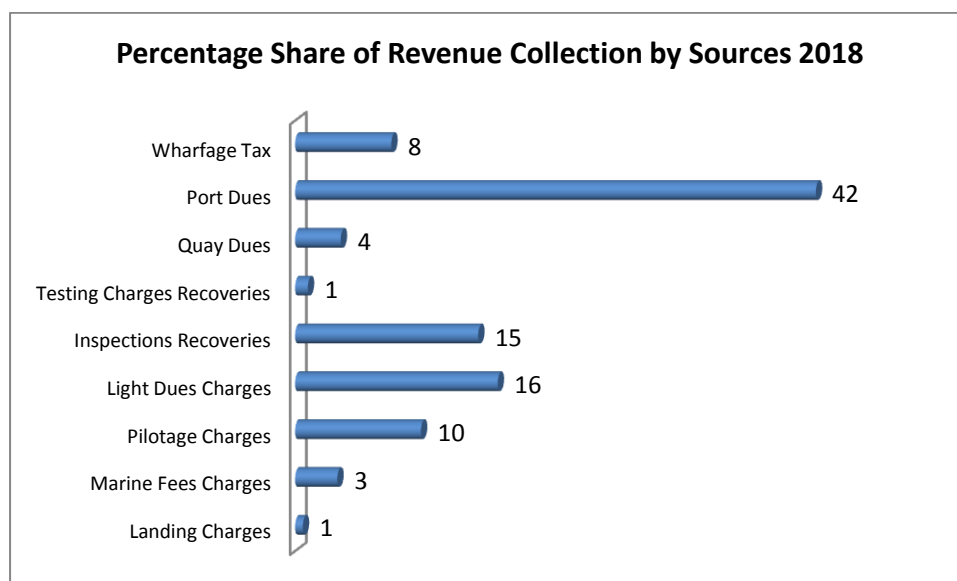
Figure 27: Landing Charges Budget verses Collection 2015-2018



Source: Finance & Treasury

Figure 28 below indicates that the main revenue items under the Ministry and for the first quarter of 2018 Port Dues remain the major revenue source for the Ministry following by light dues charges and Inspection recoveries.

Figure 28: Ministry's Percentage share of Revenue by Sources 2018



Source: Finance & Treasury

VIREMENT

Ministry had only two virements requests approved in the first quarter of 2018, total amount of request was VT26,400,000 transferring funds from OVER to PAYR to meet the cost of contract staffs. Fewer amounts of virement requests indicate that Ministry budget submission is more realistic.

TABLES

Table 1: Expenditure in the first three months of the year by Cost Centres

Expense Summary Report (by Cost Centre)							
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	281,150,111	453,404,730	172,254,619	434,591,832	153,441,721	1,614,838,045	1,333,687,934
73 - MIPU Cabinet	20,243,317	26,872,790	6,629,473	26,872,790	6,629,473	154,593,613	134,350,296
73AA - Cabinet Operations	11,510,670	10,613,421	- 897,249	10,613,421	- 897,249	49,999,494	38,488,824
73BA - Office of the Director General	8,732,647	16,259,369	7,526,722	16,259,369	7,526,722	104,594,119	95,861,472
74 - Civil Aviation Authority	29,410,853	35,081,345	5,670,492	35,081,345	5,670,492	90,617,938	61,207,085
74CA - Civil Aviation Office	29,410,853	35,081,345	5,670,492	35,081,345	5,670,492	90,617,938	61,207,085
76 - Department of Ports and Harbours	46,002,131	70,986,386	24,984,255	50,298,558	4,296,427	216,722,367	170,720,236
76EA - Ports & Marine	20,894,435	22,789,980	1,895,545	22,789,980	1,895,545	95,048,518	74,154,083
76EB - Government Contribution for Projects	2,264,622	3,119,982	855,360	3,119,982	855,360	13,791,221	11,526,599
78 - Department of Public Works	185,493,810	320,464,209	134,970,399	322,339,139	136,845,329	1,152,904,127	967,410,317
78A1 - Head Office	29,867,597	56,385,864	26,518,267	53,985,864	24,118,267	251,905,254	222,037,657
78A2 - Project Management Unit	3,894,197	4,364,688	470,491	4,364,688	470,491	18,489,717	14,595,520
78B1 - Water Supply Santo	225,828	0	- 225,828	0	- 225,828	0	- 225,828
78B2 - Shefa Division	42,968,125	66,548,493	23,580,368	70,823,423	27,855,298	220,694,591	177,726,466
78B3 - Sanma Division	29,017,738	60,570,699	31,552,961	60,570,699	31,552,961	200,333,351	171,315,613
78B4 - Malampa Division	22,959,042	33,215,523	10,256,481	33,215,523	10,256,481	112,972,106	90,013,064
78B5 - Tafea Division	17,186,523	28,581,258	11,394,735	28,581,258	11,394,735	98,006,109	80,819,586
78B6 - Penama Division	33,323,691	34,683,249	1,359,558	34,683,249	1,359,558	116,573,423	83,249,732
78B7 - Torba Division	- 2,639,988	15,004,494	17,644,482	15,004,494	17,644,482	48,693,650	51,333,638
78B8 - Outer Island Airports Maintenance	4,656,832	12,999,951	8,343,119	12,999,951	8,343,119	52,000,000	47,343,168
Total Expenditure	281,150,111	453,404,730	172,254,619	434,591,832	153,441,721	1,614,838,045	1,333,687,934

Source: Finance & Treasury

Table 2: Ministry Expenditure by chart of accounts in the first three months of the year

Expenses Detail Report								
Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
8100	Personnel Expenses	65,780,001	24,520,330	90,300,331	99,882,094	9,581,763	439,213,614	348,913,283
8AAA	Acting Allowances	1,106,008	0	1,106,008	1,188,468	82,460	5,150,000	4,043,992
8AAB	Responsibility Allowance	1,238,672	0	1,238,672	928,296	-310,376	4,022,620	2,783,948
8AAD	Shift Allowance	135,240	0	135,240	0	-135,240	0	-135,240
8AAF	Family Allowance	0	0	0	1,978,227	1,978,227	8,572,319	8,572,319
8AAG	Gratuitie Allowances	-19,219	19,219	0	0	0	5,478,274	5,478,274
8AAH	Housing Allowances	0	0	0	10,570,668	10,570,668	45,806,263	45,806,263
8AAO	Other Allowances	80,000	0	80,000	2,062,278	1,982,278	8,936,542	8,856,542
8AAP	Home Island Passage Allowances	228,645	0	228,645	646,158	417,513	2,800,000	2,571,355
8AAS	Special Allowances	-1,209,881	780,000	-429,881	0	429,881	0	429,881
8ASP	Provident Fund	3,261,559	3,051	3,264,610	2,952,453	-312,157	12,793,987	9,529,377
8AWC	Contract Wages	1,005,004	392,768	1,397,772	3,167,055	1,769,283	13,723,920	12,326,148
8AWD	Daily Rated Wages	1,742,385	238,500	1,980,885	0	-1,980,885	0	-1,980,885

8AWL	Leave expense	-10,979,113	10,767,273	-211,840	0	211,840	0	211,840
8AWO	Overtime Wages	4,546,794	339,881	4,886,675	4,965,222	78,547	21,515,981	16,629,306
8AWP	Permanent Wages	64,643,907	11,979,638	76,623,545	59,521,866	-17,101,679	307,013,708	230,390,163
PAYR	Payroll expenses	0	0	0	11,901,403	11,901,403	3,400,000	3,400,000
8200	Operating Expenses	-24,849,391	215,699,171	190,849,780	353,522,636	162,672,856	1,175,624,431	984,774,651
8CAB	Subsistence Allowances	4,445,250	3,674,750	8,120,000	3,284,991	-4,835,009	15,540,000	7,420,000
8CAI	Subsistence Allowance International	175,000	0	175,000	0	-175,000	0	-175,000
8CBI	International Accommodation	229,482	0	229,482	55,554	-173,928	222,222	-7,260
8CBL	Local Accommodation	75,235	28,071	103,306	270,762	167,456	1,083,067	979,761
8CCI	International Courses	0	0	0	514,995	514,995	2,060,000	2,060,000
8CCL	Local Courses	1,400,644	141,304	1,541,948	726,597	-815,351	2,906,389	1,364,441
8CEC	Consultants Fees	3,118,085	3,409,576	6,527,661	6,082,215	-445,446	24,088,889	17,561,228
8CEP	Penalty Fees	1,223,910	0	1,223,910	0	-1,223,910	0	-1,223,910
8CES	Security Services	801,178	85,462	886,640	1,061,793	175,153	4,247,192	3,360,552
8CET	Other Fees	82,199	113,542	195,741	62,100	-133,641	248,399	52,658
8CFO	Freight Fuel	-16,444	16,444	0	0	0	0	0
8CFS	Ship and Boat Fuel	149,127	884,161	1,033,288	829,884	-203,404	7,763,991	6,730,703
8CFV	Vehicles Fuel	989,070	4,204,032	5,193,102	1,511,619	-3,681,483	6,046,497	853,395
8CGM	Mail Carriage Freight	-2,840	5,565	2,725	48,735	46,010	194,928	192,203
8CGO	Other Charges - Freight	0	0	0	232,449	232,449	929,800	929,800
8CGR	Transport - Freight	-2,455,314	5,470,352	3,015,038	156,072	-2,858,966	624,285	-2,390,753
8CGS	Storage - Freight	67,125	0	67,125	1,110	-66,015	4,444	-62,681
8CHL	Local Medical Treatment	68,000	0	68,000	44,445	-23,555	177,778	109,778
8CIB	Boat Hire	91,739	0	91,739	9,999	-81,740	40,000	-51,739
8CIE	Equipment Hire	-1,468,016	1,580,559	112,543	151,041	38,498	604,167	491,624
8CIF	Facilities Hire	238,449	49,333	287,782	0	-287,782	0	-287,782
8CIP	Road Plant Hire	-17,994,188	26,766,472	8,772,284	0	-8,772,284	0	-8,772,284
8CIV	Vehicles Hire	-153,221	469,084	315,863	284,202	-31,661	1,136,811	820,948
8CJA	Airports Cleaning	-2,271,108	6,822,342	4,551,234	0	-4,551,234	0	-4,551,234
8CJO	Office Cleaning	632,498	29,736	662,234	544,452	-117,782	2,229,545	1,567,311
8CKD	Advertising - Communications	1,104	237,180	238,284	217,476	-20,808	869,900	631,616
8CKL	Translation Communications	0	0	0	265,332	265,332	1,061,333	1,061,333
8CKP	Postage - Communications	-773,440	798,222	24,782	89,400	64,618	357,593	332,811
8CKR	Printing - Communications	1,090,440	4,722,392	5,812,832	3,264,360	-2,548,472	13,057,479	7,244,647
8CKS	Stationery - Communications	889,664	638,606	1,528,270	1,893,918	365,648	7,593,466	6,065,196
8CKT	Telephone / Fax - Communications	2,833,356	662,737	3,496,093	2,890,755	-605,338	11,563,054	8,066,961
8CLL	Leases - Land	408,000	0	408,000	516,108	108,108	2,064,433	1,656,433
8CLS	Survey Cost - Land	0	0	0	25,311	25,311	101,250	101,250
8CMC	Curriculum - Materials	25,461	0	25,461	0	-25,461	0	-25,461
8CMG	General - Materials	-88,751	835	-87,916	1,419,417	1,507,333	5,677,676	5,765,592
8CMO	Office - Materials	0	0	0	41,112	41,112	164,444	164,444
8CMR	Road Material	-8,825,922	9,971,374	1,145,452	0	-1,145,452	0	-1,145,452
8CNO	Office Rental	2,793,849	0	2,793,849	11,360,738	8,566,889	11,360,738	8,566,889
8CNT	Other Rental	0	106,000	106,000	58,752	-47,248	235,000	129,000
8COC	Court Costs	0	0	0	111,111	111,111	444,444	444,444
8COI	Incidentals	283,239	211,793	495,032	4,951,776	4,456,744	32,807,127	32,312,095
8COO	International Organisation Fees	16,599,919	0	16,599,919	4,935,774	-11,664,145	20,632,069	4,032,150
8COP	Official Entertainment	977,575	332,521	1,310,096	1,124,163	-185,933	4,496,668	3,186,572

8COR	Recruitment Costs	0	0	0	249,999	249,999	49,716,351	49,716,351
8COT	Termination Payment	-621,747	541,764	-79,983	1,085,657	1,165,640	26,655,612	26,735,595
8COU	Uniforms	-186,293	874,094	687,801	639,222	-48,579	2,556,889	1,869,088
8CRB	Buildings Repairs & Maintenance	-1,281,469	3,004,970	1,723,501	2,936,049	1,212,548	11,744,223	10,020,722
8CRC	CBC Roads Repairs and Maintenance	-577,372	28,545,337	27,967,965	0	-27,967,965	0	-27,967,965
8CRE	Equipment Repairs & Maintenance	-2,305,258	266,233	-2,039,025	3,470,478	5,509,503	12,859,222	14,898,247
8CRH	Houses Repairs & Maintenance	425,841	362,829	788,670	5,677,416	4,888,746	22,709,710	21,921,040
8CRI	IBC Roads Repairs and Maintenance	-6,099,563	4,059,277	-2,040,286	0	2,040,286	0	2,040,286
8CRM	Maintenance Contrac	390,661	247,827	638,488	9,813,357	9,174,869	39,253,560	38,615,072
8CRP	Road Plant Repairs and Maintenance	193,394	478,426	671,820	7,500,000	6,828,180	25,000,000	24,328,180
8CRQ	Road Plant Servicing	-1,063,400	1,396,514	333,114	5,965,941	5,632,827	19,886,474	19,553,360
8CRR	Roads Repairs & Maintenance	-20,729,676	15,717,716	-5,011,960	193,173,723	198,185,683	594,000,000	599,011,960
8CRS	Ship Repair & Maintenance	1,846,340	75,673	1,922,013	1,333,329	-588,684	13,329,807	11,407,794
8CRV	Vehicles Repairs & Maintenance	1,196,950	841,072	2,038,022	1,582,488	-455,534	6,329,968	4,291,946
8CRW	Vehicle Servicing	674,407	427,551	1,101,958	121,248	-980,710	485,000	-616,958
8CSF	Food - Suppliers	35,913	23,205	59,118	0	-59,118	0	-59,118
8CSM	Medicines Suppliers	72,353	0	72,353	0	-72,353	0	-72,353
8CSO	Other Suppliers	7,318	1,112,098	1,119,416	22,221	-1,097,195	88,889	-1,030,527
8CSR	Rations Suppliers	96,263	249,599	345,862	349,833	3,971	1,488,222	1,142,360
8CTI	International Travel	-20,528	1,522,670	1,502,142	2,067,216	565,074	8,535,554	7,033,412
8CTL	Local Travel	4,457,711	1,668,730	6,126,441	10,928,880	4,802,439	38,960,000	32,833,559
8CUC	Gas - Cooking Utilities	68,357	3,326	71,683	36,534	-35,149	146,145	74,462
8CUE	Electricity Utilities	3,840,145	333,203	4,173,348	5,213,340	1,039,992	20,853,445	16,680,097
8CUW	Water Utilities	118,194	5,745	123,939	489,084	365,145	1,956,344	1,832,405
8CXO	Other	0	0	0	35,000,000	35,000,000	35,000,000	35,000,000
8CYS	Rescue Emergency	0	0	0	333,333	333,333	1,333,333	1,333,333
8CZV	Value Added Tax	4,652,765	8,887,030	13,539,795	6,662,580	-6,877,215	28,565,068	15,025,273
8DAI	International Organisations	0	0	0	6,000,000	6,000,000	6,000,000	6,000,000
8DGL	Maritime College Grant	-36,000	0	-36,000	0	36,000	0	36,000
8EBN	Buildings - New	39,130	0	39,130	0	-39,130	0	-39,130
8EEA	Equipment - Additional General	2,358,868	1,874,593	4,233,461	1,946,487	-2,286,974	7,785,981	3,552,520
8EEC	Equipment - Computer	1,145,029	309,774	1,454,803	1,500,246	45,443	6,001,001	4,546,198
8EEH	Equipment - Heavy Equipment	33,027	0	33,027	0	-33,027	0	-33,027
8EEP	Equipment - Photocopiers	-23,289	23,289	0	88,890	88,890	355,556	355,556
8EES	Equipment - Specialised	-27,886	54,489	26,603	24,999	-1,604	100,000	73,397
8EFH	Furniture - Housing Furniture	50,242	0	50,242	144,444	94,202	577,776	527,534
8EFO	Furniture - Office Furniture	-621,432	641,363	19,931	620,553	600,622	2,482,221	2,462,290
8EHR	Houses - Renovation	1,109,040	0	1,109,040	0	-1,109,040	0	-1,109,040
8EIA	Infrastructure - Airport	0	0	0	1,249,995	1,249,995	5,000,000	5,000,000
8EIR	Infrastructure - Roads & Bridges	-9,397,237	58,817,979	49,420,742	0	-49,420,742	0	-49,420,742
8EVA	Vehicle - Additional Vehicle	1,333,334	0	1,333,334	0	-1,333,334	0	-1,333,334
8EVR	Vehicle - Replacement	-11,646,477	11,900,350	253,873	1,652,967	1,399,094	6,611,891	6,358,018
8FCB	Bank Charges	2,600	0	2,600	3,609	1,009	21,111	18,511
OVER	Overhead expenses	0	0	0	-3,400,000	-3,400,000	-3,400,000	-3,400,000
	Total Expenditure	40,930,610	240,219,501	281,150,111	453,404,730	172,254,619	1,614,838,045	1,333,687,934

Source: Finance & Treasury

Table 3: Revenue Collected in the first three months of the year

Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	152,832,728	-102,913	152,729,815	168,255,189	15,525,374	142,666,270	673,023,476
7LCL	Landing Charges	943,800	0	943,800	35,987,604	35,043,804	584,760	143,951,000
7LCM	Marine Fees Charges	5,175,825	0	5,175,825	3,936,234	-1,239,591	5,147,251	15,745,000
7LCO	Pilotage Charges	15,435,148	0	15,435,148	5,622,978	-9,812,170	15,245,965	22,492,000
7LCS	Storage Charges	34,475	0	34,475	0	-34,475	34,475	0
7LCU	Light Dues Charges	24,850,925	0	24,850,925	13,401,195	11,449,730	23,885,670	53,605,000
7LCV	Miscellaneous Charges	132,175	0	132,175	1,265,214	1,133,039	87,625	5,060,873
7NFO	Other Fees	315,295	0	315,295	210,864	-104,431	315,295	843,462
7NLE	Aircraft Pilot Licenses	486,348	0	486,348	174,999	-311,349	184,125	700,000
7NOE	Equipment Hire Recoveries	12,691	0	12,691	44,991	32,300	12,691	179,965
7NOI	Inspections Recoveries	22,456,996	0	22,456,996	8,056,506	14,400,490	22,477,533	32,226,156
7NOO	Other Recoveries	53,017	0	53,017	33,735	-19,282	53,017	134,957
7NOT	Testing Charges Recoveries	1,556,346	0	1,556,346	843,513	-712,833	1,556,346	3,374,063
7NOW	Water Charges Recoveries	13,795	0	13,795	0	-13,795	40,071	0
7TOO	Quay Dues	5,594,599	0	5,594,599	2,811,489	-2,783,110	5,350,252	11,246,000
7TOP	Port Dues	63,978,725	-102,913	63,875,812	64,184,493	308,681	56,922,491	256,739,000
7TOW	Wharfage Tax	11,792,568	0	11,792,568	31,681,374	19,888,806	10,767,855	126,726,000
7TVA	Value Added Tax	0	0	0	0	0	848	0
	Total Revenue and Capital Receipts	152,832,728	-102,913	152,729,815	168,255,189	15,525,374	142,665,422	673,023,476

Source: Finance & Treasury