

MINISTRY OF TOURISM, TRADE, COMMERCE, INDUSTRY & NI-VANUATU BUSINESS DEVELOPMENT

INTRODUCTION

In 2013, the Ministry of Cooperatives & In-Vanuatu Business Development was amalgamated with the Ministry of Tourism, Trade, Commerce and Industry & Ni-Vanuatu Business Development. The Ministry's mandate was broadened to reflect these changes.

The Ministry is responsible for implementing two very important priority agendas under the PAA/NSDP namely the: Private sector development & employment creation; and Primary sector development.

Surveys indicate that only 20% of the total visitor arrivals do visit the outer islands of Vanuatu and the rest of the 80% remain in Port Vila. A challenge the Ministry is embarking on a new framework that will ensure that more than 60% of tourism development and benefits will eventually be owned by the indigenous Ni-Vanuatu. The March 13 2015 TC Pam, Bauerfield Airport Runway condition and the subsequent withdrawals of several airlines such as: Air New Zealand, Qantas cancellation of co chair with Air Vanuatu and Pacific Virgin blue have an impact on the sector and are recovering slowly.

Cruise shipping in Vanuatu has seen an increased in arrivals over the last 8 years or so with a healthy annual average increase of more than 10 percent. The number of cruise ships has also increased significantly over time. With the current upgrading of Port Vila & Luganville wharfs, there should be more and bigger cruise vessels coming into Vanuatu, and with Vila wharf, it can accommodate two cruise ships at a given day.

Vanuatu's challenge in terms of trade in goods is Technical Barriers to Trade (TBT). Quality control and the supply side constraints are indicative of these and the Ministry had taken mitigating measures in upgrading the current Food Technology Development Centre (FTDC) to Vanuatu Bureau of Standards (VBS) and diverting more resources to the centre.

With regards to trade in services, the Trade Policy Framework (TPF) had identified the need to better coordinated labor mobility and in particular the New Zealand RSE which has increased significantly by around 14.6% over the last four years and the Australia PSWPS which had started.

The Vanuatu Intellectual Property Office (VanIPO) was set up to implement the Intellectual Property Right (IPR) policy with a view to enforce the trade marks act, the designs act, the patent act and the copyright act. The VanIPO if properly resources can raise much needed revenue for the government.

The ministry had formulated a policy on industrial development with emphasis on: improving economic diversification and domestic value adding; enhancing linkages and spillovers amongst economic sectors; creating enabling environment for private sector led

growth; and improving the scope for increased export of goods.

An MTEF was developed in 2014 following Government Retreat that endorsed the principle agreement that 50 percent of **fiscal space** were to be directed to Productive Sector. In 2015 the following NPPs was approved by MBC for the Ministry: Department of Tourism VT20 million, Department of Industry VT15 million, Department of Cooperatives VT6 million, Food Technology VT6.7 million and EXPO VT15 million. For 2016 these further NPPs were also approved by MBC for the Ministry: Department of Tourism VT16 million, Cooperative Department VT5 million, Cabinet VT1.5 million, CSU/Cabinet VT20 million, VanIPO VT10 million, FTC VT2,603,000 and VTO VT70 million. In 2018 a further VT55.5 million was awarded as NPPs by MBC to the Ministry.

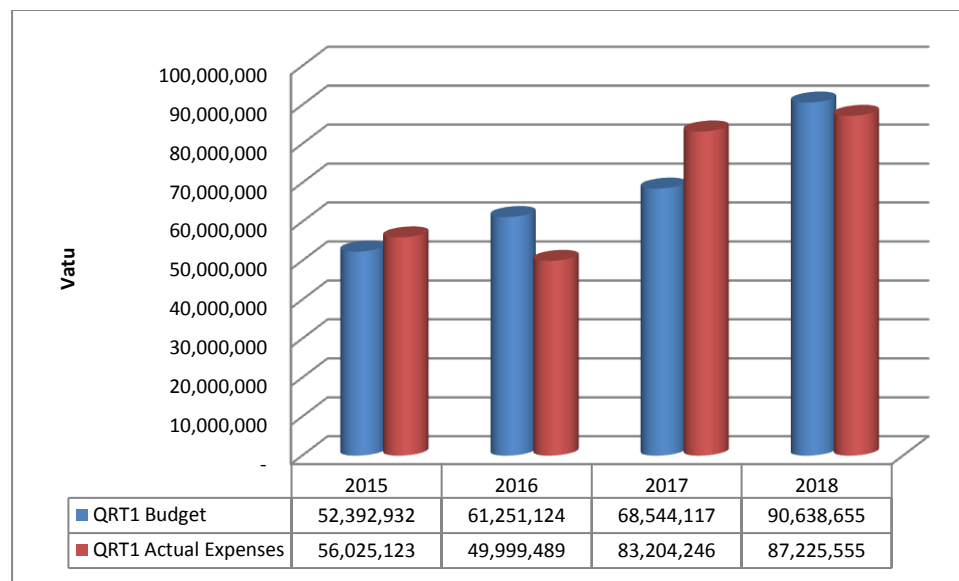
The Ministry has a total of 34 Costs Centers in 2018.

SUMARRY OF KEY FINDINGS

EXPENDITURE

Ministry's first quarter budget and expenses continues to increase in the last three years as shown in figure 1 below. In 2018 ministry's budget and expenses increased by 32 and 5 percent respectively. At the current rate of spending Ministry should spend within its allocated annual budget by end of the year.

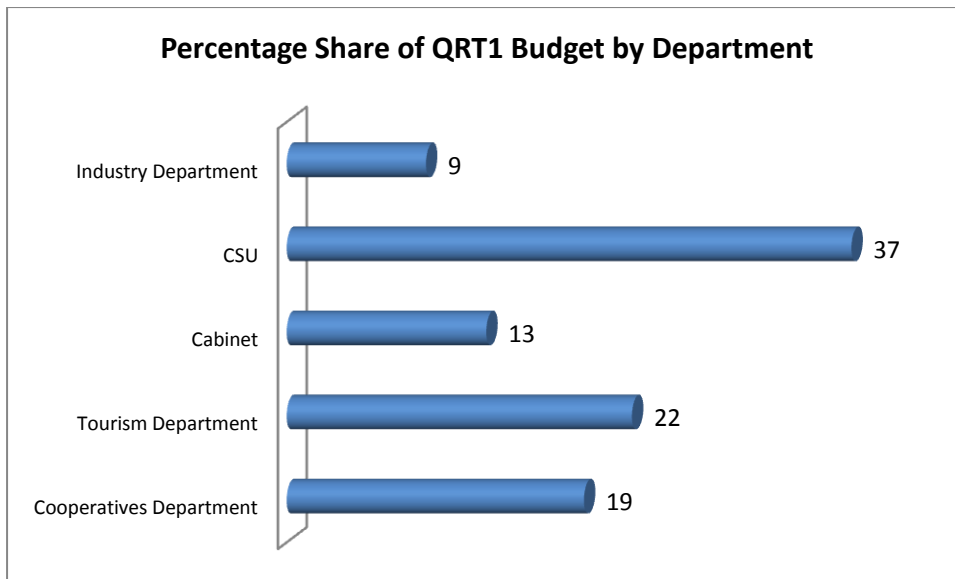
Figure 1: Ministry's First Quarter Budget verses Expenditures 2015-2018



Source: Finance & Treasury

Figure 2 below indicated that CSU had the highest share of first quarter budget, followed by Department of Tourism and Cooperatives. Vanuatu Bureau of Standards (VBS) and Vanuatu Intellectual Property Office (VanIPO) budget are with the CSU.

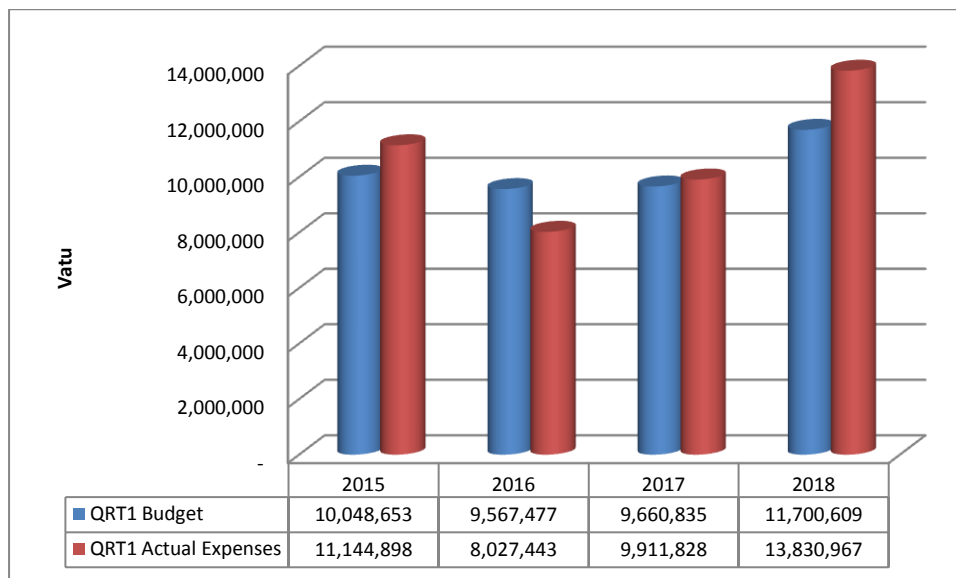
Figure 2: Percentage Share of QRT1 Budget by Department 2018



Source: Finance & Treasury

Cabinet first quarter budget and expenses increased steadily over the last three years as shown in figure 3 below. In 2018 first quarter budget and expenses increased by 21 and 40 percent compared to 2017. And at the current level of spending Cabinet is likely to overspend its annual budget allocation by end of the year.

Figure 3: Cabinet's First quarter budget versus Expenses 2015- 2018

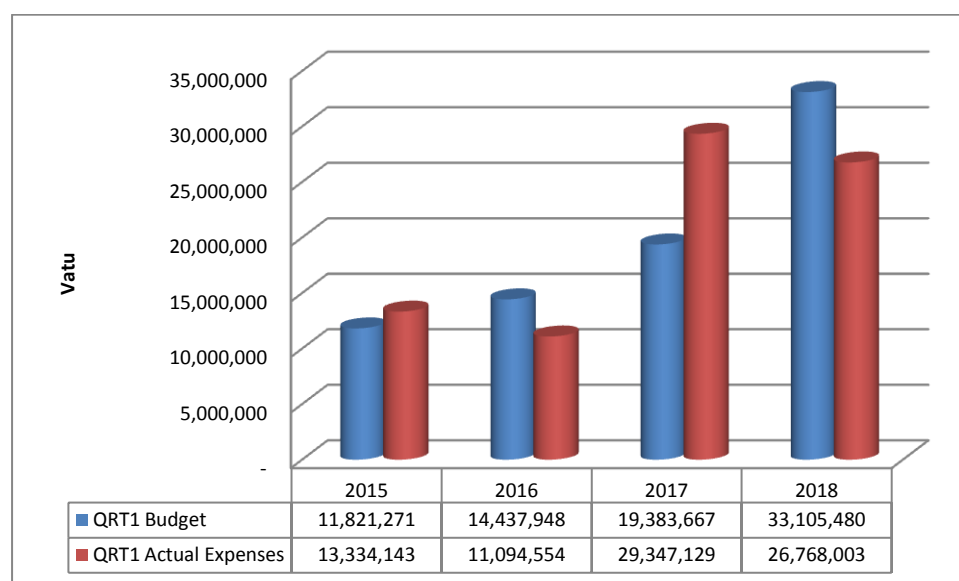


Source: Finance & Treasury

Figure 4 below indicates that CSU's first quarter budget and expenses increased over the last three years. In 2018 first quarter budget increased by 71 percent compared to 2017 but first

quarter expenses decreased by 9 percent compared to 2017. And at the current rate of spending CSU is likely to spend within its annual budget allocation.

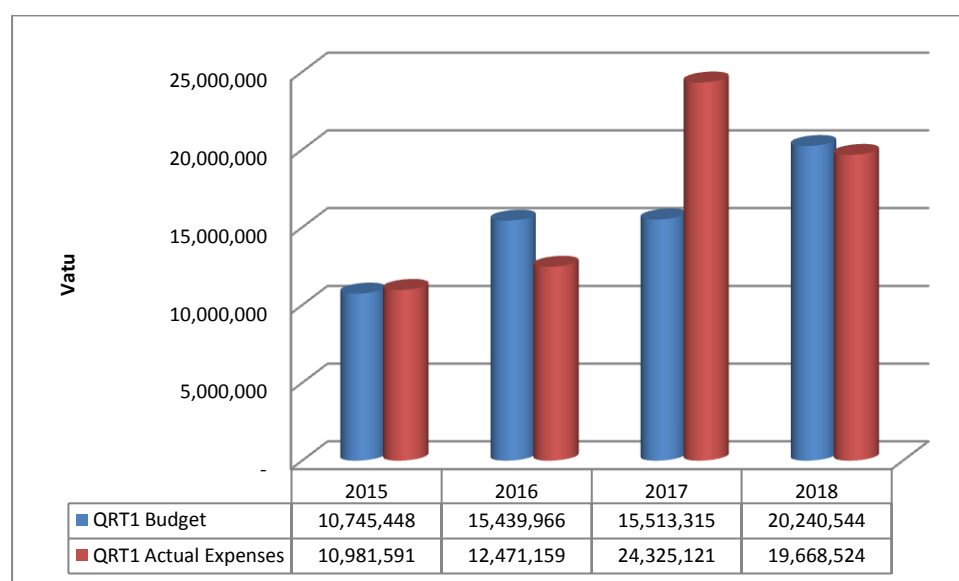
Figure 4: CSU's First quarter budget verses Expenses 2015- 2018



Source: Finance & Treasury

Tourism Department first quarter budget increased slightly over the last four years and expenses increased from 2015 to 2017 as shown in figure 5 below. In 2018 first quarter budget increased by 31 percent compared to 2017 budget but first quarter expenses decreased by 19 percent compared to 2017 expenses. And at the current level of spending Tourism Department are likely to spend within their annual budget by end of the year.

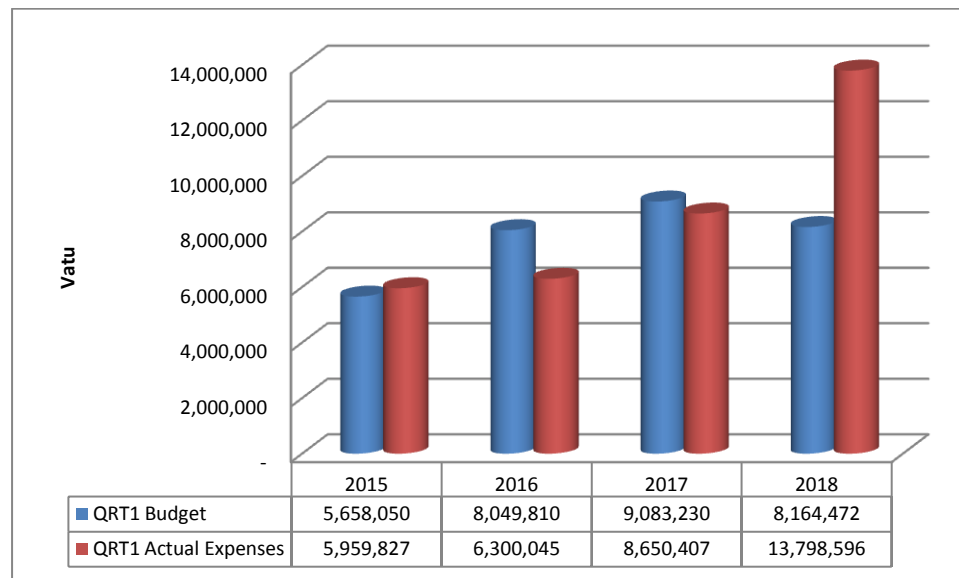
Figure 5: Tourism Department's First quarter budget verses Expenses 2015- 2018



Source: Finance & Treasury

Industry Department's first quarter budget increased steadily from 2015-2017 and first quarter expenses increased sharply in the last three years as shown in figure 6 below. In 2018 first quarter budget decreased by 10 percent compared to 2017 budget and first quarter expenses increased by 60 percent compared to 2017 expenses. And at the current rate of spending Industry Department is likely to overspend its annual budget allocation by end of the year.

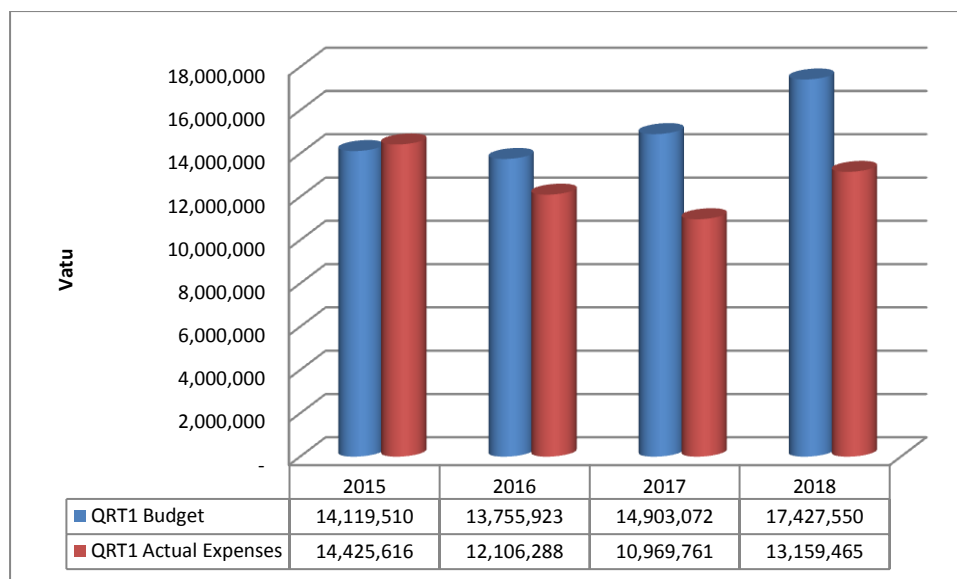
Figure 6: Industry Department's First quarter budget verses Expenses 2015- 2018



Source: Finance & Treasury

Department of Cooperative's first quarter budget increased steadily in the last three years and first quarter expenses increased this year after a declining trend since 2015 as shown in figure 7 below. In 2018 first quarter budget increased by 17 percent compared to 2017 first quarter budget and first quarter expenses increased by 20 percent compared to 2017 first quarter expenses. And at the current level of spending Cooperative Department is likely to spend within their annual budget allocation by end of the year.

Figure 7: Cooperatives Department's First quarter budget verses Expenses 2015- 2018

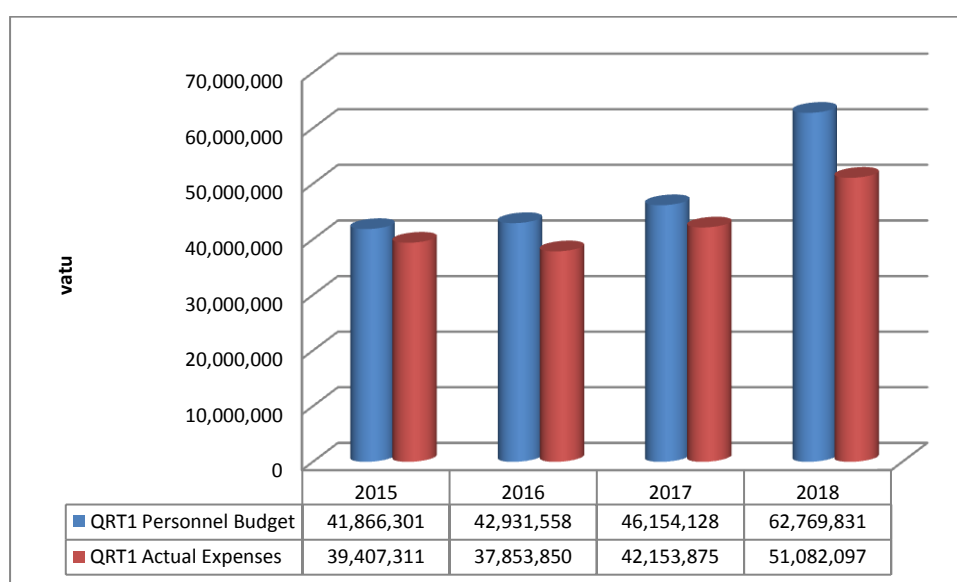


Source: Finance & Treasury

Payroll Expenditure

Ministry's first quarter personnel budget and expenses increased steadily in the last three years as shown in figure 8 below. In 2018 first quarter budget and expenses increased compared to 2017 first quarter budget and expenses by 36 and 21 percent respectively, and that is expected because of the implementation of new GRT Salary scale beginning this year. 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 versus Expenses 2015-2018



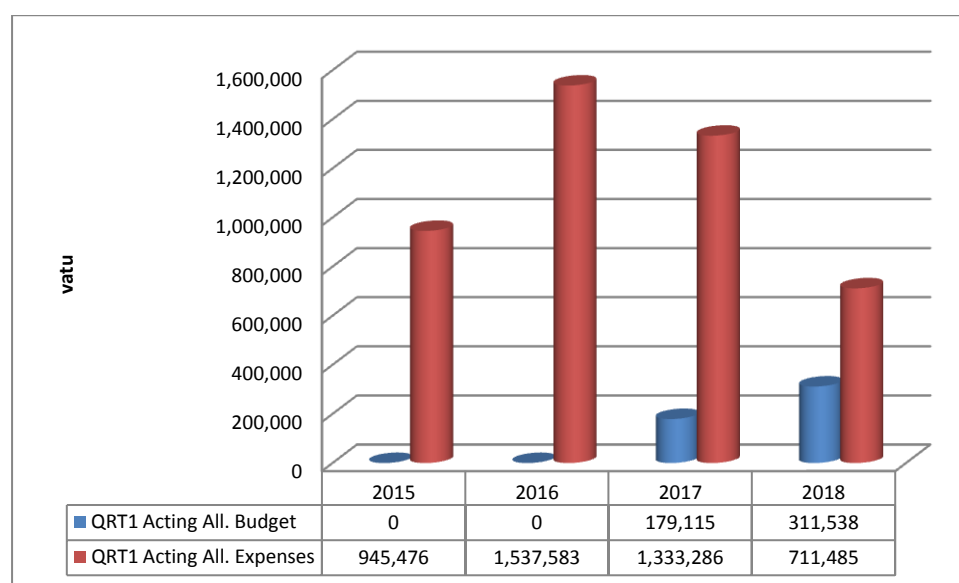
Source: Finance & Treasury

Payroll Major Chart of Accounts

Acting Allowances

Figure 9 below indicates that the Ministry only started to budget for this chart of account last year 2017 but the amount was too small compared to the amount spent over the last four years. Ministry will continue to over spend this chart of account unless more funds are allocated for this item.

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

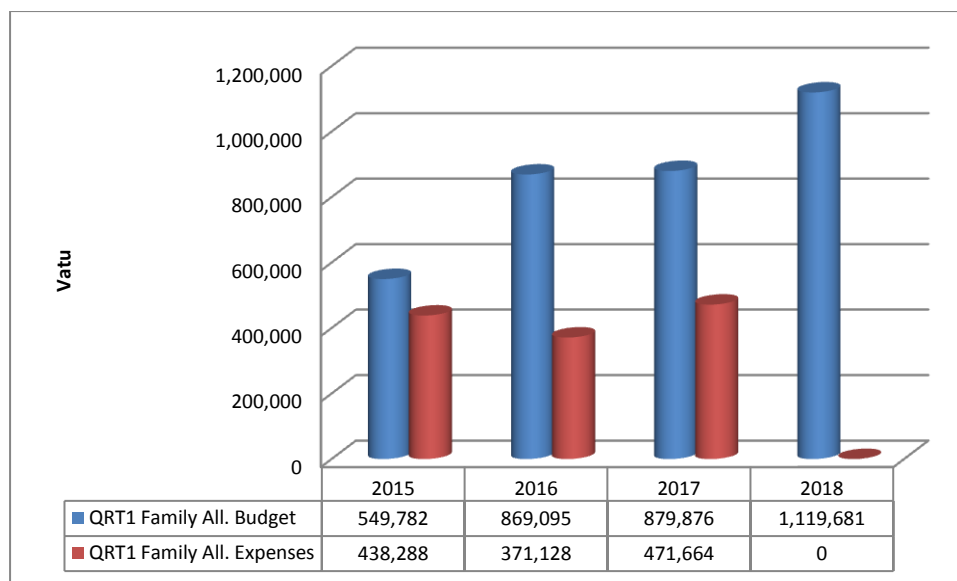


Source: Finance & Treasury

Family Allowances

Ministry's first quarter Family Allowances budget increased by 27 percent compared to 2017 first quarter budget as shown in figure 10 below. In the first three months of this year, there was no commitment against this chart of account, this is because this allowance was already built in the new GRT Salary increases, so too housing allowance.

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

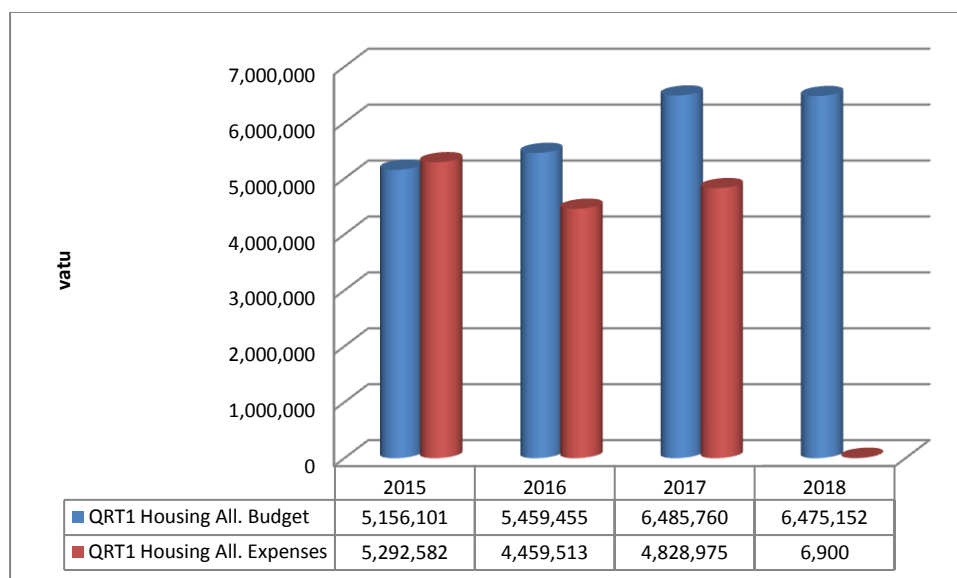


Source: Finance & Treasury

Housing Allowances

Figure 11 below indicates Ministry's first quarter housing allowances budget and expenses in the last four years. In 2018 housing allowance budget decreased marginally when compared to 2017 housing allowances budget this may be due to a number of officers retiring in recent years. And like Family allowances, there were no expenditure against this chart of account because with the new GRT increases it already includes this allowance.

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

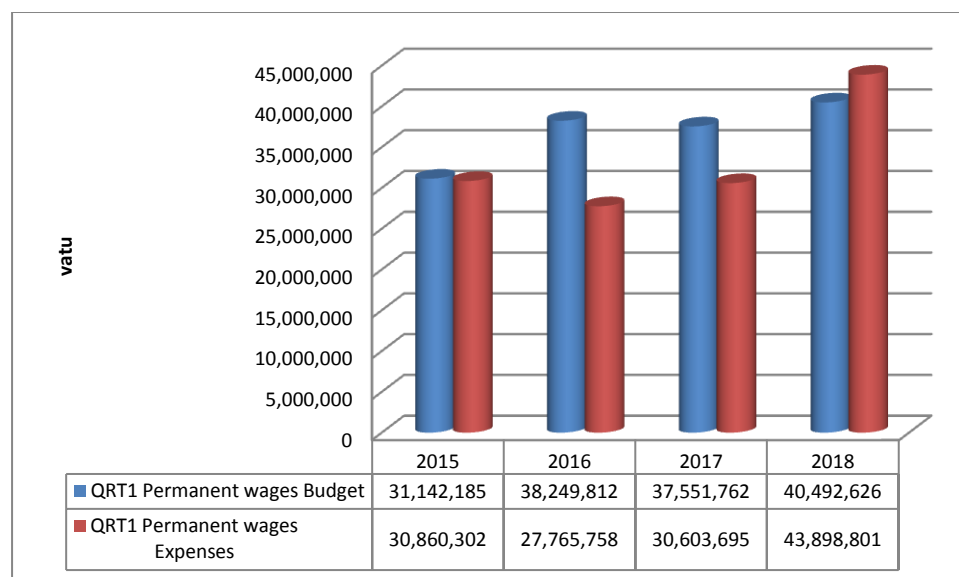


Source: Finance & Treasury

Permanent Wages

Ministry's first quarter Permanent Wages budget and expenses increased compared to 2017 first quarter budget and expenses as shown in figure 12 below by 9 and 43 percent. And following the implementation of the new GTR Salary increased beginning January of this year 2018, and so the increase was justified. Permanent Wages expenses were 8 percent more than the budget amount but the budget for Family and Housing Allowance not been used so far should compensate for the shortfall.

Figure 12: Ministry's First Quarter Permanent Wages Budget verses Expenses 2015-2018

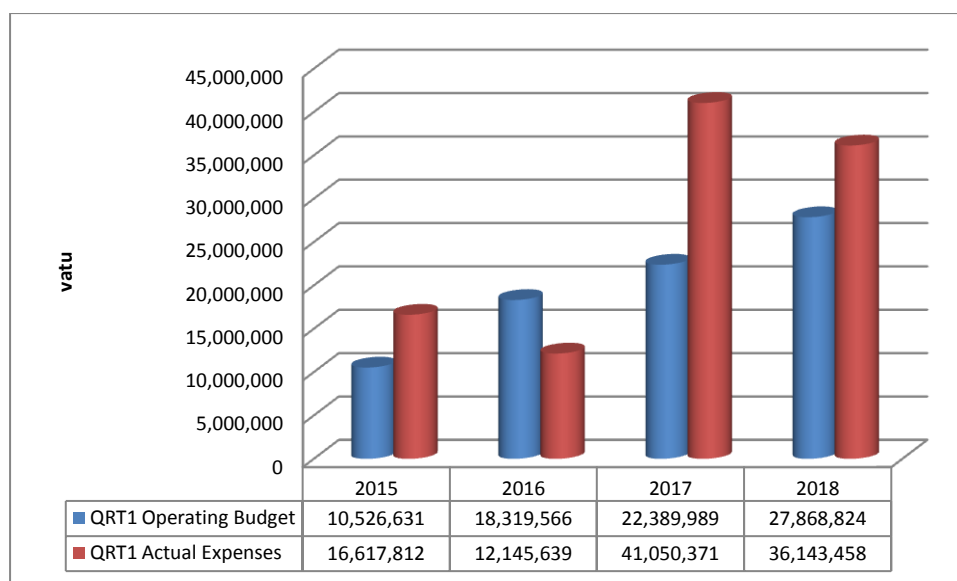


Source: Finance & Treasury

Operating Expenditure

Ministry's first quarter operating budget increased steadily over the last four years as shown in figure 13 below but first quarter operating expenses decreased compared to last year's operating expenses by 12 percent. And at the current level of spending the Ministry is likely to overspend their annual budget by end of the year.

Figure 13: Ministry's First Quarter Operating Budget verses Expenses 2015-2018



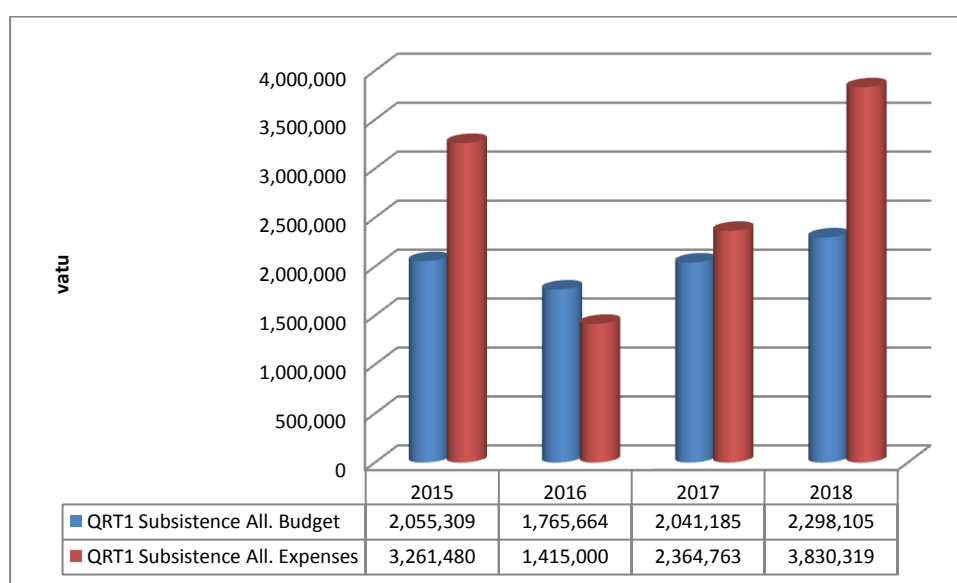
Source: Finance & Treasury

Operation Major Chart of Accounts

Subsistence Allowances

Ministry's first quarter Subsistence Allowance budget and expenses increased steadily over the last three years as shown in figure 14 below. In 2018 Ministry's first quarter budget and expenses increased compared to 2017 first quarter budget and expenses by 13 and 62 percent respectively. At this rate of spending Ministry is likely to overspend their allocated budget for this expenditure items before end of the year. Ministry had organised more meetings for staffs away from work station than all other government Ministries, spending lots on travelling, venue, morning & afternoon tea, lunch and DSA.

Figure 14: Ministry's First Quarter Subsistence Allowances Budget verses Expenses 2015-2018

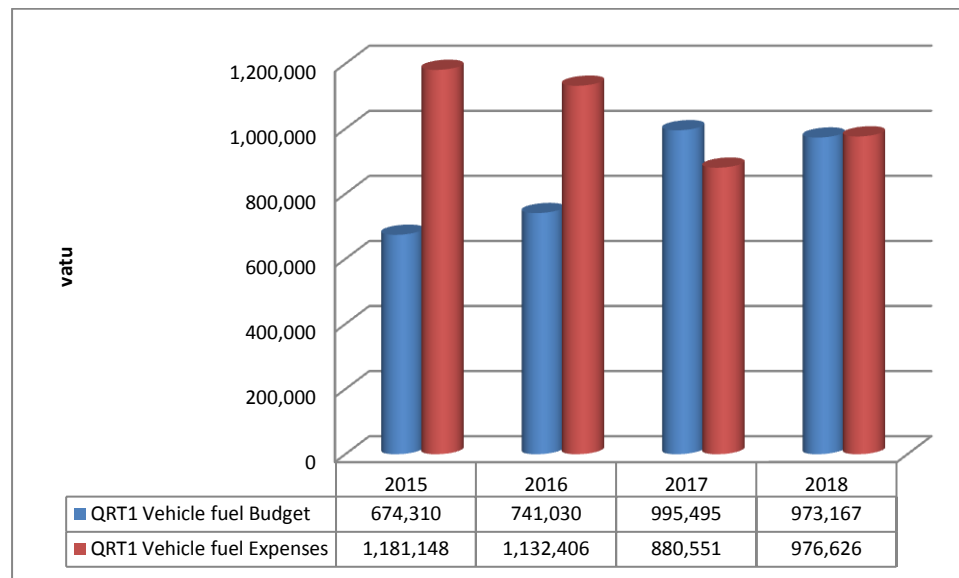


Source: Finance & Treasury

Vehicle Fuel

Figure 15 below indicates that Ministry's first quarter vehicle fuel budget increased steadily but expenses decreased slightly over the same period, 2015-2017. In 2018 vehicle fuel expenses increased slightly compared to 2017 expenses by 11 percent. Overall Ministry Vehicle Fuel Consumption decreased over the last four years. If this trend continues then it may partly due to measures enforced by Fleet Management Committee since 2017.

Figure 15: Ministry's First Quarter Vehicle Fuel budget verses Expenses 2015-2018

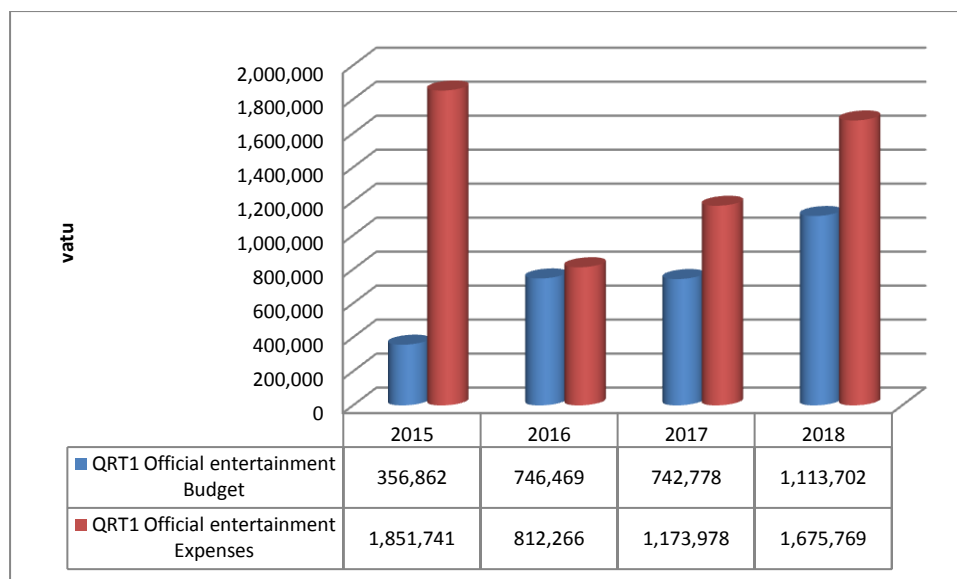


Source: Finance & Treasury

Official Entertainment

Ministry's first quarter official entertainment budget was overspent in the last four years as shown in figure 16 below. In 2018 Ministry's official entertainment budget and expenses sharply compared to 2017 first quarter budget and expenses by 50 and 43 percent respectively. And at the current level of spending Ministry will overspend this chart of account annual budget before end of the year.

Figure 16: Ministry's First Quarter Official Entertainment budget verses Expenses 2015-2018



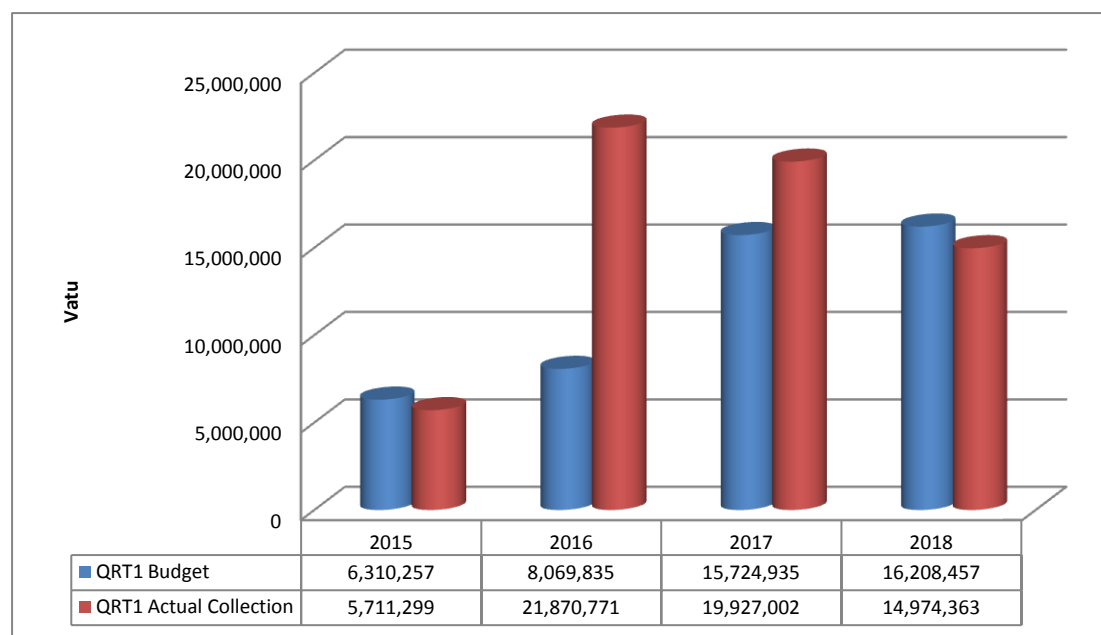
Source: Finance & Treasury

Ministry unbudgeted expenses in the first three months totalled to over Vt5.6 million. Personnel major unbudgeted chart of account include leave expenses and operating major chart of account include termination payment.

REVENUE

Ministry's first quarter revenue budget increased over the last four years as shown in figure 17 below, on the other hand the actual revenue collection was decreased steadily over the last three years. In 2018 Ministry's first quarter revenue collection was decreased by 25 percent compared to revenue collection for 2017. At the current rate of revenue collection, Ministry is unlikely to collect their annual budgeted revenue for this year.

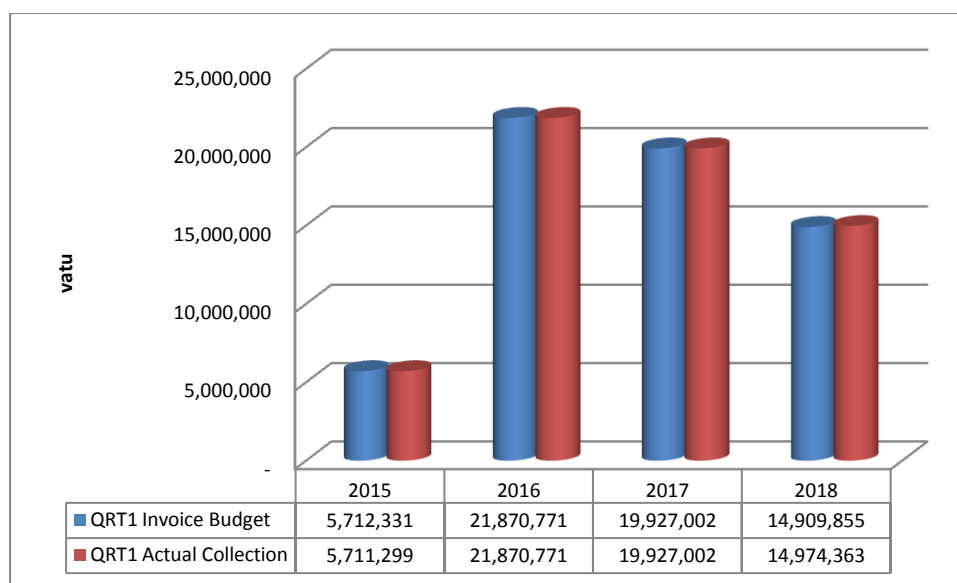
Figure 17: Ministry's Revenue Budget & Actual Collection 2015-2018



Source: Finance & Treasury

Figure 18 below indicates that the Ministry had no outstanding invoices since invoice amount is equal actual revenue collected in the last four years.

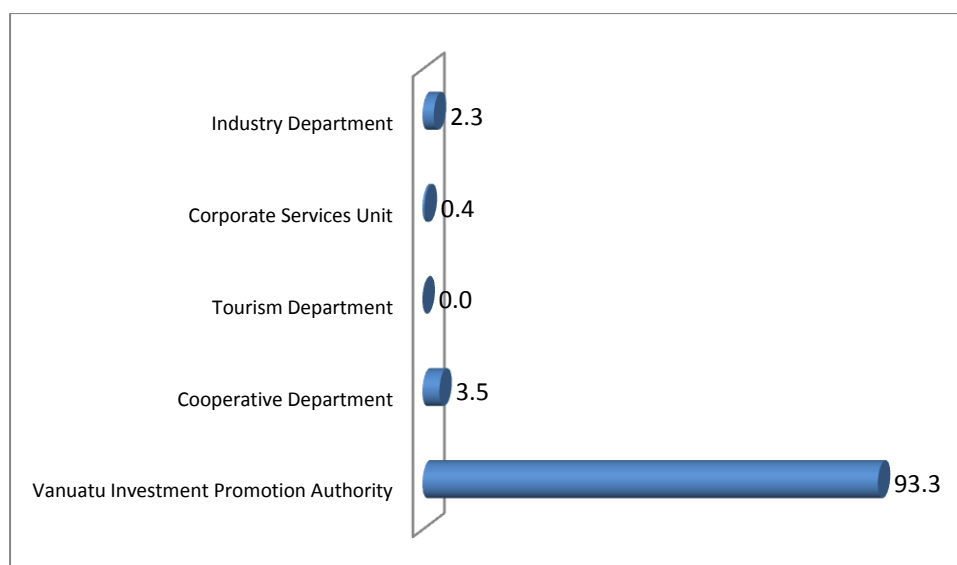
Figure 18: Ministry's Total invoices & Actual Collection 2015-2018



Source: Finance & Treasury

The Vanuatu Investment Promotion Authority, a grant body, was the main agency collecting more than 93 percent of First quarter revenue for the Ministry as shown in figure 19 below.

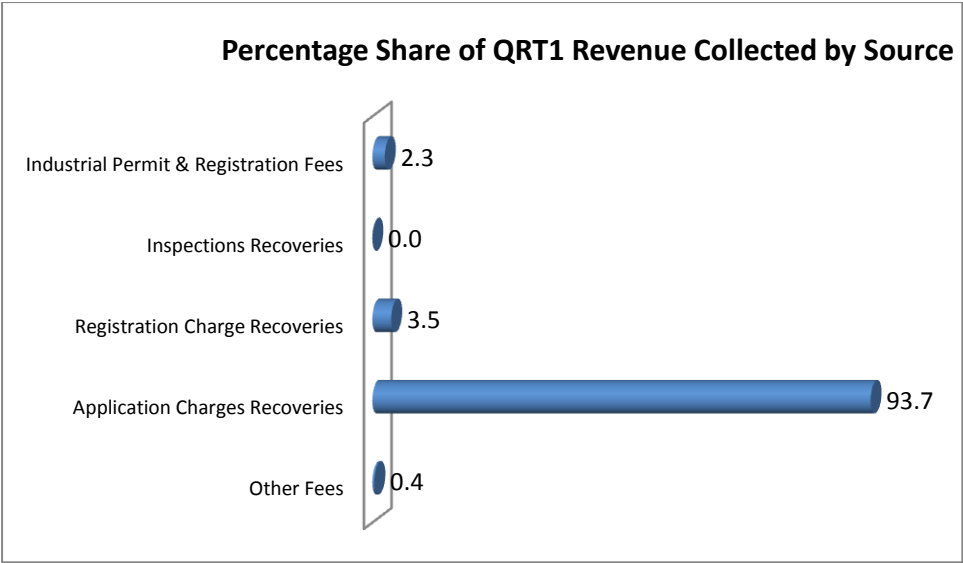
Figure 19: Ministry's QRT1 Percentage share of Revenue collection by Department 2018



Source: Finance & Treasury

Figure 20 below indicates that Application Charges Recoveries was the main source of income for the Ministry in the first three months of this year, accounting for more than 93 percent of the revenue collected.

Figure 20: Ministry's QRT1 Percentage share of Revenue Collection by Sources 2018



Source: Finance & Treasury

VIREMENT

Ministry had a total of six approved virements in the first quarter of this year, and five of those virements involved moving funds between operating cost centres (VT16,680,000) and the 6th virement was to move funds from OVER to PAYR for new recruitments. Fewer number 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

Cost Centre	Actual & Commitments	Budget to date	Under/(Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining
M06 - Ministry of Tourism, Trade, Commerce and Ni- Vanuatu Business	87,225,555	90,638,655	3,413,100	101,361,546	14,135,991	423,133,124	335,907,569
38 - Department of Cooperatives and Ni-Vanuatu Business Development	13,159,465	17,427,550	4,268,085	19,504,585	6,345,120	79,619,049	66,459,584
38AA - Cooperative Policy & Administration	5,290,446	6,894,481	1,604,035	8,971,516	3,681,070	34,749,691	29,459,245
38AB - Education & Training Section	1,881,831	3,176,828	1,294,997	3,176,828	1,294,997	13,645,150	11,763,319
38AC - Shefa Provincial Coop Office	1,366,525	1,262,477	- 104,048	1,262,477	- 104,048	5,423,420	4,056,895
38AD - Malampa Provincial Coop Office	1,001,375	1,158,452	157,077	1,158,452	157,077	4,898,853	3,897,478
38AE - Tafea Provincial Coop Office	1,055,379	1,166,705	111,326	1,166,705	111,326	4,934,618	3,879,239
38AF - Torba Provincial Coop Office	1,059,162	1,262,789	203,627	1,262,789	203,627	5,350,981	4,291,819
38AG - Penama Provincial Coop Office	631,396	1,233,476	602,080	1,233,476	602,080	5,223,957	4,592,561
38AH - Sanma Provincial Coop Office	873,351	1,272,342	398,991	1,272,342	398,991	5,392,379	4,519,028
40 - Department of Tourism	19,668,524	20,240,544	572,020	23,417,285	3,748,761	106,906,217	87,237,693
40AA - Product Development Section	1,297,074	1,365,176	68,102	1,365,176	68,102	12,640,259	11,343,185
40AB - Policy & Administration	1,366,895	2,278,484	911,589	2,278,484	911,589	9,597,905	8,231,010
40AC - Tourism Investment Promotion & Facilitation	1,930,334	2,106,611	176,277	2,106,611	176,277	8,923,373	6,993,039
40AD - Shefa Provincial Tourism Office	1,331,821	1,236,713	- 95,108	1,406,713	74,892	5,083,581	3,751,760
40AE - Tafea Provincial Tourism Office	878,655	1,240,178	361,523	1,240,178	361,523	5,098,599	4,219,944
40AF - Malampa Provincial Tourism Office	860,007	1,246,643	386,636	1,246,643	386,636	5,126,614	4,266,607
40AG - Sanma Provincial Tourism Office	1,138,471	1,244,456	105,985	1,244,456	105,985	5,117,143	3,978,672
40AH - Penama Provincial Tourism Office	1,149,253	1,237,286	88,033	1,237,286	88,033	5,086,070	3,936,817
40AI - Torba Provincial Tourism Office	1,156,552	1,239,281	82,729	1,239,281	82,729	5,094,734	3,938,182
40AJ - Outer Islands Development	999,527	1,370,979	371,452	1,370,979	371,452	9,595,175	8,595,648
40AK - Tourism Accreditation & Classification	4,252,145	3,713,749	- 538,396	4,898,449	646,304	11,941,022	7,688,877
40AL - Port Vila Region	410,272	824,669	414,397	824,669	414,397	3,298,062	2,887,790
43 - Ministry of Commerce, Industry and Tourism Cabinet	13,830,967	11,700,609	- 2,130,358	11,700,609	- 2,130,358	50,357,081	36,526,114
43AA - Cabinet Operations	13,830,967	11,700,609	- 2,130,358	11,700,609	- 2,130,358	50,357,081	36,526,114
80 - Trade and Ni Vanuatu Business Corporate Service Unit	26,768,003	33,105,480	6,337,477	31,594,595	4,826,592	117,732,616	90,964,613
80AA - Trade & Cooperative Executive Management	14,263,156	14,687,525	424,369	14,687,525	424,369	47,335,742	33,072,586
80AC - Product Development Section	1,383,484	1,539,388	155,904	1,539,388	155,904	6,198,462	4,814,978
80AD - Administration	2,376,347	3,239,725	863,378	3,239,725	863,378	14,909,694	12,533,347
80AE - Laboratory Section	1,020,207	1,056,342	36,135	1,056,342	36,135	5,180,467	4,160,260
97 - Department of Industry	13,798,596	8,164,472	- 5,634,124	15,144,472	1,345,876	68,518,161	54,719,565
97AA - Primary Industry Division	1,348,870	9,061,725	7,712,855	1,561,725	212,855	15,067,482	13,718,612
97AB - IDO Sanma	774,420	880,307	105,887	880,307	105,887	2,568,000	1,793,580
97AC - IDO Shefa	175,829	383,157	207,328	383,157	207,328	2,160,345	1,984,516
97AD - IDO Tafea	604,186	884,912	280,726	884,912	280,726	2,367,949	1,763,763
97AE - IDO Penama	308,690	490,307	181,617	490,307	181,617	2,148,000	1,839,310
97AF - IDO Malampa	537,214	873,857	336,643	873,857	336,643	2,420,049	1,882,835
97AH - Manufacturing Division	2,172,986	1,483,401	- 689,585	2,283,401	110,415	13,408,079	11,235,093
97AI - Policy & Admin Division	6,445,507	- 6,955,391	- 13,400,898	6,724,609	279,102	23,942,063	17,496,556
97AJ - Marketing & Promotion Division	1,430,894	1,062,197	- 368,697	1,062,197	- 368,697	4,436,194	3,005,300
Total Expenditure	87,225,555	90,638,655	3,413,100	101,361,546	14,135,991	423,133,124	335,907,569

Source: Finance & Treasury

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

Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
Personnel Expenses	49,998,758	1,083,339	51,082,097	62,769,831	11,687,734	271,895,190	220,813,093
Acting Allowances	711,485	0	711,485	311,538	-399,947	1,350,000	638,515
Responsibility Allowance	153,144	0	153,144	0	-153,144	0	-153,144
Family Allowance	0	0	0	1,119,681	1,119,681	4,861,940	4,861,940
Gratuitie Allowances	-24,313	24,313	0	0	0	4,907,195	4,907,195
Housing Allowances	6,900	0	6,900	6,475,152	6,468,252	28,239,056	28,232,156
Other Allowances	-918,704	968,704	50,000	115,386	65,386	500,000	450,000
Home Island Passage Allowances	198,870	0	198,870	371,844	172,974	1,641,330	1,442,460
Special Allowances	0	0	0	0	0	0	0
Provident Fund	1,783,725	2,380	1,786,105	1,791,315	5,210	7,862,370	6,076,265
Contract Wages	434,221	45,640	479,861	2,743,698	2,263,837	14,389,360	13,909,499
Leave expense	3,518,890	42,302	3,561,192	0	-3,561,192	0	-3,561,192
Overtime Wages	235,739	0	235,739	0	-235,739	0	-235,739
Permanent Wages	43,898,801	0	43,898,801	40,492,626	-3,406,175	206,851,539	162,952,738
Payroll expenses	0	0	0	9,348,591	9,348,591	1,292,400	1,292,400
Operating Expenses	19,911,896	16,231,562	36,143,458	27,868,824	-8,274,634	151,237,934	115,094,476
Subsistence Allowances	3,724,622	105,697	3,830,319	2,298,105	-1,532,214	15,174,948	11,344,629
Subsistence Allowance International	105,000	0	105,000	0	-105,000	0	-105,000
Repatriation Allowances	0	0	0	0	0	0	0
Sitting Allowances	-86,000	55,000	-31,000	14,850	45,850	505,000	536,000
International Accommodation	475,200	0	475,200	308,000	-167,200	1,100,000	624,800
Local Accommodation	641,731	67,478	709,209	309,350	-399,859	2,340,000	1,630,791
International Courses	0	0	0	42,000	42,000	150,000	150,000
Local Courses	65,000	0	65,000	0	-65,000	6,200,000	6,135,000
Consultants Fees	43,478	0	43,478	267,400	223,922	2,490,000	2,446,522
Software Maintenance Fees	0	0	0	13,440	13,440	48,000	48,000
Penalty Fees	0	0	0	0	0	0	0
Security Services	-41,667	283,836	242,169	70,063	-172,106	257,722	15,553
Other Fees	80,436	492,532	572,968	94,125	-478,843	385,000	-187,968
Ship and Boat Fuel	12,000	0	12,000	0	-12,000	0	-12,000
Vehicles Fuel	545,360	431,266	976,626	973,167	-3,459	3,852,403	2,875,777
Mail Carriage Freight	0	0	0	550	550	2,000	2,000
Transport - Freight	5,527	8,937	14,464	82,275	67,811	436,000	421,536
Storage - Freight	0	0	0	84,000	84,000	300,000	300,000
Boat Hire	0	0	0	21,600	21,600	80,000	80,000
Equipment Hire	-21,188	1,783	-19,405	36,675	56,080	175,000	194,405
Facilities Hire	681,093	310,764	991,857	308,130	-683,727	1,236,724	244,867
Vehicles Hire	3,740	70,000	73,740	29,600	-44,140	500,000	426,260
Office Cleaning	33,752	164,741	198,493	226,003	27,510	858,149	659,656
Advertising - Communications	-9,543	128,158	118,615	161,976	43,361	1,064,403	945,788
Translation Communications	8,520	0	8,520	0	-8,520	0	-8,520
Advertising and Marketing	0	24,870	24,870	42,000	17,130	1,150,000	1,125,130
Postage - Communications	5,547	0	5,547	118,026	112,479	432,507	426,960

Printing - Communications	167,686	87,797	255,483	527,940	272,457	3,784,005	3,528,522
Stationery - Communications	454,097	731,161	1,185,258	790,093	-395,165	3,336,209	2,150,951
Telephone / Fax - Communications	405,553	813,138	1,218,691	583,153	-635,538	2,563,209	1,344,518
Curriculum - Materials	0	0	0	0	0	1,000,000	1,000,000
General - Materials	64,583	870	65,453	60,200	-5,253	4,215,000	4,149,547
Office - Materials	264,885	607,733	872,618	300,490	-572,128	1,366,783	494,165
Office Rental	635,350	167,215	802,565	87,400	-715,165	1,316,000	513,435
Audit Fees	0	0	0	0	0	1,500,000	1,500,000
Incidentals	1,051,278	2,705,734	3,757,012	1,313,521	-2,443,491	20,463,246	16,706,234
Official Entertainment	959,985	715,784	1,675,769	1,113,702	-562,067	7,078,806	5,403,037
Termination Payment	0	1,278,941	1,278,941	0	-1,278,941	0	-1,278,941
Uniforms	478,262	0	478,262	14,000	-464,262	50,000	-428,262
Buildings Repairs & Maintenance	-57,657	104,649	46,992	226,034	179,042	807,267	760,275
Equipment Repairs & Maintenance	204,423	54,090	258,513	313,154	54,641	1,177,611	919,098
Roads Repairs & Maintenance	0	195,652	195,652	0	-195,652	0	-195,652
Vehicles Repairs & Maintenance	208,252	16,858	225,110	494,854	269,744	1,840,820	1,615,710
Vehicle Servicing	44,449	61,835	106,284	27,000	-79,284	100,000	-6,284
Food - Suppliers	20,000	0	20,000	0	-20,000	0	-20,000
Other Suppliers	30,436	34,783	65,219	0	-65,219	0	-65,219
International Travel	349,632	327,353	676,985	1,294,928	617,943	5,084,556	4,407,571
Local Travel	1,047,478	1,632,716	2,680,194	3,414,575	734,381	17,235,219	14,555,025
Gas - Cooking Utilities	-13,689	13,689	0	4,200	4,200	15,000	15,000
Electricity Utilities	2,915,267	1,113,305	4,028,572	1,312,933	-2,715,639	5,790,726	1,762,154
Lighting Utilities	0	0	0	285,600	285,600	1,020,000	1,020,000
Water Utilities	1,338	11,377	12,715	121,348	108,633	1,493,843	1,481,128
Local Workshops	2,006,207	140,000	2,146,207	422,865	-1,723,342	4,729,465	2,583,258
Value Added Tax	1,532,469	1,274,017	2,806,486	2,172,776	-633,710	10,183,547	7,377,061
Unelco Rebates	0	0	0	11,200	11,200	40,000	40,000
Buildings - Renovation	824,295	3,601	827,896	229,198	-598,698	896,789	68,893
Equipment - Additional General	-158,396	1,571,888	1,413,492	341,263	-1,072,229	2,868,147	1,454,655
Equipment - Computer	120,800	243,632	364,432	662,904	298,472	3,665,213	3,300,781
Equipment - Photocopiers	0	0	0	42,000	42,000	180,000	180,000
Equipment - Replacement General	146,783	0	146,783	56,000	-90,783	200,000	53,217
Furniture - Office Furniture	-65,778	178,682	112,904	412,399	299,495	2,569,197	2,456,293
Infrastructure - Roads & Bridges	0	0	0	0	0	3,000,000	3,000,000
Vehicle - Replacement	0	0	0	586,580	586,580	2,094,930	2,094,930
Bank Charges	1,300	0	1,300	2,800	1,500	10,000	8,700
Overhead expenses	0	0	0	5,142,379	5,142,379	824,490	824,490
Total Expenditure	69,910,654	17,314,901	87,225,555	90,638,655	3,413,100	423,133,124	335,907,569

Source: Finance & Treasury

Table 3: Ministry Revenue budget & collection in the first three months

Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	14,909,855	0	14,909,855	10,585,401	4,324,454	14,909,855	42,341,755
7NFO	Other Fees	57,097	0	57,097	1,630,686	1,573,589	57,097	6,522,770
7NOA	Application Charges Recoveries	13,974,363	0	13,974,363	8,462,703	5,511,660	13,974,363	112,462
7NOG	Registration Charge Recoveries	528,964	0	528,964	407,664	-121,300	528,964	35,369,135
7NOI	Inspections Recoveries	0	0	0	84,348	84,348	0	337,388
7TLI	Industrial Permit & Registration Fees	349,431	0	349,431	0	-349,431	349,431	0
	Total Revenue and Capital Receipts	14,909,855	0	14,909,855	10,585,401	4,324,454	14,909,855	42,341,755

Source: Finance & Treasury