

JUDICIARY

INTRODUCTION

The Judiciary represents the third branch of the State. Under the Constitution, the Judiciary is vested with the mandate to administer justice independently within the Constitution and the laws of Vanuatu.

The Main objective and areas of Service delivery for the Judiciary are specified within the Article 47 [1] of the Constitution which states that,

“The administration of justice is vested in the judiciary, who are subject only to the Constitution and the law. The function of the judiciary is to resolve proceedings according to law.”

Therefore, the Budget program of the Judiciary is to administer justice all two broad aspects of the phrase:

1. A case by case basis
2. and the administration of justice in the institutional sense, that is, the judicial administration that provides the support and backup to the judicial functions of the Courts.

This is the Expenditure Report for Quarter One of 2018 for the Judiciary.

SUMMARY OF KEY FINDINGS

Area	Finding
Budget Management and Planning	Analysis shows that Judiciary had an allocated 2018 annual budget of VT 291,379,990. Judiciary had already spent 23.5 percent of the annual budget and with that current rate of spending, it is most likely that it will spend within its budget by the end of the year.
Activity and Cost Centre Management and Planning	Nine cost centers had overspent its budget from a range of VT 937 to VT 5,148,435. Forty cost centers had underspent its budget from a range of VT 993 to 2,686,670.
Payroll Budget Management and Planning	The first quarter budget for payroll for 2018 was VT 44,959,682 and the total expenditure was VT 42,777,177. Judiciary had underspent on its payroll budget by 4.9 percent or by VT 2.2 million in the first quarter of the year.
Operation Budget Management and Planning	The first quarter budget for operation for 2018 was VT 21,006,153 and total expenditure was VT 25,599,146. Judiciary had overspent on its operation budget by 21.9 percent or by VT 4.6 million in the first quarter of the year.
Detailed Charts of Accounts In Payroll Expenditure Management and Planning	Total expenses of unbudgeted items for the first quarter of 2018 was VT 8.8 million. This is about VT 1.9 million less than the first quarter of 2017. Major unbudgeted expense items were from permanent wages VT 5.8 million, housing allowances VT 1.8 million and acting allowances VT 650,272. The total underspent for the first quarter of 2018 was VT 7.8 million. This is about VT 6.8 million more than in 2017 in the same period. Judiciary needs to budget accordingly and to the trend.
Detailed Chart of Accounts in Operation Expenditure Management and Planning	Total expenses of unbudgeted items in the first quarter of 2018 was VT 22.8 million. This is about VT 20.5 million more than in 2017 in the same period. Major unbudgeted expense items were from office rental VT 7.8 million, vehicle replacement VT 6.5

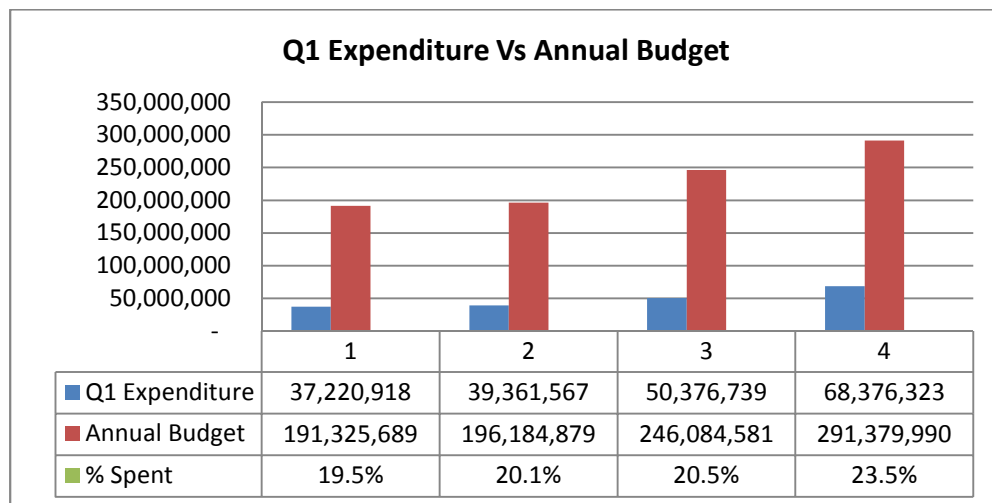
	<p>million, sitting allowances VT 2.2 million, VAT VT 1.6 million, official entertainment VT 896,443 and electricity utilities VT 674,667</p> <p>Total underspent in the first quarter of 2018 was VT 944,311. This is about VT 6.2 million less than in 2017 in the same period. The underspending was from a range of VT131,327 to VT 2,207.</p>
Current Revenue Planning and Management	<p>Judiciary collected VT 4,894,250 of revenue in the first quarter of 2018 compared to VT 3,7951,195 in the same period last year, 2017</p> <p>Judiciary annual revenue target is VT 23,437,002 and had already collected 20.9 percent of that in the first quarter.</p>
Asset Management	<p>Judiciary had budget for only VT418,995 for its asset in this quarter but had overspent by VT6.3 million. Judiciary needs to check its asset status before preparing budget.</p>
Virements	<p>There was a total of 26 virements processed in the first quarter of 2018 with a value of VT 44.4 million compared to 63 virements with a value of VT58.2 million in the same period in 2016.</p>
Imprest Management	<p>At the end of the first quarter of 2018, Judiciary had a total of VT 156,700 outstanding imprest to reitre.</p>

1. BUDGET PERFORMANCE

1.1 Overall Budget Management and Planning

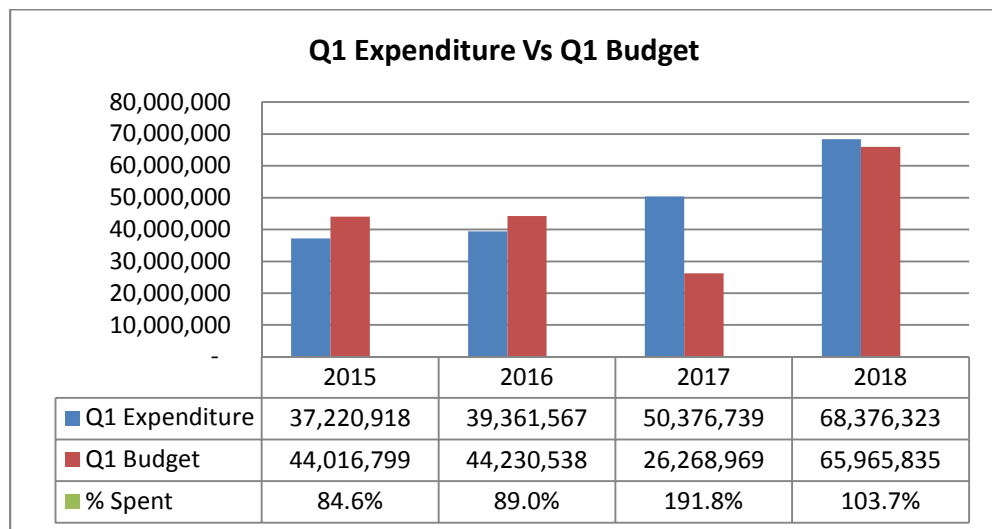
Analysis shows that Judiciary had an allocated 2018 annual budget of VT 291,379,990. Judiciary had already spent 23.5 percent of the annual budget and with that current rate of spending, it is most likely that Judiciary will spend within its budget by the end of the year.

Figure 1: Expenditure Vs Budget



The above graph shows the expenditures in quarter one against the annual budget for 2018 and the past three years in the same period.

Figure 2: Quarter one Expenses Vs Quarter one Budget



The graph above shows the expenditures in the first quarter against the first quarter budget allocations and for 2018 and the past three years in the same period.

1.2 Activity and Cost center management and planning

Nine cost centers had overspent its budget from a range of VT 937 to VT 5,148,435. Forty cost centers had underspent its budget from a range of VT 993 to 2,686,670.

Table1: Cost centers budget and expenditures

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
1401	Human Resource					
	Personnel Expenses	543,763	-	543,763	536,214	(7,549)
	Operating Expenses	(67,365)	70,671	3,306	9,918	6,612
1401	Human Resource	476,398	70,671	547,069	546,132	(937)
1402	Account / Finance					
	Personnel Expenses	1,580,424	-	1,580,424	4,591,232	3,010,808
	Operating Expenses	8,228,405	20,838	8,249,243	90,000	(8,159,243)
1402	Account / Finance	9,808,829	20,838	9,829,667	4,681,232	(5,148,435)
1403	Assets					
	Operating Expenses	7,305,366	1,662,178	8,967,544	9,018,684	51,140
1403	Assets	7,305,366	1,662,178	8,967,544	9,018,684	51,140
1404	Information Technology					
	Operating Expenses	(1,197,271)	1,197,271	-	-	-
1404	Information Technology	(1,197,271)	1,197,271	-	-	-
1405	Library / Archive					
	Personnel Expenses	602,335	-	602,335	537,366	(64,969)
	Operating Expenses	2,806	-	2,806	8,418	5,612
1405	Library / Archive	605,141	-	605,141	545,784	(59,357)
1406	Security					
	Operating Expenses	194	-	194	2,499	2,305
1406	Security	194	-	194	2,499	2,305
1407	Supreme Court Hall of Justice					
	Operating Expenses	-	-	-	10,017	10,017
1407	Supreme Court Hall of Justice	-	-	-	10,017	10,017
1410	Court of Appeal Registry					
	Personnel Expenses	32,200	-	32,200	-	(32,200)
	Operating Expenses	3,147,777	652,710	3,800,487	6,519,357	2,718,870
1410	Court of Appeal Registry	3,179,977	652,710	3,832,687	6,519,357	2,686,670
1420	Chief Justice Office					
	Personnel Expenses	3,052,535	-	3,052,535	2,984,061	(68,474)
	Operating Expenses	497,256	28,730	525,986	624,999	99,013
1420	Chief Justice Office	3,549,791	28,730	3,578,521	3,609,060	30,539
1421	Principal Registry					
	Personnel Expenses	2,267,505	877,600	3,145,105	3,145,254	149
	Operating Expenses	1,203,542	564,072	1,767,614	1,772,580	4,966
1421	Principal Registry	3,471,047	1,441,672	4,912,719	4,917,834	5,115
1422	Port Vila Registry					

	Personnel Expenses	11,809,919	-	11,809,919	11,813,097	3,178
	Operating Expenses	499,518	-	499,518	85,002	(414,516)
1422	Port Vila Registry	12,309,437	-	12,309,437	11,898,099	(411,338)
1423	Luganville Registry					
	Personnel Expenses	2,388,270	-	2,388,270	2,122,974	(265,296)
	Operating Expenses	199,886	37,815	237,701	397,500	159,799
1423	Luganville Registry	2,588,156	37,815	2,625,971	2,520,474	(105,497)
1424	Isangel Registry					
	Operating Expenses	-	-	-	2,499	2,499
1424	Isangel Registry	-	-	-	2,499	2,499
1425	Sola Registry					
	Operating Expenses	-	-	-	2,499	2,499
1425	Sola Registry	-	-	-	2,499	2,499
1426	Ambore Registry					
	Operating Expenses	-	-	-	2,499	2,499
1426	Ambore Registry	-	-	-	2,499	2,499
1427	Lakatoro Registry					
	Operating Expenses	-	-	-	2,499	2,499
1427	Lakatoro Registry	-	-	-	2,499	2,499
1428	Regional Conferences					
	Operating Expenses	-	-	-	2,499	2,499
1428	Regional Conferences	-	-	-	2,499	2,499
1430	Chief Magistrate Office					
	Personnel Expenses	1,818,426	-	1,818,426	1,405,902	(412,524)
	Operating Expenses	-	16,500	16,500	-	(16,500)
1430	Chief Magistrate Office	1,818,426	16,500	1,834,926	1,405,902	(429,024)
1431	Port Vila MCt Office Registry					
	Personnel Expenses	5,219,570	-	5,219,570	5,807,682	588,112
1431	Port Vila MCt Office Registry	5,219,570	-	5,219,570	5,807,682	588,112
1432	Lakatoro MC Registry					
	Personnel Expenses	1,275,432	-	1,275,432	1,254,501	(20,931)
	Operating Expenses	(6,993)	6,993	-	37,698	37,698
1432	Lakatoro MC Registry	1,268,439	6,993	1,275,432	1,292,199	16,767
1433	Isangel MC Registry					
	Personnel Expenses	1,629,752	-	1,629,752	1,127,535	(502,217)
1433	Isangel MC Registry	1,629,752	-	1,629,752	1,127,535	(502,217)
1434	Luganville MC Registry					
	Personnel Expenses	2,497,626	-	2,497,626	2,498,616	990
	Operating Expenses	-	-	-	37,500	37,500
1434	Luganville MC Registry	2,497,626	-	2,497,626	2,536,116	38,490
1435	Sola MC Registry					
	Operating Expenses	-	-	-	2,499	2,499
1435	Sola MC Registry	-	-	-	2,499	2,499
1436	Amobore MC Registry					

	Operating Expenses	599,935	320,205	920,140	1,002,498	82,358
1436	Amobore MC Registry	599,935	320,205	920,140	1,002,498	82,358
1440	Senior Administrator Office					
	Personnel Expenses	864,399	-	864,399	537,366	(327,033)
	Operating Expenses	457,664	18,594	476,258	788,751	312,493
1440	Senior Administrator Office	1,322,063	18,594	1,340,657	1,326,117	(14,540)
1441	Efate Island Court					
	Personnel Expenses	685,134	-	685,134	701,334	16,200
	Operating Expenses	22,966	3,880	26,846	52,500	25,654
1441	Efate Island Court	708,100	3,880	711,980	753,834	41,854
1442	Santo, Malo Island Court					
	Personnel Expenses	376,890	-	376,890	385,107	8,217
	Operating Expenses	10,167	16,240	26,407	52,500	26,093
1442	Santo, Malo Island Court	387,057	16,240	403,297	437,607	34,310
1443	Tanna Island Court					
	Personnel Expenses	321,696	-	321,696	329,721	8,025
	Operating Expenses	14,867	18,438	33,305	52,500	19,195
1443	Tanna Island Court	336,563	18,438	355,001	382,221	27,220
1444	Ambae Island Court					
	Personnel Expenses	376,890	-	376,890	386,259	9,369
	Operating Expenses	9,395	-	9,395	52,500	43,105
1444	Ambae Island Court	386,285	-	386,285	438,759	52,474
1445	Pentecost Island Court					
	Personnel Expenses	376,890	-	376,890	386,259	9,369
	Operating Expenses	10,167	-	10,167	52,500	42,333
1445	Pentecost Island Court	387,057	-	387,057	438,759	51,702
1446	Malekula Island Court					
	Personnel Expenses	364,026	-	364,026	373,350	9,324
	Operating Expenses	(145)	-	(145)	52,500	52,645
1446	Malekula Island Court	363,881	-	363,881	425,850	61,969
1447	Tongoa Island Court					
	Personnel Expenses	321,696	-	321,696	386,259	64,563
	Operating Expenses	167	-	167	53,250	53,083
1447	Tongoa Island Court	321,863	-	321,863	439,509	117,646
1448	Ambrym Island Court					
	Personnel Expenses	321,696	-	321,696	386,259	64,563
	Operating Expenses	167	-	167	52,500	52,333
1448	Ambrym Island Court	321,863	-	321,863	438,759	116,896
1449	Epi Island Court					
	Personnel Expenses	376,890	-	376,890	386,259	9,369
	Operating Expenses	834	9,200	10,034	52,500	42,466
1449	Epi Island Court	377,724	9,200	386,924	438,759	51,835
1450	Banks Torres Island Court					
	Personnel Expenses	205,888	-	205,888	373,350	167,462

	Operating Expenses	14,000	-	14,000	52,500	38,500
1450	Banks Torres Island Court	219,888	-	219,888	425,850	205,962
1460	Efate Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1460	Efate Island Court	-	-	-	2,499	2,499
1461	Santo Malo Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1461	Santo Malo Island Court	-	-	-	2,499	2,499
1462	Tanna Island Court					
	Operating Expenses	1,506	-	1,506	2,499	993
1462	Tanna Island Court	1,506	-	1,506	2,499	993
1463	Ambae Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1463	Ambae Island Court	-	-	-	2,499	2,499
1464	Pentecost Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1464	Pentecost Island Court	-	-	-	2,499	2,499
1465	Malekula Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1465	Malekula Island Court	-	-	-	2,499	2,499
1466	Tonga Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1466	Tonga Island Court	-	-	-	2,499	2,499
1467	Erromango Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1467	Erromango Island Court	-	-	-	2,499	2,499
1468	Banks Torres Island Court					
	Operating Expenses	-	-	-	2,499	2,499
1468	Banks Torres Island Court	-	-	-	2,499	2,499
1469	Land Appeals					
	Operating Expenses	-	-	-	2,499	2,499
1469	Land Appeals	-	-	-	2,499	2,499
1480	Sheriff Office					
	Personnel Expenses	1,784,566	-	1,784,566	1,897,359	112,793
	Operating Expenses	-	-	-	-	-
1480	Sheriff Office	1,784,566	-	1,784,566	1,897,359	112,793
1490	Judicial Development & Training					
	Personnel Expenses	805,159	-	805,159	606,366	(198,793)
	Operating Expenses	-	-	-	30,000	30,000
1490	Judicial Development & Training	805,159	-	805,159	636,366	(168,793)
1491	Staff Training & Development					
	Operating Expenses	-	-	-	2,499	2,499
1491	Staff Training & Development	-	-	-	2,499	2,499

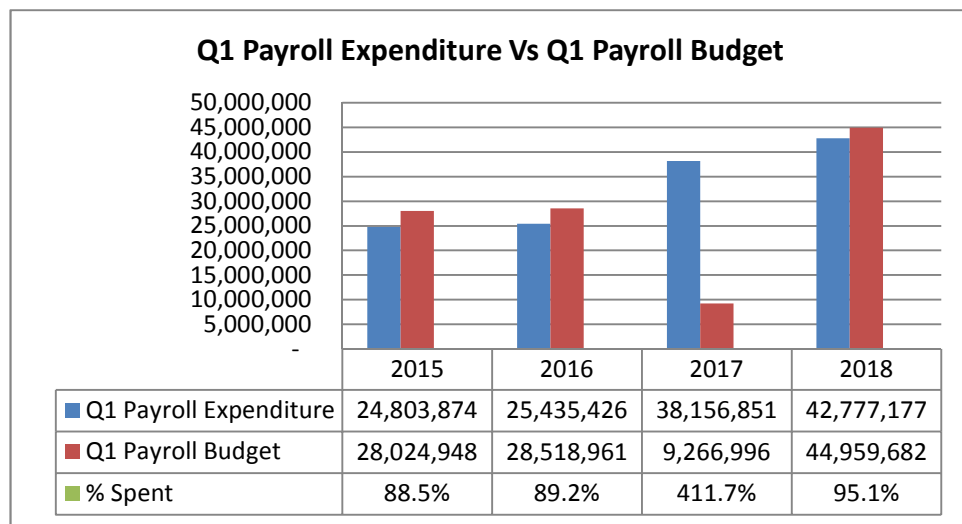
1492	Court Management System					
	Operating Expenses	-	-	-	2,499	2,499
1492	Court Management System	-	-	-	2,499	2,499
	Total Expenditure	62,854,388	5,521,935	68,376,323	65,965,835	(2,410,488)

Source: Department of Finance & Treasury

1.3. Payroll Budget Management and Planning

The first quarter budget for payroll for 2018 was VT 44,959,682 and the total expenditure was VT 42,777,177. Judiciary had underspent on its payroll budget by 4.9 percent or by VT 2.2 million in the first quarter of the year.

Figure 3: Payroll Expenditure Vs Payroll Budget



The above graph shows payroll expenditure versus payroll budget for the first quarter of 2018 and in the same period for the past three years.

1.4 Detailed Chart of account in Payroll Expenditures Management and Planning.

The table below shows the payroll expenses by chart of accounts from 2015 to 2018 in the first quarter of the year. The highlighted yellow are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

Table 2: Payroll Chart of accounts 2015-2018

Account	Description	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	2018 Expenditure	2018 Budget	2018 % Spent
	Personnel Expenses									
8AAA	Acting Allowances	58,954	-					650,272	-	
8AAB	Responsibility Allowance	300,763	-	292,762	-	205,200	207,690	241,351	-	
8AAF	Family Allowance	427,800	509,791	443,071	538,474	-	570,456			
8AAG	Gratuitie Allowances			130,488	-			241,649	-	
8AAH	Housing Allowances	1,701,108	1,851,046	1,936,877	2,248,495	2,975,862	2,302,764	5,066,852	3,253,863	155.7%
8AAO	Other Allowances	42,774	-	42,084	-					
8AAP	Home Island Passage Allowances	139,718	411,551	164,067	370,441	-	381,915	324,503	408,450	79.4%

8AAS	Special Allowances			-	8,180					
8ASP	Provident Fund	823,530	990,861	833,762	996,148	1,188,634	989,220	1,248,841	1,466,499	85.2%
8AWC	Contract Wages	-	-					274,116	7,755,315	3.5%
8AWP	Permanent Wages	21,309,227	24,261,699	21,592,315	24,357,223	33,787,155	23,952,342	34,729,593	28,907,319	120.1%
PAYR	Payroll expenses	-	-	-	-	-	(19,137,391)	-	3,168,236	0.0%
	Personnel Expenses	24,803,874	28,024,948	25,435,426	28,518,961	38,156,851	9,266,996	42,777,177	44,959,682	95.1%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items for the first quarter of 2018 was VT 8.8 million. This is about VT 1.9 million less than the first quarter of 2017. Major unbudgeted expense items were from permanent wages VT 5.8 million, housing allowances VT 1.8 million and acting allowances VT 650,272.

Permanent wages and housing allowances expenditure had been increasing significantly in this quarter and last year of the same period. This is due to the new GRT salary scales and increased of the housing allowances.

Underspent Items

The total underspent for the first quarter of 2018 was VT 7.8 million. This is about VT 6.8 million more than in 2017 in the same period.

Home island passage allowances budget continued to underspent each year.

Judiciary needs to budget accordingly and to the trend.

Figure 4: Payroll 2018 first quarter of the year overspent chart of accounts

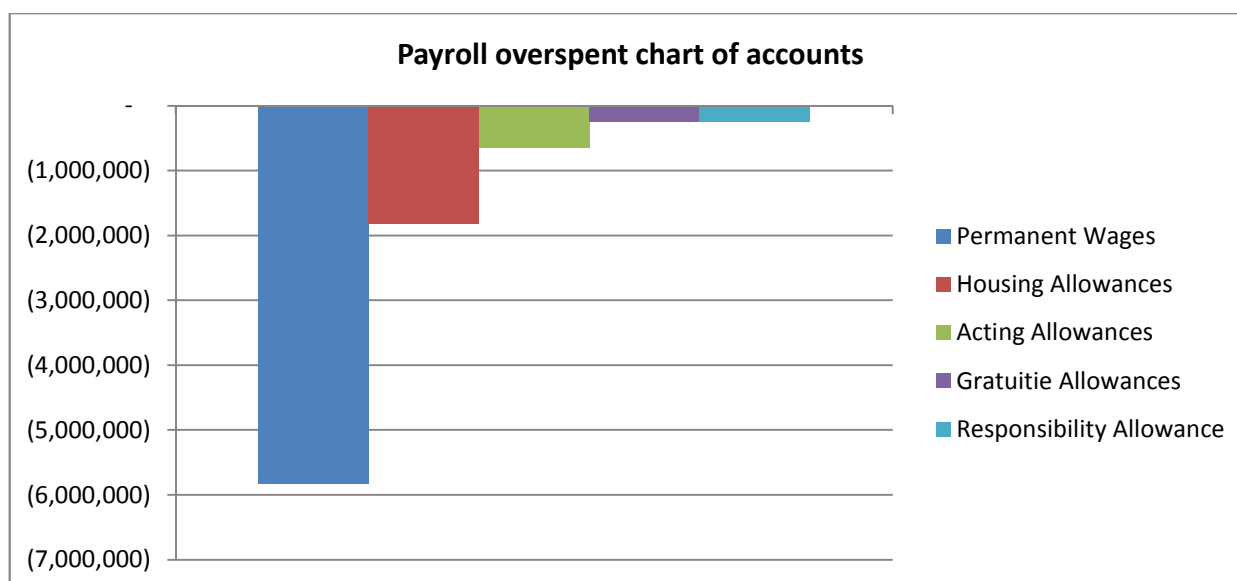
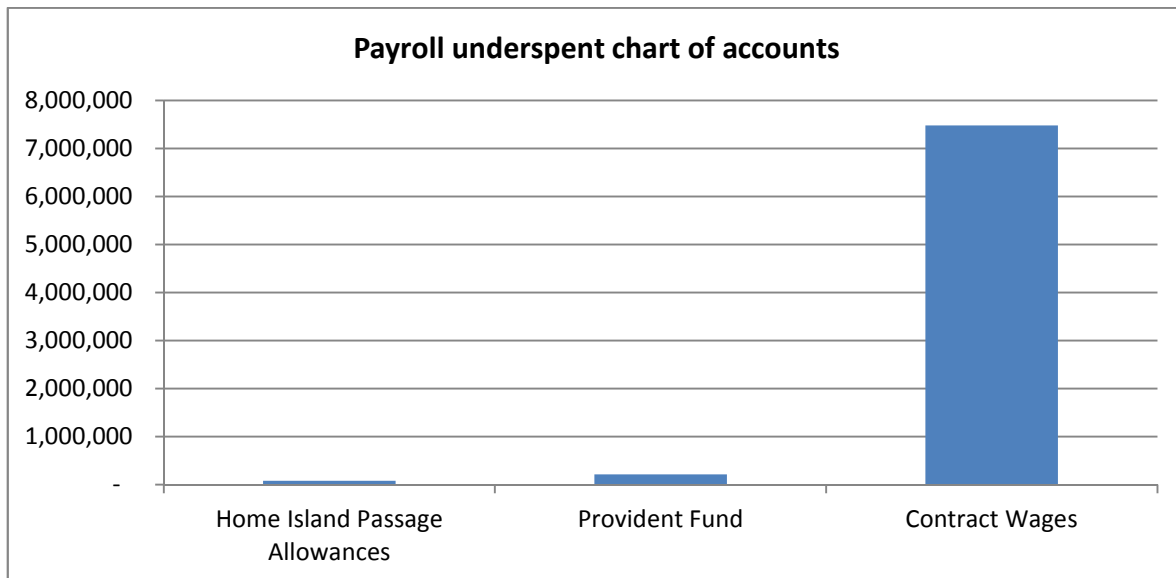


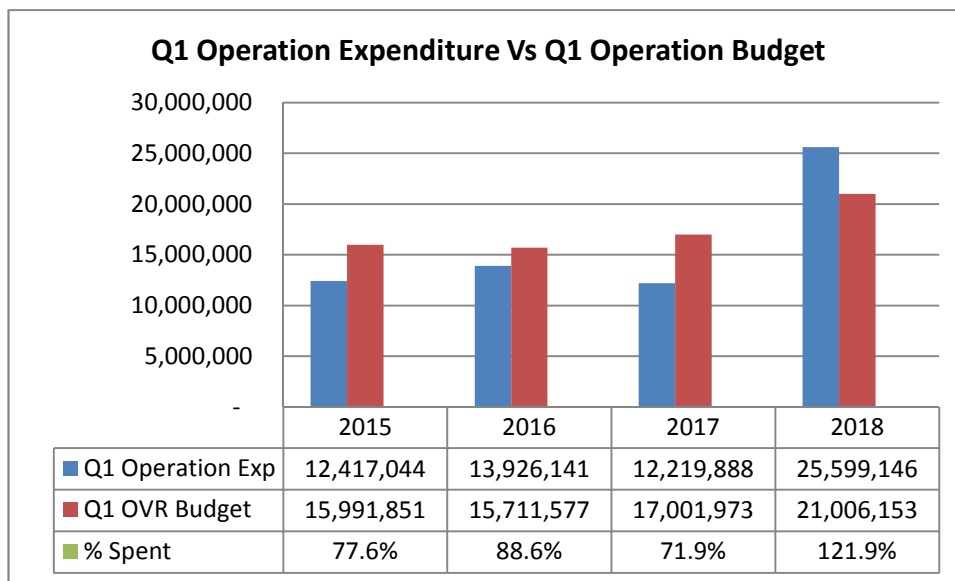
Figure 5: Payroll 2018 first quarter of the year underspent chart of accounts



1.5. Operation Budget Management and Planning

The first quarter budget for operation for 2018 was VT 21,006,153 and total expenditure was VT 25,599,146. Judiciary had overspent on its operation budget by 21.9 percent or by VT 4.6 million in the first quarter of the year.

Figure 6: Operation Expenditure Vs Operation Budget



The above graph shows operation expenditure versus operation budget in the first quarter of 2018 and for the same period in the past three years.

1.6 Detailed Chart of Accounts in Operation Expenditure Management and Planing.

Below is the table detailing the expenses and budget for all chart of accounts in the operation from 2015 to 2018 in the first quarter of the year. The highlighted yellow are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

Table 3: Operation Chart of accounts 2016-2018

Account	Description	2015 Expenditure	2015 Budget	2016 Expenditure	2016 Budget	2017 Expenditure	2017 Budget	2018 Expenditure	2018 Budget	2018 % Spent
	Operating Expenses									
8CAB	Subsistence Allowances	921,219	833,001	699,220	997,824	240,000	1,054,617	534,535	37,749	1416.0%
8CAS	Sitting Allowances	4,666,000	4,884,744	4,733,667	4,883,499	4,158,000	5,590,039	2,233,000	24,990	8935.6%
8CBL	Local Accommodation	569,193	789,895	251,053	826,264	307,822	1,102,887	1,149,704	740,856	155.2%
8CCL	Local Courses	-	72,750	-	23,751	-	23,751			
8CEM	Software Maintenance Fees					-	375,000			
8CET	Other Fees	1,389	31,749	7,167	8,001	7,000	8,001			
8CFV	Vehicles Fuel	345,243	259,741	341,837	325,258	338,288	295,302	285,566	95,919	297.7%
8CGM	Mail Carriage Freight	-	12,276	-	11,250	-	5,001			
8CGO	Other Charges - Freight	-	11,250	-	9,249	-	9,249			
8CGR	Transport - Freight	214,931	88,218	115,120	112,557	56,120	122,454	325,608	9,999	3256.4%
8CGS	Storage - Freight	-	19,398	-	16,974	-	16,974			
8CHD	Drug Distribution - Medical					800	-			
8CHL	Local Medical Treatment	23,730	66,852	2,250	48,000	-	40,002			
8CIE	Equipment Hire	-	24,252					68,000	-	
8CIF	Facilities Hire	33,222	19,701	13,000	12,201	12,000	75,696	23,000	-	
8CIV	Vehicles Hire	113,334	193,999	70,858	193,999	480,693	193,999	191,792	193,999	98.9%
8CJO	Office Cleaning	43,468	298,356	123,244	263,031	113,150	238,911	53,192	43,500	122.3%
8CKD	Advertising - Communications	32,268	68,574	42,791	17,499	28,125	17,499	173,852	-	
8CKL	Translation Communications	-	68,851	(11,200)	28,225	-	67,750	10,000	56,500	17.7%
8CKP	Postage - Communications	3,955	97,143	6,120	63,405	1,911	52,251	10,000	2,499	400.2%
8CKR	Printing - Communications	63,223	-	480,692	-	101,054	66,580	231,882	28,000	828.2%
8CKS	Stationery - Communications	309,353	802,717	535,457	674,734	447,365	606,520	205,497	146,734	140.0%
8CKT	Telephone / Fax - Communications	190,126	492,698	169,953	424,619	157,480	364,798	266,491	34,627	
8CMG	General - Materials	8,480	-	110,222	-					
8CMO	Office - Materials	5,721	80,700	3,089	67,251	-	67,776	11,243	48,750	23.1%
8CNO	Office Rental	213,332	48,876	320,003	181,875	213,333	219,624	7,878,783	110,376	7138.1%
8CNT	Other Rental	1,119,181	985,728	1,614,783	969,231	1,342,225	965,430	-	37,500	0.0%
8COD	Research & Development	-	67,875	-	32,499	-	32,499			
8COF	Refunds	162,050	50,925	28,953	50,925	-	120,925	-	120,925	0.0%
8COI	Incidentals	65,556	253,104	58,000	177,804	-	140,028	30,000	48,501	61.9%
8COP	Official Entertainment	797,605	510,651	889,831	567,273	768,832	599,847	990,442	93,999	1053.7%
8COS	Insurance	-	12,126	4,809	19,626	-	19,626			

8COU	Uniforms					31,111	-	86,000	-	
8COT	Termination Payment	-	-	-	-					
8CRB	Buildings Repairs & Maintenance	534,378	255,000	1,078,325	199,998	4,444	206,247	43,000	174,327	24.7%
8CRE	Equipment Repairs & Maintenance	109,973	267,966	90,177	176,451	21,343	190,662	37,250	100,251	37.2%
8CRH	Houses Repairs & Maintenance	-	58,500	-	58,500	-	58,500	-	48,501	0.0%
8CRM	Maintenance Contrac					-	-	140,435	-	
8CRV	Vehicles Repairs & Maintenance	273,624	330,651	337,917	173,001	213,598	171,255	413,705	375,000	110.3%
8CSM	Medicines Suppliers			4,444	-	-	6,249			
8CTI	International Travel	-	478,624	274,300	466,123	479,960	466,123	336,425	426,874	78.8%
8CTL	Local Travel	699,527	1,123,035	910,731	1,331,823	313,151	1,228,053	488,545	7,500	6513.9%
8CUC	Gas - Cooking Utilities	47,519	54,525	(24,509)	25,002	7,822	28,752	69,912	5,001	1398.0%
8CUE	Electricity Utilities	135,923	619,305	108,128	513,204	87,843	461,073	699,666	24,999	2798.8%
8CUL	Lighting Utilities	2,680	326,382	1,778	270,252	1,733	226,002	-	105,000	0.0%
8CUM	Gas - Medical Utilities			-	-			11,765	-	
8CUW	Water Utilities	50,967	183,279	72,859	130,881	1,404	136,014	55,200	22,500	245.3%
8CWL	Local Workshops	-	7,500							
8CZV	Value Added Tax	670,532	801,890	899,558	772,274	902,287	742,763	1,832,348	201,785	908.1%
8EBN	Buildings - New	-	121,251	-	71,250	-	71,250			
8EEA	Equipment - Additional General	-	422,172	-	96,999	-	96,999	12,604	96,999	13.0%
8EEC	Equipment - Computer	224,001	96,999	139,551	96,999	111,996	96,999	1,000	96,999	1.0%
8EEP	Equipment - Photocopiers	24,889	96,999	-	96,999	-	96,999	-	24,999	0.0%
8EER	Equipment - Replacement General	-	124,998	-	99,999	-	99,999	-	37,500	0.0%
8EFO	Furniture - Office Furniture	(259,548)	137,523	(758,758)	124,998	44,444	124,998	178,778	162,498	110.0%
8EVA	Vehicle - Additional Vehicle	-	-	177,777	-					
8EVR	Vehicle - Replacement					1,222,222	-	6,516,017	-	
8FCB	Bank Charges			2,944	-	2,332	-	3,909	-	
OVER	Overhead expenses	-	(660,898)	-	-	-	-	-	17,219,997	0.0%
	Operating Expenses	12,417,044	15,991,851	13,926,141	15,711,577	12,219,888	17,001,973	25,599,146	21,006,153	121.9%

Source: Department of Finance & Treasury

Unbudgeted Items

Total expenses of unbudgeted items in the first quarter of 2018 was VT 22.8 million. This is a about VT 20.5 million more than in 2017 in the same period. Major unbudgeted expenses were from office rental VT 7.8 million, vehicle replacement VT 6.5 million, sitting allowances VT 2.2 million, VAT VT 1.6 million, official entertainment VT 896,443 and electricity utilities VT 674,667.

Spending on unbudgeted items or overspending on budgeted items had increased significantly, this reflects very poor budgeting or poor planning.

Underspent Items

Total underspent in the first quarter of 2018 was VT 944,311. This is about VT 6.2 million less that in 2017 in the same period. The underspending was from a range of VT131,327 to VT 2,207.

Figure 7: Operation over spent chart of accounts

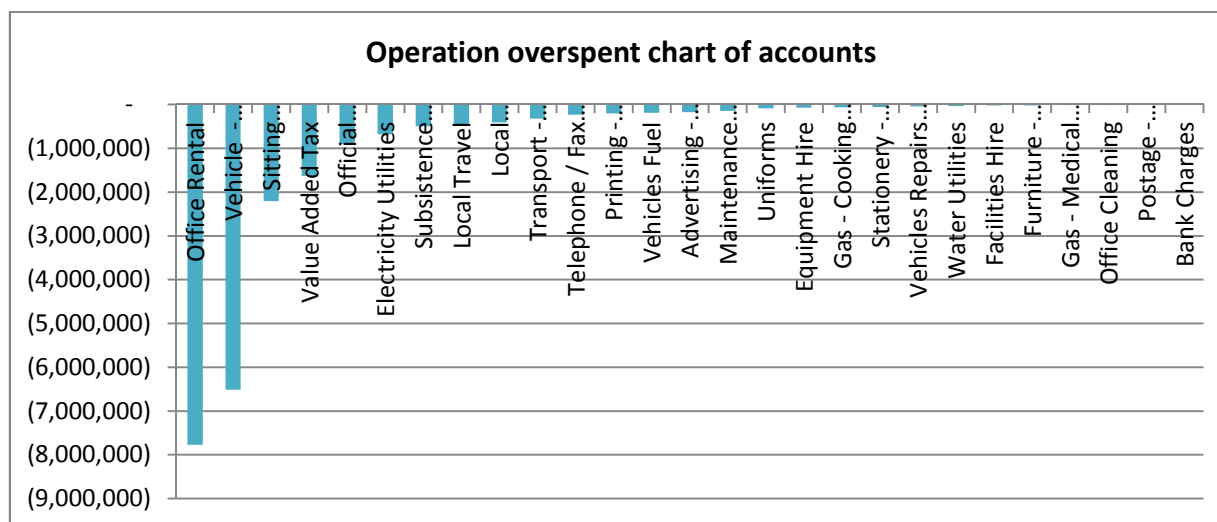
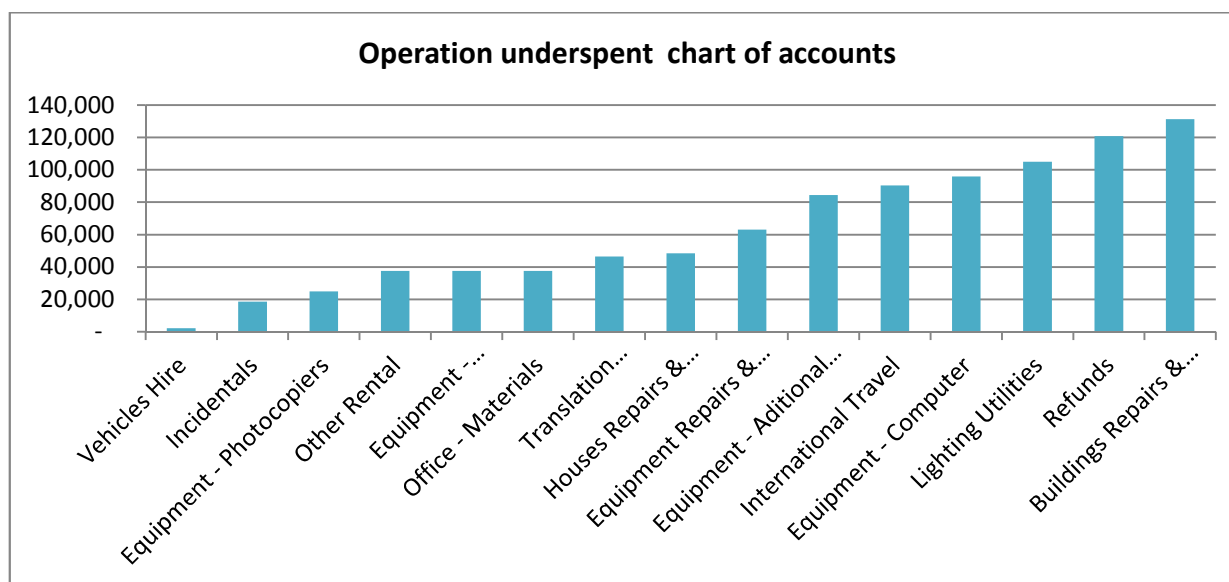


Figure 8: Operation under spent chart of accounts



REVENUE PLANNING AND MANAGEMENT

Judiciary collected VT 4,894,250 of revenue in the first quarter of 2018 compared to VT 3,795,195 in the same period last year, 2017.

Table 4: Revenue 2015-2018

Year	Revenue	Budget	Over/(Under)	Cash Received
2015	4,263,050	Budget	Over/(Under)	4,254,050
2016	4,263,050	Budget	Over/(Under)	4,111,820
2017	4,263,050	Budget	Over/(Under)	3,751,195
2018	4,263,050	Budget	Over/(Under)	4,894,250

Source: Department of Finance & Treasury

Judiciary's annual revenue target is VT 23,437,002 and had already collected 20.9 percent of that in the first quarter.

ASSET MANAGEMENT

Judiciary had budget for only VT418,995 for its asset in this quarter but had overspent by VT6.3 million. Judiciary needs to check its asset status before preparing budget.

VIREMENT

There was a total of 26 virements processed in the first quarter of 2018 with a value of VT 44.4 million compared to 63 virements with a value of VT58.2 million in the same period in 2016.

Table 5: Virements

Vired Out				Vired In				Amount
Fund	Dept	Activity	Account	Fund	Dept	Activity	Account	
2	1402	CIAA	PAYR	2	1490	CIAH	OVER	120,000
2	1402	CIAA	PAYR	2	1450	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1449	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1448	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1447	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1446	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1445	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1444	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1443	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1442	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1441	CIAE	OVER	210,000
2	1402	CIAA	PAYR	2	1440	CIAE	OVER	3,150,000
2	1402	CIAA	PAYR	2	1436	CIAD	OVER	4,000,000
2	1402	CIAA	PAYR	2	1434	CIAD	OVER	150,000
2	1402	CIAA	PAYR	2	1432	CIAD	OVER	150,000
2	1402	CIAA	PAYR	2	1423	CIAC	OVER	150,000
2	1402	CIAA	PAYR	2	1421	CIAC	OVER	7,000,000
2	1402	CIAA	PAYR	2	1420	CIAC	OVER	2,500,000
2	1402	CIAA	PAYR	2	1410	CIAB	OVER	12,000,000
2	1402	CIAA	PAYR	2	1403	CIAA	OVER	7,500,000
2	1402	CIAA	PAYR	2	1402	CIAA	OVER	360,000
2	1402	CIAA	PAYR	2	1490	CIAH	PAYR	908,440
2	1402	CIAA	PAYR	2	1480	CIAG	PAYR	61,984
2	1402	CIAA	PAYR	2	1422	CIAC	PAYR	4,008,300
2	1402	CIAA	PAYR	2	1405	CIAA	PAYR	137,176
2	1402	CIAA	PAYR	2	1401	CIAA	PAYR	70,824

Source: Department of Finance & Treasury

Graphs below showing number and value of virement in 2018 in the first quarter of the year and the in past three years in the same period.

Figure 9: Number of Virements 2015-2018

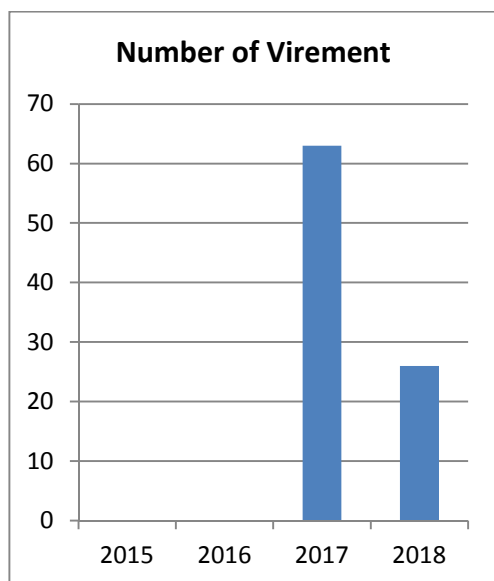
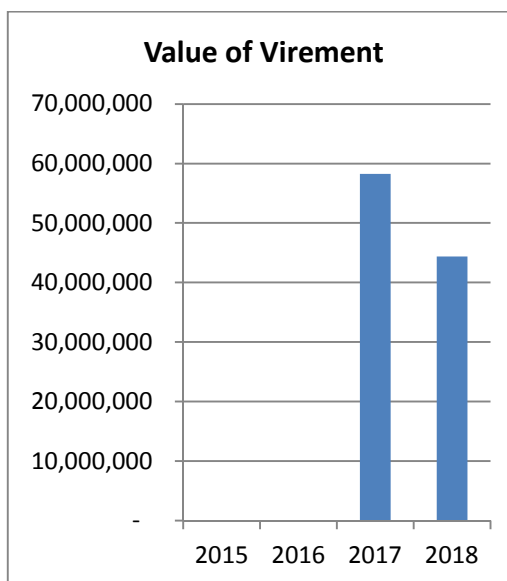


Figure 10: Value of Virements 2015-2018



IMPREST MANAGEMENT

At the end of the first quarter of 2018, Judiciary had a total of VT 156,700 outstanding imprest to reitre.

Table 6: Outstanding Imprests at the end of the first quarter of 2018.

Department / Section	Amount Advanced	Amount Paid	Amount Outstanding
Judiciary	156,700	-	156,700
Total	156,700	-	156,700

Source: Department of Finance & Treasury