

MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY

INTRODUCTION

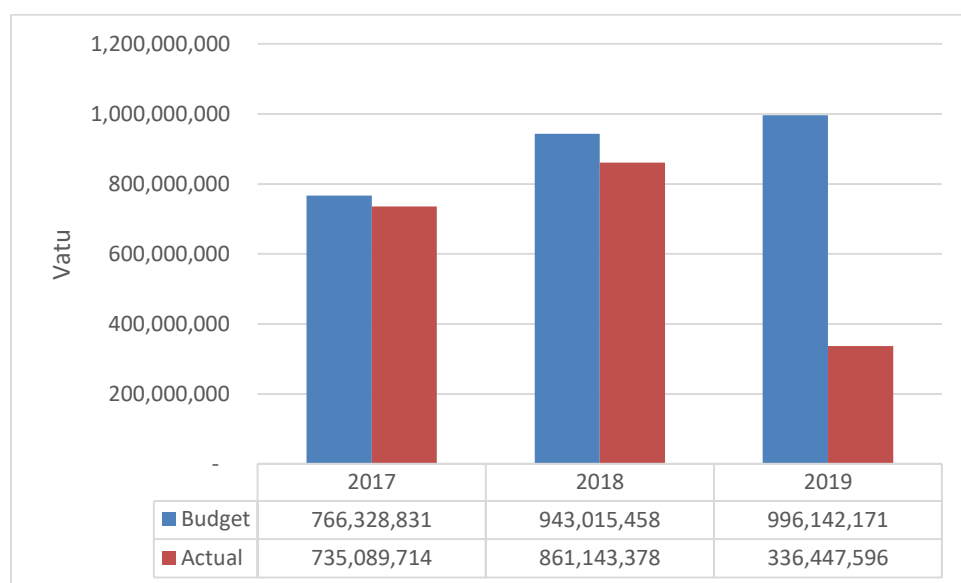
The Ministry of Agriculture, Quarantine, Livestock, Forestry and Fisheries' primary role is to ensure that the nation's agriculture, livestock, forestry and aquatic resources are sustainable and managed efficiently and that these resources make a significant contribution to economic growth and the well-being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

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

The national sustainable development goal (NSDP) highlights the need to increase production in agriculture, livestock, forestry and fisheries while at the same time managing our limited resources sustainably for the future generations. In line with the NSDP, the annual budget policy statement produced each year also put very strong emphasis on growing our economy through the agriculture sector and the 2019 budget policy statement priority outcome 1 emphasis improved business opportunities and investment environment and allocates 20 percent of the this year's government recurrent budget envelope to the productive sector in which the ministry of Agriculture Livestock, Forestry, Fisheries and Biosecurity (MALFFB) is under.

The ministry has seen a 30 percent increase in its annual recurrent budget over the past three years as shown in table 1.1 below. As mentioned above, the increase is in line with the government policy priorities to increase the productive sector. The extra budgets were used strengthen the workforce capacity, support on-going activities and help establish new projects that are in line with the government priorities of the day. The first quarter revenue generated by the ministry is relatively stable over the years, although still less that its target.

TABLE 1.1 MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIOSECURITY ANNUAL BUDGET VS EXPENDITURE, 2017 - 2019



Source: Finance & Treasury

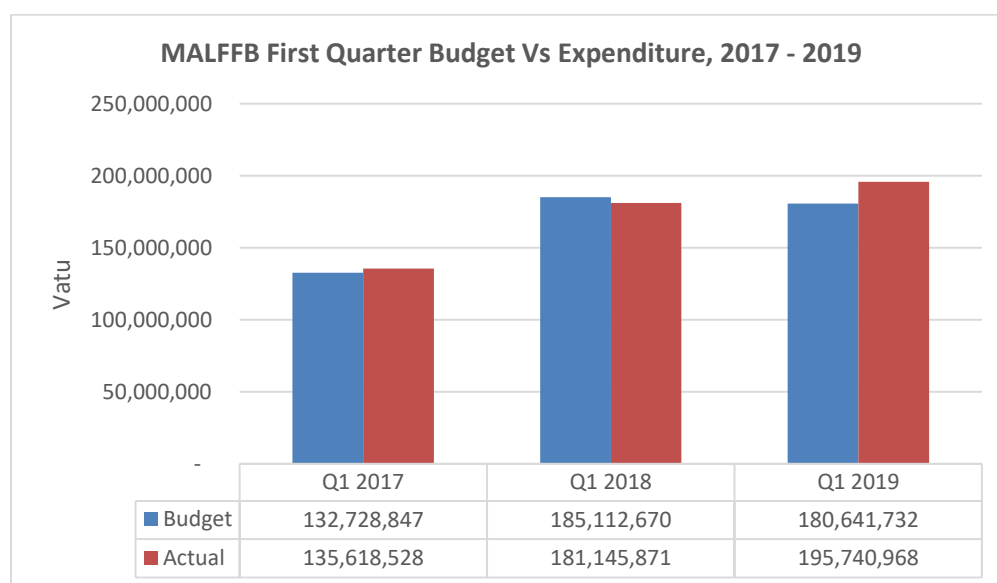
SUMMARY OF KEY FINDINGS

The Ministry of Agriculture Livestock, Forestry, Fisheries and Biosecurity (MALFFB) was allocated with a total recurrent budget of VT 996 million this year as compared to VT 943 million last year and VT 766 million in 2017. The increase was due to the 16 approved new policy proposals (NPP) which sum up to VT 191 million.

In the first quarter of this year, the ministry plans to spend a total budget of VT 180 million compared to VT 195 million budgeted for in the same period last year and VT 132 million in the year before. Analysis shows that the ministry overspent the first quarter's budget in 2017 and this year 2019, while there was a saving of VT 3.9 million seen at the end of the first quarter of 2018. The ministry consumes 20 percent of its annual budget in the first three months of this year.

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

TABLE 2.1 MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIOSECURITY FIRST QUARTER'S BUDGET VS EXPENDITURE, 2017 - 2019



Source: Finance & Treasury

MALFFB CABINET AND CORPORATE SERVICE UNIT

The cabinet and corporate service Unit has seen an increase in its recurrent budget from VT 19.1 million in the first quarter of 2018 to VT 22.9 million, due to the additional recurrent budget allocated to the unit through approved recurrent NPPs. The unit's annual budget sums up to VT 155 million this year in which 22 percent was expensed in the first three months. Table 5.1 below shows the detailed budget verses expenditure by chart of account for the cabinet and CSU budget in the first quarter of this year. With an unbalanced payroll to operation budget ratio, the unit overspent its budget for the first quarter of this year. There were also virements made in that period thus causing an overall deficit of VT 10.7 million compared to a negative VT 1.9 million realized in the same period last year.

The table also highlighted in yellow some of the major overspent expenditure items incurred, which include housing allowances, general materials, building repairs and maintenance, local travel and VAT. Housing allowances were under budget, while building repairs and local travels' budget were stored in the future periods and advancements were processed to enable the funds to be made available for commitments.

Furthermore, this unit also committed some unbudgeted expenditures in the first quarter which are highlighted in red in the table 5.1 below. Like last year, contract wages was not budgeted for, however commitment totalling up to VT 413,963 was charged against this account. Other unbudgeted items include International accommodation, local accommodation, facilities hire, refunds and incidentals. These chart of accounts are recurring and should be budgeted for annually. This spending rate will like underspend the annual budget at the end of the year.

PARLIAMENTARY SECRETARY TO MALFFB

As shown in table 1 below, the program activity 620 – Parliamentary secretary to MALFFB was allocated an annual budget of VT 28,683,109 in which VT 23 million caters for payroll expenses and VT 5 million will meet its operational expenses. From this annual budget VT 7.3 million (26 percent) was planned to be spent in the first quarter however actuals fall short by 2 percent incurring a saving of VT 521,156 compared to a relatively same figure in the same period last year. Unplanned expenditures still exist as seen in the previous years with major items like housing allowances, leave expenses, local accommodation, vehicle hire, incidentals, vehicle repairs and local travel, while subsistence allowances was overspent by VT 155,000 (refer to table 5.2). Like last year, it is anticipated to for this unit to incur saving at the end of the year.

DEPARTMENT OF AGRICULTURE

Unlike last year, the department overspent the first quarter's budget by VT 16.2 million (43 percent). This year's first quarter budget was reduced by 2 percent while actual expenditure increases by 79 percent this year, due to advance releases made in the first quarter. This year the department of Agriculture received a total approve new policy proposal (NPP) of VT 55.1 million which support the implementation of the agriculture Act, implementation of kava Act, establishment of a soil testing laboratory and providing support to increase production through use of machineries.

With reference to table 5.3 below, the analysis shows that the department overspend mainly on operational expenditures due to the advancement of future budgets to meet the cost of activities implemented in the first quarter, although a saving of VT 2.1 million is shown under the payroll budget.

Unbudgeted expenditures (highlighted in red in table 5.3 below) were mostly on items such as acting allowances, contract wages, leave expenses, consultant's fees, transport freight, advertising communication, building renovation and specialized equipment. Expenditures like acting allowances, contract wages and consultants fees should be budgeted for in the future.

The department overspend mainly the budget for local courses which supports the agriculture extension forum and chocolate training, general materials and local travel.

DEPARTMENT OF LIVESTOCK

The department of livestock continues to implement the cattle restocking program, increase small livestock production programs, and deliver trainings for good livestock husbandry practices that will provide maximum production, return and is cost effective to livestock farmers. These programs are in line with the department business plan, the ministry corporate plan and also link to the NSDP overarching policy to increase livestock production.

Approved 2019 recurrent NPPs total up to VT 34.7 million which are specifically for cattle restocking and improved pasture trainings, which brings the 2019 annual budget to VT 133,948,960 reflecting a 35 percent increase from last year's figures. The first quarter budget is relatively the same as last year, however actual expenditure for this year increase more than the last year, although the department spent within the range of VT25 million in both periods, which leads to over spending of VT 1.7 million this year and VT 1.2 million last year. Table 1 below indicates that the department has consumed 19 percent of the annual budget in the first three months, which means that at this spending rate, the department will underspend its recurrent budget for this year.

Analysis shows that the major cause of the overall overspending in the first quarter was due to unrealistic cash flow budgeting where the bulk of the budgets are stored in future periods/ months and does not match the implementation plan of programs implemented in the first quarter period. Therefore, advance releases are processed to move sufficient budgets to meet the cost of the activities for the first quarter. The department mostly overspent the budget for permanent wages, equipment hire, general materials, other supplies, local travel, VAT, and additional equipment. While there were also several major unplanned expenditures not budgeted for in the first quarter as highlight in red in table 5.4 below such as other fees and termination payments for the department's retirees.

DEPARTMENT OF FORESTRY

The department continues to carry out its mandates in relation to the forest sector this year which includes strengthening private sector engagement in planting areas, nurseries, commercial varieties diversity, harvesting of forest trees, treatment and export. The department was allocated an NPP of VT 10 million this year to re-establish its operations in the industrial forest plantation in Santo. This results in a 12 percent increase in annual budget for the department this year.

The first quarter's budget fell rapidly by 32 percent from last year's budget figures, while actual spending also moved in the same direction. Table 1 shows that the department spends 21 percent of its recurrent budget in the first quarter. This rate will likely underspend the overall annual budget at the end of this financial year.

Unbudgeted expenditures for the first quarter include, acting allowance, leave expense, and Uniforms (refer to table 5.5). These visible expenditures should have been budgeted for this year in order to reduce unplanned expenditures.

Highlight in yellow in table 5.5 are the major overspend chart of accounts. This includes items like general materials, vehicle repairs, local travel, and VAT.

DEPARTMENT OF FISHERIES

The Department of Fisheries focuses on implementing the fisheries policies to ensure food security and maintain a sustainable fisheries sector that provides a maximum benefit to the society. Challenges still persist in the department's technical and financial capacity to implement its policies however the department with the support from the government and its stakeholders is slowly addressing these challenges. This year the department also place its focus on

increasing training and awareness for the fishery sector to the rural population at large as well as strengthening the boat building support program and other ongoing pipeline projects, in which the department has gained financial support through NPP this year.

The department's annual budget increases by 19 percent from VT 158 million last year to VT 188 million this year due to the recurrent budget support received through the two approved NPPs. The first quarter budget remains constant as the last year's figures while the expenditure falls by 76 percent this year. The department of Fisheries saved up to VT 12.1 million at the end of the first quarter of this year, compared to a negative VT 6.4 million incurred in the same period last year. Table 5.6 highlights the unbudgeted expenditures and overspent items incurred in that period. Responsibility allowance of VT 144,900 and ship repair maintenance were not budgeted for, where it should have been budgeted for otherwise. Overspent expenses were mostly on subsistence allowance, local accommodation, facilities hire, equipment repairs and maintenance and computer. Analysis also shows that the department has spent 13 percent of its annual budget in the first quarter, which may cause the department to underutilize the annual budget for this year if the department continues to spend at that current rate.

DEPARTMENT OF BIO-SECURITY

The analysis has shown that in the first three months of this year the department Biosecurity consumes 20 percent of the department annual budget. Like other line agencies under the ministry, the department also plays an important role to facilitate trade and control unwanted pests and diseases from damaging our limited resources. In ensuring good implementation of these programs, the government also provides financial support through approved NPPs for this year to upgrade the capacity of the current meat inspectors and establish a proper waste disposal strategy that is safe. The department's mandates are also very demanding now a days which pose a challenge on the current limited number of staffs under the department. There is need for the department to undertake an organizational restructuring to address the human capacity issue and meet the increasing demand.

The annual budget for the department stands at VT 161.9 million compared to VT 145.6 million last year, reflecting 11 percent increase due to the additional NPP budget received this year. The first quarter's budget shows a surplus of VT 776,078 compared to VT 3.5 million in the same period last year. Analysis shows that the first quarter budget and expenditure has increase this year compared to last year, however like in the previous years the department also overspent the budget for several chart of accounts in the first quarter due to unrealistic cash flow budgeting which results in advancing of future budgets to meet the expenditures for the first quarter. Table 5.7 highlighted the major overspent items in yellow. Payroll allowances such as acting allowance, housing allowance and overtime wages are recurring expenditures that needs to be well factored into the budget. Other major chart of accounts highlighted include stationery, incidentals, and VAT.

MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY

The summary of the ministry's budget management for the first quarter of this year is outline in the table 2 below. It shows the ministry's detailed chart of accounts budget and expenditure, highlighted the overspent chart of accounts in yellow and unbudgeted expenses in red.

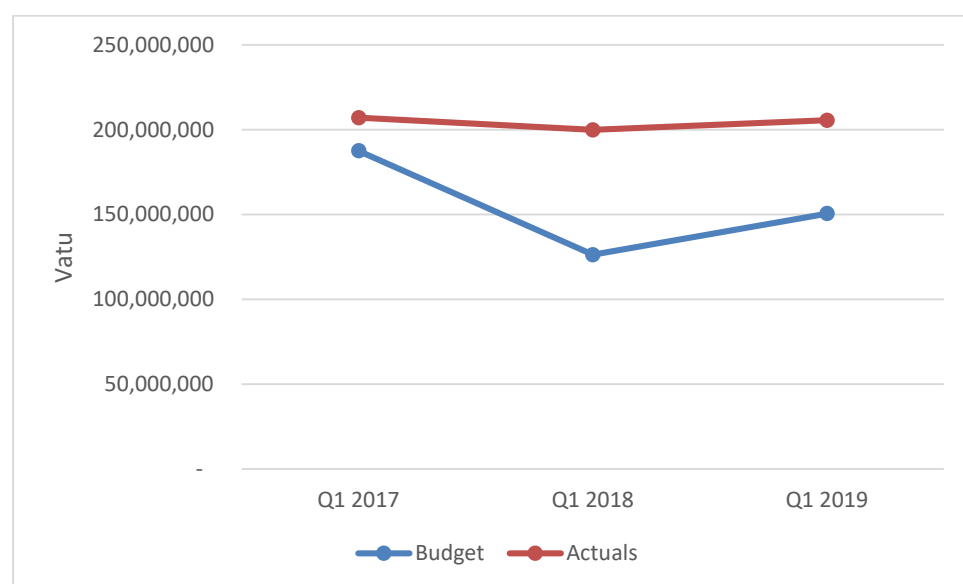
- The ministry overspent the first quarter budget by VT 15 million compared to VT 3.9 million last year.
- 20 percent of the annual budget was utilized in the first quarter, which indicates that the ministry will fully utilize its recurrent budget by the end of the year if it maintains this rate.
- Unrealistic cash flow budgeting was the main cause of the overspending. Major overspent expenses include acting allowance, local courses, consultant's fee, general materials, incidental, Uniform, building repairs, other supplies and local travel.
- Leave expense was the major unbudgeted item, followed by contract wages, ship repairs, vehicle servicing, etc.

The ministry as a whole should ensure that:

- Each Chart of Accounts are realistically budgeted for, reflecting the implementation plan for each unit, department and ministry as a whole.
- Proper cash flow budgeting to ensure sufficient budgets are set in the right payment periods
- Minimize virement of funds
- Funds are fully utilized for its rightful purpose as appropriated by the parliament.
- Address its current challenges including capacity building.
- Commitments (LPOs) are made to the right chart of accounts.

Revenue

TABLE 3.1: REVENUE FOR THE MINISTRY OF AGRICULTURE LIVESTOCK FORESTRY FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2017 - 2019



Source: Finance & Treasury

The ministry's annual revenue target for this year stands at VT 602,263,200 and in the first three months the ministry has already raised 34 percent of the annual budget as shown in table 3 below. Table 3.1 above shows the revenue budget verses actual for three year period. Actuals remain higher than budget although relatively constant over the years. The revenue forecast dropped in the first quarter of 2018 and increase again to VT 150 million in the first quarter of this year.

As stated in table 3 below, the ministry's main revenue sources are through fishing licenses and registrations which shows a decreasing trend over the past three years, levies recoveries, other fees, other fines, permits recoveries and timber licenses. The government through the ministry could still improve its revenue collection through better compliance and other quick gain approaches.

Virement

The ministry's total virement amount is reduced slightly from VT 18.4 million last year to VT13.4 million in the first quarter of this year to enable severance entitlement payment, resourcing of the parliamentary operational budget and offsetting negative payroll cost centres under the department of livestock, agriculture and cabinet.

TABLES

TABLE 1: RECURRENT BUDGET FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY BY COST CENTRE, 2019

Code	Description	Total	Budget to Date	Under/ (Over) Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining	% of Annual Budet Expensed in Q1
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity								
46	Agriculture, Quarantine, Forestry and Fisheries Cabinet								
46AA	Cabinet Operations	16,163,594	15,965,362	(198,232)	15,961,552	(202,042)	56,648,479	40,484,885	29%
46BA	Office of the Director General	14,324,230	1,580,734	(12,743,496)	14,642,139	317,909	66,913,007	52,588,777	21%
46DA	Sectoral Development Unit	3,220,025	5,410,071	2,190,046	5,410,071	2,190,046	31,634,158	28,414,133	10%
46	Agriculture, Quarantine, Forestry and Fisheries Cabinet	33,707,849	22,956,167	-10,751,682	36,013,762	2,305,913	155,195,644	121,487,795	22%
47	Department of Agriculture								
47CD	Central Administration	30,748,992	13,967,429	(16,781,563)	33,342,429	2,593,437	132,003,477	101,254,485	23%
47CH	Tafea Province	3,428,731	3,721,240	292,509	3,721,240	292,509	16,791,514	13,362,783	20%
47CI	Penama Province	2,871,309	2,861,689	(9,620)	2,861,689	(9,620)	11,760,846	8,889,537	24%
47CJ	Torba Province	1,820,008	2,122,137	302,129	2,122,137	302,129	8,927,190	7,107,182	20%
47CL	Shefa Province	3,254,750	3,675,884	421,134	3,675,884	421,134	16,566,501	13,311,751	20%
47CM	Malampa Province	4,746,025	4,118,036	(627,989)	4,118,036	(627,989)	17,715,628	12,969,603	27%
47CN	Sanma Province	6,769,019	6,956,722	187,703	6,956,722	187,703	31,147,167	24,378,148	22%
47	Department of Agriculture	53,638,834	37,423,137	-16,215,697	56,798,137	3,159,303	234,912,323	181,273,489	23%

48	Department of Fisheries								
48EA	Sustainability Section	-	-	-	-	-	-	-	
48EF	Fisheries Administration	5,064,129	6,432,565	1,368,436	7,072,565	2,008,436	36,051,391	30,987,262	14%
48EH	Fisheries Research and Aquaculture	4,228,477	7,793,987	3,565,510	7,793,987	3,565,510	31,481,800	27,253,323	13%
48EI	Fisheries Compliance and Licensing	5,915,874	9,346,660	3,430,786	9,346,660	3,430,786	40,453,648	34,537,774	15%
48EJ	Provincial Fisheries Centre - SHEFA	387,435	1,571,614	1,184,179	1,751,614	1,364,179	7,379,192	6,991,757	5%
48EK	Provincial Fisheries Centre - SANMA	898,541	998,935	100,394	998,935	100,394	4,438,024	3,539,483	20%
48EL	Provincial Fisheries Centre - MALAMPA	447,023	666,302	219,279	486,302	39,279	2,405,192	1,958,169	19%
48EM	Provincial Fisheries Centre - TORBA	367,894	546,085	178,191	546,085	178,191	2,515,192	2,147,298	15%
48EN	Provincial Fisheries Centre - PENAMA	306,581	474,499	167,918	474,499	167,918	2,236,240	1,929,659	14%
48EO	Provincial Fisheries Centre - TAFEA	422,737	459,319	36,582	459,319	36,582	2,226,320	1,803,583	19%
48EP	Fisheries Boat Yard	1,914,750	2,003,016	88,266	2,003,016	88,266	33,640,480	31,725,730	6%
48EQ	Fisheries Policy and Management	1,032,681	1,347,162	314,481	1,147,162	114,481	5,371,960	4,339,279	19%
48ER	Seafood Verification	1,710,254	2,917,369	1,207,115	2,917,369	1,207,115	13,112,248	11,401,994	13%
48ES	Northern Administration	1,776,575	2,077,150	300,575	1,637,150	(139,425)	7,277,408	5,500,833	24%
48	Department of Fisheries	24,472,951	36,634,663	12,161,712	36,634,663	12,161,712	188,589,095	164,116,144	13%
49	Department of Biosecurity								
49DA	Policy & Administration	5,069,145	5,436,733	367,588	5,436,733	367,588	42,562,427	37,493,282	12%
49DB	Veterinary Contracts	6,504,508	6,932,511	428,003	6,932,511	428,003	30,040,920	23,536,412	22%
49DC	Biosecurity Southern Operations	8,171,558	7,193,619	(977,939)	7,193,619	(977,939)	32,529,800	24,358,242	25%
49DD	Biosecurity Northern Operations	4,644,949	5,631,970	987,021	5,631,970	987,021	23,907,759	19,262,810	19%
49DE	Livestock Division	-	-	-	-	-	-	-	
49DG	Plant Health	2,542,426	2,859,255	316,829	2,859,255	316,829	13,176,804	10,634,378	19%
49DI	Animal Health & Meat Inspection	3,822,952	3,530,612	(292,340)	3,530,612	(292,340)	13,862,061	10,039,109	28%
49DJ	Southern Outpost	1,035,576	1,003,717	(31,859)	1,003,717	(31,859)	3,811,591	2,776,015	27%
49DK	Northern Outpost	477,463	456,238	(21,225)	456,238	(21,225)	2,032,364	1,554,901	23%
49	Department of Biosecurity	32,268,577	33,044,655	776,078	33,044,655	776,078	161,923,726	129,655,149	20%
62	Parliament Secretariat - Ministry of Agriculture								
62AA	Parliament Secretariat Ministry of Agriculture	6,843,018	7,364,174	521,156	7,364,174	521,156	28,683,109	21,840,091	24%

62	Parliament Secretariat - Ministry of Agriculture	6,843,018	7,364,174	521,156	7,364,174	521,156	28,683,109	21,840,091	24%
72	Department of Forestry								
72FA	Sustainability	-	-	-	-	-	-	-	
72FB	Value Adding and Processing	-	-	-	-	-	-	-	
72FC	Research	614,774	-	(614,774)	-	(614,774)	-	(614,774)	
72FD	Central Policy Administration	12,193,790	11,451,984	(741,806)	13,716,159	1,522,369	48,940,800	36,747,010	25%
72FE	Shefa Forestry Production	1,504,428	1,725,402	220,974	1,725,402	220,974	7,200,000	5,695,572	21%
72FF	Tafea Forestry Production	930,486	1,043,337	112,851	1,043,337	112,851	4,480,000	3,549,514	21%
72FG	Malampa Forestry Production	656,676	1,106,331	449,655	1,106,331	449,655	4,764,394	4,107,718	14%
72FH	Penama Forestry Production	351,529	721,644	370,115	721,644	370,115	3,093,080	2,741,551	11%
72FI	Sanma Forestry Production	2,554,548	2,641,725	87,177	2,641,725	87,177	21,280,293	18,725,745	12%
72FJ	Torba Forestry Production	414,397	736,968	322,571	736,968	322,571	3,130,747	2,716,350	13%
72	Department of Forestry	19,220,628	19,427,391	206,763	21,691,566	2,470,938	92,889,314	73,668,686	21%
89	Livestock								
89AA	Office Administration Vila	13,469,045	10,364,973	(3,104,072)	13,864,973	395,928	73,475,515	60,006,470	18%
89AB	Office Administration Santo	2,434,739	3,182,370	747,631	3,182,370	747,631	11,020,502	8,585,763	22%
89AC	Livestock Production Malampa	1,315,175	1,355,682	40,507	1,355,682	40,507	5,750,015	4,434,840	23%
89AD	Livestock Production Tafea	955,810	1,163,382	207,572	1,163,382	207,572	4,704,149	3,748,339	20%
89AE	Livestock Production Torba	665,191	735,238	70,047	735,238	70,047	3,918,015	3,252,824	17%
89AF	Livestock Production Sanma	1,321,140	1,161,492	(159,648)	1,161,492	(159,648)	7,379,275	6,058,135	18%
89AG	Livestock Production Penama	1,185,631	1,413,918	228,287	1,413,918	228,287	6,093,505	4,907,874	19%
89AH	Livestock Production Shefa	2,748,048	2,691,946	(56,102)	2,691,946	(56,102)	13,502,989	10,754,941	20%
89AI	Animal Health & Laboratory	956,450	1,045,314	88,864	1,045,314	88,864	4,739,328	3,782,878	20%
89BA	Animal Health - North	537,882	677,230	139,348	677,230	139,348	3,365,667	2,827,785	16%
89	Livestock	25,589,111	23,791,545	-1,797,566	27,291,545	1,702,434	133,948,960	108,359,849	19%
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	195,740,968	180,641,732	-15,099,236	218,838,502	23,097,534	996,142,171	800,401,203	20%
	REPORT TOTAL	195,740,968	180,641,732	-15,099,236	218,838,502	23,097,534	996,142,171	800,401,203	20%

Source: Finance & Treasury

**TABLE 2: EXPENDITURE FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK,
FORESTRY, FISHERIES AND BIO-SECURITY BY CHART OF ACCOUNTS FOR
QUARTER 1, 2019**

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	2,926,758	982,152	(1,944,606)
8AAB	Responsibility Allowance	208,145	15,000	(193,145)
8AAF	Family Allowance	1,103,488	1,764,573	661,085
8AAH	Housing Allowances	9,221,753	8,885,838	(335,915)
8AAO	Other Allowances	5,200	-	(5,200)
8AAP	Home Island Passage Allowances	128,432	108,786	(19,646)
8ASP	Provident Fund	4,022,906	4,989,057	966,151
8AWC	Contract Wages	525,914	-	(525,914)
8AWD	Daily Rated Wages	-	149,193	149,193
8AWL	Leave expense	4,236,340	-	(4,236,340)
8AWO	Overtime Wages	5,199,586	3,326,490	(1,873,096)
8AWP	Permanent Wages	96,672,085	118,489,095	21,817,010
PAYR	Payroll expenses	-	4,523,622	4,523,622
	Personnel Expenses	124,250,607	143,233,806	18,983,199
	Operating Expenses			
8CAB	Subsistence Allowances	3,964,500	3,277,187	(687,313)
8CAF	Food Allowances	-	43,248	43,248
8CAI	Subsistence Allowance International	60,000	-	(60,000)
8CAS	Sitting Allowances	84,000	-	(84,000)
8CBI	International Accommodation	480,000	184,998	(295,002)
8CBL	Local Accommodation	1,311,091	566,303	(744,788)
8CCI	International Courses	-	190,696	190,696
8CCL	Local Courses	2,645,000	869,605	(1,775,395)
8CEC	Consultants Fees	1,910,000	329,999	(1,580,001)
8CEM	Software Maintenance Fees	22,609	62,499	39,890
8CES	Security Services	580,267	686,500	106,233
8CET	Other Fees	500,699	8,750	(491,949)
8CFS	Ship and Boat Fuel	-	12,246	12,246
8CFV	Vehicles Fuel	2,271,642	2,869,645	598,003
8CGM	Mail Carriage Freight	60,418	23,248	(37,170)
8CGO	Other Charges - Freight	18,495	143,826	125,331
8CGR	Transport - Freight	970,560	298,003	(672,557)
8CGS	Storage - Freight	-	12,499	12,499
8CHD	Drug Distribution - Medical	-	135,002	135,002
8CHI	International Medical Treatment	-	99,999	99,999
8CHT	Other Medical Treatment	-	-	-

8CIB	Boat Hire	-	12,500	12,500
8CIE	Equipment Hire	973,176	79,598	(893,578)
8CIF	Facilities Hire	663,062	299,499	(363,563)
8CIV	Vehicles Hire	514,566	62,499	(452,067)
8CJO	Office Cleaning	188,065	365,999	177,934
8CKD	Advertising - Communications	391,889	194,197	(197,692)
8CKI	Internet and Satellite Communications	10,261	37,500	27,239
8CKM	Advertising and Marketing	-	37,500	37,500
8CKP	Postage - Communications	3,000	204,539	201,539
8CKR	Printing - Communications	305,614	487,879	182,265
8CKS	Stationery - Communications	1,339,997	1,104,196	(235,801)
8CKT	Telephone / Fax - Communications	846,523	1,794,202	947,679
8CLL	Leases - Land	-	140,264	140,264
8CMG	General - Materials	17,240,038	1,930,049	(15,309,989)
8CMO	Office - Materials	126,133	371,269	245,136
8CNO	Office Rental	-	60,000	60,000
8COC	Court Costs	-	200,000	200,000
8COD	Research & Development	-	3,249,987	3,249,987
8COF	Refunds	241,730	-	(241,730)
8COI	Incidentals	2,708,717	593,561	(2,115,156)
8COO	International Organisation Fees	-	112,500	112,500
8COP	Official Entertainment	605,267	426,980	(178,287)
8COR	Recruitment Costs	-	240,000	240,000
8COT	Termination Payment	700,000	23,800	(676,200)
8COU	Uniforms	2,754,775	60,000	(2,694,775)
8CRB	Buildings Repairs & Maintenance	4,441,117	1,211,851	(3,229,266)
8CRE	Equipment Repairs & Maintenance	880,366	859,611	(20,755)
8CRH	Houses Repairs & Maintenance	203,148	680,798	477,650
8CRM	Maintenance Contrac	678,330	395,969	(282,361)
8CRS	Ship Repair & Maintenance	335,149	-	(335,149)
8CRV	Vehicles Repairs & Maintenance	1,779,559	1,473,992	(305,567)
8CRW	Vehicle Servicing	321,432	-	(321,432)
8CSF	Food - Suppliers	258,617	62,500	(196,117)
8CSM	Medicines Suppliers	-	37,500	37,500
8CSO	Other Suppliers	2,641,247	36,501	(2,604,746)
8CTI	International Travel	455,064	1,762,377	1,307,313
8CTL	Local Travel	5,685,291	2,648,730	(3,036,561)
8CUE	Electricity Utilities	1,568,492	2,850,674	1,282,182
8CUL	Lighting Utilities	8,100	-	(8,100)
8CUW	Water Utilities	51,924	990,784	938,860
8CWI	International Workshops	-	50,001	50,001
8CWL	Local Workshops	-	212,505	212,505
8CZV	Value Added Tax	5,523,556	4,091,289	(1,432,267)
8EBN	Buildings - New	(149,965)	-	149,965

8EBR	Buildings - Renovation	174,985	237,498	62,513
8EEA	Equipment - Additional General	1,026,949	1,300,498	273,549
8EEC	Equipment - Computer	704,184	472,749	(231,435)
8EEH	Equipment - Heavy Equipment	-	50,000	50,000
8EER	Equipment - Replacement General	-	87,501	87,501
8EES	Equipment - Specialised	207,492	-	(207,492)
8EFO	Furniture - Office Furniture	202,025	195,000	(7,025)
8EIO	Infrastructure - Other	-	-	-
8EVA	Vehicle - Additional Vehicle	-	456,789	456,789
8EVR	Vehicle - Replacement	-	-	-
8FCB	Bank Charges	1,205	-	(1,205)
OVER	Overhead expenses	-	(4,659,962)	(4,659,962)
	Operating Expenses	71,490,361	37,407,926	(34,082,435)
	Total Expenditure	195,740,968	180,641,732	(15,099,236)

Source: Finance & Treasury

**TABLE 3: REVENUE FOR THE MINISTRY OF AGRICULTURE LIVESTOCK
FORESTRY FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2019**

Account	Description	Revenue	Q1 Budget	Over/(Under)	Annual Budget	% of Annual Budget
	Revenue					
7LCH	Charters Charges	1,360,196	0	1,360,196	0	
7LCV	Miscellaneous Charges	5,000	68,376	(63,376)	273,500	2%
7LSO	Other Sales	12,243	16,575	(4,332)	66,300	18%
7LSP	Products Sales	4,808	137,505	(132,697)	550,000	1%
7NDT	Other Asset Disposals	0	167,223	(167,223)	668,900	0%
7NFO	Other Fees	7,491,366	8,506,890	(1,015,524)	34,027,700	22%
7NFR	Repairs Fees	1,086,957	181,698	905,259	726,800	150%
7NIO	Other Fines	1,054,500	558,549	495,951	2,234,200	47%
7NOA	Application Charges Recoveries	0	13,974	(13,974)	55,900	0%
7NOE	Equipment Hire Recoveries	184,130	188,373	(4,243)	753,500	24%
7NOI	Inspections Recoveries	6,000	0	6,000	0	
7NOL	Levies Recoveries	25,541,455	26,403,996	(862,541)	105,616,400	24%
7NOO	Other Recoveries	740,871	451,848	289,023	1,807,400	41%
7NOP	Permits Recoveries	3,569,337	4,841,106	(1,271,769)	19,364,500	18%
7TLF	Fishing Licences & Registration	163,809,028	106,999,248	56,809,780	427,998,700	38%
7TLT	Timber Licences	686,449	2,029,842	(1,343,393)	8,119,400	8%
	Revenue	205,552,340	150,565,203	54,987,137	602,263,200	34%
	Total Revenue and Receipts	205,552,340	150,565,203	54,987,137	602,263,200	34%

Source: Finance & Treasury

TABLE 4: VIREMENT FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2019

Date	fund_Out	dept_Out	activity_Out	account_Out	fund_In	dept_In	activity_In	account_In	trans_amt_In
26-Mar-19	2	89AE	MAHA	PAYR	2	89BA	MAHA	OVER	246,068
26-Mar-19	2	89BA	MAHA	PAYR	2	89BA	MAHA	OVER	253,932
21-Mar-19	2	46DA	MABB	PAYR	2	46AA	MAAA	PAYR	63,379
21-Mar-19	2	46DA	MABB	PAYR	2	46BA	MABA	PAYR	516,363
20-Mar-19	2	49DG	MADG	PAYR	2	49DJ	MADC	PAYR	200,000
20-Mar-19	2	49DA	MADA	PAYR	2	49DI	MADB	PAYR	560,000
18-Mar-19	2	89BA	MAHA	PAYR	2	89AH	MAHA	PAYR	380,401
25-Feb-19	2	47CD	MACD	PAYR	2	47CM	MACA	PAYR	648,987
25-Feb-19	2	47CD	MACD	PAYR	2	47CI	MACA	PAYR	148,000
29-Jan-19	2	46DA	MABB	PAYR	2	62AA	MAAA	PAYR	3,499,317
25-Jan-19	2	46BA	MABA	OVER	2	89AA	MABB	OVER	4,767,300
25-Jan-19	2	46BA	MABA	OVER	2	62AA	MAAA	OVER	2,118,320
Total Virement									13,402,067

Source: Finance & Treasury

BUDGET VERSES EXPENDITURE BY DEPARTMENT FOR THE MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY, FISHERIES AND BIO-SECURITY IN THE FIRST QUARTER, 2019

TABLE 5.1: MALFFB CABINET & CORPORATE SERVICES UNIT

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	-	276,924	276,924
8AAF	Family Allowance	27,140	193,845	166,705
8AAH	Housing Allowances	2,521,310	913,845	(1,607,465)
8AAO	Other Allowances	10,000	-	(10,000)
8ASP	Provident Fund	773,699	782,088	8,389
8AWC	Contract Wages	413,963	-	(413,963)
8AWD	Daily Rated Wages	-	49,731	49,731
8AWP	Permanent Wages	17,947,490	19,031,688	1,084,198
PAYR	Payroll expenses	-	4,148,792	4,148,792
	Personnel Expenses	21,693,602	25,396,913	3,703,311
	Operating Expenses			
8CAB	Subsistence Allowances	925,000	778,700	(146,300)
8CBI	International Accommodation	160,000	-	(160,000)
8CBL	Local Accommodation	130,995	-	(130,995)
8CEC	Consultants Fees	-	-	-
8CES	Security Services	67,500	65,000	(2,500)
8CET	Other Fees	6,800	-	(6,800)
8CFV	Vehicles Fuel	191,544	291,200	99,656
8CGR	Transport - Freight	-	-	-

8CHT	Other Medical Treatment	-	-	-
8CIE	Equipment Hire	-	-	-
8CIF	Facilities Hire	162,803	-	(162,803)
8CIV	Vehicles Hire	-	-	-
8CJO	Office Cleaning	43,754	105,300	61,546
8CKD	Advertising - Communications	-	89,700	89,700
8CKI	Internet and Satellite Communications	24,140	-	(24,140)
8CKP	Postage - Communications	-	48,152	48,152
8CKR	Printing - Communications	-	149,500	149,500
8CKS	Stationery - Communications	302,895	256,100	(46,795)
8CKT	Telephone / Fax - Communications	197,485	322,010	124,525
8CMG	General - Materials	362,100	256,100	(106,000)
8CMO	Office - Materials	21,746	-	(21,746)
8COF	Refunds	225,000	-	(225,000)
8COI	Incidentals	1,147,403	-	(1,147,403)
8COP	Official Entertainment	195,843	149,500	(46,343)
8CRB	Buildings Repairs & Maintenance	4,089,392	299,000	(3,790,392)
8CRE	Equipment Repairs & Maintenance	61,200	-	(61,200)
8CRH	Houses Repairs & Maintenance	-	-	-
8CRV	Vehicles Repairs & Maintenance	16,694	117,520	100,826
8CRW	Vehicle Servicing	46,389	-	(46,389)
8CSF	Food - Suppliers	13,044	-	(13,044)
8CSO	Other Suppliers	77,800	-	(77,800)
8CTI	International Travel	120,011	873,600	753,589
8CTL	Local Travel	1,269,258	260,000	(1,009,258)
8CUE	Electricity Utilities	-	-	-
8CZV	Value Added Tax	1,713,269	246,992	(1,466,277)
8EEA	Equipment - Additional General	93,500	-	(93,500)
8EEC	Equipment - Computer	213,028	136,500	(76,528)
8EFO	Furniture - Office Furniture	135,654	-	(135,654)
8EIO	Infrastructure - Other	-	-	-
8EVA	Vehicle - Additional Vehicle	-	-	-
OVER	Overhead expenses	-	(6,885,620)	(6,885,620)
	Operating Expenses	12,014,247	(2,440,746)	(14,454,993)
	Total Expenditure	33,707,849	22,956,167	(10,751,682)

Source: Finance & Treasury

TABLE 5.2: PARLIAMENTARY SECRETARY TO MALFFB

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAH	Housing Allowances	569,893	-	(569,893)
8ASP	Provident Fund	186,753	154,401	(32,352)
8AWL	Leave expense	450,185	-	(450,185)
8AWO	Overtime Wages	29,500	-	(29,500)
8AWP	Permanent Wages	3,284,677	3,860,049	575,372
PAYR	Payroll expenses	-	874,830	874,830
	Personnel Expenses	4,521,008	4,889,280	368,272

	Operating Expenses			
8CAB	Subsistence Allowances	415,000	260,000	(155,000)
8CBL	Local Accommodation	195,000	-	(195,000)
8CES	Security Services	22,500	26,000	3,500
8CFV	Vehicles Fuel	97,946	124,800	26,854
8CIF	Facilities Hire	40,375	-	(40,375)
8CIV	Vehicles Hire	200,000	-	(200,000)
8CKS	Stationery - Communications	68,085	26,436	(41,649)
8CMG	General - Materials	30,107	-	(30,107)
8CMO	Office - Materials	5,950	-	(5,950)
8COI	Incidentals	230,325	-	(230,325)
8COP	Official Entertainment	42,500	-	(42,500)
8CRE	Equipment Repairs & Maintenance	3,400	-	(3,400)
8CRV	Vehicles Repairs & Maintenance	215,305	-	(215,305)
8CRW	Vehicle Servicing	70,516	-	(70,516)
8CTI	International Travel	-	260,000	260,000
8CTL	Local Travel	526,272	-	(526,272)
8CZV	Value Added Tax	158,729	52,000	(106,729)
OVER	Overhead expenses	-	1,725,658	1,725,658
	Operating Expenses	2,322,010	2,474,894	152,884
	Total Expenditure	6,843,018	7,364,174	521,156

Source: Finance & Treasury

TABLE 5.3: DEPARTMENT OF AGRICULTURE

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	800,077	-	(800,077)
8AAB	Responsibility Allowance	63,245	-	(63,245)
8AAF	Family Allowance	320,812	537,576	216,764
8AAH	Housing Allowances	1,373,199	1,995,324	622,125
8ASP	Provident Fund	866,373	949,872	83,499
8AWC	Contract Wages	111,951	-	(111,951)
8AWL	Leave expense	239,748	-	(239,748)
8AWP	Permanent Wages	20,750,295	23,209,200	2,458,905
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	24,525,700	26,691,972	2,166,272
	Operating Expenses			
8CAB	Subsistence Allowances	885,000	616,331	(268,669)
8CBI	International Accommodation	60,000	-	(60,000)
8CBL	Local Accommodation	259,565	48,427	(211,138)

8CCI	International Courses	-	190,696	190,696
8CCL	Local Courses	2,645,000	724,606	(1,920,394)
8CEC	Consultants Fees	1,870,000	-	(1,870,000)
8CES	Security Services	60,000	-	(60,000)
8CET	Other Fees	4,783	-	(4,783)
8CFV	Vehicles Fuel	715,107	743,143	28,036
8CGO	Other Charges - Freight	-	85,576	85,576
8CGR	Transport - Freight	654,542	-	(654,542)
8CIE	Equipment Hire	17,420	-	(17,420)
8CIF	Facilities Hire	28,600	-	(28,600)
8CIV	Vehicles Hire	45,000	-	(45,000)
8CJO	Office Cleaning	12,200	-	(12,200)
8CKD	Advertising - Communications	292,660	-	(292,660)
8CKP	Postage - Communications	-	127,137	127,137
8CKR	Printing - Communications	100,839	-	(100,839)
8CKS	Stationery - Communications	307,925	316,415	8,490
8CKT	Telephone / Fax - Communications	73,478	328,327	254,849
8CLL	Leases - Land	-	80,000	80,000
8CMG	General - Materials	14,961,508	717,791	(14,243,717)
8COC	Court Costs	-	200,000	200,000
8COI	Incidentals	192,300	40,693	(151,607)
8COP	Official Entertainment	106,950	-	(106,950)
8COT	Termination Payment	-	23,800	23,800
8COU	Uniforms	-	-	-
8CRB	Buildings Repairs & Maintenance	153,435	535,346	381,911
8CRE	Equipment Repairs & Maintenance	5,680	335,859	330,179
8CRH	Houses Repairs & Maintenance	56,996	579,548	522,552
8CRM	Maintenance Contrac	608,330	185,468	(422,862)
8CRV	Vehicles Repairs & Maintenance	705,447	533,154	(172,293)
8CRW	Vehicle Servicing	97,804	-	(97,804)
8CSF	Food - Suppliers	37,549	-	(37,549)
8CSO	Other Suppliers	70,634	-	(70,634)
8CTI	International Travel	68,682	140,200	71,518
8CTL	Local Travel	2,285,473	1,045,801	(1,239,672)
8CUE	Electricity Utilities	202,604	505,340	302,736
8CUL	Lighting Utilities	8,100	-	(8,100)
8CUW	Water Utilities	-	375,784	375,784
8CZV	Value Added Tax	1,159,845	1,531,725	371,880
8EBR	Buildings - Renovation	105,769	-	(105,769)
8EEA	Equipment - Additional General	52,156	719,998	667,842
8EEC	Equipment - Computer	44,253	-	(44,253)
8EES	Equipment - Specialised	157,500	-	(157,500)
OVER	Overhead expenses	-	-	-

	Operating Expenses	29,113,134	10,731,165	(18,381,969)
	Total Expenditure	53,638,834	37,423,137	(16,215,697)

Source: Finance & Treasury

TABLE 5.4: DEPARTMENT OF LIVESTOCK

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	-	103,845	103,845
8AAB	Responsibility Allowance	-	15,000	15,000
8AAF	Family Allowance	164,680	153,861	(10,819)
8AAH	Housing Allowances	890,790	935,925	45,135
8AAP	Home Island Passage Allowances	-	4,614	4,614
8ASP	Provident Fund	422,891	427,125	4,234
8AWD	Daily Rated Wages	-	49,731	49,731
8AWP	Permanent Wages	10,572,161	10,355,781	(216,380)
PAYR	Payroll expenses	-	(500,000)	(500,000)
	Personnel Expenses	12,050,522	11,545,882	(504,640)
	Operating Expenses			
8CAB	Subsistence Allowances	320,000	535,197	215,197
8CBI	International Accommodation	180,000	124,998	(55,002)
8CBL	Local Accommodation	385,435	379,998	(5,437)
8CCL	Local Courses	-	129,999	129,999
8CEC	Consultants Fees	-	249,999	249,999
8CEM	Software Maintenance Fees	-	62,499	62,499
8CES	Security Services	227,224	225,000	(2,224)
8CET	Other Fees	330,000	-	(330,000)
8CFS	Ship and Boat Fuel	-	12,246	12,246
8CFV	Vehicles Fuel	364,545	388,749	24,204
8CGM	Mail Carriage Freight	60,418	-	(60,418)
8CGO	Other Charges - Freight	-	30,000	30,000
8CGR	Transport - Freight	247,173	165,003	(82,170)
8CHD	Drug Distribution - Medical	-	85,002	85,002
8CHI	International Medical Treatment	-	99,999	99,999
8CIE	Equipment Hire	946,756	54,999	(891,757)
8CIF	Facilities Hire	-	123,750	123,750
8CIV	Vehicles Hire	-	62,499	62,499
8CJO	Office Cleaning	28,799	37,500	8,701
8CKI	Internet and Satellite Communications	4,471	37,500	33,029

8CKR	Printing - Communications	63,954	133,752	69,798
8CKS	Stationery - Communications	231,249	127,497	(103,752)
8CKT	Telephone / Fax - Communications	158,574	266,616	108,042
8CMG	General - Materials	1,382,306	180,003	(1,202,303)
8CMO	Office - Materials	-	98,751	98,751
8COD	Research & Development	-	3,249,987	3,249,987
8COI	Incidentals	523,435	296,748	(226,687)
8COO	International Organisation Fees	-	112,500	112,500
8COP	Official Entertainment	244,691	137,502	(107,189)
8COT	Termination Payment	700,000	-	(700,000)
8CRB	Buildings Repairs & Maintenance	-	87,501	87,501
8CRE	Equipment Repairs & Maintenance	298,636	176,250	(122,386)
8CRH	Houses Repairs & Maintenance	121,152	101,250	(19,902)
8CRM	Maintenance Contrac	70,000	180,501	110,501
8CRV	Vehicles Repairs & Maintenance	341,932	270,021	(71,911)
8CRW	Vehicle Servicing	40,771	-	(40,771)
8CSM	Medicines Suppliers	-	37,500	37,500
8CSO	Other Suppliers	2,492,813	36,501	(2,456,312)
8CTI	International Travel	83,315	343,749	260,434
8CTL	Local Travel	922,289	484,980	(437,309)
8CUE	Electricity Utilities	948,405	649,836	(298,569)
8CUW	Water Utilities	40,680	187,500	146,820
8CWL	Local Workshops	-	50,001	50,001
8CZV	Value Added Tax	1,102,372	578,742	(523,630)
8EBR	Buildings - Renovation	-	112,500	112,500
8EEA	Equipment - Additional General	641,046	287,499	(353,547)
8EEC	Equipment - Computer	-	133,749	133,749
8EER	Equipment - Replacement General	-	87,501	87,501
8EFO	Furniture - Office Furniture	36,148	75,000	38,852
8EVA	Vehicle - Additional Vehicle	-	456,789	456,789
OVER	Overhead expenses	-	500,000	500,000
	Operating Expenses	13,538,589	12,245,663	(1,292,926)
	Total Expenditure	25,589,111	23,791,545	(1,797,566)

Source: Finance & Treasury

TABLE 5.5: DEPARTMENT OF FORESTRY

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	489,712	-	(489,712)
8AAF	Family Allowance	155,388	220,737	65,349

8AAH	Housing Allowances	752,330	985,890	233,560
8ASP	Provident Fund	345,513	559,731	214,218
8AWD	Daily Rated Wages	-	49,731	49,731
8AWL	Leave expense	3,546,407	-	(3,546,407)
8AWP	Permanent Wages	8,147,937	13,722,756	5,574,819
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	13,437,287	15,538,845	2,101,558
	Operating Expenses			
8CAB	Subsistence Allowances	220,000	202,608	(17,392)
8CAF	Food Allowances	-	43,248	43,248
8CAI	Subsistence Allowance International	60,000	-	(60,000)
8CAS	Sitting Allowances	84,000	-	(84,000)
8CBL	Local Accommodation	125,043	112,878	(12,165)
8CCL	Local Courses	-	15,000	15,000
8CES	Security Services	-	72,750	72,750
8CFV	Vehicles Fuel	192,990	166,248	(26,742)
8CGM	Mail Carriage Freight	-	16,248	16,248
8CGR	Transport - Freight	50,097	3,750	(46,347)
8CGS	Storage - Freight	-	2,499	2,499
8CIE	Equipment Hire	-	12,099	12,099
8CIF	Facilities Hire	4,650	18,249	13,599
8CJO	Office Cleaning	9,860	89,499	79,639
8CKD	Advertising - Communications	25,950	45,747	19,797
8CKM	Advertising and Marketing	-	37,500	37,500
8CKP	Postage - Communications	-	24,750	24,750
8CKR	Printing - Communications	-	47,127	47,127
8CKS	Stationery - Communications	103,249	136,248	32,999
8CKT	Telephone / Fax - Communications	85,500	94,749	9,249
8CLL	Leases - Land	-	60,264	60,264
8CMG	General - Materials	306,049	182,502	(123,547)
8CMO	Office - Materials	-	22,518	22,518
8COI	Incidentals	139,393	180,000	40,607
8COP	Official Entertainment	6,588	35,001	28,413
8COR	Recruitment Costs	-	240,000	240,000
8COU	Uniforms	2,566,066	-	(2,566,066)
8CRB	Buildings Repairs & Maintenance	25,000	80,004	55,004
8CRE	Equipment Repairs & Maintenance	104,619	107,502	2,883
8CRH	Houses Repairs & Maintenance	25,000	-	(25,000)
8CRV	Vehicles Repairs & Maintenance	331,294	81,498	(249,796)
8CTI	International Travel	46,376	62,328	15,952
8CTL	Local Travel	367,970	188,949	(179,021)
8CUE	Electricity Utilities	46,690	259,998	213,308

8CUW	Water Utilities	-	217,500	217,500
8CWI	International Workshops	-	50,001	50,001
8CWL	Local Workshops	-	162,504	162,504
8CZV	Value Added Tax	725,579	578,781	(146,798)
8EBR	Buildings - Renovation	69,216	124,998	55,782
8EEA	Equipment - Additional General	12,170	113,001	100,831
8EES	Equipment - Specialised	49,992	-	(49,992)
OVER	Overhead expenses	-	-	-
	Operating Expenses	5,783,341	3,888,546	(1,894,795)
	Total Expenditure	19,220,628	19,427,391	206,763

Source: Finance & Treasury

TABLE 5.6: DEPARTMENT OF FISHERIES

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	918,077	528,693	(389,384)
8AAB	Responsibility Allowance	144,900	-	(144,900)
8AAF	Family Allowance	247,848	492,921	245,073
8AAH	Housing Allowances	1,795,115	2,921,535	1,126,420
8AAO	Other Allowances	(4,800)	-	4,800
8AAP	Home Island Passage Allowances	-	80,766	80,766
8ASP	Provident Fund	649,791	1,040,070	390,279
8AWO	Overtime Wages	-	92,310	92,310
8AWP	Permanent Wages	15,907,016	24,887,850	8,980,834
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	19,657,947	30,044,145	10,386,198
	Operating Expenses			
8CAB	Subsistence Allowances	782,500	446,850	(335,650)
8CBL	Local Accommodation	130,609	25,000	(105,609)
8CEC	Consultants Fees	40,000	-	(40,000)
8CEM	Software Maintenance Fees	22,609	-	(22,609)
8CES	Security Services	203,043	297,750	94,707
8CET	Other Fees	74,054	8,750	(65,304)
8CFV	Vehicles Fuel	351,474	833,500	482,026
8CGM	Mail Carriage Freight	-	7,000	7,000
8CGO	Other Charges - Freight	18,495	1,250	(17,245)
8CGR	Transport - Freight	18,748	69,250	50,502
8CGS	Storage - Freight	-	10,000	10,000
8CIB	Boat Hire	-	12,500	12,500
8CIE	Equipment Hire	9,000	12,500	3,500

8CIF	Facilities Hire	408,034	117,500	(290,534)
8CIV	Vehicles Hire	-	-	-
8CJO	Office Cleaning	15,345	43,700	28,355
8CKD	Advertising - Communications	73,279	18,750	(54,529)
8CKP	Postage - Communications	-	2,500	2,500
8CKR	Printing - Communications	120,373	47,500	(72,873)
8CKS	Stationery - Communications	(29,928)	144,000	173,928
8CKT	Telephone / Fax - Communications	263,853	662,500	398,647
8CMG	General - Materials	90,599	593,653	503,054
8CMO	Office - Materials	15,470	70,000	54,530
8COF	Refunds	-	-	-
8COI	Incidentals	59,705	36,120	(23,585)
8COP	Official Entertainment	8,695	12,500	3,805
8COU	Uniforms	57,478	-	(57,478)
8CRB	Buildings Repairs & Maintenance	35,957	-	(35,957)
8CRE	Equipment Repairs & Maintenance	354,527	130,000	(224,527)
8CRM	Maintenance Contrac	-	30,000	30,000
8CRS	Ship Repair & Maintenance	335,149	-	(335,149)
8CRV	Vehicles Repairs & Maintenance	101,685	209,300	107,615
8CSF	Food - Suppliers	159,650	62,500	(97,150)
8CTI	International Travel	71,400	22,500	(48,900)
8CTL	Local Travel	259,359	349,000	89,641
8CUE	Electricity Utilities	132,962	1,075,500	942,538
8CUW	Water Utilities	11,244	30,000	18,756
8CZV	Value Added Tax	255,579	926,145	670,566
8EBN	Buildings - New	(149,965)	-	149,965
8EEA	Equipment - Additional General	65,914	70,000	4,086
8EEC	Equipment - Computer	446,903	162,500	(284,403)
8EFO	Furniture - Office Furniture	-	50,000	50,000
8EIO	Infrastructure - Other	-	-	-
8EVR	Vehicle - Replacement	-	-	-
8FCB	Bank Charges	1,205	-	(1,205)
OVER	Overhead expenses	-	-	-
	Operating Expenses	4,815,004	6,590,518	1,775,514
	Total Expenditure	24,472,951	36,634,663	12,161,712

Source: Finance & Treasury

TABLE 5.7: DEPARTMENT OF BIO-SECURITY

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			

8AAA	Acting Allowances	718,892	72,690	(646,202)
8AAF	Family Allowance	187,620	165,633	(21,987)
8AAH	Housing Allowances	1,319,116	1,133,319	(185,797)
8AAP	Home Island Passage Allowances	128,432	23,406	(105,026)
8ASP	Provident Fund	777,886	1,075,770	297,884
8AWO	Overtime Wages	5,170,086	3,234,180	(1,935,906)
8AWP	Permanent Wages	20,062,509	23,421,771	3,359,262
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	28,364,541	29,126,769	762,228
	Operating Expenses			
8CAB	Subsistence Allowances	417,000	437,501	20,501
8CBI	International Accommodation	80,000	60,000	(20,000)
8CBL	Local Accommodation	84,444	-	(84,444)
8CEC	Consultants Fees	-	80,000	80,000
8CET	Other Fees	85,062	-	(85,062)
8CFV	Vehicles Fuel	358,036	322,005	(36,031)
8CGM	Mail Carriage Freight	-	-	-
8CGO	Other Charges - Freight	-	27,000	27,000
8CGR	Transport - Freight	-	60,000	60,000
8CHD	Drug Distribution - Medical	-	50,000	50,000
8CIF	Facilities Hire	18,600	40,000	21,400
8CIV	Vehicles Hire	269,566	-	(269,566)
8CJO	Office Cleaning	78,107	90,000	11,893
8CKD	Advertising - Communications	-	40,000	40,000
8CKI	Internet and Satellite Communications	(18,350)	-	18,350
8CKP	Postage - Communications	3,000	2,000	(1,000)
8CKR	Printing - Communications	20,448	110,000	89,552
8CKS	Stationery - Communications	356,522	97,500	(259,022)
8CKT	Telephone / Fax - Communications	67,633	120,000	52,367
8CMG	General - Materials	107,369	-	(107,369)
8CMO	Office - Materials	82,967	180,000	97,033
8CNO	Office Rental	-	60,000	60,000
8COF	Refunds	16,730	-	(16,730)
8COI	Incidentals	416,156	40,000	(376,156)
8COP	Official Entertainment	-	92,477	92,477
8COU	Uniforms	131,231	60,000	(71,231)
8CRB	Buildings Repairs & Maintenance	137,333	210,000	72,667
8CRE	Equipment Repairs & Maintenance	52,304	110,000	57,696
8CRV	Vehicles Repairs & Maintenance	67,202	262,499	195,297
8CRW	Vehicle Servicing	65,952	-	(65,952)
8CSF	Food - Suppliers	48,374	-	(48,374)
8CTI	International Travel	65,280	60,000	(5,280)

8CTL	Local Travel	54,670	320,000	265,330
8CUE	Electricity Utilities	237,831	360,000	122,169
8CUW	Water Utilities	-	180,000	180,000
8CZV	Value Added Tax	408,183	176,904	(231,279)
8EEA	Equipment - Additional General	162,163	110,000	(52,163)
8EEC	Equipment - Computer	-	40,000	40,000
8EEH	Equipment - Heavy Equipment	-	50,000	50,000
8EER	Equipment - Replacement General	-	-	-
8EFO	Furniture - Office Furniture	30,223	70,000	39,777
8EVR	Vehicle - Replacement	-	-	-
OVER	Overhead expenses	-	-	-
	Operating Expenses	3,904,036	3,917,886	13,850
	Total Expenditure	32,268,577	33,044,655	776,078

Source: Finance & Treasury