

**MINISTRY OF HEALTH (MoH)**

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**Quarterly Expenditure Report**

**Quarter 1, 2019**

**Expenditure Section, Ministry of Finance and Economic Management**

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## 1. Introduction to the Ministry

The key activity of MoH is to provide quality health care services to the people of Vanuatu. This is done through the delivery of public and curative health services. Public health services are provided by a number of vertical programs (such as those for vaccinations and malaria) and are heavily funded by donors. Curative health services are provided through two referral hospitals (Northern District Hospital in Luganville and Vila Central Hospital in Port Vila), four provincial hospitals, 34 health centers, 92 dispensaries and 220 aid posts spread throughout the country.

## 2. Summary of Analysis and Recommendations

Overview
Overall, the largest issue identified by MFEM is transactions (expenses and revenues) outside the GoV system, which lead to inefficient outcomes for both MoH and the GoV as a whole. Further improvements on planning and HR Management would lead to better budgets that are more reflective of the priority activities under MoH and would allow a decrease in unplanned expenditures pressurizing the budget. Some adjustments are also possible between payroll and operations and to cash flows on selected CoAs. Revenue collections can be further strengthened, especially on compliance and enforcement.

Area	Recommendation
<b>Expenditure Management and Planning</b>	<ul style="list-style-type: none"><li>• MoH to enforce correct processes for recruitment of employees to allow execution of planned budgets and avoid situation, where back pay is needed</li><li>• In cooperation with MFEM, increased steps to be taken to enforce compliance with the GoV LPO system and to ensure salary related claims are not withheld, but submitted in a timely manner</li><li>• MoH to allocate sufficient budget to areas, where spending outside the system occurs. it is understandable that this may be difficult to achieve given the number of competing priorities for departments</li><li>• MoH to track offline liabilities in the internal quarterly reports to aid with planning to pay these off books and decision making at Executive level</li><li>• Adjust monthly cash flow requirements for 2019 based on the business plans</li></ul>

<b>Activity and Cost Centre Management and Planning</b>	<ul style="list-style-type: none"> <li>• Enforce improved coding to relevant cost centres and activities to allow for a better picture of finances at MoH.</li> <li>• MoH to confirm estimates of the offline liabilities for 2019 and previous year's by quarter two so payment can be planned.</li> <li>• Increased steps to be taken to enforce compliance with the GoV LPO system and to ensure salary related claims are not withheld, but submitted in a timely manner.</li> <li>• MoH to continue reporting outstanding offline liabilities in a timely manner.</li> <li>• Adjust cash flow requirements for MHAA Cabinet Support based on business plans.</li> </ul>
<b>Payroll Budget Management and Planning</b>	<ul style="list-style-type: none"> <li>• Develop a HR plan as soon as possible (possibly influenced by the approved MoH structure)</li> <li>• Put into place a process that requires regular (e.g. monthly) submission of salary related claims to allow for adequate planning and management of these by the HR and Finance Units at MoH</li> <li>• Record and report on outstanding allowances in a regular and timely manner</li> </ul>
<b>Detailed Chart of Accounts Patterns in Payroll Expenditure Management and Planning</b>	<ul style="list-style-type: none"> <li>• Rolling out of the new structure to align with its costed implementation plan</li> <li>• Cease all current and disallow all further 'off-book' employment at MoH</li> <li>• Ensure timely renewal of contracts, where necessary</li> <li>• Recruitments to comply with financial regulations 12.8 and submit Financial Visa request for payroll budget check</li> <li>• Start and complete the process of collecting and storing relevant HR data that will be necessary for planning purposes</li> <li>• Produce a HR plan to understand HR needs of all areas of MoH</li> </ul>
<b>Operations Budget Management and Planning</b>	<ul style="list-style-type: none"> <li>• MoH to confirm estimates of the offline liabilities</li> <li>• Increased steps to be taken to enforce compliance with the GoV LPO system</li> <li>• Ensure a healthy split between payroll and operations budgets that reflects the actual needs of the ministry in order for the ministry to operate most efficiently</li> </ul>

<b>Detailed Patterns in Operations Expenditure Management and Planning</b>	<ul style="list-style-type: none"> <li>• Improve planning on large expenditures, like value added tax, Food allowances, local accommodation to allow to reflect and anticipate these adequately in the budget</li> <li>• For the next budget, adjust cash flow profiles of expenditures adequately based on business plan</li> <li>• For the next budget, reprioritise/reallocate funding across accounts based on business plans.</li> </ul>
<b>Virements</b>	<ul style="list-style-type: none"> <li>• To maintain good planning of activities under MoH to reduce the number of Virements, as budget is appropriately allocated to areas that require it</li> </ul>

### **3. Expenditure<sup>1</sup> Management and Planning**

#### **3.1. General Budget Management and Planning**

##### **3.1.1. Situation Report**

By the end of the first quarter of 2019, MoH has underspent its budget by VT 177.1 million with VT 590.3million of expenditures. This marks a decrease spending from the substantial underspending in 2018 where budget is underspent by VT217.8million at the end of Q1 ([Figure 1](#)). In 2019 77% of the budget was spent, while in previous years spending in Q1 amounted to 68%, 101%, and 81% of its budget ([Figure 2](#)). The budget for 2016 decreased for MoH from VT 1,963.4 million to VT 1,735.3 million, mainly due to a large NPP of VT 234.4 million for severances allocated to MoH in 2015. Then budget for 2017 saw an increase to 1,989.7million with 3 new approved NPP worth VT238million. The budget for 2018 has a higher increase by VT751.6million to cater for the 4 NPPs which namely, the Workforce development, the equipment basic maintenance budget the GRT top-up budget for the health department and the Cabinet staff. In 2019 the budget rose to VT2, 996million including 2 NPPs of the workforce development and the Health expanded infrastructure and Equipment Program.

However, the numbers captured by the financial system do not reflect the reality of spending or revenues at MoH, as many transactions are made outside the GoV system.

In a monthly breakdown, it can be seen that for Q1 2019 all three months underspent and this was similar for 2018 and year 2016 ([Figure 3](#)). Notably, February and March 2017 has over spent compared to the three years. Interesting to note is too that the budget for January is lower than that for any of the three previous years and is accompanied by even lower spending.

The split between operations and payroll expenditure and budget is significantly skewed towards the payroll with about 56-67% of the budget for the first quarter allocated to it. The actual spending profile shows that about 70% of actual spending occurred on payroll in 2019 so far ([Figure 4](#)). Note that this figure does not take into account offline liabilities for any years.

Given the current rate of expenditure, it is expected that by the end of the year MoH would underspend its budget. However, this would be entirely incorrect and misleading. It hides the fact that (a) outstanding bills exist, and (b) a large amount of payroll savings will be used up by a large number of back pay owed to current contract officers and off-book employees which could increase risk of legal cost for underpayments or no payments if MoH is not committed to settle.

##### **3.1.2. Analysis**

The situation in Q1 2019 have appeared to be the same as years 2018 compared to 2017 and 2016. Partly, this may be true as the year is starting out and spending activities are usually slow.

Further, payroll savings are due to the number of contracts starting late and off-book employees that were not paid for prolonged periods of time and the ongoing implementation of the structure. Back pay is owed to both types of employees and will use up most of the payroll savings, when implemented. Lack

of adequate planning and systematic recruitment as per established processes meant recruitments were not reflected adequately in the budget posing a challenge to budget execution at this point.

The most evident area of concern with the overall budget at MoH continue to be offline liabilities. These are hard to keep track of accurately and lead to an inaccurate picture of expenditures at MoH. As many transactions outside the GoV system are done in 'good faith' that the GoV will materialize payments eventually, virtually anyone can commit the GoV, as it appears. This implies that financial controls at MoH are rather weak. As such, on the system, MoH came in under budget since 2015 due to strict financial controls at MFEM, but this hides the fact that accounting for transactions outside the GoV system, MoH would have overspent. Close cooperation between MoH and MFEM and better adherence with processes on the part of MoH is commendable and has led to some improvements in settling outstanding liabilities.

Previously, MoH has been continuously to accurately capture offline liabilities through Monthly Financial Reports. However, since the last Monthly Financial Report shared with MFEM is from July 2015, the year 2018 has seen an improvement and it is commendable that the MoH Finance unit has started to produce its internal quarterly report but no publication received for this quarter. However it would be of great use if outstanding liabilities in particular is reported to understand the impact of previous liabilities on current budgets and also accurate reporting on such liabilities provides crucial guidelines to allow planning for payment of these. MoH has recruited new finance officers which to a large part to aid with the implementation of better financial procedures and strengthen the financial management overall. It is yet to be understood if this has succeeded in its aim.

On a different note, there appears to be some room for adjustments of cash flow, in particular on a monthly breakdown. Some adjustments between payroll and operations budget could also be made, as will be discussed in more detail below.

### **3.1.3. Recommendations**

- MoH to enforce correct processes for recruitment of employees to allow execution of planned budgets and avoid situation, where back pay is needed
- In cooperation with MFEM, increased steps to be taken to enforce compliance with the GoV LPO system and to ensure salary related claims are not withheld, but submitted in a timely manner
- MoH to allocate sufficient budget to areas, where spending outside the system occurs. it is understandable that this may be difficult to achieve given the number of competing priorities for departments
- MoH to track offline liabilities in the internal quarterly reports to aid with planning to pay these off books and decision making at Executive level
- Adjust monthly cash flow requirements for 2019 based on the business plans

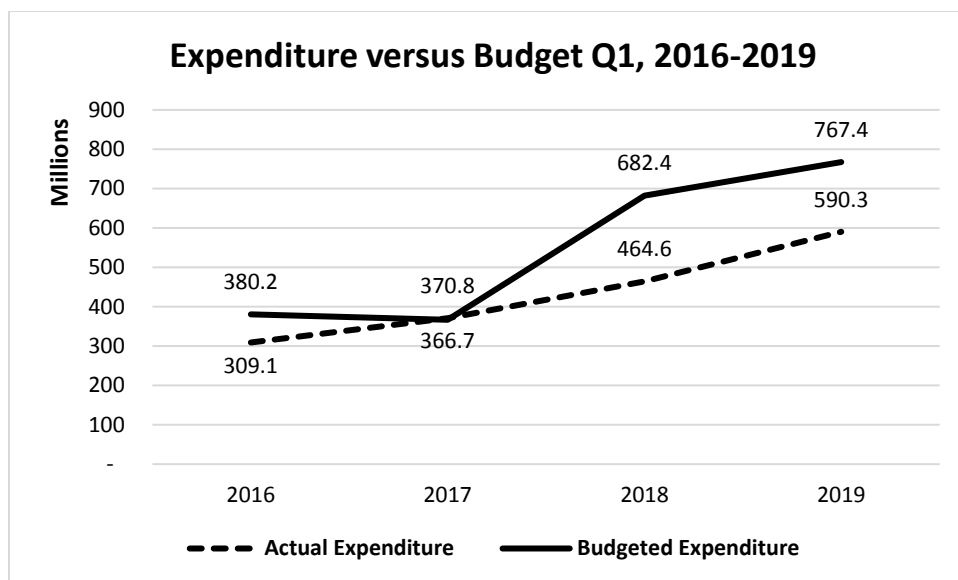


Figure 1 Expenditure versus Budget

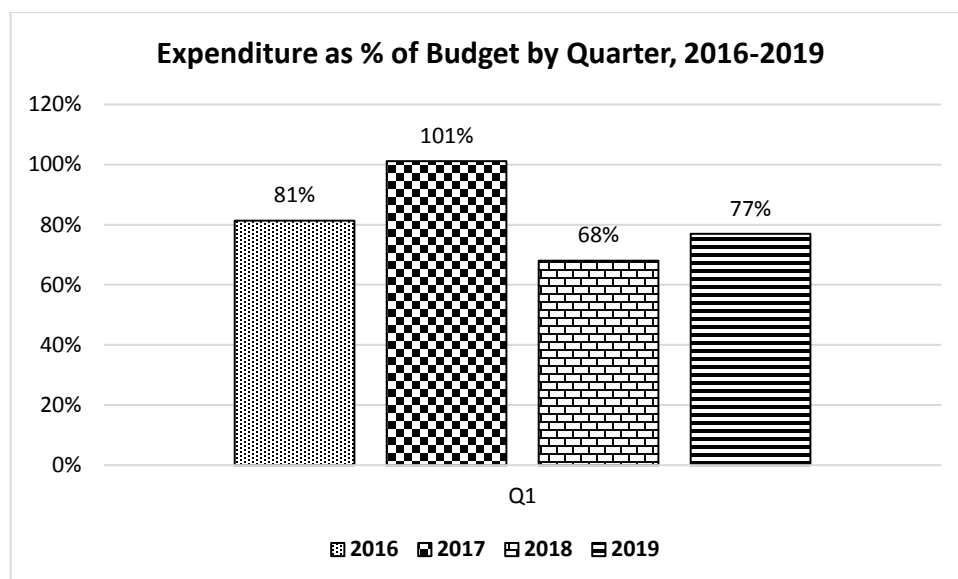


Figure 2 Expenditure as % of Budget by Quarter

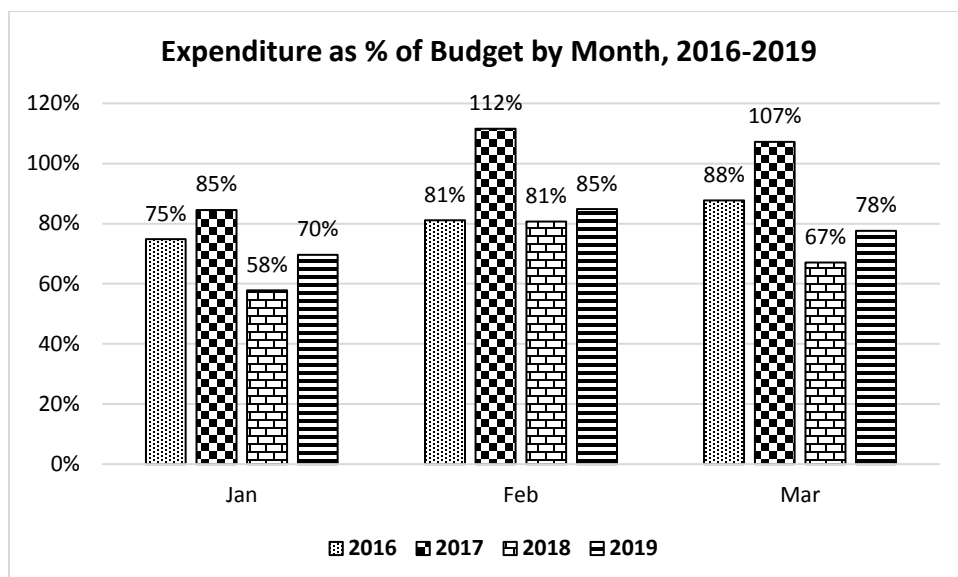


Figure 3 Expenditure as % of Budget by Month

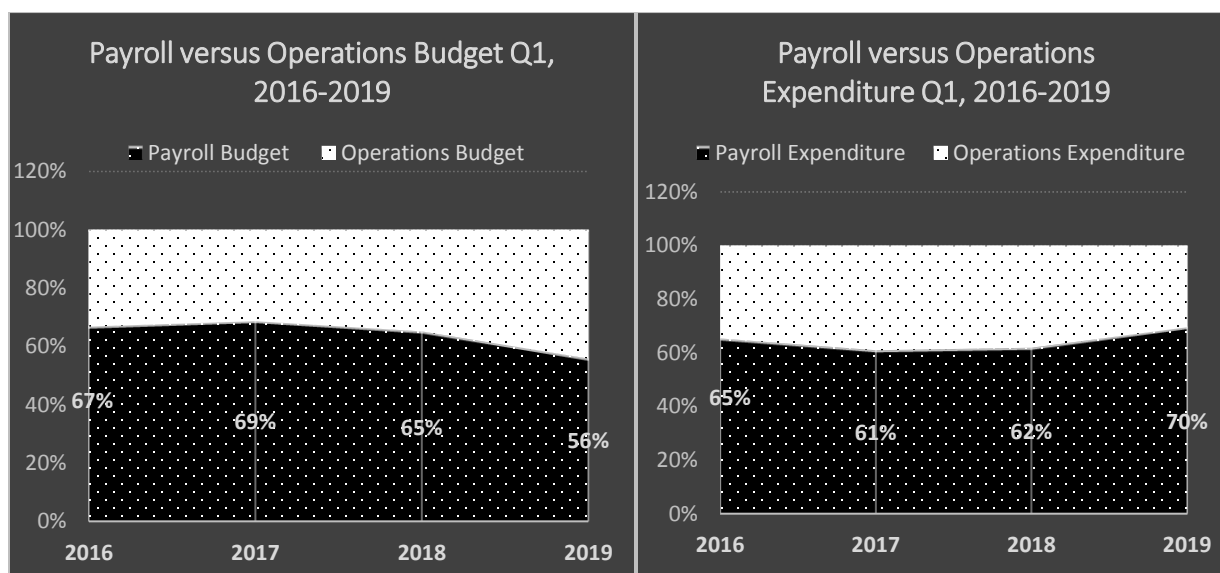


Figure 4 Payroll versus Operations Budget and Expenditure

### 3.2. Activity and Cost Centre Management and Planning

#### 3.2.1. Situation Report

It can be seen that the largest expenditures over the first quarter occurred under MHCA – Hospital Services, which is reflective of the budget. This is followed by expenditures on MHBC – Health Sector Human Resource development MHCB – Community Health Services and, for most years, MHBB – Corporate Services and/or MHCD – Medical Supplies Stock (Figure 5). On Public Health, it can be seen that the budget allocated is comparatively low over the years. This occurs a majority of public health programmers is donor funded (e.g. Global Fund funding for Malaria, TB and HIV) but 2019 saw an increase that doubled the previous allocation.



In Q1 2019, there are activities that appear underspent ([Figure 6, Table 1](#)). MHB Cabinet Executive Management and Corporate Services Support came under budget with 49% of it executed and MHC with 84%. Compared with previous years this is unusual for 2019 Q1 and similarly 2018 Q1, MHB Cabinet Support as well as MHC Health Services had a tendency to spend beyond their allocated budget for this time period.

### 3.2.2. Analysis

Throughout the analysis for MoH the largest issue remains that liabilities not captured in the GoV system. This means that reports from the system do not provide an accurate picture of the financial situation at MoH.

Further, the budget allocation and expenditure for Q1 are highly skewed towards hospital services with VT 326.6 million allocated and VT298.3million expended. Comparatively, community health services only received a budget of VT 141.8 million with expenditures of VT 116.5 million already incurred. Moreover, the payroll leaves little budget for other focus areas under MoH and operational expenditures.

### 3.2.3. Recommendations

- Enforce improved coding to relevant cost centres and activities to allow for a better picture of finances at MoH.
- MoH to confirm estimates of the offline liabilities for 2019 and previous year's by quarter two so payment can be planned.
- Increased steps to be taken to enforce compliance with the GoV LPO system and to ensure salary related claims are not withheld, but submitted in a timely manner.
- MoH to continue reporting outstanding offline liabilities in a timely manner.
- Adjust cash flow requirements for MHAA Cabinet Support based on business plans.

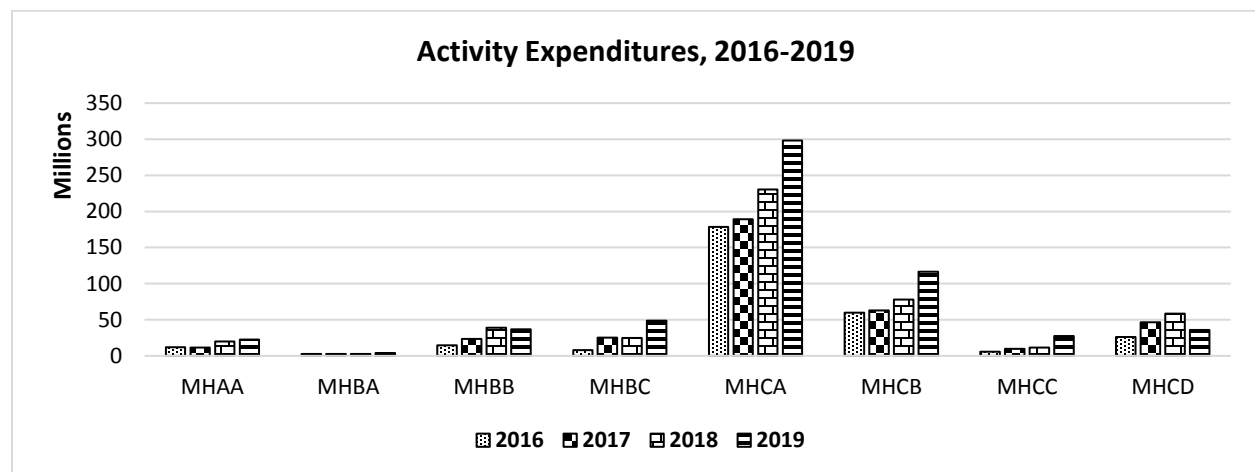


Figure 5 Actual Activity Expenditure

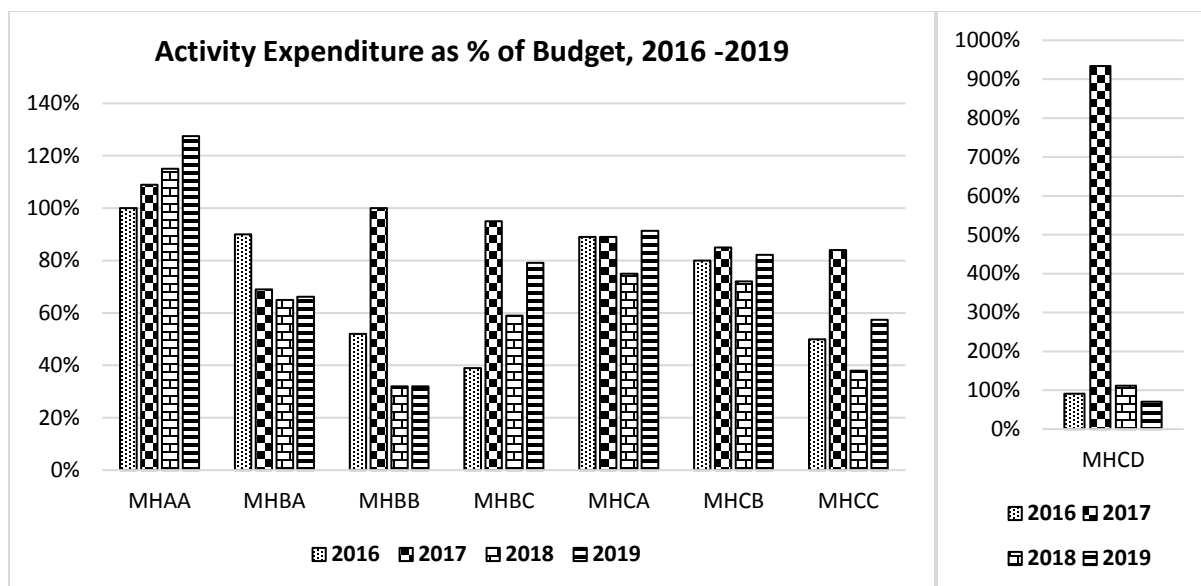


Figure 6 Expenditure as % of Budget by Activity

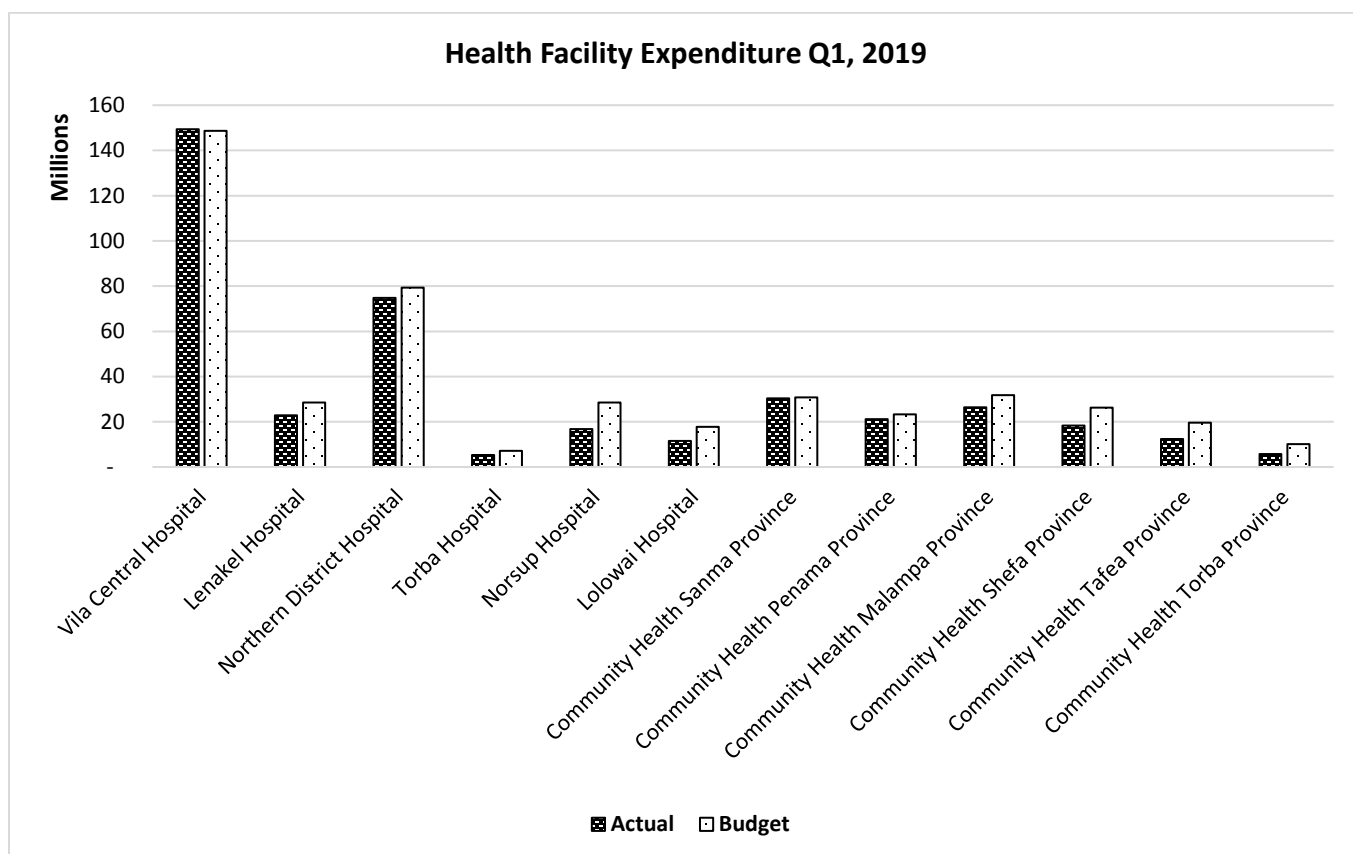


Figure 7 Expenditure by Health Facility

Cost Centre, Expenditures Q1 2016-2019										
Activity	Description	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Expenditure as % of budget
		2016	2016	2017	2017	2018	2018	2019	2019	2019
60AA	Cabinet Operations	11,790,084	11,789,460	11,653,747	10,739,838	11,836,439	10,409,184	16,917,320	10,584,957	160%
60CA	Parliamentary Secretary MoH					7,609,192	7,028,721	5,887,043	7,295,233	81%
MHAA	Portfolio Management	11,790,084	11,789,460	11,653,747	10,739,838	20,088,619	17,437,905	22,804,363	17,880,190	128%
MHA	Cabinet Support	11,790,084	11,789,460	11,653,747	10,739,838	20,088,619	17,437,905	22,804,363	17,880,190	128%
60BA	Office of the Director General	2,725,753	3,037,309	2,823,591	4,117,571	2,642,218	4,083,951	3,769,935	5,696,050	66%
61VA_E	Planning & Administration									
MHBA	Ministry Executive	2,725,753	3,037,309	2,823,591	4,117,571	2,642,218	4,083,951	3,769,935	5,696,050	66%
61RB	Vila Central Hospital					331,190	-	377,723	-	
61VA	Planning & Administration	13,772,537	26,422,520	21,287,894	23,245,987	33,386,707	114,462,703	33,570,380	37,993,894	88%
61VH	Capital Projects	775,665	1,642,480	2,003,244	-	5,355,207	6,498,475	2,232,332	77,029,999	3%
61SK_CO	Community Health Malampa Province									
61VY	Training & Professional Development							540,470	-	
MHBB	Corporate Services	14,548,202	28,065,000	23,291,138	23,245,987	39,073,104	120,961,178	36,720,905	115,023,893	32%
61VA	Planning & Administration			497,850	-					
61VY	Training & Professional Development	7,748,381	19,773,818	24,555,233	26,380,462	24,787,681	32,382,386	37,359,064	41,674,574	90%
61VZ	Vanuatu College of Nursing Education					-	9,506,375	11,537,570	20,093,007	57%
MHBC	Health Sector Human Resource Development	7,748,381	19,773,818	25,053,083	26,380,462	24,787,681	41,888,761	48,896,634	61,767,581	79%
MHB	Executive Management and Corporate Services	25,022,336	50,876,127	51,167,812	53,744,020	66,503,003	166,933,890	89,387,474	182,487,524	49%
60CA	Parliamentary Secretary MoH							1,300	-	
61QA	Director - Curative & Hospital Services	163,563	1,059,964	812,306	3,767,850	1,640,394	2,957,774	821,108	3,504,548	23%
61QB	Doctors' visitations	1,405,480	1,679,064	371,150	1,679,064	1,398,021	1,763,931	1,954,410	1,763,940	111%
61QR	Hospital Referral of Patients	4,914,224	4,999,980	8,225,370	8,249,967	9,754,745	9,848,625	11,355,344	9,848,625	115%
61RA	Director - Southern Health Care									

61RB	Vila Central Hospital	90,306,555	97,077,010	92,051,721	99,842,667	112,132,666	147,045,159	149,321,756	148,672,591	100%
61RC	External Medical Support					-	3,208,554	841,107	1,628,821	52%
61RG	Lenakel Hospital	13,615,415	15,796,394	15,078,958	17,454,351	16,466,477	23,109,467	22,920,921	28,501,433	80%
61RH	Community Health Shefa Province			417,006	-	531,871	-	525,171	-	
61RI	Community Health Tafea Province							1,395,827	-	
61SA	Director - Northern Health Care									
61SB	Northern District Hospital	45,556,405	54,067,581	48,635,850	52,285,921	61,502,657	76,740,941	74,858,660	79,355,692	94%
61SD	Torba Hospital	2,398,022	3,955,972	2,418,973	3,827,526	3,715,812	5,523,538	5,288,996	7,207,540	73%
61SF	Norsup Hospital	11,222,988	12,680,154	12,994,377	15,082,782	13,108,352	22,177,940	16,731,114	28,457,484	59%
61SG	Lolowai Hospital	8,376,689	10,301,517	7,214,062	9,319,167	8,859,804	14,777,521	11,460,333	17,693,809	65%
61SI_H	Community Health Sanma Province					-				
61SJ_H	Community Health Penama Province	203,148	-	199,707	-	296,728	-			
61SK_H	Community Health Malampa Province	134,409	-	203,556	-	306,203	-	124,461		
61RH_H	Community Health Shefa Province	423,887	-		-		-			
61SH_H	Community Health Torba Province				-		-			
61VA_H	Planning & Administration			199,702	-	372,969		689,044		
61VY	Training & Professional Development			235,476	-	320,877				
<b>MHCA</b>	<b>Hospital Services</b>	<b>178,720,785</b>	<b>201,617,636</b>	<b>189,058,214</b>	<b>211,509,295</b>	<b>230,407,576</b>	<b>307,153,450</b>	<b>298,289,552</b>	<b>326,634,483</b>	<b>91%</b>
61RB_C	Vila Central Hospital	499,682	-	497,021	-	177,375	-	491,825	-	
61RH	Community Health Shefa Province	8,793,282	12,898,019	9,562,910	12,596,091	10,834,877	18,540,990	18,325,445	26,276,817	70%
61RI	Community Health Tafea Province	7,048,151	9,790,607	8,048,158	10,231,182	10,905,380	12,294,534	12,409,978	19,568,230	63%
61SB_C	Northern District Hospital	176,318	-	324,880	-	589,616	-	486,423	-	
61SD	Torba Hospital					206,726	-	203,414	-	
61SG	Lolowai Hospital							209,424	-	
61SH	Community Health Torba Province	3,909,955	6,319,883	4,080,654	5,697,813	4,715,912	9,369,812	5,767,708	10,110,785	57%
61SI	Community Health Sanma Province	12,065,112	14,149,079	12,408,647	13,785,101	14,786,459	20,192,496	30,365,024	30,846,787	98%
61SJ	Community Health Penama Province	11,200,332	13,223,384	8,991,503	14,050,224	14,709,829	22,237,037	21,091,340	23,248,901	91%
61SA_C	Director - Northern Health Care									
61SK	Community Health Malampa Province	16,095,961	18,653,314	18,881,324	17,751,825	19,248,123	25,682,365	26,384,422	31,745,419	83%
61VY	Training & Professional Development					1,645,296	-	731,125	-	

MHCB	Community Health Services	59,788,793	75,034,286	62,795,097	74,112,236	77,819,593	108,317,234	116,466,128	141,796,939	82%
61QA	Director - Curative & Hospital Services			60,341	-			905,138	-	
61RH	Community Health Shefa Province			201,111	-	321,257	-			
61SJ	Community Health Penama Province			29,968	-	239,037	-			
61RB_P H	Vila Central Hospital	202,757	-							
61UA	Director of Public Health	3,121,001	998,963	2,848,100	2,054,310	2,199,016	6,563,810	8,095,496	7,699,181	105%
61UB	Health Promotion	505,275	1,178,240	1,176,876	1,816,863	1,341,536	3,402,057	3,764,270	5,286,500	71%
61UC	Malaria & Other Vector-Borne Diseases	527,502	2,039,899	1,135,814	1,761,219	2,187,052	5,882,703	1,323,238	6,455,036	20%
61UD	Nutrition	-	477,832	-	392,967	52,175	758,793	910,580	1,948,820	47%
61UE	NCD & Mental Health	259,632	1,210,603	2,460,850	2,483,231	546,611	1,488,225	809,085	4,942,784	16%
61UF	IMCI	170,286	1,037,615	339,485	668,910	1,105,671	2,660,901	831,865	-	
61UG	EPI					-	975,984	842,995	6,020,125	14%
61UH	TB/Leprosy	-	440,433	-	339,240	297,860	1,087,364	2,055,601	1,310,501	157%
61UI	Reproductive Health & Family Planning	250,404	428,766	362,589	391,749	866,890	1,816,539	1,371,169	2,502,605	55%
61UJ	STI & HIV/AIDS	452,571	739,764	646,350	657,282	852,678	1,200,058	1,467,024	1,397,961	105%
61UK	Environmental Health	259,443	1,545,042	518,775	1,064,829	817,441	2,395,211	1,264,972	4,494,712	28%
61UL	Neglected Tropical Diseases	-	759,204			85,491	394,000	437,490	1,662,667	26%
61UM	Disease Surveillance & Response	-	608,849			478,671	1,707,404	1,953,060	3,904,340	50%
61UN	Family Health	-	-	-	-		-	-	-	
61UO	Control of Diseases	- 13,561	-	-	-		-			
61UP	Health Promotion & Health Standards	50,923	-							
61SB_P H	Northern District Hospital									
61VA_P H	Planning & Administration	2,652	-					1,320,090	-	
MHCC	Public Health Services	5,788,885	11,465,210	9,780,259	11,630,600	11,391,386	30,333,049	27,352,073	47,625,232	57%
61SD	Torba Hospital					119,372	-	416,752	-	
61RH_ M	Community Health Shefa Province									

61UA_ M	Director of Public Health									
61VW	Management of Medical Supplies	3,348,618	5,057,762	4,492,763	4,957,959	6,556,308	7,977,097	6,809,440	6,804,703	100%
61VX	Purchase of Drugs	22,979,895	23,955,500	41,802,638	-	51,691,986	44,249,999	28,792,350	44,160,001	65%
MHCD	Medical Supplies Stock	26,328,513	29,013,262	46,295,401	4,957,959	58,367,666	52,227,096	36,018,542	50,964,704	71%
MHC	Health Services	270,626,976	317,130,394	307,928,971	302,210,090	377,986,221	498,030,829	478,126,295	567,021,358	84%
Total		307,439,396	379,795,981	370,750,530	366,693,948	464,577,843	682,402,624	590,318,132	767,389,072	77%

\*Note cells in red highlighter and in red fonts depicts overspending

Table 1 Expenditure and Budget by CC

### **3.3. Payroll Budget Management and Planning**

#### **3.3.1. Situation Report**

At the end of Q1 2019, the payroll came in under budget with VT 410.8 million expended of VT 428.5 million budgeted ([Figure 8](#)) and this indicated that 96% of the budget was actually spent. This is the smallest underspending of budget in the first quarter ([Figure 9](#)) compared to the three previous years. Underspending were by VT51.4million in 2016, VT26.1 and a substantial VT156.9million last year 2018. Notably payroll budget for Q1 has increased in 2016 by VT25.4million, reduced by VT1.5million in 2017, then a huge rise by VT192.9million in 2018 and reduce by VT16.4million in 2019.

In a monthly breakdown, it can be seen that for 2019 March saw overspending. This is the first time over the past three years that this has occurred. Spending in Feb 2017 was low with only 89% of the monthly budget expended.

It has to be noted that for all data reported above (a) outstanding liabilities for 2018 are not included as no estimates have been provided, and (b) that back pay liabilities to contract and off-book employees are not included unless otherwise reported. Some Virements to adjust estimated overspending on various cost centers will be necessary, but overall it appears that the MoH payroll can cover these payroll pressures.

#### **Analysis**

There are a number of significant, more general issues that lead to the payroll situation for MoH. Some of these are outlined below.

- **MoH HR Unit Capacity**

While MoH HR Unit's is working hard to improve capacity to plan, manage and oversee HR issues, it is slowly improving. It is commendable that the HR unit has been producing monthly newsletter since January 2017 with aims to provide MoH staff with relevant and up to date information on human resource matters. This electronic newsletter is a very useful tool of communication and it reaches audiences from the cabinet to the provincial level. This should help both the HR unit to strengthen communication and staff receiving timely information.

#### **MoH Structure**

With a gigantic MOH 2017 structure holding 2,500 plus positions with at least 10 years of implementation, it becomes critical that MoH aligns to its implementation plan hence the structure needs very close and rigorous analysis, clear identification of funding sources, a clear phasing plan and potential review.

- **Human Resources Plan**

MoH does not have a budgeted Human Resources plan for the medium term as yet. This has led to far more recruitment occurring than there is available budget. One example of a mismatch of budget to training is found in the VCNE. Each year the VCNE trains a cohort of around 35 nurses. If all are successful this would mean the MoH would need to meet an extra VT 24.5 million in payroll costs for salary alone.

The MoH simply cannot afford this year on year, especially when other obligations such as severances and related leave payments are taken into account.

Further, developing and implementing such a plan, based on a PSC approved structure, has been made a priority for Business Planning in 2017. This is expected to help MoH handle leave payments for retirees which would not be covered by the severances funding held at MFEM, movement of staff onto and out of payroll and help quantify training needs more adequately. Significantly the succession gap between retirement and recruitment must be filled.

- **Limited Financial Resources**

The MoH budget as percentage share of total government budget has increased to 11.1% in 2019 Q1, since a low 9.1% in 2016. Nonetheless, the increase was seen in 2017 with a 9.8% share and growing to 10.5% in 2018. Given population growth and thus expanding need for health services, this situation may be a contributing factor to some of the difficulties experienced within the MoH. Towards the end of Q1 2017, World Bank support has organized a provincial visit to Sanma and Tafea for the health facility cost study analysis. MFEM participated together with relevant officers at DSPPAC and MoH as well to survey the health facilities and stock take on medical supplies, equipment and the staffing distributions. In the beginning of Q1 2018, a workshop on Quality of Hospital expenditure was conducted that brought all provincial key staff together to discuss and another follow-up workshop on Planning, Budgeting and Monitoring Business Plans promised in April 2019. The study and workshops were useful tools to aid MoH to better understand its gap across the health facilities throughout the provinces and further on efficient budget allocation to these areas.

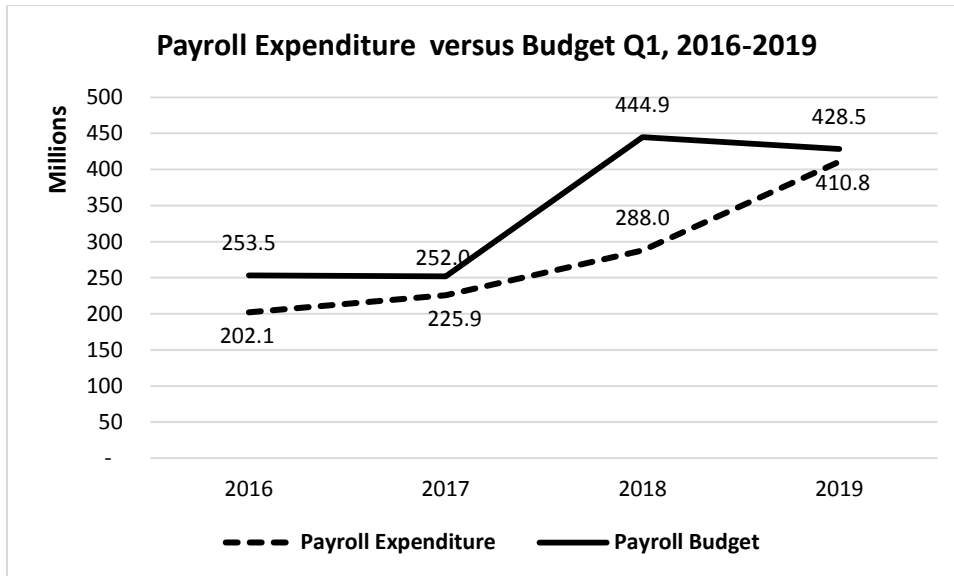
- **Offline Liabilities**

MoH made significant effort at the end of 2016 and beginning of 2017 to pay off outstanding liabilities however it is anticipated that more will be submitted but at this stage the total outstanding payroll liabilities is still unknown. Irregular estimation and verification of outstanding claims at MoH though implies that MoH cannot manage and plan for payment of these in advance. If adequate process for planning and for undertaking specific activities (e.g. recruitments) were followed this would significantly improve the situation.

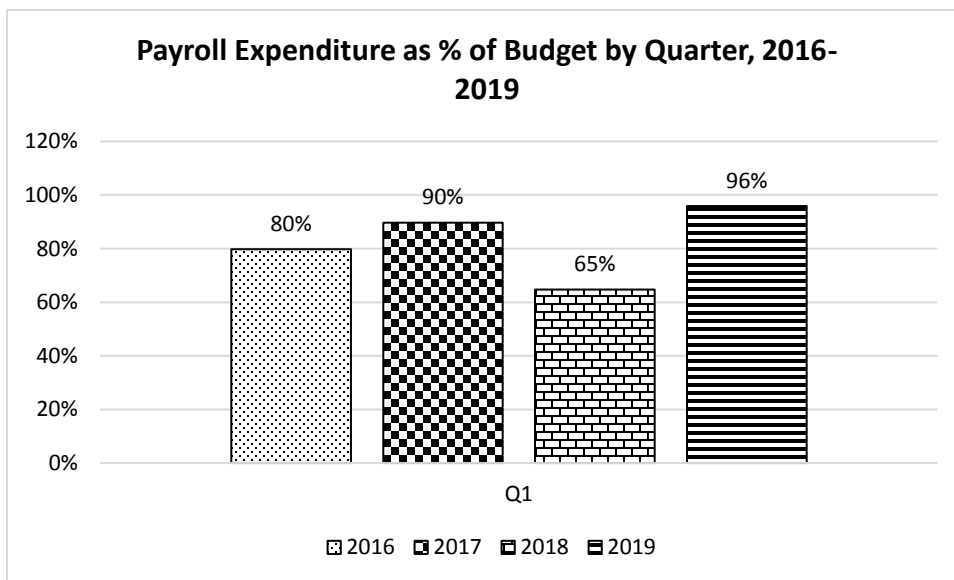
### **3.3.2. Recommendations**

- Develop a HR plan as soon as possible (possibly influenced by the approved MoH structure)
- Put into place a process that requires regular (e.g. monthly) submission of salary related claims to allow for adequate planning and management of these by the HR and Finance Units at MoH
- Record and report on outstanding allowances in a regular and timely manner





**Figure 8** Total Payroll Expenditure versus Budget



**Figure 9** Total Payroll Expenditure as % of Budget by Quarter

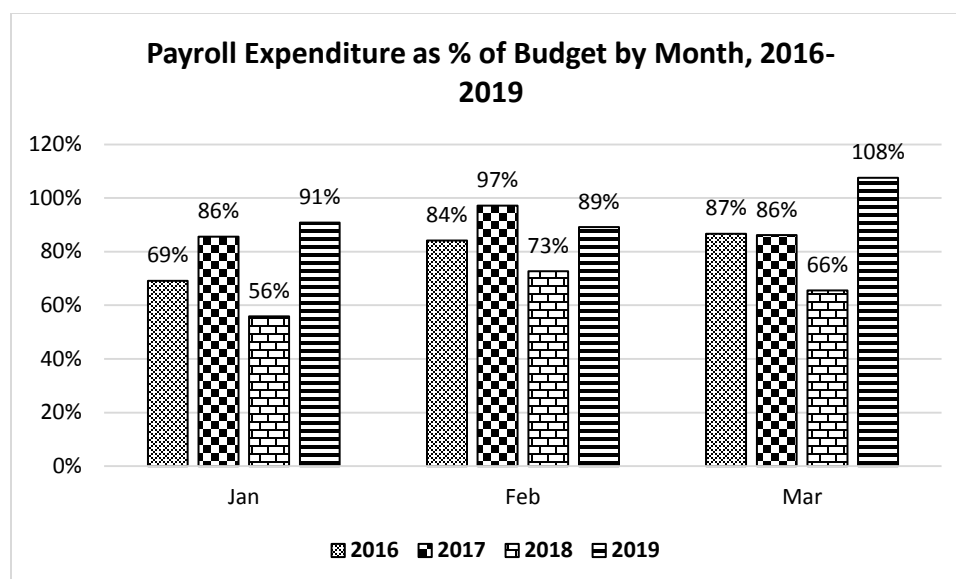


Figure 10 Total Payroll Expenditure as % of Budget by Month

### 3.4. Detailed Chart of Accounts Patterns in Payroll Expenditure Management and Planning

#### 3.4.1. Situation Report

Looking in more detail at the payroll charts of accounts, a number of persisting and significant issues can be identified (see [Figure 11](#), [Figure 12](#) and [Table 2](#))

##### (1). Permanent Wages

This CoA in 2019 Q1 overspends by VT18.5million less than the overspent in 2018 Q1 with VT46.1million. This is different to the situation in 2017 and 2016, where savings of VT44.1million in Q1 2016 and VT 31 million on Permanent Wages at the end of Q1 2017. However, GRT anomalies payments for 2018 have been processed in Jan 2019, will be accrued back to 2018 therefore when the journals are actioned this would further reduce the payroll expense for 2019 Q1.

##### (2). Lack of Adequate Budget for Contract Wages

Another important issue is Contract Wages. By the end of Q1 2019, 0.3million was spent against no budget. Q1 2018 saw VT66.3million was underspent and by the end of Q1 2017, VT 3.8 million was expended against no budget and 2016 Q1 saw another VT1.2million spending with no budget. As of Q1 2019, over 200 contract officers were employee under MoH. However, due to the way MoH budgeted for these, the budget for contract officers is captured under permanent wages instead. Overspending on this CoA occurred in Q1 in every previous year, however 2019 marks the second highest overspend by VT66.3million. Notably, a number of back pay payments to contract officers and off-book employees are anticipated. MoH continues to recruit large numbers of employees under contracts, as (a) the confusion around the structure makes permanent recruitment difficult and contract employees do not need to be matched to position numbers in the structure, (b) permanent employees are entitled to a number of

allowances that contract workers are not and are thus more expensive to sustain and (c) due to the already overburdened payroll situation then recruitments can often not be authorized, but contract recruitments tend to by-pass the financial visa process conducted by MFEM. Contracts pose a further challenge, as whenever they expire, there is a significant gap between their old and new contract. During this period, many employees work 'off-book', which should not be the case. In 2016, MoH, PSC and MFEM started working more closely on getting this situation under control and it is hoped that no illegal employment in 2017 should be entertained.

### **(3). Unbudgeted Allowances (Shift, Contract, Leave, On-Call)**

Even budgeting for most allowances remains insufficient in 2019. Shift, Contract, Leave and on call Allowances so far spent VT 5.8 million altogether in Q1 with no budget. This trend of unbudgeted allowances is very similar to 2018 VT4.1million, 2017 expenses of 4.1million and VT4.2million of 2016. Many further claims are yet outstanding and further accumulating.

### **(4). Underspending on Housing Allowances, Family allowances, other allowances and Provident Fund**

It is important to note that the budget for Contract Wages and Daily Rated Wages is stored under Permanent Wages for the most part and that back pay on payroll liabilities will put further pressure on this CoA. Family allowances underspend by VT1.9million in 2019 Q1, provident fund by VT1.7million, housing allowances by VT0.1million other allowances by a substantial VT26.8million.

### **(5). Underspending on Overtime Wages**

It is commendable that MoH has made successful efforts to enforce that medical staff are only entitled to on-call claims and administrative staff to overtime claims. In 2019 Q1 it was underspent by VT 4.0million and further little spending of VT0.05million was seen in 2017 and savings of VT1.3million in 2016.

### **(6) Over budgeting on Other Allowances:**

Other allowances have been spending VT0.06million from 2016 Q1 to VT0.2million in Q1 2019. The budget had increased substantially to VT27.0 million in Q1 2019 and it was higher too with VT16.3million in 2018 Q1 compared to the two previous years with VT0.6million in 2017 and VT0.3million in 2016.

### **(7) Budget Improvements:**

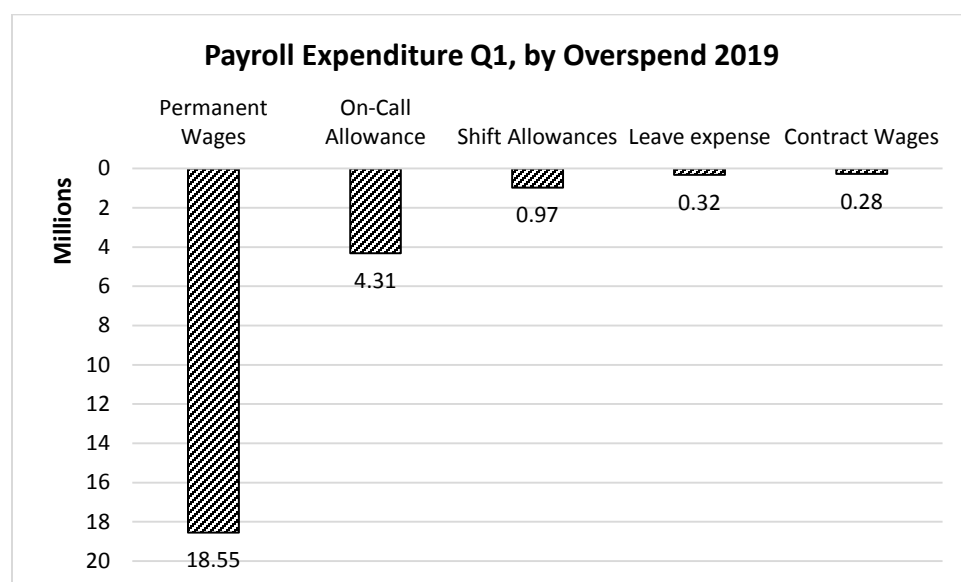
Budgeting for allowances improved slightly in 2019. This is because some accounts which have no budget in 2018 have been allocated budget. Significantly, there are some chart of accounts with encouraged improvements such as acting allowances, MoH budgeted VT 4.8 million for Acting Allowances yet this account for the first time in the past three years has underspent by VT1.8million. Responsibility allowances too has been overspendings over the three years and in 2019 Q1 saw a first time underspending of VT2.9million. Home island passage allowances have been overspending too since 2016 and 2019 saw understanding of the allocated budget of VT1.8million.

### **3.4.2. Analysis**

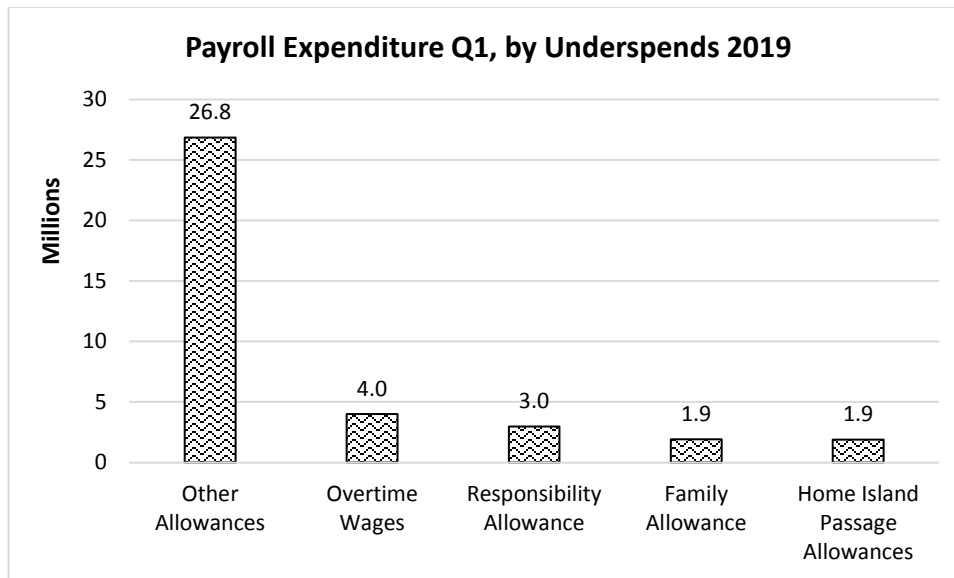
All recruitments have lacked financial visa requests for proper financial checks to allow adequate budget available prior to recruitments. Temporary employment and a number of allowances appear to compensate for lack of funding and structure to employ further permanent staff members. Offline liabilities continue to pose a significant challenge to the payroll.

### 3.4.3. Recommendations

- Rolling out of the new structure to align with its costed implementation plan
- Cease all current and disallow all further 'off-book' employment at MoH
- Ensure timely renewal of contracts, where necessary
- Recruitments to comply with financial regulations 12.8 and submit Financial Visa request for payroll budget check
- Start and complete the process of collecting and storing relevant HR data that will be necessary for planning purposes
- Produce a HR plan to understand HR needs of all areas of MoH



**Figure 11** Major Payroll Overspend by CoA



**Figure 12** Major Payroll Underspend by CoA

Payroll Expenditure Q1, 2016-2019								
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2016	2016	2017	2017	2018	2018	2019	2019
Permanent Wages	169,839,949	213,942,700	183,430,811	214,457,136	260,997,673	214,893,195	359,967,925	341,421,567
Housing Allowances	16,589,962	19,529,329	20,038,955	20,477,940	570,914	19,239,714	22,432,139	22,586,085
Provident Fund	7,116,702	8,858,403	7,777,832	8,895,639	10,308,369	9,815,682	13,813,341	15,538,302
Family Allowance	3,307,361	4,273,737	3,878,181	4,459,620	11,040	3,546,366	3,966,900	5,879,403
Contract Wages	1,271,282	0	3,811,752	0	4,416,896	70,677,003	277,561	-
Shift Allowance	1,055,278	0	965,044	146,976	1,010,232	2,491,671	969,653	-
Overtime Wages	935,500	2,290,599	180,522	207,171	564,272	0	857,201	4,860,663
Leave expense	886,444	0	147,654	0	1,612,863	0	319,515	-
Gratuitie Allowances	433,132	0	214,416	0	149,533	0		
Acting Allowances	232,462	0	1,369,247	425,505	1,560,470	0	3,056,351	4,857,438
Daily Rated Wages	145,889	0	0	49,731	44,000	0	-	745,956
Home Island Passage Allowances	108,795	0	370,245	210,366	168,645	0	-	1,890,159
Responsibility Allowance	101,200	0	3,639,510	189,483	0	27,693	653,478	3,641,160
Other Allowances	64,166	383,798	75,423	674,052	57,758	16,364,076	209,325	27,051,441
On-Call Allowance	0	0	0	1,739,898	6,520,492	2,491,671	4,311,626	-
Special Allowances	0	568,940	0	41,538				
Payroll expenses	0	3,606,354	0	0	0	105,304,203		
Total	202,088,122	253,453,860	225,899,593	251,975,055	287,993,157	444,851,274	410,835,015	428,472,174

Table 2 Payroll Expenditure by CoA

### **3.5. Operations Budget Management and Planning**

#### **3.5.1. Situation Report**

For the first quarter of 2019, total expenditure on operations underspent its budget with VT 179.5 million expended versus a budget of VT 338.9 million ([Figure 13](#)). This implies that 53% of the budget was actually expended ([Figure 14](#)). This is similar to 85% underspending in 2016 and 74% in 2018 but 2017 saw overspendings of 126%. New estimates of further operational outstanding are currently being compiled by MoH Finance Unit and are therefore not included in this brief.

In a monthly breakdown, it can be seen that for 2019 all months came under budget ([Figure 15](#)). This is similar in previous years except in 2017. 2019 has the lowest spending in all 3 months compared with the previous and January was particularly low with only 42% of its monthly budget expended as compared to between 61% to 90% of budget expended in previous years.

#### **3.5.2. Analysis**

Underspending on the operations side appeared to be a persistent trend over the first quarter at MoH in 2019 as well as in 2018. However, in 2017 this trend has been broken with an overspendings by VT30.2million. Notably, in Q1 2016, the GoV was running on a supply bill, as the budget for 2016 had not been passed by Parliament in 2015. This meant that stricter expenditure controls were implemented that did not allow for Virements outside of emergency needs and requests.

There is some room to adjust cash flow allocation over the months. In general, the budget execution on the operations side needs to be strengthened and potentially the split between payroll and operations reconsidered. MoH cannot function without the adequate budget to run facilities, maintain them and the equipment, etc.

#### **3.5.3. Recommendations**

- MoH to confirm estimates of the offline liabilities
- Increased steps to be taken to enforce compliance with the GoV LPO system
- Ensure a healthy split between payroll and operations budgets that reflects the actual needs of the ministry in order for the ministry to operate most efficiently

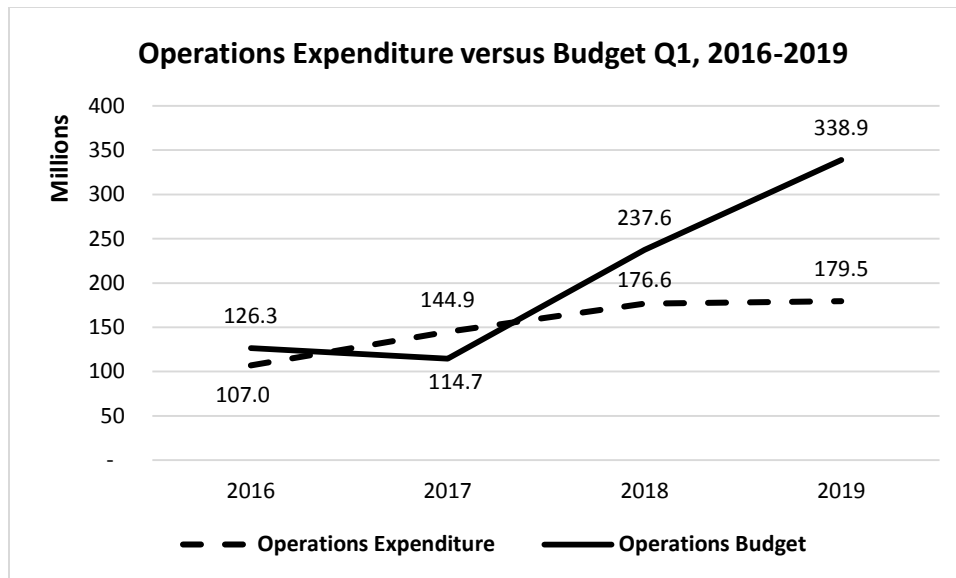


Figure 13 Total Operations Expenditures versus Budget

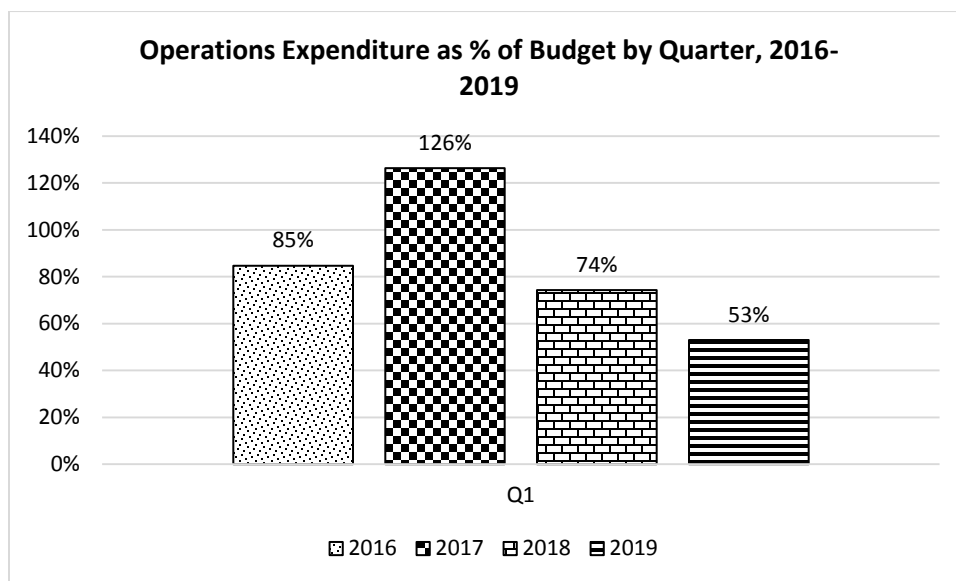


Figure 14 Total Operations Expenditures as % of Budget by Quarter



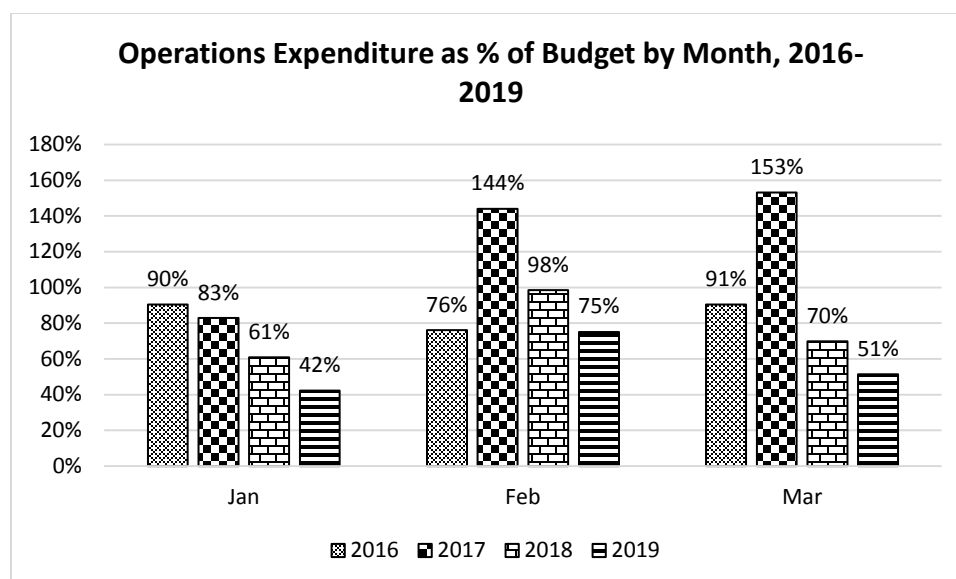


Figure 15 Total Operations Expenditures as % of Budget by Month

### 3.6. Detailed Patterns in Operations Expenditure Management and Planning

#### 3.6.1. Situation Report

Looking in more detail at the operations charts of accounts, a number of persisting and significant issues can be identified (see [Figure 16](#), [Figure 17](#) and [Table 3](#)).

##### (1). Value Added Tax

MoH failed to budget adequately for VAT with an overspending of VT 18.2 million. Given that VAT is a fixed percentage of purchases made with 12.5%, it should be possible to estimate it more accurately. However, a number of unbudgeted purchases may lead to unexpected VAT payments.

##### (2). Food Allowances

Food allowances overspent by VT2.9million in Q1 2019 and this saw an increase compared to the overspendings of VT0.3million in 2018.

##### (3). Incidentals

Incidentals have overspent by VT2.8million in Q1 2019 and this has broken the underspending seen under this CoA in previous years.

##### (4). Local Accommodation

Overspending on this CoA amounted to VT2.3 million in Q1 2019 and this is higher compared to overspendings in Q1 2018 with VT0.6million.

##### (5). Hospital Materials

VT2.1million was expended against a budget of VT0.1million and the overspendings had occurred since 2017. It needs to be verified further what hospital materials were funded in Q1 2019 and why these could not have been planned for adequately in the budget.

## **Unbudgeted Expenditures**

A number of CoAs spent against no budget in 2019. The total amount of unbudgeted expenditures at the end of Q1 amounted to VT8.9. This is lower than in any previous year, where these amounted to between VT 10.9 million and VT 38.8 million. Incidentals is the largest actual expenditure against no budget at VT2.8million, followed by VT 2.04 million on Vehicles additional vehicles and VT 1.3 million on Termination payment.

### **(6). Underspending**

A number of CoAs incurred underspending by the end of Q1. Majorly so did Buildings Renovations with savings of VT 49.7 million, followed by Equipment computer with VT 26.1 million and equipment repairs & maintenance with VT 19.5 million, Medicines supplies at VT12.7million and local travel at VT9.7million. This is the second year in a row that these accounts incurred savings over this time period. The worry is that for some of these CoAs there will be a number of offline liabilities. Vehicles Fuel, Electricity utilities, water utilities, Food supplies, Stationary communications and telephone/fax communications has been underspending since 2016 in Q1.

## **Improvements on CoA Management**

A number of CoAs have been corrected in 2019 for the first quarter. For example, Maintenance contract which have been overspending in last two previous years, Hospitals Cleaning, and Vehicles Repair & Maintenance.

### **3.6.2. Analysis**

It is commendable that some improvements occurred on budget execution for the first quarter on a number of CoAs. However, there remains space both for reprioritization and adjustments of cash flows across CoAs for this time period.

### **3.6.3. Recommendation**

- Improve planning on large expenditures, like value added tax, Food allowances, local accommodation to allow to reflect and anticipate these adequately in the budget
- For the next budget, adjust cash flow profiles of expenditures adequately based on business plan
- For the next budget, reprioritise/reallocate funding across accounts based on business plans

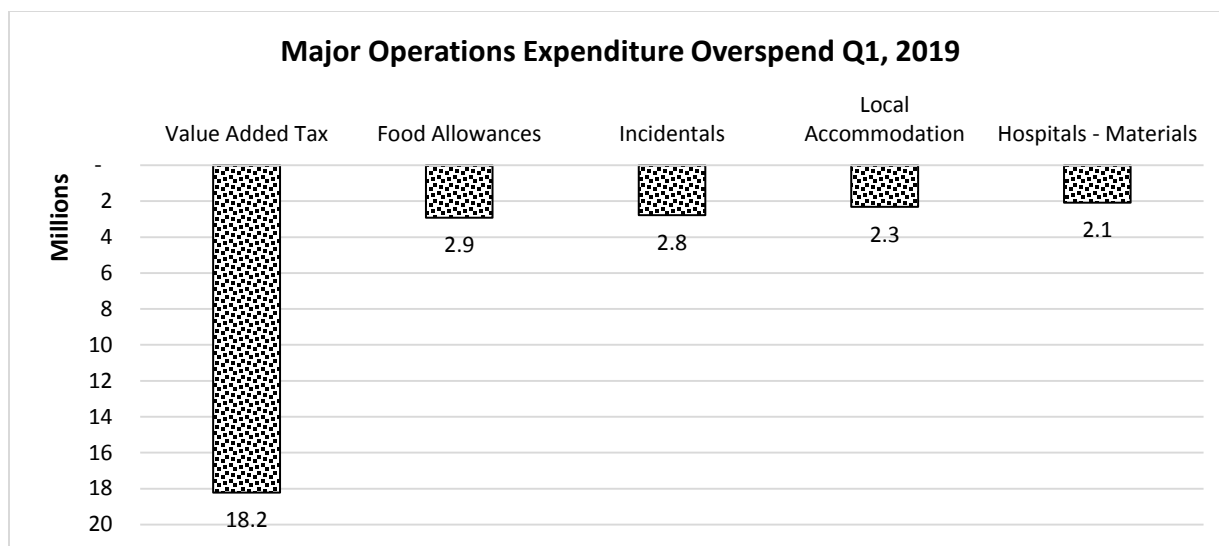


Figure 16 Major Operations Overspend by CoA

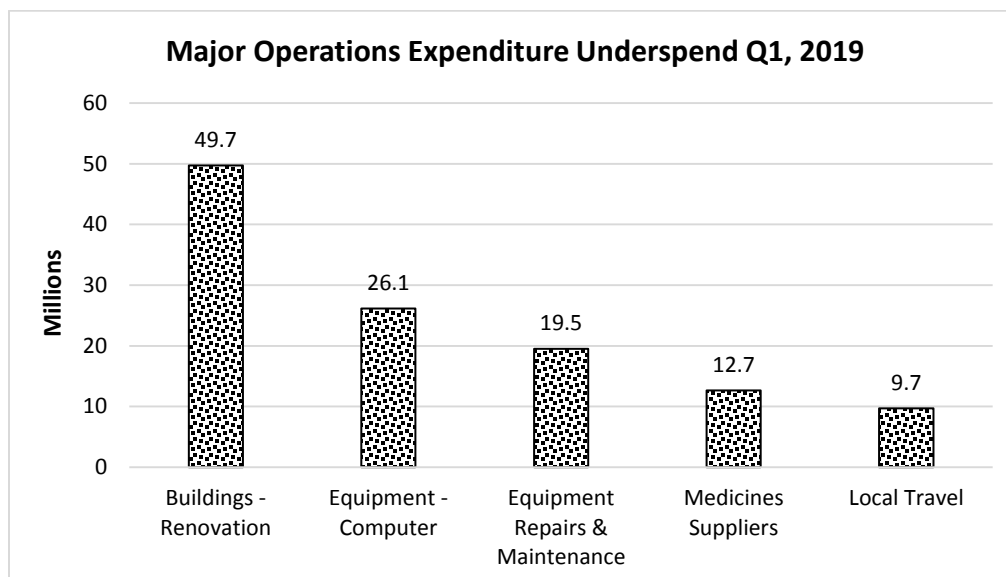


Figure 17 Major Operations Underspend by CoA

Operations Expenditure Q1, 2016-2019									
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Expenditure as % of Budget
	2016	2016	2017	2017	2018	2018	2019	2019	2019
Electricity Utilities	16,634,221	17,173,398	13,849,199	18,094,659	13,599,634	22,991,440	19,569,193	21,512,308	91%
Medicines Suppliers	15,919,211	23,955,500	34,297,017	-	41,672,955	47,302,499	26,184,394	38,850,733	67%
Value Added Tax	14,689,345	7,770,309	15,373,803	3,043,181	24,822,576	1,041,728	18,971,578	748,954	2533%
Vehicle - Additional Vehicle	9,910,444	0			3,977,565	0	2,049,909	-	
Food - Suppliers	7,012,651	7,128,189	5,726,031	13,822,590	7,126,733	9,257,646	4,747,019	6,479,915	73%
Subsistence Allowances	6,620,788	5,275,680	8,089,204	6,452,940	6,560,440	12,857,667	9,101,800	12,803,472	71%
Buildings Repairs & Maintenance	4,878,336	3,076,233	8,184,751	3,512,974	5,621,625	8,777,528	6,836,437	6,245,852	109%
Local Medical Treatment	4,033,659	4,765,335	10,045,935	7,767,459	5,821,061	9,924,625	9,765,461	10,236,225	95%
Stationery - Communications	3,329,921	3,926,337	2,938,984	4,877,975	3,756,688	6,302,846	3,622,372	7,889,425	46%
Local Travel	2,612,201	3,535,926	4,103,376	5,510,091	7,215,161	13,716,542	11,398,402	21,082,474	54%
Uniforms	2,585,050	788,619	956,368	581,169	690,224	2,251,950	1,709,078	6,757,750	25%
Vehicles Repairs & Maintenance	2,388,294	2,472,567	4,646,489	2,246,286	4,854,002	6,453,426	4,046,038	5,555,775	73%
Vehicles Fuel	2,355,539	4,975,047	4,168,338	9,147,827	3,386,129	5,974,957	3,518,429	6,136,883	57%
Security Services	2,131,999	1,587,495	2,064,597	1,274,997	3,956,766	900,000	4,753,046	2,899,998	164%
Hospitals Cleaning	2,079,302	2,221,434	2,380,606	6,037,281	4,955,370	9,425,694	2,959,815	9,884,616	30%
Telephone / Fax - Communications	2,025,089	2,553,306	1,091,854	2,829,680	2,521,805	4,111,864	3,211,029	6,115,948	53%
Equipment - Computer	2,001,867	579,270	1,192,439	533,001	1,880,933	3,273,417	2,595,824	28,737,255	9%
Hospitals - Materials	1,574,254	2,021,394	1,544,218	9,000	1,161,770	130,628	2,271,569	192,500	1180%
Incidentals	1,235,557	1,365,606	1,450,069	1,496,095	853,751	4,166,043	2,778,511	-	
Equipment Hire Medical Treatment							193,461	-	
Equipment Repairs & Maintenance	1,015,223	2,864,694	2,472,611	1,459,103	2,439,052	18,663,639	1,589,972	21,104,369	8%
Office Cleaning	981,581	543,714	340,578	955,693	88,643	706,310	911,822	811,472	112%
Other Rental	838,047	2,895,576	1,255,704	674,997	1,035,217	0	391,308	-	
Official Entertainment	805,575	629,154	909,427	500,109	583,408	2,477,785	2,809,222	3,653,630	77%

Local Accommodation	800,556	1,008,237	352,980	652,089	1,461,510	846,246	2,756,544	435,250	633%
Gas - Cooking Utilities	704,578	2,229,885	1,381,039	845,235	1,105,455	990,199	1,088,251	854,250	127%
Water Utilities	529,497	1,947,375	1,777,123	2,963,910	1,039,943	2,715,550	1,993,993	2,390,000	83%
Equipment - Replacement General	460,266	821,240	1,166,028	-	0	625,000			
Printing - Communications	427,451	741,363	1,902,957	1,470,356	2,074,503	4,331,160	2,511,468	7,349,746	34%
General - Materials	372,296	736,662	240,411	95,778	189,078	924,700	647,839	8,059,987	8%
Leases - Land	291,901	126,441	293,901	109,908	285,901	704,500	-	57,800	
Maintenance Contrac	275,069	0	128,575	222,282	0	50,000	17,392	150,000	12%
Ship and Boat Fuel	246,329	0	141,787	-	140,000	392,000	25,000	1,509,000	2%
Office - Materials	144,999	326,067	166,819	259,704	274,870	37,545	615,491	-	
Postage - Communications	144,618	302,511	551	147,501	6,000	12,501	-15,642	-	
Equipment - Photocopiers	111,111	0			0	105,000	269,565	927,000	29%
Equipment - Computer Software Purchases	95,111	0			0	297,995	-	360,000	
Other Charges - Freight	94,950	513,489	129,954	165,081	21,789	0	1,114	-	
Other Suppliers	94,018	769,095	436,182	36,141	5,065,189	450,000	-293,960	-	
International Travel	91,030	2,291,454	423,837	1,969,467	846,170	6,270,906	1,223,768	2,208,686	55%
Refunds	85,650	0	39,780	-	1,004,169	0	91,850	-	
Advertising - Communications	84,713	112,968	119,423	87,501	0	1,212,500	1,032,411	521,750	198%
Facilities Hire	79,000	127,632	180,734	928,114	309,226	449,500	305,897	640,500	48%
Equipment - Specialised	70,222	821,240	500,442	-	271,039	1,740,169	-	9,108,499	
International Organisation Fees					320,568	1,500,000			
Vehicles Hire	53,334	112,293	250,668	604,418	1,286,765	598,678	619,773	701,140	88%
M. P. Gratuity Allowances	52,839	0							
Storage - Freight	50,604	0	63,479	-	1,178,248	649,999	1,154,834	700,000	165%
Bank Charges	35,000	0	35,000	-	11,700	0	6,500	-	
Furniture - Office Furniture	32,000	0	406,151	280,001	487,055	2,711,037	753,486	4,676,715	16%
Local Workshops	21,645	368,277	2,000	1,188,087	-13,661	0			
Lighting Utilities	18,887	0	346,000	-	37,392	0	65,218	-	
Gas - Medical Utilities	16,800	1,118,514	-	1,190,604	0	707,700	1,733,476	754,600	230%

Equipment Hire	13,334	0	-	80,000	36,390	30,000	254,587	163,500	156%
Food Allowances	12,684	1,642,806	1,080,050	2,989,490	2,153,330	1,822,725	6,759,548	3,843,225	176%
Freight Fuel	12,050	87,501	288,676	-	282,234	5,000	50,522	-	
Other Fees	10,667	0	1,046,250	-	29,565	300,000	581,267	-	
Houses Repairs & Maintenance	4,416	315,999	386,001	349,998	1,220,870	624,999	472,208	250,000	189%
Termination Payment	505	0			3,116,209	0	1,371,792	-	
Ship Repair & Maintenance					73,335	0			
International Accommodation	0	385,623	-184,240	249,999	160,000	249,999	136,361	400,000	34%
International Medical Treatment	0	515,310	197,529	515,310	286,295	0	18,435	-	
Visiting Specialist - Medical Treatment	0	1,711,866	-	1,793,895			22,381	-	
Survey Cost - Land	0	60,624							
Curriculum - Materials	0	97,251	-	146,448	0	730,960	5,914	4,925,500	0%
Schools Materials	0	210,963					- 6,522	-	
Allowances - Scholarships	0	1,242,495	-	120,000	100,000	0			
Rations Suppliers	0	1,106,871	62,460	-	8,836	0			
Consultants Fees	0	0	-	124,998	1,588,470	4,946,540	2,254,264	1,107,538	204%
Fees - Scholarships	0	2,499,990							
Transport - Freight	-9,715	1,868,652	1,925,083	1,522,275	3,172,738	1,572,551	880,618	2,324,991	38%
Equipment - Additional General	-7,835,295	51,150	1,332,258	261,999	2,417,733	0	1,075,997	8,021,000	13%
M.P. Allocation Allowances									
Sitting Allowances									
Local Courses			-	150,000	0	220,000	-	270,000	
Compensation Damages			45,000	-					
Mail Carriage Freight					0	18,500	-	66,300	
Translation Communications									
Court Costs			-	-	-4,442,033	0	313,729	-	
Medals									
Recruitment Costs			-	525,000	0	1,068,900	-	10,500	

Buildings - New					0	0	263,734	-	
Buildings - Renovation			277,004	-	30,948	2,300,000	1,044,663	50,780,000	2%
Furniture - Housing Furniture			181,329	-	0	0	51,300	-	
Houses - Renovation			32,356	-					
International Courses							-	2,300,000	
Office Rental			65,520	-			195,653	675,000	29%
Other Grant									
Equipment - Heavy Equipment			30,780	-	104,436	120,000	34,696	-	
Infrastructure - Other					0	455,000	400,842	505,000	79%
Repatriation Allowances									
Drug Distribution - Medical			78,425	1,124,994	0	2,728,181	11,304	1,846,048	1%
Schools Cleaning			26,666	33,000			50,000	-	
Insurance			-	87,501					
Other			-	24,999	170,476	0	939	-	
Software Maintenance Fees			-	575,703					
Compensation Land									
Distribution Supplies					0	10,401	-	22,500	
Stationery Grant									
Arbitration Allowances									
Other Medical Treatment			59,224	-	8,826	0	15,000	-	
Resale Items									
Terminal Payments									
Infrastructure - Water Supply					0	148,010	245,113	271,320	90%
Roads Repairs & Maintenance			38,222	-	81,611	0			
Ships and Boats Purchases					0	0	-	1,999,999	
Vehicle - Replacement			-	-	0	0			
Infrastructure - Electricity					0	53,765	3,905	30,000	13%
Overhead expenses	0	-2,034,506			0	1,114,700	-	-	

Total	105,351,274	126,342,121	144,536,012	114,718,893	176,584,686	237,551,350	179,098,207	338,916,898	53%
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Table 3 Total Operations Expenditures by CoA



## 4. Virements

### 4.1. Situation Report

MoH undertook no Virement in 2019 and 2018 but a total of 2 Virement by the end of Q1 2017 with a total volume of VT 3.8 million. In 2016 there were 3 Virements with a total volume of 2.2 million in Q1.

In 2019, there were no Virements and similarly in 2018 compared to previous years which had indicated an improvement in Q1 budget for both operations and payroll. However, on chart of accounts level, Virement is necessary from underspending accounts to support the largest spending accounts. In 2016, Virements were severely restricted due to the GoV running on a supply bill. However, exceptions were made for MoH, as these were needed to cater for contract renewals, new employees and further payments of outstanding allowances.

The major factors for both Q1 in 2016 and 2017 that necessitated Virements were a lack of planning for recruitments and payment of outstanding allowances as well as non-adherence to correct recruitment processes. If recruitments do not occur according to a plan and estimates of other payroll liabilities are not readily available, the budget cannot reflect these accurately.

### 4.2. Recommendation

- To maintain good planning of activities under MoH to reduce the number of Virements, as budget is appropriately allocated to areas that require it

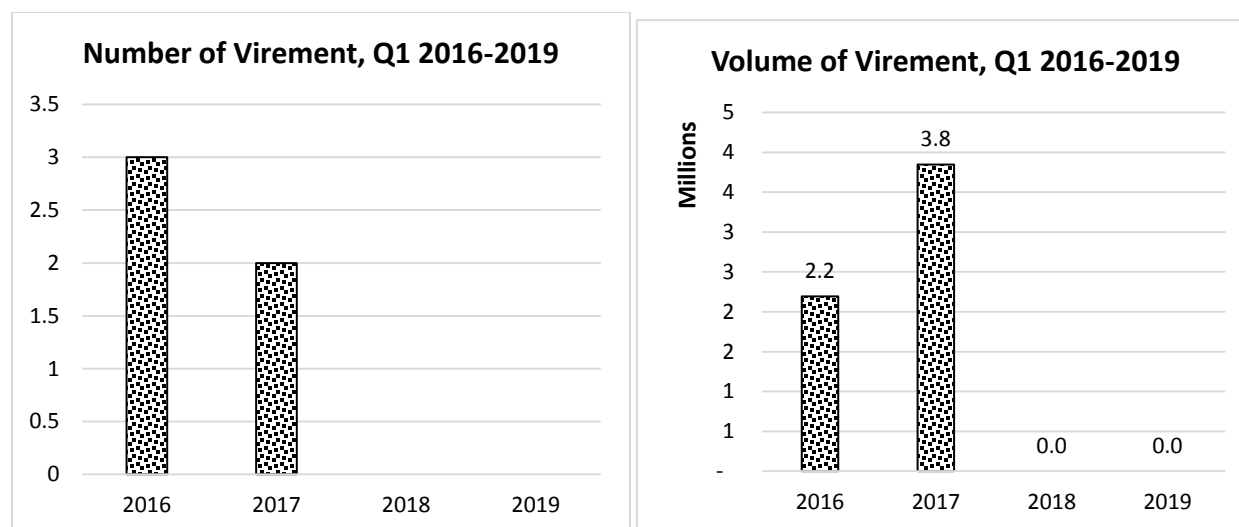
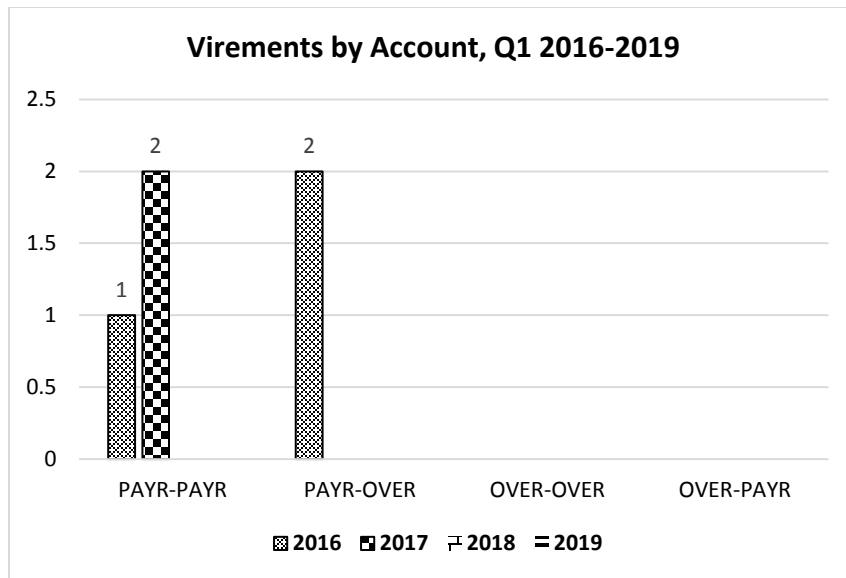


Figure 18 Total Number and Volume of Virements



**Figure 19** Total Number of Virements across Categories